

Friday April 3, 2020

Attn: Chair and Members of Environment, Infrastructure and Community Services Committee

**Re: Item 4.3: Current Value Assessment and Taxation for Burlington Downtown Business Improvement Area (F-01-20)**

Representatives of the Burlington Downtown Business Association and the Burlington Chamber of Commerce have been working closely with city Finance staff in the preparation of the present report. We are wholly supportive of staff's review of the various Provincial tax policy tools available to the municipality relating to the commercial property class in Burlington.

Similarly, we support staff's conclusions of the specific shortcomings inherent in each reviewed approach, ranging from graduated tax rates and municipal tax reductions to the consideration of "Optional classes" and proposed Phase-in taxes changes resulting from reassessment.

We also pledge to actively participate in future collaboration with Finance, our regional partners and MPAC to advocate to the Province for the establishment of tax policy tools that will result in targeted relief to commercial properties in the Downtown BIA. As evidenced in the staff report mapping Addenda a strong number of properties in this catchment area are subject to deleterious tax impacts resulting from significant reassessment related valuation changes during the last Assessment Update cycle.

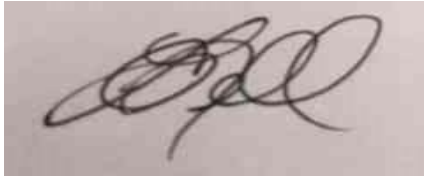
We can confirm that the Burlington Chamber of Commerce and the Sault Ste. Marie Chamber of Commerce have drafted a policy resolution that is supported by numerous other Chambers and Boards of Trade across the province. This resolution has been submitted to the Ontario Chamber of Commerce (OCC) for consideration and approval at its next Annual General meeting, and once approved, it will be forwarded to the Province of Ontario and form part of the OCC's ongoing advocacy agenda.

The Chamber resolution urges the Government of Ontario to:

1. Honour its 2019 Budget Commitment to ensure a modern and competitive property tax system and to develop an action plan to respect Ontario's property taxpayers based on meaningful and thoughtful consultation and collaboration with affected stakeholders including: residents, business, industry, municipalities, and subject matter experts.
2. Consider providing new revenue and/or property tax mitigation tools and flexibility to municipalities in order to manage property tax burdens in a fair and equitable manner, address new economic paradigms, and to target relief to business property owners/tenants in response to local tax policy priorities and objectives.
3. Address the significant disparity between residential and non-residential property tax rates for education tax purposes.

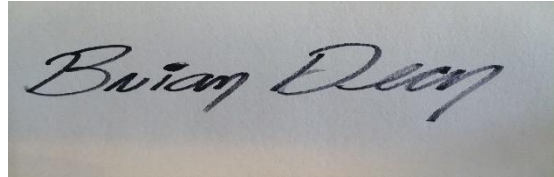
The staff report makes it evident that there are currently no impactful relief mechanisms available to the City and Region to deal with the specific situation of significant commercial assessed values across the Downtown Business Improvement Area. As such, we must rely on continued dialogue with our regional and provincial partners to create and enable new property tax mitigation tools that can be realized through strategic changes to the taxation provisions contained within the *Municipal Act, 2001* and accompanying regulations.

Respectfully submitted,

A photograph of a handwritten signature in black ink on a light-colored background. The signature is highly stylized and cursive, appearing to read 'C. Nell'.

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Carla Y. Nell, Burlington Chamber of Commerce Association

A photograph of a handwritten signature in black ink on a light-colored background. The signature is written in a cursive style and clearly reads 'Brian Dean'.

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Brian Dean, Burlington Downtown Business