

Attachment 4: Summary of Online Survey Results

Along with in-person consultation sessions, stakeholders could also provide feedback for City Council's decision to support small businesses affected by large assessment-related property increases by completing an on-line survey available on the City's web between May 17 and June 1, 2018.

A total of 429 people responded to the survey. A total of 210 surveys were completed fully. This translates to a 49% completion rate. The following are the results for each of the questions in the survey.

1. Do you own or lease a business property in Toronto?

	Number of Respondents	Percentage of Respondents
I own a commercial, industrial, multi-residential or retail property in Toronto	172	40.1%
I am a tenant within a commercial, industrial, multi-residential or retail property in Toronto	162	37.8%
I represent a business owner or tenant (i.e. tax agent or legal/paralegal counsel) or am a representative or member of a business association	23	5.4%
I own/lease a business but it is not located in Toronto	2	0.5%
I do not own or lease but I live in Toronto	70	16.3%
Total Respondents	429	

2. What kind of property do you own/lease?

	Number of Respondents	Percentage of Respondents
Commercial	204	76.4%
Industrial	10	3.7%
Multi-Residential	14	5.2%
Unsure	1	0.4%
Other, please specify	38	14.2%
Total Respondents	267	

3. Please enter the first three characters of your business' postal code (e.g. M5H):

Responses provided categorized by area of Toronto.

	Number of Respondents	Percentage of Respondents
Central Toronto	43	19.3%
Downtown Toronto	48	21.5%
East Toronto	17	7.6%
East York	18	8.1%
Etobicoke	8	3.6%
North York	10	4.5%

	Number of Respondents	Percentage of Respondents
Scarborough	4	1.8%
West Toronto	59	26.5%
York	16	7.2%
	223	

4. How many years have you owned or leased this business in this location?

	Number of Respondents	Percentage of Respondents
Less than 1 year	11	4.2%
1 – 3 years	41	15.5%
3 – 5 years	38	14.4%
5 – 10 years	49	18.6%
10 + years	125	47.3%
Total Respondents	264	

5. How many people are employed at this business?

	Number of Respondents	Percentage of Respondents
Less than 10	186	71.3%
11 – 25	40	15.3%
26 – 50	13	5.0%
51 – 100	4	1.5%
More than 100	18	6.9%
Total Respondents	261	

6. What is the assessment value of your property?

	Number of Respondents	Percentage of Respondents
< \$1 million	42	16.0%
\$1 – 2 million	90	34.2%
\$2 – 5 million	35	13.3%
\$5 – 10 million	9	3.4%
\$10 million +	20	7.6%
Unsure	67	25.5%
Total Respondents	263	

7. Has your property experienced a recent property tax increase due to property re-assessment?

	Number of Respondents	Percentage of Respondents
Yes	169	64.5%
No	15	5.7%

	Number of Respondents	Percentage of Respondents
Unsure	78	29.8%
Total Respondents	262	

8. What would be considered a large/unsustainable tax increase? (Fill in the percentage below)

Responses provided comprised of the following categories.

	Number of Respondents	Percentage of Respondents
0 - 5%	96	49.2%
6-10%	48	24.6%
11-15%	15	7.7%
16-20%	10	5.1%
greater than 20%	13	6.7%
N/A	13	6.7%
Total Respondents	195	

9. How much of a property tax increase did you experience?

	Number of Respondents	Percentage of Respondents
0 – 10%	56	36.1%
11 – 25%	58	37.4%
26 - 50%	22	14.2%
51 – 100%	8	5.2%
Over 100%	11	7.1%
Total Respondents	155	

Tax Ratios & Rates

10. The City of Toronto's commercial property tax rates are:

	Number of Respondents	Percentage of Respondents
Too high	205	88.4%
At an appropriate level	12	5.2%
Too low	4	1.7%
Unsure	11	4.7%
Total Respondents	232	

11. The City of Toronto's residential property tax rates are:

	Number of Respondents	Percentage of Respondents
Too high	90	38.8%
At an appropriate level	83	35.8%

	Number of Respondents	Percentage of Respondents
Too low	39	16.8%
Unsure	20	8.6%
Total Respondents	232	

12. Should Toronto continue to reduce the difference between tax rates for business properties vs. residential properties? (i.e. lowering business tax rates as a means of enhancing business competitiveness within GTHA municipalities)

	Number of Respondents	Percentage of Respondents
Strongly Agree	147	63.4%
Agree	50	21.6%
Neutral	17	7.3%
Disagree	8	3.4%
Strongly Disagree	4	1.7%
Unsure	6	2.6%
Total Respondents	232	

13. Progress in reducing business tax rates should be:

	Number of Respondents	Percentage of Respondents
Accelerated	181	78.0%
Slowed down	19	8.2%
Neither a) nor b). Maintain current targets (i.e. 2.5-times by 2023)	32	13.8%
Total Respondents	232	

Tax Rate Reductions for Vacant/Excess Lands

14. Would you support eliminating the reduction in the tax rate for commercial and industrial vacant and excess land sub-classes?

	Number of Respondents	Percentage of Respondents
Yes	95	44.6%
No	74	34.7%
Unsure	44	20.7%
Total Respondents	213	

15. Please provide us with any additional comments regarding tax rates and ratios:

Detailed responses to this question are available on request.

16. Fairness is achieved when all properties are taxed at full CVA taxation levels.

	Number of Respondents	Percentage of Respondents
Strongly Agree	20	10.1%
Agree	35	17.7%
Neutral	45	22.7%
Disagree	26	13.1%
Strongly Disagree	36	18.2%
Unsure	36	18.2%
Total Respondents	198	

17. Tax policies should be designed to bring properties to full CVA taxation levels.

	Number of Respondents	Percentage of Respondents
Strongly Agree	18	9.1%
Agree	35	17.7%
Neutral	49	24.7%
Disagree	21	10.6%
Strongly Disagree	36	18.2%
Unsure	39	19.7%
Total Respondents	198	

18. Once all properties are at full CVA taxation, should tax protection against large CVA-related increases be continued?

	Number of Respondents	Percentage of Respondents
Yes	92	46.5%
No	36	18.2%
Unsure	70	35.4%
Total Respondents	198	

19. Please provide us with any additional comments regarding full CVA-level of taxation:

Detailed responses to this question are available on request.

Capping & Claw-back

20. Has your business' property taxes been capped or claw-backed?

	Number of Respondents	Percentage of Respondents
Capped	36	20.0%
Claw-backed	9	5.0%
Neither	135	75.0%
Total Respondents	180	

21. Do you believe tax capping is necessary?

	Number of Respondents	Percentage of Respondents
Yes	117	65.0%
No	15	8.3%
Unsure	48	26.7%
Total Respondents	180	

22. Which properties should receive tax capping protection? (Check all that apply)

	Number of Respondents	Percentage of Respondents
Large office towers	12	3.4%
Small street front retail	136	38.6%
Parking lots	17	4.8%
Large shopping centres	10	2.8%
Large sports facilities	13	3.7%
Industrial properties	22	6.3%
Multi-residential properties	56	15.9%
Only those who have received large increases (e.g. >25%)	61	17.3%
Other, please specify	25	7.1%
Total Respondents	352	

23. Limiting tax increases on certain properties creates a shortfall in taxation revenues – how should this shortfall be funded?

	Number of Respondents	Percentage of Respondents
By increasing tax rates within the tax class (e.g. a rate increase for commercial properties to fund protection for commercial properties experiencing increases)	19	10.6%
By increasing tax rates across all classes, including residential (i.e. a general budgetary increase)	71	39.4%
By withholding a percentage of the tax decrease for only those properties experiencing tax decreases (i.e. claw-back)	33	18.3%
Other, please specify	57	31.7%
Total Respondents	180	

24. Please provide us with any additional comments regarding capping and claw-backs:

Detailed responses to this question are available on request.

25. Do you believe that the City should continue graduated tax rates within the residual commercial class, which provides some measure of relief to small business?

	Number of Respondents	Percentage of Respondents
Yes	134	80.7%
No	14	8.4%
Unsure	18	10.8%
Total Respondents	166	

26. What should the threshold for Band 1 be?

	Number of Respondents	Percentage of Respondents
\$1 million	37	22.3%
\$2 million	76	45.8%
\$5 million	28	16.9%
Other, please specify	25	15.1%
Total Respondents	166	

27. If limits on tax increases apply, are graduated rates still needed?

	Number of Respondents	Percentage of Respondents
Yes	80	48.2%
No	34	20.5%
Unsure	52	31.3%
Total Respondents	166	

28. Should the rate differential between Band 1 and Band 2 be increased to provide more benefit to properties with lower-valued assessments, even if this resulted in higher rates for any assessment above the \$1M threshold?

	Number of Respondents	Percentage of Respondents
Yes	44	26.5%
No	41	24.7%
Don't know/Uncertain	81	48.8%
Total Respondents	166	

29. Please provide us with any additional comments regarding graduated tax rates:

Detailed responses to this question are available on request.

Small Business Tax Class

30. Do local small businesses/neighbourhood retail need targeted tax protection?

	Number of Respondents	Percentage of Respondents
Yes	136	86.6%
No	11	7.0%
Unsure	10	6.4%
Total Respondents	157	

31. How should the small businesses within the residual commercial class receive relief?

	Number of Respondents	Percentage of Respondents
Tax capping	11	7.0%
Lower tax rates	29	18.5%
Both a and b	99	63.1%
Unsure	9	5.7%
Other, please specify	9	5.7%
Total Respondents	157	

32. Who should pay to provide protection against tax increases for neighbourhood retail properties?

	Number of Respondents	Percentage of Respondents
The rest of the commercial class	49	31.2%
All classes (residential and business classes)	80	51.0%
Other, please specify	28	17.8%
Total Respondents	157	

33. Would you support a new tax sub-class targeting small businesses with an assessment value of \$5 million or less (which includes corporate retail stores, large quick serve restaurant franchises and bank branch offices)?

	Number of Respondents	Percentage of Respondents
Strongly Support	51	32.5%
Support	33	21.0%
Neutral	30	19.1%
Oppose	11	7.0%
Strongly Oppose	9	5.7%
Unsure	23	14.6%
Total Respondents	157	

34. Why?

Detailed responses to this question are available on request.

35. Please provide us with any additional comments regarding small business protection and sub-class:

Detailed responses to this question are available on request.

Small Business Tax Deferral Program

36. Would you support a deferral program where small businesses within certain criteria can apply for a deferral of their tax increases annually?

	Number of Respondents	Percentage of Respondents
Strongly Support	30	19.5%
Support	20	13.0%
Neutral	37	24.0%
Oppose	15	9.7%
Strongly Oppose	31	20.1%
Unsure	21	13.6%
Total Respondents	154	

37. Why?

Detailed responses to this question are available on request.

38. What would the City need to consider in order to effectively implement this program?

Detailed responses to this question are available on request.

Targeted Tax Relief Rebate Program

39. Should protection for small business be offered as a rebate to only those properties demonstrating financial need?

	Number of Respondents	Percentage of Respondents
Yes	49	31.8%
No	77	50.0%
Unsure	28	18.2%
Total Respondents	154	

Protecting Business Tenants

40. Should tax policy measures be designed to ensure that business tenants are protected against large tax increases?

	Number of Respondents	Percentage of Respondents
Yes, where possible	99	64.3%
No, this is a landlord/tenant matter	41	26.6%
Don't know/uncertain	14	9.1%
Total Respondents	154	

41. What should the City consider when developing policy measures to protect tenants from large tax increase?

Detailed responses to this question are available on request.

42. Please provide us with any additional comments tax capping and claw-backs, tax protections, tax rates and tax sub-classes.

Detailed responses to this question are available on request.

43. How much do you support having small businesses/neighbourhood retail in your community?

	Number of Respondents	Percentage of Respondents
Very Supported	39	69.6%
Supported	10	17.9%
Neutral	4	7.1%
Unsupported	0	0.0%
Very unsupported	3	5.4%
Unsure	0	0.0%
Total Respondents	56	

44. Do you believe large corporate retail stores or coffee/fast-food franchises or bank branches should receive the same tax relief as other small independent shops in your community?

	Number of Respondents	Percentage of Respondents
Yes	7	12.3%
No	48	84.2%
Unsure	2	3.5%
Total Respondents	57	

45. Would you be willing to pay more in residential property taxes to support these small businesses/neighbourhood retail stores in your community?

	Number of Respondents	Percentage of Respondents
Yes	15	26.3%
No	37	64.9%

	Number of Respondents	Percentage of Respondents
Unsure	5	8.8%
Total Respondents	57	

46. If yes, how much of a tax increase would you be willing to pay to support small businesses? (Note: a 1% tax rate increase = approximately \$28 increase in residential property taxes annually on the average home in Toronto)

Responses provided comprised of the following categories.

	Number of Respondents	Percentage of Respondents
0%	19	52.8%
0 - 5%	10	27.8%
6-10%	5	13.9%
greater than 10%	2	5.6%
Total Respondents	36	