

**City Council**

MM44.106	ACTION			Ward:All
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**Amendments to By-laws for Creative Co-location Facilities Sub-class -  
by Councillor Joe Cressy, seconded by Councillor Gary Crawford**

*\* This Motion has been deemed urgent by the Chair.*

*\*\* This Motion is subject to a re-opening of Item EX31.1. A two-thirds vote is required to re-open that Item. If re-opened, the previous Council decision remains in force unless Council decides otherwise.*

**Recommendations**

Councillor Joe Cressy, seconded by Councillor Gary Crawford, recommends that:

1. City Council amend its decision on Item EX31.1 by:

a. adding the words "Commercial Property Class" to Part 7 as underlined below, so that Part 7 now reads:

7. Subject to the required regulation being enacted by the Province, City Council adopt the Creative Co-Location Facilities subclasses, or other name defined in regulation, within each of the Commercial Residual Property class, Commercial Property class, and Industrial Property class for the 2018 taxation year; and

b. adding the words underlined below to Part 8a so that Part 8a now reads:

8. Subject to receiving the necessary regulation, City Council adopt:

a. the tax rate for municipal purposes for the Creative Co-location Facility subclass (or such other name as may be made in the regulation) of the Commercial Residual Property class and the Commercial Property class be set at a 50 percent reduction of the Commercial Residual Property class tax rate and the Commercial Property class tax rate respectively;

2. City Council authorize the City Solicitor to submit the bills necessary to give effect to City Council's decision.

**Summary**

The Creative Co-location Facilities property tax sub-class was created through Council's adoption of Item EX31.1: 2018 Property Tax Rates and Related Matters on February 12, 2018, as amended, and through the enactment of By-law 166-2018 (The Tax Levy By-law for 2018) and By-law 168-2018 (To Amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, by adding eligibility criteria for a Creative Co-location Facilities subclass for the

Commercial Residual and Industrial property tax classes), which by-law was further amended by By-law 640-2018.

The City Council decision and by-laws provide that the Creative Co-location Facilities subclass applies within the Residual Commercial and Industrial property tax classes. Subsequently, through the application review and approval process, it became apparent that certain portions of properties (that would otherwise be deemed eligible) were classified within the Commercial class (rather than within the Commercial Residual class).

In order to have these properties designated within the Creative Co-location Facilities class, amendments to By-law 166-2018 and Chapter 767 of the City of Toronto Municipal Code are necessary. This requires a re-opening of Item EX31.1 to amend Council's original decision to include the Commercial class as an additional tax class to which the Creative Co-location Facilities sub-class applies, and the enactment of a further amending by-law. There are no additional financial implications arising from these changes.

This Motion is urgent in order to allow work implementing the sub-class to continue.

### **Requires Re-Opening**

This Motion requires a reopening of Executive Committee Item EX31.1, as amended (February 12, 2018), only as it relates to Council's adoption of the Creative Co-location Facilities property tax subclass.

### **Background Information (City Council)**

Member Motion MM44.106