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2005:B3

MEMORANDUM TO: Municipal Clerks & Treasurers

FROM: Kevin Kobus
Assistant Deputy Minister
Business and Finance Division

DATE: March 3, 2005

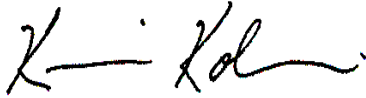
SUBJECT: **2005 Proportions of Enrolment for purposes of Education Act, subsections 238(2) and 257.8(3)**

The Ministry of Education is required to publish, for each common jurisdictional area, the proportion of enrolment between school boards by municipality. These proportions, which are updated annually, are to be used by municipal clerks and treasurers to distribute **taxes on business property** (ie. commercial, industrial and pipeline), **payments in lieu** or any other rateable property which does not have designated tax support to school boards. The proportions to be used for 2005 are attached as Table A.

As required under the Education Act, this table will be published shortly in the Ontario Gazette.

The Ministry of Finance is responsible for setting tax rates for education. For the March 31st payment, section 257.11(1) of the Education Act requires municipalities to pay 25 percent of the previous calendar year (2004) amount levied for education taxes. On June 30, the amount of the payment is to be 50% of the amount to be levied for the current calendar year less the March 31st payment. The September 30th payment is to be 25 percent of the amount levied for the current calendar year and the December 15th payment is to be the balance owing for the current calendar year. Please note that because the March 31st payment is based on the previous year, the enrolment share proportions on Table A do not come into effect until the June 30th payment. Boards and municipalities can also arrange for a different instalment payment schedule by entering into an agreement as defined under section 257.11(5) of the Act.

If you have any questions, or require additional information, please contact Robert Byers at (416) 325-2036



Kevin Kobus
Assistant Deputy Minister
Elementary/Secondary Business and Finance Division

Attachment

cc: District School Board Superintendents of Business

Dana Richardson, Assistant Deputy Minister, Local Government Division,
Ministry of Municipal Affairs and Housing

Joanne Davies, Assistant Deputy Minister, Planning & Development Division,
Ministry of Municipal Affairs and Housing.

Janet Hope, Municipal Finance Branch, Ministry of Municipal Affairs
and Housing

Michael Ptolemy, Manager, Tax & Revenue Policy Section,
Ministry of Municipal Affairs and Housing.

John Pringle, Manager, Property Tax Policy Branch, Ministry of Finance