

November 7, 2016

Dear Members of the Law Amendment Committee;

This morning I presented at the Law Amendment Hearing on Bill 52. During my speech and in my notes that were submitted I asked that (2)(b) be changed from:

"set different commercial tax rates for commercial property located in areas of the Municipality designated by Council, based on the length or proportion of frontage of a property on a street, including a private road;"

to:

"set different commercial tax rates for commercial property located in areas of the Municipality designated by Council, **based on the square footage of property, and/or square footage of building.**"

While I still believe that frontage is not an effective way at apply taxation measures, I would like it to be known that the North End Business Association would not be opposed if "frontage of a property on a street, including a private road" remained in the bill, along with the addition of "square footage of property, and/or square footage of building". In this scenario, (2)(b) might read:

(b) set different commercial tax rates for commercial property located in areas of the Municipality designated by Council, based on the length or proportion of frontage of a property on a street, including a private road or based on the square footage of a property or the square footage of a building or any combination thereof.

As with any of the proposed changes in Bill 52, it will be how the city applies them that matters. And right now the city needs the tools and flexibility to address taxation issues.

Again, I would like to thank the Members of the Law Amendment Committee for listening and for the due diligence they are putting into Bill 52. Tax Reform remains a timely issue, and we hope this Bill is passed before the fall sitting of the legislature ends.

Sincerely,

Patricia Cuttell Executive Director