



**STAFF REPORT  
ACTION REQUIRED**

**Amending By-Law No. 637-2006 for the Levy on Certain Universities and Colleges**

<b>Date:</b>	January 26, 2007
<b>To:</b>	General Government Committee
<b>From:</b>	Treasurer
<b>Wards:</b>	All
<b>Reference Number:</b>	P:\2007\Internal Services\Rev\gg07005Rev (AFS 3723)

**SUMMARY**

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This report seeks Council authority to amend By-law No 637-2006 “To levy an amount for the year 2006 upon certain Universities and Colleges”, as follows:

1. increase the capacity amount (i.e. the number of full-time students) for Ryerson University from 12,713 to 16,814 and the associated levy;
2. add new capacity amounts for Ryerson University’s satellite campuses located at Centennial College (301 full time students) and George Brown College (383 full time students) and increasing the associated levy; and,
3. change the ‘institution name’ from ‘Ryerson Technological University’ to ‘Ryerson University’.

The above changes increase the total capacity amount that was used to calculate the 2006 levy for Universities and Colleges by 4,785 students, thereby raising an additional \$358,875 in revenue for the 2006 taxation year.

## RECOMMENDATIONS

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### The Treasurer recommends that:

1. By-law 637-2006 be amended to reflect the following changes to the capacity figures and the resulting levy for 2006:

<b>Institution</b>	<b>Original Capacity</b>	<b>Original Levy</b>	<b>Revised Capacity</b>	<b>Revised Levy</b>
Ryerson University	12,713	\$953,475	16,814	\$1,261,050
Centennial CAAT	0	\$0	301	\$22,575
George Brown CAAT	0	\$0	383	\$28,725

2. The 'institution name' for Ryerson in By-law 637-2006 be changed from 'Ryerson Technological University' to 'Ryerson University',
3. Authority be granted for the introduction of the necessary bill to give effect thereto; and
4. The appropriate City Officials be authorized and directed to take the necessary action to give effect thereto.

### Financial Impact

Amending By-law No. 637-2006 to reflect the revised capacity figures for Ryerson University and its two satellite campuses will result in additional Non-Program revenues of \$358,875 for 2006 taxation year.

The Deputy City Manager and Chief Financial Officer has reviewed this report and agrees with the financial impact information.

## **DECISION HISTORY**

At its meeting held on July 25, 26 and 27, 2006, City Council adopted Clause 18 of Report 6 of the Policy and Finance Committee entitled “2006 Heads and Beds Levy on Institutions under Section 323 of the *Municipal Act, 2001*”. By adopting this report, Council authorized the levy and collection of taxes for the 2006 taxation year on certain hospitals, colleges and universities and correctional facilities, and the enactment of By-law No. 637-2006. The report can be accessed at:

<http://www.toronto.ca/legdocs/2006/agendas/council/cc060725/pof6rpt/cl018.pdf>

## **ISSUE BACKGROUND**

Section 323 of the *Municipal Act, 2001* (replaced by section 285 of the *City of Toronto Act, 2006* (COTA)) provides authority for municipalities to pass by-laws to levy annual taxes payable on certain universities and colleges in an amount not to exceed the prescribed amount. Ontario Regulation 384/98, as amended, prescribes a rate of \$75 for 2006 for each full time student as determined by the Ministry. This regulation continues to apply to the City pursuant to subsection 419(3) of COTA and subsection 15(a) of the *Interpretation Act*. The Ministry of Municipal Affairs provides capacity amounts (i.e. number of full-time students) for each institution to the City. The levy amounts for universities and colleges are calculated by multiplying capacity figures provided by the Ministry by the prescribed rate of \$75 for each full time student.

## **COMMENTS**

In May 2006, the Ministry of Municipal Affairs (in a letter dated May 31, 2006) provided the City of Toronto with its capacity amounts for all institutions for the 2006 taxation year. In its May 2006 letter the number of full-time students for Ryerson Technological University was 12,713. However, in a letter dated November 28, 2006, the Ministry amended the capacity figure for Ryerson University to 16,814. Additionally, the Ministry in a letter dated October 19, 2006 added two satellite campuses for Ryerson University to the original list of institutions. These satellite campuses are located at Centennial CAAT and George Brown CAAT and have capacity figures of 301 and 383 respectively for 2006.

Furthermore, Ryerson University in a letter dated September 27, 2006, notified the City that its name has formally changed from ‘Ryerson Technological University’ to ‘Ryerson University’ through the Legislative Assembly of Ontario in June 2002.

This report recommends amendments to By law No. 637-2006 in order to reflect the revised capacity amounts submitted by the Ministry, the revised levy amounts for 2006, and the name change for the University.

The amendments as recommended will raise an additional \$358,875 for the 2006 taxation year as follows:

	Increased Capacity (i.e.Full-Time Students)	Prescribed Rate Per Student	Increased Levy
Ryerson University	4,101	\$75	\$307,575
Centennial CAAT	301	\$75	\$22,575
George Brown CAAT	383	\$75	\$28,725
<b>Total</b>	<b>4,785</b>		<b>\$358,875</b>

For the purpose of levying and collection of additional taxes the recommended due date for payment is May 1, 2007.

### **CONTACT**

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### **SIGNATURE**

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Cam Weldon  
Treasurer