

2014: B03

**MEMORANDUM TO:** Municipal Treasurers/Clerk-Treasurers  
Directors of Education  
Secretary/Treasurers of School Authorities

**FROM:** Gabriel F. Sékaly  
Assistant Deputy Minister  
Business and Finance Division

**DATE:** February 28, 2014

**SUBJECT:** **2014 Proportions of Enrolment for Purposes of  
Education Act, subsections 238(2) and 257.8(3)**

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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** (i.e. 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 2014 are attached as Table A.

As required under the Education Act, this table will be published shortly in **The Ontario Gazette**. Please note, *The Ontario Gazette* is the official Government of Ontario publication for all government notices.

The Ministry of Finance is responsible for setting tax rates for education. For the March 31<sup>st</sup> payment, section 257.11(1) of the Education Act requires municipalities to pay 25 percent of the previous calendar year (2013) amount levied for education taxes. On June 30, the amount of the payment is to be 50 percent of the amount to be levied for the current calendar year less the March 31<sup>st</sup> payment. The September 30<sup>th</sup> payment is to be 25 percent of the amount levied for the current calendar year and the December 15<sup>th</sup> payment is to be the balance owing for the current calendar year. Please note that because the March 31<sup>st</sup> payment is based on the previous year, the enrolment share proportions on Table A do not come into effect until the June 30<sup>th</sup> 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 Olivia lemma at (416) 325-2052.

*Original signed by*

Gabriel F. Sékaly  
Assistant Deputy Minister  
Business & Finance Division

Attachment

cc. District School Board Superintendents of Business

Janet Mason, Assistant Deputy Minister, Local Government and Planning Policy Division, Ministry of Municipal Affairs and Housing  
Elizabeth Harding, Assistant Deputy Minister, Municipal Services Division, Ministry of Municipal Affairs and Housing.  
Michael Ptolemy, Manager, Municipal Finance Policy, Ministry of Municipal Affairs and Housing.  
Allan Doheny, Assistant Deputy Minister, Provincial Local Finance Division, Ministry of Finance