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July 10, 2015

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

And

The Honourable Ted McMeekin  
Minister of Municipal Affairs  
777 Bay Street, 17<sup>th</sup> 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