

Date: 2023-07-28

Subject: **2023 Levy By-law per Section 323 of the Municipal Act, 2001 (Annual Levy on Universities/Colleges, Correctional Institutions and Public Hospitals)**

Contact: Nash Damer, Treasurer, Finance

Report Number: Corporate Support Services-2023-694

Recommendations:

1. That the report from Nash Damer, Treasurer, Finance to the Committee of Council Meeting of September 6, 2023, re: **2023 Levy By-law per Section 323 of the *Municipal Act, 2001 (Annual Levy on Universities/Colleges, Correctional Institutions and Public Hospitals)***, be received, and;
2. That a By-law be passed for the annual levy on Universities/Colleges, Correctional Institutions, Public Hospitals for the year 2023 as per Section 323 of the *Municipal Act, 2001*.

Overview:

- **An annual By-law is required to levy an amount on Universities or Colleges, Correctional Institutions and Public Hospitals pursuant to Section 323 of the *Municipal Act, 2001*. The levy remains at \$75.00 per occupant or bed, the same rate that has been in effect since 1987.**

Background:

The purpose of the accompanying By-law is to levy an amount based on the number of full-time students enrolled, residents placed and provincially rated beds on each of Sheridan College – Davis Campus, Algoma University – Brampton, Roy McMurtry Youth Centre, Sault College – Brampton, St. Clair College – ACE Acumen Academy - Brampton and William Osler (Brampton - Civic Site). The number of full-time students enrolled, residents placed and provincially rated beds is supplied to the City by the Ministry of Municipal Affairs and Housing per “Capacity of Institutions Information” letter (Appendix

A). The current rate prescribed by the Province, \$75 per full-time student enrolled, resident placed and provincially rated bed, has been unchanged since 1987.

Current Situation:

The City is required to share the levy with the Region of Peel. The sharing percentage is calculated using the commercial class municipal tax base. For 2023, the sharing ratio is 52.82386% to the City and 47.17614% to the Region of Peel. The total levy is \$835,875 and the City will retain \$441,541. The Region will receive \$394,334.

The table below sets out the number of occupants/beds and resulting levies as supplied by the Ministry of Municipal Affairs and the Ministry of Housing.

Name	# of Occupants	\$75 per Occupant / Bed	Levy
Algoma University - Brampton	2121	\$75	\$159,075
Roy McMurtry Youth Centre	192	\$75	\$14,400
Sault College - Brampton	503	\$75	\$37,725
Sheridan College- Davis Campus	6634	\$75	\$497,550
St. Clair College – ACE Acumen Academy - Brampton	1018	\$75	\$76,350
William Osler (Brampton - Civic Site)	677	\$75	\$50,775
TOTAL			\$835,875

Corporate Implications:

Financial Implications:

As required by the *Municipal Act, 2001*, a By-law is necessary to accompany this report. As such, the City's Legal Services Department will be solicited to review and approve the

accompanying By-law. The approval of this report and By-law is necessary to support the budget requirements of the City and the Region of Peel.

Strategic Focus Area:

This report supports the strategic focus area of government and leadership, focusing on service excellence with equity, innovation, efficiency, effectiveness, accountability and transparency.

Conclusion:

Subject to approval of the attached By-law, invoices will be prepared and sent to each of the aforementioned institutions. The Standard Operating Procedure for the collection of General Accounts Receivable establishes the payment terms per organization type. Other levels of government are given 90 days before interest will be charged as per user fee By-law 380-2003. Therefore, the due date for payment will be December 11, 2023.

Authored by:

Yvonne Kwiecien,
Manager, Taxation and Assessment

Reviewed by:

Nash Damer,
Treasurer, Finance

Approved by:

Jason Tamming,
Acting Commissioner, Corporate
Support Services

Approved by:

Marlon Kallideen,
Chief Administrative Officer

Attachments:

- Attachment 1 – Ministry of Municipal Affairs and Housing "Capacity of Institutions Information" Letter
- Attachment 2 – **Draft 2023 By-law** for Annual Levy on Universities/Colleges, Correctional Institutions, and Public Hospitals