



Member Motion

City Council

Motion without Notice

MM38.34	ACTION			Ward: All
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Amending Definition for Small Business Property Tax Subclass to Clarify Eligibility - by Councillor Gary Crawford, seconded by Councillor Brad Bradford

** Notice of this Motion has not been given. A two-thirds vote is required to waive notice.*
** This Motion is subject to a re-opening of Item EX27.7. 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.*
** This Motion has been deemed urgent by the Chair.*

Recommendations

Councillor Gary Crawford, seconded by Councillor Brad Bradford, recommends that:

1. City Council amend the City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, Article 12, Small Business Subclass, to amend the eligibility criteria to more clearly define the geographic areas that determine whether a property is eligible to be included in the Small Business subclass based on square footage, by deleting the wording in Section 767-12.3A (2)(a):

- a. The Eligible Property is located within the geographic areas identified in the City of Toronto Official Plan as Downtown and Central Waterfront, Avenues or Centres; and

And replacing it with:

- a. The Eligible Property is located within the geographic areas identified as Downtown and Central Waterfront, Avenues or Centres on the map titled: Designated Areas for the City of Toronto Small Business Subclass attached as Appendix 1 to this Chapter; and

2. City Council authorize the introduction of the necessary Bills in Council to give effect to City Council's decision.

Summary

City Council adopted [Item EX27.7: Implementing a Small Business Property Tax Subclass](#) at its meeting of November 9, 10 and 12, 2021. Attachment 1 to the Item identifies the eligibility criteria for inclusion in the subclass, and the criteria were subsequently enacted by By-law [924-2021](#).

The eligibility criteria identifies certain geographic areas that are used to determine eligibility. To provide greater clarity of the geographic areas eligible for inclusion, a specialized map has been created to reflect the boundaries of the designated areas. This scalable map will show the actual parcel boundaries and provide a much more accurate representation of eligible areas. The map layer will be made available to the public, and will reflect the list of properties eligible for inclusion in the small business subclass.

This Motion seeks Council approval to amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, Article 12, Small Business Subclass § 767-12.3 to replace the Official Plan reference to refer instead to this new map titled: Designated Areas for the City of Toronto Small Business Subclass.

This Motion is deemed urgent in order to allow sufficient time to identify properties eligible to be included in the small business property tax subclass, in order that the Municipal Property Assessment Corporation can change the tax classification of eligible properties in time that allows the Final 2022 Property Tax bills to reflect the reduced tax rate for small business properties.

REQUIRES RE-OPENING

Executive Committee Item EX27.7 (November 9, 10 and 12, 2021) City Council meeting) only as it pertains to the identification of geographic areas used to determine eligibility.

Background Information (City Council)

Member Motion MM38.34