



Subject: 2024 Levy for the Tillsonburg District Memorial Hospital

Report Number: FIN 24-040

Department: Finance Department

Submitted by: Ted Lyons, Revenue Manager

Meeting Type: Council Meeting

Meeting Date: Monday, August 12, 2024

RECOMMENDATION

- A. THAT report FIN 24-040 titled 2024 Levy for the Tillsonburg District Memorial Hospital be received; and
- B. THAT a By-Law to provide for the adoption of the 2024 levy on the Tillsonburg District Memorial Hospital be brought forward for Council consideration.

BACKGROUND

Public hospitals are exempt from property taxation. Despite their exempt status, Section 323 (3) of The Municipal Act, S.O. 2001, c.25, as amended, authorizes Council of a local municipality to pass a By-Law to levy an annual amount payable on public hospitals.

This annual levy payable, commonly referred to as the Heads and Beds Tax, is levied based on the amount of provincially rated beds in the public hospital as determined by the Ministry of Municipal Affairs and Housing.

DISCUSSION

The Ministry of Municipal Affairs and Housing provides the Director of Finance / Treasurer with the annual Capacity of Institutions Information for the Tillsonburg District Memorial Hospital.

The Capacity of Institutions Information outlines the total levy amount payable based on the number of provincially rated beds in the public hospital and the prescribed levy amount for each bed.

CONSULTATION

Director of Finance / Treasurer

FINANCIAL IMPACT/FUNDING SOURCE

The 2024 amount to be levied is \$10,650, which is based on a prescribed levy amount of \$75.00 for each of the 142 provincially rated beds in the Tillsonburg District Memorial Hospital. The levy is shared between the Town (\$6,806 or 63.91%) and the County (\$3,844 or 36.09%).

The annual levy amount remains unchanged from 2023.

CORPORATE GOALS

How does this report support the corporate goals identified in the Community Strategic Plan?

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation
- Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

Goal – N/A

Strategic Direction – N/A

Priority Project – N/A

ATTACHMENTS

Appendix A - By-Law 2024-088 - 2024 Levy for the Tillsonburg District Memorial Hospital

Appendix B - Tillsonburg T Capacity of Institutions Letter 2024

