

Authority: Executive Committee Item EX25.20, adopted as amended by City of Toronto Council on July 23 and 24, 2025
City Council voted in favour of this by-law on July 24, 2025
Written approval of this by-law was given by Mayoral Decision 11-2025 dated July 24, 2025

CITY OF TORONTO

BY-LAW 738-2025

To levy an amount for the year 2025 upon Public Hospitals, Provincial Mental Health Facilities, Universities, Colleges and Correctional Institutions.

Whereas authority is given to Council pursuant to subsection 285(1) of the City of Toronto Act, 2006 (the “Act”), to pass by-laws to levy an annual tax payable upon a university designated by the Minister of Training, Colleges and Universities or a college of applied arts and technology not exceeding the prescribed amount for each full-time student enrolled in the university or college in the year preceding the year of the levy as determined by the Minister of Training, Colleges and Universities; and

Whereas subsection 285(2) of the Act provides that, despite any Act, the City may pass by-laws to levy an annual tax payable upon a correctional institution that is designated by the Minister of Community Safety and Correctional Services or a training school or a youth custody facility designated under the Youth Criminal Justice Act (Canada) that is designated by the Minister of Community and Social Services not exceeding the prescribed amount for each resident place in the institution, school or facility as determined by the Minister of Community, Safety and Correctional Services or the Minister of Community and Social Services, as the case may be; and

Whereas subsection 285(3) of the Act provides that, despite any Act, the City may pass by-laws to levy an annual tax payable upon a public hospital or provincial mental health facility designated by the Minister of Health and Long-Term Care not exceeding the prescribed amount for each provincially rated bed in the hospital or facility as determined by the Minister of Health and Long-Term Care; and

Whereas pursuant to Ontario Regulation 121/07, the sum of \$75 is prescribed for the purposes of subsections 285(1), (2) and (3) of the Act;

The Council of the City of Toronto enacts:

1. The sum of \$75 is fixed as the amount levied in 2025 on each:
 - (a) full time student of a designated university or college of applied arts and technology;
 - (b) resident place of a designated correctional institution or training school or youth custody facility; and

- (c) provincially rated bed in a designated public hospital or provincial mental health facility;

as determined by the relevant Provincial Minister.

- 2. The taxes levied by section 1 are due and payable on or before September 19, 2025.

Enacted and passed on July 24, 2025.

Frances Nunziata,
Speaker

John D. Elvidge,
City Clerk

(Seal of the City)