

Community Space Tenancy Policy

Authority: Item [EX28.8: Community Space Tenancy Policy](#) adopted by City Council on November 7, 8 and 9, 2017, as amended by Item GL12.7 adopted by City Council on June 29 and 30, 2020.

1. Policy Statement

The City has a history of providing Community Space to not-for-profit community and cultural organizations at Below-Market Rent. These organizations are important partners in furthering the delivery of the City's strategic objectives through programs and services to Toronto residents that meet a community need. This policy supports this ongoing collaboration and investment in not-for-profit community and cultural organizations through a transparent, accountable and fair framework for the provision of these leased Community Spaces.

This Policy replaces the previous City of Toronto *Policy for City-Owned Space Provided at Below-Market Rent*. All new Community Space Tenancies granted as of the effective date of this policy must be granted pursuant to, and comply with, this policy. Organizations already using Community Space under the previous policy will be incorporated into this policy framework upon the expiration of their existing leases. Legacy Tenants will continue under the terms of their existing lease document or, if making use of Community Space pursuant to an undocumented tenancy arrangement, will be required to enter into lease documents formalizing their tenancies in a manner reflecting their existing terms within five years of the effective date of this Policy. A Legacy Tenant can seek to amend their tenancy terms by entering a new lease that complies with the CST Policy.

This Policy would not apply to the allocation of Community Space to organizations:

- that operate under short-term or occasional permits or licences issued by the City for the use of Community Space;
- that operate under Purchase of Service Agreements with the City for child care, hostels, affordable housing, and emergency shelters; or
- that provide housing; or
- whose core service is the provision of space at below market rates.

2. Definitions

2.1 Agency refers to a City-controlled body created by the City to deliver specific services or operate certain activities.

2.2 Below-Market Rent refers to a rental cost charged by the City to lease Community Space that is below the market rate identified by the City for that space or a comparable space.

2.3 City refers to the City of Toronto.

2.4 City Council refers to the main governing and legislative body for the City.

2.5 Co-location Agreement refers to an agreement entered into between the City and a Community Hub Tenant in respect of the lease of a Community Space Tenancy.

2.6 Community Hub Tenancy refers to a type of Community Space Tenancy intended to support a variety of services and programs, and which is characterized by three or more Tenants co-located in a space with intentional service and program integration. A Tenant in a Community Hub Tenancy may be referred to as a "Community Hub Tenant".

2.7 Community Partner Tenancy refers to a type of Community Space Tenancy intended to support services and programs, typically delivered by a single organization. A Tenant in a Community Partner Tenancy may be referred to as a "Community Partner Tenant".

2.8 Community Space refers to any space owned or leased by the City, including but not limited to a commercial building, cultural facility, heritage building or industrial building, or vacant land.

2.9 Community Space Tenancy refers to a leasing arrangement at Below-Market Rent, between the City and a Tenant for Community Space.

2.10 Division Head refers to the Executive Director, General Manager or otherwise-named head of a City Division.

2.11 Incubator Tenancy refers to a type of Community Space Tenancy intended to support a not-for-profit organization with shared space within a Community Partner or Community Hub Tenancy to build organizational capacity and develop programs to meet a new or emerging community need. A Tenant in an Incubator Tenancy may be referred to as an "Incubator Tenant."

2.12 Legacy Tenancy refers to an historic Community Space Tenancy that predates the *Policy for City-Owned Space Provided at Below-Market Rent*, as adopted by Council in 2002. A Tenant in a Legacy Tenancy may be referred to as a "Legacy Tenant."

2.13 Municipal Capital Facility refers to a Community Space that is made exempt from property taxation under subsection 252(6) of the *City of Toronto Act, 2006* as a facility used for the provision of social or health services, community centres or for cultural or recreational services pursuant to paragraphs 10, 14 and 16 subsection 2(1) of Ontario Regulation 598/06, as applicable.

2.14 Not-for-profit refers to a federally or provincially incorporated not-for-profit organization.

2.15 Operating Division refers to the City Division that is responsible for the operational management of a Community Space.

2.16 Request for Expressions of Interest or REOI refers to a notice issued by the City that invites applications for a Community Space Tenancy in an available Community Space.

2.17 Social Purpose Enterprise refers to a program or service delivered by a Tenant in a Community Space, where the primary purpose is part of the social, health, community centre, cultural, or recreational services being provided by the Tenant but which may generate revenue ancillary to that purpose and which revenue is solely used to support the Tenant's program, administration, operating or capital costs.

2.18 Sublease Acknowledgement Agreement refers to an agreement entered into amongst the City, a Community Partner Tenant and a Subtenant in respect of the sublease of a Community Space Tenancy.

2.19 Subtenant refers to an organization that subleases a portion of Community Space from a Community Partner Tenant.

2.20 Supporting Program Division refers to the City Division that supports the programs offered by at Tenant, and which may or may not also be the Operating Division.

2.21 Tenant refers to an organization that leases Community Space pursuant to a Community Space Tenancy.

3. Eligibility for Community Space Tenancies

3.1 An organization seeking to apply for or enter into a new Community Space Tenancy or a sublease thereof must:

3.1.1 be a Not-for-profit corporation, and may not be a subsidiary or related entity of a for-profit corporation or a for-profit social enterprise.

3.1.2. provide social or health services, community centre services or cultural or recreational services to Toronto residents that:

- a) Meet a community need;
- b) Which are consistent with the strategic direction and neighbourhood, and/or specific objectives of City Council and/or a City Division;
- c) Are services that the City may otherwise provide; and
- d) Will be the only services and functions provided in the Community Space and will be available to the public.

3.1.3 be in good financial standing and not in default under any existing lease, service agreement, or other agreement with the City, and have limited risk of insolvency or bankruptcy;

3.1.4 satisfy all requirements outlined in the Request for Expressions of Interest and in this policy, and comply with all applicable laws and policies of the City.

3.2 If, at any time during the term of a Community Space Tenancy, a Tenant fails to satisfy any or all of the above criteria, the City shall be entitled, upon sixty days' notice, to terminate the subject Community Space Tenancy.

4. Application and Review Process for Community Space Tenancies

4.1 All Community Space Tenancies and subleases thereof will be made available to eligible organizations through a Request for Expressions of Interest process administered by Social Development, Finance and Administration Division. The Executive Director of Social Development, Finance and Administration will invite applications for the Community Space by issuing an REOI which will include at a minimum:

4.1.1 a description the Community Space available;

4.1.2 geographic and demographic information, including local area studies if available and socioeconomic information of households in the area;

4.1.3 any service or program priorities and requirements of the City, Operating Division and/or the Supporting Program Division for the area;

4.1.4 an estimate based on the previous or current annual and expected future operating costs, capital costs, municipal taxes and any other costs associated with the Community Space, and the responsibilities of the City and Tenant or Subtenant, as the case may be, with respect to these costs;

4.1.5 requirements for any regular or periodic reporting by the Tenant or the Subtenant, as the case may be, to the City on use of Community Space, programs and services being offered, and other information as required by the City;

4.1.6 requirements for insurance coverage;

4.1.7 parameters for identifying Incubator Tenants, which will be consistent with the criteria used by Social Development, Finance and Administration to assess eligibility for community grant funds;

4.1.8 the requirement for the organization to attest that it will be providing only social, health, community centre, recreational or cultural services to the public from the Community Space and that the Community Space will be occupied and used by the Tenant for a service or function that would otherwise be provided by the City;

4.1.9 the requirement for the organization to complete and sign a Declaration of Compliance with the City's Human Rights and Anti-Harassment/ Discrimination Policy; and

4.1.10 evaluation criteria that identify how applications will be reviewed and the preferred Tenant or Subtenant selected.

4.2 All REOI applications will be reviewed by Social Development, Finance and Administration in consultation with Real Estate Services, Facilities Management, and the Operating Division and Supporting Program Division, as appropriate, and will apply the evaluation criteria set out in the REOI. In the case of Community Hubs, the hub may have a representative on the selection panel. In the case of subleasing, the Head Tenant may participate on the panel.

4.3 In cases where the Community Space is leased by the City from a third-party landlord, the REOI review process will include provisions for obtaining landlord consent, where required.

4.4 Upon identification of a proposed Tenant or Subtenant, Social Development, Finance and Administration and Real Estate Services will submit a report to City Council that will include:

4.4.1 Recommendation to enter into a Community Space Tenancy lease with the proposed Tenant or Sublease Acknowledgement Agreement with the proposed Subtenant;

4.4.2 The major terms and conditions of the Community Space Tenancy or Sublease Acknowledgement Agreement;

4.4.3 Recommendation for a Municipal Capital Facility by-law, if applicable, which provides a property tax exemption, as per sections 5.12 and 5.13 of this Policy; and

4.4.4 Relevant details of the Community Space, including estimated operating and capital costs for the first year of the term of the lease or sublease, as the case may be, and services and programs to be delivered.

5. Community Space Tenancy Leases and Agreements

5.1 Each organization in a Community Space Tenancy must sign a lease or a Sublease Acknowledgement Agreement, as the case may be, created and administered by Real Estate Services in consultation with Legal Services, on a form approved by Legal Services.

5.2 Legacy Tenants will be entitled to continue to occupy such Community Space in accordance with the terms of such Legacy Tenancies, provided that any Legacy Tenant with no formal lease agreement or whose lease agreement has expired shall be required to enter into a lease agreement with the City on the same terms as the subject Legacy Tenancy, together with the minimum lease terms identified in the attached Appendix 1 within five years of the effective date of this Policy. Any Legacy Tenant who seeks to amend the terms of such Legacy Tenancy will be required to enter into a new lease in accordance with this policy as it would apply to a non-Legacy Tenant.

5.3 Leases for Community Partner Tenants will permit the subleasing of a portion of the Community Space to a maximum of two Subtenants, except as set out in Section 5.4, subject to the consent of the Deputy City Manager, Internal Corporate Services, in consultation with the Executive Director of Social Development, Finance and Administration and/or the Supporting Division, and under the conditions that include but are not limited to:

5.3.1 that the Community Space be made available through the REOI process;

5.3.2 that the Subtenant meets eligibility requirements of this Policy;

5.3.3 that the City, the Community Partner Tenant and the Subtenant enter into a Sublease Acknowledgement Agreement;

5.3.4 that the term of the Sublease Acknowledgement Agreement be no longer than the term of the Community Partner Tenant's lease;

5.3.5 that the Community Partner Tenant be permitted to charge costs to the Subtenant on a cost-recovery basis only;

5.3.6 that the Community Partner Tenant retain responsibility for all costs and requirements as per the lease with the City.

5.4 Subtenants of BMR tenants in possession of their subpremises as of the effective date of the CST policy will be required to enter into a Sublease Acknowledgement Agreement at the same time the tenant enters into its initial lease pursuant to the CST policy, and the aforementioned limit on two subtenants shall not apply to any subtenants in possession as of June 1, 2017.

5.5 Social Development, Finance and Administration and/or the Supporting Program Division requires Tenants to enter into additional agreements for service delivery and, in the case of a Community Hub Tenancy, a Co-location Agreement.

5.6 All initial leases entered into pursuant to this Policy must be approved by City Council.

5.7 City Council has authorized the Deputy City Manager, Internal Corporate Services, in consultation with the Executive Director of Social Development, Finance and Administration and/or the Supporting Division, to approve, subject to compliance on the part of the Tenant or the Subtenant, as the case may be, with this policy, the following:

5.7.1 new leases with Tenants occupying Community Space pursuant to this policy whose prior leases have expired provided the new leases are on substantially the same terms and conditions as the initial leases previously approved by City Council;

5.7.2 lease arrangements for vacant space located within a City facility occupied by three or more tenants operating with intentional program and service integration pursuant to this policy, where such vacancy arises from the termination of a prior tenancy by the City, provided the new lease is on substantially the same terms and conditions as the terminated lease previously approved by City Council; and

5.7.3 Sublease Acknowledgement Agreements.

5.8 In the exercise of the approval authority set out in Section 5.7., leases and Sublease Acknowledgement Agreements must meet minimum conditions as deemed appropriate by the City, including but not limited to the following:

5.8.1 a new lease must contain substantively the same terms and conditions as the previous lease;

5.8.2 the term of a new lease shall not exceed the term of the previous lease;

5.8.3 Tenant or Subtenant must be in good standing and not in default under any lease or other agreements with the City, and must be delivering services and programs to the satisfaction of the City;

5.8.4 Tenant or Subtenant must be in good financial standing with limited risk of insolvency or bankruptcy;

5.8.5 no portion of the Community Space is used for purposes not described in the lease or any other agreements with the City;

5.8.6 Tenant or Subtenant must comply with and maintain its eligibility criteria throughout the term as outlined in Section 3 of this policy; and

5.8.7 Tenant or Subtenant must comply with all applicable provisions of this policy.

5.9 Notwithstanding Section 5.7, the Deputy City Manager, Internal Corporate Services may, at any time, refer the consideration of any agreement anticipated hereunder to City Council for its determination and direction.

5.10 The standard term of a lease pursuant to this policy will be five years for a Community Partner Tenant or Community Hub Tenant, and two years for an Incubator Tenant, and the City may at its sole discretion adjust the term at the request of the Tenant at the time the lease is entered into by the City and the Tenant;

5.11 An Incubator Tenant may enter no more than two consecutive leases for a total term of four years, after which the organization can apply for a CST as either a Community Partner or Community Hub Tenant under the terms of this Policy.

5.12 When seeking City Council approval for any initial Community Space Tenancy, Real Estate Services, where appropriate, will concurrently request Council recommendation of a property tax exemption for the space to be leased to the Tenant as a municipal capital facility for the provision of social and health services, community centre services or cultural or recreational services pursuant to subsection 252(6) (c) of the City of Toronto Act, 2006 and paragraphs 10, 14 and 16 of subsection 2(1) of Ontario Regulation 598/06.

5.13 Notwithstanding Section 5.12 of this Policy, for Community Space Tenancies intended to provide cultural services, Real Estate Services may or may not request Council

recommendation of a property tax exemption as a municipal capital facility, pursuant to restrictions provided in subsection 6 of Ontario Regulation 598/06.

5.14 Real Estate Services is responsible for managing, monitoring and informing Operating and Supporting Program Divisions of Community Space Tenancies one year in advance of the subject lease expiry dates.

6. Administration and Occupancy Cost Responsibilities

6.1 Real Estate Services, Social Development Finance and Administration and the relevant Supporting Program Division will coordinate the administration of Community Space Tenancies and this policy.

6.2 Social Development Finance and Administration is responsible for addressing all program-related issues including internal Tenant disputes, with the support of Real Estate Services and the Supporting Program Division.

6.3 Responsibilities for operational and capital costs associated with each type of Community Space Tenancy are outlined in Appendix 2, but are subject to change at discretion of Real Estate Services, Social Development Finance and Administration and the relevant Supporting Program Division.

7. Social Purpose Enterprises

7.1 All Tenants are permitted to engage in Social Purpose Enterprise activities to generate revenue to build capacity, enhance programming and maintain or improve the Community Space, provided the Tenant receives prior approval from the Executive Director of Social Development, Finance and Administration and the Supporting Program Division, and all revenue generated is ancillary to the Tenant's primary mandate and is reinvested in service and program delivery at the Community Space leased by the Tenant or in improvements to the Community Space and reported to the City as per Section 8 of this policy.

8. Reporting and Monitoring

8.1 All Tenants shall submit an annual report to Social Development, Finance and Administration and the Supporting Program Division (if applicable) each year, in a format and by a deadline to be determined by the City.

8.2 Social Development, Finance and Administration is responsible for providing copies of all Tenant reports to Real Estate Services Division Head or their designate.

8.3 Real Estate Services will include a summary of Community Space Tenancies in its annual report to Government Management Committee on all real estate transactions.

9. Request/Complaint Review Process

9.1 If any organization or person would like to make a complaint or request a review of a decision made in accordance with this policy, they may request a review, in writing, to Social Development, Finance and Administration.

9.1.1 the Executive Director of Social Development, Finance and Administration or designate will review the request or complaint and make a determination and respond in writing to the applicant or complainant.

9.1.2 the Executive Director of Social Development, Finance and Administration or designate may seek input or advice from other City Divisions as appropriate.

9.2 This Policy and the process and instructions on how to submit a complaint, comment or concern will be posted on the City's website and be accessible in print upon request.

10. Policy Review

10.1 The Deputy City Manager, Internal Corporate Services and the Executive Director of Social Development, Finance and Administration, in consultation with Operating and Supporting Divisions and tenant organizations, will review this Policy at least every five years and recommend any changes to ensure that it continues to meet policy objectives.

Links

City of Toronto Act, 2006 <https://www.ontario.ca/laws/statute/06c11#BK9>

Ontario Regulation 603:06: Municipal and School Capital Facilities – Agreements and Tax Exemptions <https://www.ontario.ca/laws/statute/06c11#BK9>

Canada Not-for-profit Corporations Act (S.C. 2009, c. 23)

<http://laws.justice.gc.ca/eng/acts/c-7.75/>

Appendix 1 - Minimum Lease Requirements

DEMISE AND TERM	
Leased Premises	Comprising an area of approximately _____ ft ² of space, on the _____ floor of the building municipally known as _____, Toronto, Ontario (the "Building").
Term	Five years.
Use of Common Facilities	The Tenant will have non-exclusive use to common facilities within the Building in common with all other tenants.
Condition of Leased Premises	The Tenant will accept the Leased Premises, the Building and the lands on which same are situate in an "as is" condition.
Right to Terminate	The Landlord will have the right to terminate the Lease on sixty (60) days' notice.
Overholding	The Tenant will be deemed a month to month tenant if the lease term ends and they remain in possession of the Leased Premises (with the Landlord's approval).

RENT	
Basic Rent	Basic Rent for the Term is \$2.00 per annum plus all applicable taxes.
Additional Rent	Additional Rent is estimated at \$_____ per ft ² of the Leased Premises per annum, which includes operating costs, utilities and property taxes, plus the Tenant's share of common area costs. The Tenant will pay the estimated monthly additional rent, which will be reconciled at the end each year.
Pre-Authorized Bank Payment	The Tenant shall arrange to pay all charges under the Lease through pre-authorized bank payment.
Late Payment Charges	Interest on any rental payments outstanding shall be paid to the Landlord at the rate of 1.25% per month (15% per annum). The Tenant shall pay to the Landlord a charge of forty dollars (\$40.00) for each NSF payment.
Net Lease to Landlord	The Lease shall be absolutely net to the Landlord. Any obligation which is not stated to be that of the Landlord shall be the Tenant's responsibility.

TAXES	
Tenant's Taxes and Sales Taxes	The Tenant shall pay all applicable taxes imposed by all levels of government in respect of its business at the Leased Premises.
Tenant's Contribution to Realty Taxes	The Tenant shall pay to the Landlord its proportionate share of all taxes assessed and charged against the Leased Premises, if any.

HVAC	
Operation of Regular HVAC System	The Landlord shall provide and operate the current heating, ventilating and air-conditioning (if any) equipment and systems serving the Leased Premises.

USE AND OCCUPANCY OF LEASED PREMISES

Permitted Use	The Tenant agrees that it shall only carry out the following use at the Leased Premises: [insert permitted use]. The Tenant shall pay all expenses and obtain and maintain at all times, all permits, licenses and authorizations necessary to carry on its Permitted Use; The Tenant shall at all times comply with the terms and conditions of the Service Agreement between the Landlord and the Tenant relating to the Tenant's use of the Leased Premises.
Subleasing	The Tenant shall not be entitled to sublease the Leased Premises without the consent of the Landlord.

ALTERATIONS & OTHER TENANT WORK

Tenant Work	<p>Any work to the Leased Premises to be completed at the behest of the Tenant will be completed by the Tenant at its own expense, provided:</p> <p>(a) the Tenant shall not perform work on the Leased Premises until it has received the Landlord's written approval of its plans and drawings.</p> <p>(b) once approved, such plans and drawings shall not be modified by the Tenant without the prior written consent of the Landlord.</p> <p>(c) If the Landlord requests, the Tenant shall comply with the Landlord's policies respecting non-discrimination and Fair Wage Policy.</p>
-------------	--

MAINTENANCE AND REPAIRS

Landlord's Repairs	The Landlord shall repair and maintain the Building's structure, external components and Common Facilities, as would a prudent owner of similar Lands and Buildings.
Tenant Repairs	The Tenant shall operate, repair, maintain and keep the Leased Premises and all leasehold improvements in good condition and repair. The Tenant shall also repair any damage to the Building caused by the Tenant.

INSURANCE AND LIABILITY	
Tenant's Insurance	<p>The Tenant shall have property insurance equal to one hundred percent (100%) of the full replacement cost of the Leased Premises insuring:</p> <p>(a) Comprehensive general liability insurance with limits of not less than five million dollars (\$5,000,000.00) per occurrence, and adds the Landlord as an additional insured; and</p> <p>(b) Standard owner's automobile liability insurance with limits of not less than one million dollars (\$1,000,000.00) in respect of any one accident. The Tenant shall deliver to the Landlord proof of the insurance in the form of a certificate of insurance signed by an authorized representative of the insurer.</p>
Notice of Material Change or Cancellation	Each insurance policy obtained by the Tenant in respect of the Leased Premises will contain a clause requiring the insurers to notify the Landlord of any material change or cancellation of the Policy.
Release	The Tenant will release the Landlord from any and all liability for claims which the Tenant is indemnified under any insurance.

DEFAULT	
Remedies by Landlord.	<p>In the event of default by the Tenant under the Lease, the Landlord may:</p> <p>terminate the Lease and all rights of the Tenant; immediately re-enter and repossess the Leased Premises and the Term shall be forfeited and void;</p> <p>enter the Leased Premises and make such alterations and repairs as are necessary in order to relet the Leased Premises;</p> <p>exercise its right of distress and the Tenant will waive any present or future limitation on the Landlord's right of distress; suspend the supply to the Leased Premises of any benefit, service, utility or additional service furnished by the Landlord until the default is cured.</p>

ENVIRONMENTAL PROVISIONS	
Hazardous Substances	The Tenant shall not allow any hazardous substances or materials to be stored or used at the Leased Premises.

RELEASE & INDEMNITY	
Release of Landlord by Tenant	The Landlord shall not be liable for any personal injury or death of, or loss or damage to any property belonging to the Tenant or any other person at the Lands or Building. The Tenant will release the Landlord from all claims in respect of damage required to be insured against by the Tenant.
Indemnity by Tenant	The Tenant will fully indemnify and save harmless the Landlord and its Authorized Members of, from and against all claims whatsoever. The Tenant agrees that it will not pursue any Claim against a third party which may result in any Claim by such third party against the Landlord.

GENERAL COVENANTS, REPRESENTATIONS & WARRANTIES	
Tenant Covenants, Representations & Warranties	<p>The Tenant agrees with the Landlord that:</p> <ul style="list-style-type: none"> (a) it will observe and perform all covenants and obligations of the Tenant, including to pay to the Landlord when due Rent; (b) the use of the Leased Premises shall be at the Tenant's sole cost, and the Tenant will comply with all Applicable Laws made by all governments (federal, provincial or municipal), and any other entity with lawful authority to regulate; and (c) the Tenant will submit to the Landlord's auditors and the City Solicitor all corporate books and records of the Tenant for inspection.

--	--

APPENDIX 2:

Occupancy Cost Allocations for Community Space Tenancies (See Section 6.3)

(Note: Legacy Tenants may have cost allocations that differ from those presented below, under historical agreements that preceded the 2002 Below-Market Rent Policy)

	Community Partner Tenancy (Tenant may assign within a Sublease a portion of costs to a Subtenant at or below cost-recovery)	Community Hub Tenancy	Incubator Tenancy
Building operating costs (utilities, security, cleaning, regular maintenance, minor repairs related to their programming and services and leasehold improvements)	Tenant is responsible for its proportionate share of costs.	Each Tenant is responsible for its proportionate share costs, including common areas.	Social Development, Finance and Administration (SDFA) is responsible for Incubator Tenant's proportionate share of building operating costs up to a total annual amount of \$75,000 distributed equally among all Incubator Tenants. The balance of building operating costs not paid by SDFA will be paid by the Tenant, unless the Operating or Supporting Program Division chooses to assume such costs.
Building capital costs - "fit up" to prepare space for initial occupancy	Tenant is responsible for capital "fit up" costs	Each Tenant is responsible for its proportionate share of capital "fit up" costs of its designated and/or common spaces as applicable	Operating Divisions may choose to assume capital costs associated with "fit up" for Incubator Tenants. The balance of fit up costs not paid by Operating Division will be paid by the Tenant.
	Community Partner Tenancy (Tenant may assign within a Sublease a portion of costs to a Subtenant at or below cost-recovery)	Community Hub Tenancy	Incubator Tenancy

State of good repair and building capital costs	Operating Division is responsible if issue is related to building envelope or health and safety. Tenant is responsible for other state of good repair costs.	Operating Division is responsible if issue is related to building envelope or health and safety. Tenant is responsible for other state of good repair costs.	Operating Division is responsible for all state of good repair and building capital costs
Building capital costs	Operating Division is responsible for building capital costs	Operating Division is responsible for building capital costs	Operating Division is responsible for building capital costs
Property tax	Tenant is responsible for property tax attributable to their use unless exempted as a Municipal Capital Facility	Each Tenant is responsible for property tax attributed to their use unless exempted as a Municipal Capital Facility	Operating or Supporting Program Division is responsible for property tax attributed to their use unless exempted as a Municipal Capital Facility