



July 10, 2015

The Honourable Charles Sousa
Minister of Finance
7 Queen's Park Crescent, 7th Floor
Toronto, ON M7A 1Y7

And

The Honourable Ted McMeekin
Minister of Municipal Affairs
777 Bay Street, 17th Floor
Toronto, ON M5G 2E5

Dear Sirs:

RE: Vacancy Rebate Program

Please be advised that on June 22, 2015, Haldimand County Council adopted the following resolution:

WHEREAS a Vacancy Rebate Program, as defined under Section 364 of The Municipal Act and Ontario Regulation 325/01, allows for property tax relief to be granted to eligible business properties when vacant for a minimum of 90 consecutive days;

AND WHEREAS Haldimand County does not believe that the Provincial legislation intended that local taxpayers bear the cost of a business/collective bargaining strategy when such "vacancy" is caused by a labour disruption, such as an employee lockout/strike;

AND WHEREAS a recent interim decision by the Assessment Review Board to allow for a vacancy tax rebate under these circumstances is precedent setting, unless overturned on appeal;

NOW THEREFORE BE IT RESOLVED THAT the Minister of Finance and Minister of Municipal Affairs be requested to review this legislation from a public policy perspective, to ensure that businesses are not eligible for a reduced property tax burden if the claimed "vacancy" is a result of a labour disruption;

AND THAT a copy of this resolution be forwarded to the following for their support:

- *M.P.P. Toby Barrett*
- *Association of Municipalities of Ontario (and for circulation to all member municipalities)*
- *City of Toronto*
- *Municipal Finance Officers Association*
- *Ontario Municipal Tax and Revenue Association*
- *Association of Municipal Managers, Clerks and Treasurers*
- *Municipal Property Assessment Corporation*
- *Ontario Federation of Labour*
- *Canadian Labour Congress*

Should you require further information, please contact Karen General, General Manager, Corporate Services at 905-318-5932 x 6321.

Yours truly,



Evelyn Eichenbaum
Clerk

EE/tc

cc M.P.P. Toby Barrett
 Association of Municipalities of Ontario
 City of Toronto
 Municipal Finance Officers Association
 Ontario Municipal Tax and Revenue Association
 Association of Municipal Managers, Clerks and Treasurers
 Municipal Property Assessment Corporation
 Ontario Federation of Labour
 Canadian Labour Congress
 Mark Merritt, Treasurer, Haldimand County
 Karen General