

## Memorandum

**To:** Budget Standing Committee

**Cc:** Shelley Chemnitz, Dave Oakes , Kristine Douglas

**From:** Lisa Read, Manager of Revenue, Financial Management Services

**Date:** November 4, 2019

**Subject:** Billboard Tax

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In 2014 and 2015, the Minister of Finance introduced legislation that required MPAC to assess billboards according to the newly regulated approach. Billboards are prescribed to be included in the commercial property class, but the presence of the billboard will not affect the classification of the land on which it located.

MPAC did a province wide review of 5,700 properties in 2016 to reassess billboards. Billboards were included on the tax roll for 2016, which was used for 2017 taxation. St. Catharines has 60 billboards on the tax roll as part of our Commercial assessment for 2019 estimating \$16,560.56 in tax dollars attributed to these.

Starting in 2009, the City of Toronto under jurisdiction of the Toronto Act passed a bylaw now regulated by Toronto Municipal Code, Chapter 771 Taxation, Third Party Sign Tax to be able to levy special taxes on billboard signs.

Third Party Signs in Toronto are subject to an annual Third Party Sign Tax (TPST). The TPST is based on the size and location of the sign, as well as the type of copy being displayed. Signs fall into one of six categories, starting at Class I (lowest amount) to Class VI (highest amount). The rates of the TPST increase each year. Invoices are assessed by March 31, with payment due on July 1.

Legislation was not extended to other Ontario Municipalities under the Municipal Act to impose fees for Third Party Sign Tax.