



For Action

City Council Transmittal – CC15.1 Budget Implementation Including Property Tax Rates, User Fees and Related Matters

Date: April 11, 2024
To: TTC Board
From: Director – Commission Services

Summary

City Council on February 14, 2024 considered the subject item and has forwarded a copy of City Council's decision to the TTC Board for consideration.

Recommendations

1. City Council request the Toronto Transit Commission Board to find opportunities for further savings through the 2025 Budget process, including but not limited to:
 - a. implementation of the Auditor General's recommendations on fare evasion; and/or
 - b. further efficiencies and cost reductions that do not impact safety or service.

Signature

Chrisanne Finnerty
Director – Commission Services

Attachments

Attachment 1 – City Council Decision – CC15.1 – Budget Implementation Including Property Tax Rates, User Fees and Related Matters

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Ref.: 24-CC15.1**

(Sent by Email)

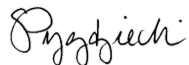
March 8, 2024

TORONTO TRANSIT COMMISSION BOARD:
commissionservices@ttc.ca**Subject: New Business Item 15.1
Budget Implementation Including Property Tax Rates, User Fees and
Related Matters (Ward All)**

City Council on February 14, 2024, adopted Item [CC15.1](#) as amended and, in so doing, has requested the Toronto Transit Commission Board to find opportunities for further savings through the 2025 Budget process, including but not limited to:

- a. implementation of the Auditor General's recommendations on fare evasion; and/or
- b. further efficiencies and cost reductions that do not impact safety or service.

Yours truly,



for City Clerk

S. Przewdziecki/br

Attachment

- c. City Manager

City Council

New Business - Meeting 15

CC15.1	ACTION	Amended		Ward: All
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Budget Implementation Including Property Tax Rates, User Fees and Related Matters

City Council Decision

City Council on February 14, 2024, adopted the following:

2024 PROPERTY TAX RATES AND RELATED MATTERS

1. In respect of calculations to establish 2024 tax rates and tax ratios, City Council elect, for the purposes of determining the notional tax rates, to raise the previous year's levies to adjust the total assessment for property in a property class so that the assessment excludes changes to the tax roll for the previous year resulting from eligible assessment-related losses from prior years, in accordance with an election under subsection 19 (4) of O. Reg. 121/07 to make subsections 19 (4.2), (4.3) and (4.4) apply.

2. City Council adopt the 2024 tax ratios shown in Column II for each of the property classes set out below in Column I:

Column I	Column II (to be adopted)
Property Class	2024 Recommended Tax Ratios
Residential	1.000000
Multi-Residential	1.899274
New Multi-Residential	1.000000
Commercial	2.498988
Industrial	2.500000
Pipeline	1.923425
Farmlands	0.250000
Managed Forests	0.250000

3. City Council elect to raise the tax rates as follows:

a. on the restricted property classes:

1. on the Commercial Property Classes, by one-half of the percentage tax rate increase on the residential (and new multi-residential, pipelines, farmlands, and managed forests) property class,

b. on the unrestricted property classes:

1. on the Multi-Residential Property Classes, by 37 percent of the percentage tax rate increase on the residential (and new multi-residential, pipelines, farmlands, and managed forests) property class; and

2. on the Industrial Property Classes, by the full tax rate increase on the residential (and new multi-residential, pipelines, farmlands, and managed forests) property class.

4. City Council adopt the following tax rates to raise the property tax revenue set out in the 2024 Mayor’s Proposed Budget (MPB15.1):

a. the tax rates set out below in Column IV, which will raise a general local municipal tax levy for 2024 of \$5,596,396,426, inclusive of an 8.0 percent residential, new multi-residential, industrial, pipeline, farmlands and managed forest tax rate increase, a 4.0 percent commercial, and a 2.95 percent multi-residential tax rate increase; and

b. the additional tax rates set out below in Column V, which will raise an additional special general tax levy of \$62,312,866 dedicated for priority transit and housing capital projects (the "City’s Building Fund levy"), in accordance with previously adopted Council policy.

Column I	Column II	Column III	Column IV	Column V	Column VI
Property Class	2024 Tax Rate for General Local Municipal Levy	2024 Additional Tax Rate to Fund Budgetary Levy Increase	2024 Municipal Tax Rate (excluding Charity rebates) (Column II+III)	2024 Additional Tax Rate to Fund City Building	2024 Municipal Tax Rate Inclusive of City Building Fund Rate (excluding Charity rebates) (Column IV+V)
Residential	0.513506 percent	0.041080 percent	0.554586 percent	0.007703 percent	0.562289 percent
Multi-Residential	0.975289 percent	0.028791 percent	1.004080 percent	0.005398 percent	1.009478 percent
New Multi-Residential	0.513506 percent	0.041080 percent	0.554586 percent	0.007703 percent	0.562289 percent
Commercial	1.283245 percent	0.051330 percent	1.334575 percent	0.009624 percent	1.344199 percent

Column I	Column II	Column III	Column IV	Column V	Column VI
Industrial	1.283765 percent	0.102701 percent	1.386466 percent	0.019256 percent	1.405722 percent
Pipelines	0.987690 percent	0.079015 percent	1.066705 percent	0.014815 percent	1.081520 percent
Farmlands	0.128377 percent	0.010270 percent	0.138647 percent	0.001926 percent	0.140573 percent
Managed Forests	0.128377 percent	0.010270 percent	0.138647 percent	0.001926 percent	0.140573 percent

5. City Council elect to have the subclasses set out in Column II for each of the property classes set out in Column I apply for the 2024 taxation year, and to apply the respective tax rate reductions set out in Column III below.

Column I	Column II	Column III
Property Class	Tax Subclass	Applicable Tax Rate Reduction
Commercial	Creative Facilities Enterprise subclass (Creative Co-location Facilities Subclass)	50 percent of Commercial rate
	Small Business subclass	15 percent of Commercial rate
	Excess Land	30 percent of Commercial rate
	Vacant Land	30 percent of Commercial rate
	Farmland Awaiting Development (First subclass)	60 percent of Residential/Farm rate
	Farmland Awaiting Development (Second subclass)	30 percent of Commercial rate
Industrial	Creative Facilities Enterprise subclass (Creative Co-location Facilities Subclass)	50 percent of Industrial rate
	Excess Land	35 percent of Industrial rate
	Vacant Land	35 percent of Industrial rate
	Farmland Awaiting Development (First subclass)	60 percent of Residential/Farm rate
	Farmland Awaiting Development (Second subclass)	35 percent of Industrial rate

Column I	Column II	Column III
Residential	Farmland Awaiting Development (First subclass)	60 percent of Residential/Farm rate
	Farmland Awaiting Development (Second subclass)	0 percent of Residential/Farm rate
Multi-residential	Farmland Awaiting Development (First subclass)	60 percent of Residential/Farm rate
	Farmland Awaiting Development (Second subclass)	0 percent of Residential/Farm rate

6. City Council determine that the 2024 Non-Program Tax Account for Rebates to Charities in the Commercial and Industrial Property Classes be set in the amount of \$5,540,996 to fund the mandatory 2024 property tax rebates to registered charities in the commercial and industrial property classes, which provision is to be funded, for a net impact on the 2024 operating budget of zero, by the following:

a. an additional tax rate of 0.004478 percent be levied as part of the general local municipal levy on the commercial class to raise a further additional local municipal tax levy of \$5,522,211 to fund the total estimated rebates to registered charities for properties in the commercial class in 2024; and

b. an additional tax rate of 0.000234 percent be levied as part of the general local municipal levy on the industrial class to raise a further additional local municipal tax levy of \$18,786 to fund the total estimated rebates to registered charities for properties in the industrial class in 2024.

7. City Council adopt the following property tax capping polices for the 2024 taxation year:

a. limit tax increases for the commercial, industrial, and multi-residential property classes by capping taxes at 10 percent of the preceding year's annualized taxes, by opting to have subsection 292(1), paragraph 1 of the City of Toronto Act, 2006, apply for the 2024 taxation year;

b. continue to provide that the 10 percent cap on tax increases apply to any property within the commercial, industrial and multi-residential classes, regardless of whether the property had reached full Current Value Assessment taxation levels in a prior year, subject to the threshold adopted in Part (c) below; and

c. for the purposes of subsection 292(1), paragraphs 3 and 4 of the City of Toronto Act, 2006, adopt a threshold limit of \$500 to determine the taxes for municipal and school purposes, such that properties that are within \$500 (plus or minus) of their full Current Value Assessment level of taxation in the current year are taxed at full Current Value Assessment taxation levels for the year, and are therefore excluded from capping/claw-back provisions for that year.

8. City Council direct the Chief Financial Officer and Treasurer to report to the Executive Committee, or directly to Council, or a special meeting of Council, if necessary, on the 2024 tax rates for school purposes, and the 2024 percentage of the tax decreases required to recover

the revenues foregone as a result of the cap limit on properties in the commercial, industrial and multi-residential property classes (the 2024 ‘clawback’ rates).

9. City Council approve:

a. the instalment dates for the 2024 final tax bills be set as follows:

1. the regular instalment dates be July 2, August 1, and September 3 of 2024;
2. for taxpayers who are enrolled in the monthly pre-authorized property tax payment program, the instalment dates be July 15, August 15, September 16, October 15, November 15 and December 16 of 2024; and
3. for taxpayers who are enrolled in the two installment program, the final instalment date be July 2, 2024.

b. the collection of taxes for 2024, other than those levied under the interim levy [By-law 1119-2023](#), be authorized.

10. Effective January 1, 2024, City Council amend the eligibility criteria for the tax deferral and tax cancellation programs for low-income seniors and low-income disabled persons, and amend, as may be required to give effect to Council’s decision, City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, and any other necessary Municipal Code Chapters, to:

a. increase the maximum household income for an eligible person from \$55,000 to \$57,112, and for each calendar year after 2024, effective January 1 of the year, annually adjust the maximum household income for eligible persons in accordance with the Statistics Canada, All-Items Consumer Price Index by City, Annual Change - Toronto; and

b. add annual flat rate cancellation and deferral amounts for eligible persons residing in non-profit housing co-operatives and co-ownership buildings by:

1. amending the definition of eligible property to include the following two additional types of residential properties:

a. property owned by a non-profit housing co-operative in which an eligible person is a member for at least one year; and

b. property owned by an eligible person for at least one year, together with other owners in proportional ownership shares relative to the portion of the building each occupies.

2. amending both the tax deferral amount and the tax cancellation amount for which an eligible person occupying eligible property under (1) is eligible to a flat annual amount of \$50; and

3. making any other amendments as may be required to give effect thereto.

11. City Council increase the small business subclass eligibility to include strip plaza properties where the following criteria are satisfied, and amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, accordingly:

- the property is located anywhere within the City;

- the property is categorized by the Municipal Property Assessment Corporations as one of the following Property Codes: 425 Neighbourhood Shopping Centre with anchor, 429 Community Shopping Centre, or 430 Neighbourhood Shopping Centre without anchor;
- the property has two or more attached retail establishments and shared or common parking areas;
- the current Value Assessment of the property is \$10,000 or more and \$7,000,000 or less; and
- the property has a site area of less than or equal to 25,000 square feet, and a gross floor area of less than or equal to 25,000 square feet.

USER FEES

12. City Council impose the 2024 fees and charges set out in Appendix 3 to the 2024 Mayor's Proposed Budget (MPB15.1) as amended, and amend City of Toronto Municipal Code Chapter 441, Fees and Charges, and any other necessary Municipal Code Chapter accordingly.

13. City Council impose as final, the water and wastewater consumption rates charged to metered and flat rate consumer, the water and wastewater services fees and charges, and the solid waste management service rates and fees in the amounts set out in Appendix 5 to the 2024 Mayor's Proposed Budget (MPB15.1) as amended, which are a continuation of the 2024 interim rates, fees, and charges previously adopted by Council in EX10.4 and EX10.5 at its meeting on December 13, 14 and 15, 2023

14. City Council delegate authority to the Chief Financial Officer and Treasurer to approve automatic annual inflationary adjustments to the fees and charges set out in Table 1 of Appendix B in this report, effective January 1st of each year commencing in January of 2025, and amend City of Toronto Municipal Code Chapter 441, Fees and Charges accordingly.

15. City Council approve the continuation of the previously approved interim water rebate for eligible low-income seniors and low-income persons with disabilities at a rate of \$1.3553 per cubic metre, representing a 30 percent reduction from the Block 1 rate (paid on or before the due date).

16. Effective January 1, 2024, City Council amend the eligibility criteria for the solid waste single family residential low-income relief program and the water rebate for low-income seniors and low-income disabled persons, and amend, as may be required to give effect to Council's decision, City of Toronto Municipal Code Chapter 844, Waste Collection, Residential Properties, and Chapter 849, Water and Sewage Services and Utility Bill, and any other necessary Municipal Code Chapters, to:

- a. increase the maximum household income for an eligible person from \$55,000 to \$57,112, and for each calendar year after 2024, effective January 1 of the year, annually adjust the maximum household income for eligible persons in accordance with the Statistics Canada, All-Items Consumer Price Index by City, Annual Change – Toronto; and
- b. add annual flat rate rebates for eligible persons residing in non-profit housing co-operatives and co-ownership buildings by:

1. amending the definition of eligible property to include the following two additional types of residential properties:

- a. property owned by a non-profit housing co-operative in which an eligible person is a member for at least one year; and
- b. property owned by an eligible person for at least one year, together with other owners in proportional ownership shares relative to the portion of the building each occupies.

2. amending the water rebate for which an eligible person occupying eligible property under (1) is eligible to a flat annual amount of \$200;

3. amending the solid waste rebate for which an eligible person occupying eligible property under (1), which property receives garbage collection from the City, is eligible to a flat annual rebate amount of \$163.76; and

4. making any other amendments as may be required to give effect thereto.

17. City Council authorize user fees for online payments processed through the City's Parking Violation Notice Services website at the lesser of:

- a. 2.35 percent of the payment amount for online credit card transactions and 1.5 percent of the payment amount for online debit card transactions; and

- b. the amount permitted to be charged to users by the card brand rules for payments for parking violations as may be permitted by the card brand rules,

and City Council authorize the necessary amendments to City of Toronto Municipal Code, Chapter 441, Fees and Charges, and any other necessary Municipal Code Chapters as may be required.

OTHER

18. City Council request the Board of Directors of TO Live to direct the President and Chief Executive Officer, TO Live, in consultation with the Executive Director, Corporate Real Estate Management, to continue to advance the design refinement of the St. Lawrence Centre for the Arts Redevelopment project funded through existing approved capital budget, and report back to Executive Committee, during the first or second quarter of 2024, on the refined project cost estimates upon completion of a schematic design with appropriate Class Estimates, and status on the financing strategies, as outlined in the report [EX6.13](#) entitled "St. Lawrence Centre for the Arts Redevelopment", for City Council consideration prior to the next phase of development.

19. City Council request the Toronto Police Services Board to work with the General Manager, Economic Development and Culture on opportunities to leverage up to \$10.0 million in funds available from the Major Special Events Reserve Fund (XR1218), included in the 2024 Mayor's Proposed Budget for Toronto Police, to offset premium pay costs incurred relating to policing services during the City's special events.

20. City Council request the Toronto Police Services Board to work in partnership with the Toronto Police Service to:

- a. provide a multi-year staffing plan with associated investment needed, such plan to include specific and detailed targets, with clear goals and timelines to:

1. reduce officer response times;

2. increase the number of available frontline officers;
3. increase the number of Neighbourhood Officers; and
4. recruit women and gender diverse officers; and

such plan to be used as a basis for City Council, the Chief and the Toronto Police Services Board to advocate to the provincial and federal government for funding that acknowledges Toronto Police Service's unique responsibilities to protect Canada's largest municipality.

21. City Council request the Toronto Police Services Board, including members appointed by City Council, to support public accountability for achieving expected results in the expenditure of City funding.

22. City Council request the Toronto Police Services Board to ensure the 151 recommendations contained in the "Missing and Missed" report are prioritized and implemented by the Toronto Police Service.

23. City Council request the Toronto Police Services Board to ensure the 81 directives on policing reform are prioritized and implemented by the Toronto Police Service.

24. City Council request the Toronto Police Services Board to report prior to the 2025 Budget Process, with a list of Toronto Police Services applications to the 14 programs under the Province of Ontario Community Safety Project Grants, and the dollar amounts.

25. City Council authorize the Executive Director, Transit Expansion to negotiate and execute all required capital delivery agreements related to project design, including amendments thereto, with the Toronto Waterfront Revitalization Corporation ("Waterfront Toronto"), on terms and conditions satisfactory to the Executive Director, Transit Expansion and in a form satisfactory to the City Solicitor, for Waterfront Toronto to facilitate the completion of projects that support the Waterfront East Light Rail Transit.

26. City Council direct the City Manager to continue to negotiate with the Province of Ontario to recover the costs for the Line 3 Scarborough Rapid Transit (SRT) Busway project.

27. City Council direct the Chief Financial Officer and Treasurer, in consultation with the President of Toronto Parking Authority, to report to the Executive Committee on an updated Income Sharing Renewal Agreement no later than December 31, 2024.

28. City Council, in respect of the 2024-2033 Capital Budget and Plan, express its intent to ensure that:

- a. the increase in need for services attributable to anticipated development will be met; and
- b. any future excess capacity identified will be paid for by development charges or other similar charges.

29. Notwithstanding the Policy on Management of Operating Budget Surpluses, City Council direct the Chief Financial Officer and Treasurer to allocate \$10 million from the 2023 Operating year-end actual results due to stronger than expected Supplementary Taxes performance, to the Tax Stabilization Reserve Fund to replenish it as a result of the draw from it to fund additional investments in 2024 Mayor's Proposed Budget (MPB15.1).

30. City Council direct the Chief Financial Officer and Treasurer to:
- a. report, as part of a variance report, on adjustments to the residential assessment threshold for the Property Tax Increase Cancellation program which align with the average home value in Toronto when the Municipal Property Assessment Corporation next reassesses current value assessments; and
 - b. revisit changes to the Property Tax Increase Cancellation program prior to the 2025 Budget Process.
31. City Council direct the Chief Financial Officer and Treasurer to report to the Executive Committee on a regular basis to provide updates on the status of the City of Toronto share of the Federal Cannabis Excise Duty and that any such funds received go into the Cannabis Reserve Fund, pending Council direction.
32. City Council request the Chief Financial Officer and Treasurer and the General Manager, Economic Development and Culture to review and explore the feasibility of expanding the Creative Co-Location Facilities Property Tax Subclasses, to include additional cultural venues (including but not limited to independent art galleries, live performance venues, and cultural centres) considering impact, potential eligibility criteria, administration, and alternative measures, and report back to City Council in the fourth quarter of 2024.
33. City Council request CreateTO to facilitate dividend declarations by the Board of Directors of Build Toronto Inc. in the amount of \$30 million in 2024 to fund items in the 2024 Mayor's Proposed Budget (Item MPB15.1).
34. City Council approve the establishment of a discretionary reserve fund called the Budget Bridging and Balancing Reserve Fund in City of Toronto Municipal Code Chapter 227, Reserves and Reserve Funds, Appendix B, Schedule 7 - Corporate Discretionary Reserve Funds, for the purpose of holding funds to support operational bridging strategies from the 2025 budget year onward, with criteria set out in Appendix D of this report.
35. City Council authorize the General Manager, Parks, Forestry and Recreation, and the General Manager, Children's Services, in consultation with the Chief Financial Officer and Treasurer, to accelerate the cash flows included in their respective 2024-2033 Capital Budgets and Plans as operationally required to enable implementation of the 2024 Mayor's Proposed Budget, including for capital projects associated with state of good repair, community centres, pools, park infrastructure and child care centres, consistent with direction communicated in the 2024 Mayor's Proposed Budget.
36. City Council direct the General Manager, Parks, Forestry and Recreation, in consultation with the local Councillor, to engage with local condo stratas in order to secure ongoing usage of existing tennis courts within the Milliken neighbourhood within the vicinity of Muirlands Park to meet the City's recreational goals and service level provisions through use of private facilities for public access.
37. City Council request the General Manager, Economic Development and Culture and the General Manager, Parks, Forestry and Recreation, and any other relevant City Divisions, to meet with the Toronto and Region Conservation Authority staff to understand opportunities for collaboration with the Black Creek Pioneer Village for cultural and community events.
38. City Council request the Executive Director, Financial Planning, to review viable options and explore opportunities for funding operational and capital financial requirements of the

Black Creek Pioneer Village and present any recommendations for consideration during the 2025 budget process.

39. City Council direct the Executive Director, Social Development, Finance and Administration to build common strategic operational objectives and goals to support and ensure the success of the network of Black community farmers in Toronto.

40. City Council request the Toronto Transit Commission Board to find opportunities for further savings through the 2025 Budget process, including but not limited to:

- a. implementation of the Auditor General's recommendations on fare evasion; and/or
- b. further efficiencies and cost reductions that do not impact safety or service.

41. City Council request the Mayor to consider including the full costs to deliver the Winter Windrow Clearing Program in future year proposed budgets for Transportation Services.

42. City Council direct the City Manager to consult the Federal Government to determine:

- a. the status of the \$4.5 billion Federal commitment for the Canada Mental Health Transfer; and
- b. the amount of such funds to be directed to the Province of Ontario and its municipalities, specifically the City of Toronto; and
- c. report to the Executive Committee by December 2024.

43. City Council request the Federal and Provincial Governments to allocate their respective funding for Cummer Station at Yonge Street and Cummer Avenue as part of the Yonge North Subway Extension project in their upcoming 2024 budget announcements.

44. City Council express the City of Toronto's ongoing commitment to being a contributing partner in advancing rapid transit alongside other orders of government.

45. City Council request the Federal and Provincial Governments to provide capital funding to reflect the regional and actual costs of developing child care spaces in Toronto, and to provide capital expansion funding required to meet Canada-wide Early Learning and Child Care targets in the not-for-profit and public sector for Toronto set out in the Province's Access and Inclusion Framework and the City's Growth Strategy.

46. City Council request the Federal and Provincial Governments to make incremental operating investments, indexed for inflation, which support the ongoing operation and growth of the EarlyON system in Toronto.

47. City Council request the Provincial Government to restore the \$24.2 million Transitional Grant funding to the City of Toronto in 2024 to support the planning, implementation, and delivery of new and core programs and services for the early years and child care sector, and to ensure that the new funding formula for the sector includes adequate funding to support these activities going forward.

48. City Council request the Provincial Government to work with school boards to fully fund previously-approved school-based child care centre expansion, including thousands of spaces in high-priority and under-served neighbourhoods, to support meeting growth targets in the Province's Access and Inclusion Framework and the City's Growth Strategy.

49. City Council forward this Item to the Ontario Minister of Education, the Toronto District School Board, the Toronto Catholic District School Board, the Federal Minister of Families, Children and Social Development, and to all Toronto area Members of Parliament and Members of Provincial Parliament, for information.

Summary

The purpose of this report is to recommend the additional approvals required to give effect to the 2024 Budget and includes the following matters:

2024 Property Tax Rates and Related Matters: City Council is required to enact a by-law levying the property tax rates to raise the amount of tax revenue set out in the City's budget. The recommendations in this report request the approval of 2024 municipal tax ratios and tax rates arising from the 2024 Mayor's Proposed Budgets. This report also recommends annual property tax policy decisions.

2024 User Fees: User fees are monitored and adjusted for price changes through the annual budget process. This includes final rates and service fees for Rate Supported Programs for Toronto Water and Solid Waste Management Services. The budget process prompts assessment of existing fees resulting in recommended changes to existing fees and the introduction of new fees. The estimated revenues from user fees are outlined in the 2024 Mayor's Proposed Budget and are reflected in the 2024 Budget Notes. Under the City of Toronto Act, 2006, City Council must still approve the imposition of user fees, including new user fees and changes to existing user fees, as required to raise the user fee revenue to give effect to the City's budget. This approval is requested as part of this report.

Intergovernmental Infrastructure Funding: An annual summary of federal and provincial intergovernmental infrastructure funding programs which are identified in the 2024-2033 Capital Budget and Plan, as set out in the 2024 Mayor's Proposed Budget (the "2024-2033 Capital Budget and Plan"), is included as part of this report in Appendix C.

Other Items Requiring Council Direction: This report also makes recommendations with respect to matters related to the 2024 budget that do not fall under the strong mayor powers:

- Requests of Program specific report backs and interdivisional collaboration
- Provide authority to negotiate and execute specific capital project agreements
- Technical requests to allocate and receive funding in Corporate Accounts
- Establishment of a new reserve fund

Background Information (City Council)

(February 7, 2024) Report from the Chief Financial Officer and Treasurer on Budget Implementation Including Property Tax Rates, User Fees and Related Matters

<https://www.toronto.ca/legdocs/mmis/2024/cc/bgrd/backgroundfile-243001.pdf>

Appendix A - 2024 Property Tax Rates and Related Matters

<https://www.toronto.ca/legdocs/mmis/2024/cc/bgrd/backgroundfile-243002.pdf>

Appendix B - Summary of Chapter 441 Fees Moving to Delegated Authority For Automatic Annual Inflationary Adjustment

<https://www.toronto.ca/legdocs/mmis/2024/cc/bgrd/backgroundfile-243003.pdf>

Appendix C - Intergovernmental Infrastructure Funding

<https://www.toronto.ca/legdocs/mmis/2024/cc/bgrd/backgroundfile-243004.pdf>

Appendix D - Budget Bridging and Balancing Reserve Fund Criteria
(<https://www.toronto.ca/legdocs/mmis/2024/cc/bgrd/backgroundfile-243005.pdf>)

Communications (City Council)

(February 13, 2024) Letter from Danielle Binder, Senior Director, Policy and Advocacy,
BILD (CC.New)
(<https://www.toronto.ca/legdocs/mmis/2024/cc/comm/communicationfile-177522.pdf>)