



## REPORT FOR INFORMATION

### Supplementary Report: 2018 Heads and Beds Levy on Institutions

**Date:** June 26, 2018

**To:** City Council

**From:** Treasurer

**Wards:** All

#### SUMMARY

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This report provides supplementary information on Item EX35.17: *2018 Heads and Beds Levy on Institutions*, which was adopted with amendments by the Executive Committee at its meeting held June 19, 2018. The staff report submitted to Executive Committee identified that the 2018 Heads and Beds levy was based on estimated capacity figures for colleges, as the final capacity figures for colleges had not been reported to the City.

In its consideration of this item, the Executive Committee adopted a recommendation authorizing the Treasurer to report directly to Council at its scheduled meeting of June 26, 2018 on the final 2018 Heads and Beds levy amount should the final 2018 capacity figures for colleges be received from the Province prior to this Council meeting. The City received final capacity figures for colleges from the Ministry of Municipal Affairs and Housing on June 14, 2018. This report updates the estimated financial impact information that was previously reported to the Executive Committee with the final 2018 Heads and Beds levy amount.

#### FINANCIAL IMPACT

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The final 2018 Heads and Beds levy on provincial institutions (universities, colleges, hospitals and correctional facilities), will raise approximately \$18.5 million, based on the capacity figures most recently reported to the City by the Ministry of Municipal Affairs and Housing.

The earlier staff report dated June 4, 2018 that was adopted with amendments by Executive Committee on June 19, 2018 identified an estimated total 2018 levy of \$18.2 million. This figure included an estimated levy amount for colleges totalling \$5,603,175, based on the 2017 capacity figures of 74,709 reported for colleges, as final 2018 capacity figures for colleges had not yet been reported to the City.

The actual 2018 capacity for colleges as most recently reported is 78,955, an increase of 4,246 over the estimated amount previously reported. As a result, the final 2018 levy on colleges is \$5,921,625, or \$318,450 more than the earlier estimate.

The final 2018 levy on all institutions (including actual capacity figures for colleges) will therefore raise approximately \$18.5 million, an increase of \$0.3 million over the estimated amount previously reported to Executive Committee. The capacity figures for universities, hospitals and correctional facilities have not changed since previously reported.

The final 2018 Heads and Beds levy on institutions is provided in Table 1 below.

**Table 1: Payments in Lieu Levy on Institutions 2015 - 2018 with updated College Capacity Figures**

Taxation Year	Universities Capacity Figures	Universities Amount (\$)	Colleges Capacity Figures	Colleges Amount (\$)	Hospitals Capacity Figures	Hospitals Amount (\$)	Correctional Facilities Capacity Figures	Correctional Facilities Amount (\$)	Total Capacity Figures	Total Amount (\$)
2018	151,752	\$11,381,400	78,955	\$5,921,625	14,924	\$1,119,300	1,819	\$136,425	247,450	\$18,558,750
2017	148,563	\$11,142,225	74,709	\$5,603,175	14,984	\$1,123,800	1,372	\$102,900	239,628	\$17,972,100
2016	145,806	\$10,935,450	74,261	\$5,569,575	15,469	\$1,160,175	1,372	\$102,900	236,908	\$17,768,100
2015	142,003	\$10,650,225	71,447	\$5,358,525	15,082	\$1,131,150	1,152	\$86,400	229,684	\$17,226,300

The figures above are based on the letter received from the Ministry of Municipal Affairs and Housing with the updated college capacity figures dated June 14, 2018 (see Attachment 1).

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

## **DECISION HISTORY**

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At its meeting on June 19, 2018, Item EX35.17: *2018 Heads and Beds Levy on Institutions*, dated June 4, 2018, was adopted with amendments by the Executive Committee. The Executive Committee adopted a recommendation that:

1. The Treasurer report directly to City Council at its meeting of June 26, 2018 on the final 2018 Heads and Beds levy amount should the final 2018 capacity figures for colleges be received from the Province prior to this City Council meeting.

This report is available at: [2018 Heads and Beds Levy on Institutions \(EX35.17\)](#)

## **COMMENTS**

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On June 19, 2018, the Executive Committee adopted a recommendation authorizing the Treasurer to report directly to Council at its scheduled meeting of June 26, 2018 on the final 2018 Heads and Beds levy amount should the final 2018 capacity figures for colleges be received from the Province prior to this Council meeting. The City received final capacity figures for colleges from the Ministry of Municipal Affairs and Housing on June 14, 2018 (see Attachment 1).

This report updates the estimated financial impact information that was previously reported to the Executive Committee with the final 2018 Heads and Beds levy amount.

The recommendations adopted by the Executive Committee in respect of Item EX35.17 remain unchanged as a result of this supplementary report.

## **CONTACT**

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Casey Brendon, Director Revenue Services  
Phone: (416) 392-8065, Fax: (416) 696-4230, E-mail: [Casey.Brendon@toronto.ca](mailto:Casey.Brendon@toronto.ca)

## **SIGNATURE**

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Mike St. Amant  
Treasurer

## **ATTACHMENTS**

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Attachment 1 - Letter dated June 14, 2018 from the Ministry of Municipal Affairs and Housing, Municipal Programs and Analytics Branch, headed "Capacity of Institutions Information for the year 2017"

# ATTACHMENT 1: Capacity of Institutions Letter from the Ministry of Municipal Affairs and Housing, Municipal Programs and Analytics Branch

Ministry of  
Municipal Affairs

Ministry of Housing

Municipal Programs and  
Analytics Branch  
777 Bay Street, 16th Floor  
Toronto ON M5G 2E5  
Telephone: 416 585-7296  
Facsimile: 416 585-7292

Ministère des  
Affaires municipales

Ministère du Logement

Direction des programmes municipaux  
et de l'analytique  
777, rue Bay, 16<sup>e</sup> étage  
Toronto ON M5G 2E5  
Téléphone : 416 585-7296  
Télécopieur : 416 585-7292



June 14, 2018

Sent by email: [mike.st.amant@toronto.ca](mailto:mike.st.amant@toronto.ca)

Mike St. Amant  
Treasurer  
City of Toronto  
55 John St, 14th Floor Metro Hall  
Toronto, ON M5V 3C6

Dear Mike St. Amant:

## Re: Capacity of Institutions Information for the year 2017

I am pleased to provide you with updated capacity of institution(s) information in your municipality provided to us by the particular ministry designated for each institution.

In accordance with the current regulations, your municipality may levy an amount up to \$75 per rated capacity designated for each institution listed below. The levy amount is provided in the right-hand column.

<u>Institutions</u>	<u>Capacity</u>	<u>Levy Amount</u>
Baycrest Hospital .....	300 .....	\$22,500
Bloorview Kids Rehab .....	75 .....	\$5,625
Casey House - St Mikes .....	14 .....	\$1,050
Centennial College - Ashtonbee Campus .....	1925 .....	\$144,375
Centennial College - Centennial Science and Technology Centre ....	3646 .....	\$273,450
Centennial College - Centre for Creative Communications .....	1190 .....	\$89,250
Centennial College - Progress Campus .....	9240 .....	\$693,000
Centre For Addiction & Mental Health .....	654 .....	\$49,050
East General Hospital (The) .....	650 .....	\$48,750
Emmanuel College .....	82 .....	\$6,150
George Brown College - Casa Loma .....	5762 .....	\$432,150
George Brown College - Hospitality and Tourism Centre .....	3098 .....	\$232,350
George Brown College - Main Campus / St. James .....	8071 .....	\$605,325
George Brown College - Waterfront Campus .....	2602 .....	\$195,150
George Brown College - Young Centre for the Performing Arts .....	96 .....	\$7,200
Glendon College .....	2289 .....	\$171,675
Hospital For Sick Children .....	699 .....	\$52,425
Humber College-Lakeshore Campus and the Robert A. Gordon Learning Centre	9812 .....	\$735,900

<u>Institutions</u>	<u>Capacity</u>	<u>Levy Amount</u>
Humber College - North Campus .....	16573 .....	\$1,242,975
Humber River Regional Hospital (Church Site) .....	355 .....	\$26,625
Humber River Regional Hospital (Wilson) .....	656 .....	\$49,200
Humber River Regional Hospital (York-Finch site) .....	240 .....	\$18,000
Knox College .....	57 .....	\$4,275
North York General .....	898 .....	\$67,350
Ontario College of Art & Design .....	3390 .....	\$254,250
Ottawa - Toronto(Glendon) campus .....	119 .....	\$8,925
Regis College .....	60 .....	\$4,500
Runnymede Healthcare Centre .....	206 .....	\$15,450
Ryerson University .....	30594 .....	\$2,294,550
Salvation Army Grace Hospital .....	119 .....	\$8,925
Scarborough Providence Healthcare .....	344 .....	\$25,800
Scarborough Rouge Hospital - Birchmount .....	302 .....	\$22,650
Scarborough Rouge Hospital - Centenary .....	575 .....	\$43,125
Scarborough Rouge Hospital - General .....	770 .....	\$57,750
Seneca College - Jane Campus .....	169 .....	\$12,675
Seneca College - Newnham Campus .....	11080 .....	\$831,000
Seneca College - Seneca @ York Campus .....	5691 .....	\$426,825
Sinai Health Systems (Bridgepoint Hospital) .....	784 .....	\$58,800
Sinai Health Systems (Mount Sinai Hospital) .....	574 .....	\$43,050
St. Augustine's College .....	44 .....	\$3,300
St. Joseph's Health Centre .....	611 .....	\$45,825
St. Michael's .....	701 .....	\$52,575
St. Michael's College (Theology only) .....	43 .....	\$3,225
Sunnybrook Health Sciences Centre .....	1527 .....	\$114,525
Toronto East Detention Centre .....	407 .....	\$30,525
Toronto South Detention Centre .....	1412 .....	\$105,900
Trillium Health Partners - Queensway Health Centre .....	429 .....	\$32,175
Trinity College (Theology only) .....	46 .....	\$3,450
University Health Network .....	2470 .....	\$185,250
University of Guelph - Humber Campus .....	4265 .....	\$319,875
University of Toronto (includes federated Arts Colleges) .....	55130 .....	\$4,134,750
University of Toronto Scarborough (formerly Scarborough College) .....	12469 .....	\$935,175
West Park Hospital .....	463 .....	\$34,725
William Osler (Etobicoke Site) .....	508 .....	\$38,100
Wycliffe College .....	112 .....	\$8,400
York University .....	43052 .....	\$3,228,900

The appropriate tax bill should be sent directly to each institution for payment. Please note that in accordance with Section 323 of the Municipal Act, institutions do not have to remit payment until July 1, 2018.

Should you have any question regarding the information provided, please do not hesitate to contact Kyla Simpson at [kyla.simpson@ontario.ca](mailto:kyla.simpson@ontario.ca) or at 416-585-7263.

Yours sincerely,



Karen Partanen  
Manager, Information and Analysis Unit  
Municipal Programs and Analytics Branch  
Ministry of Municipal Affairs  
Ministry of Housing