City of Mississauga
Corporate Report

MISSISSAUGA

Date: June 15, 2021	Originator's files:
To: Chair and Members of General Committee	
From: Shari Lichterman, CPA, CMA, Commissioner of Corporate Services and Chief Financial Officer	Meeting date: June 23, 2021

Subject

Potential New Revenue Tools

Recommendation

1. That the report dated June 15, 2021 from the Commissioner of Corporate Services and Chief Financial Officer entitled "Potential New Revenue Tools" be received for information; and
2. That staff continue to work through municipal sector round tables to establish consensus and a joint advocacy position amongst GTHA municipalities on revenue tools and report back to Budget Committee in October with updates.

Executive Summary

- The *Municipal Act* in Ontario limits the ability of municipalities to raise revenue. Outside of property taxes and user fees, Mississauga has few options to raise the revenue it needs to meet the challenges it faces – specifically over $3.5 billion unfunded in the capital program;
- CAO Mitcham requested that staff undertake research on potential revenue tools available to municipalities, and determine which ones are viable within the current legislative framework, and which ones will require advocating for legislative change;
- On March 25, 2021, the City retained the services of Ernst & Young (EY) to research potential revenue tools used by municipalities, and identify the projected funding amount of each for the City of Mississauga;
- This report does not address existing revenue tools the City currently has access to and makes use of, such as general property taxes and user fees, and does not advocate for an increase to either of these revenue generating sources or the addition of new property tax classes. Instead, the review focused on potential new sources of revenue and the process to obtain them;

- Many of the potential revenue tools identified by EY would require changes in legislative powers, similar to those contained in the *City of Toronto Act*;
- While this report is presented as information, if Council were to pursue a specific revenue tool or suite of tools, similar to the *City of Toronto Act*, staff recommend developing a coordinated advocacy campaign with other municipalities in Ontario. To make changes to municipal powers, requires a united front;
- Currently discussions are underway amongst the CAOs and senior staff of the cities in the Greater Toronto and Hamilton Area on topics of housing, sustainable finance, transit, procurement, and digital infrastructure. Reports from each of these committees will be released in the Fall of 2021; and
- This report is meant to provide Council with information. Staff will continue to provide updates on their progress working with other municipalities in the months to come.

Background

Municipalities of all sizes face significant financial pressures. The infrastructure deficit remains a substantial, persistent challenge across all communities in Canada. Under the current legislative framework, municipalities do not have the fiscal capacity to maintain, rehabilitate and expand their core infrastructure while keeping tax increases at inflationary levels. Municipalities also face changing demands for higher standards for services from citizens and new challenges such as population growth, an aging population, and climate change, to name a few. The City of Mississauga is facing a shortfall of $3.5 billion in its capital program, which includes state of good repair and new projects.

To meet these growing challenges, Municipalities need more diverse and growing revenue sources that go beyond the provisions currently found in the *Municipal Act*. The *Municipal Act* in Ontario limits the ability of municipalities to raise revenue. Currently, Ontario municipalities (excluding the City of Toronto) are only able to collect property tax revenues and charge fees for service (user fees). These tools are limiting as they are not linked to economic growth, while a number of significant cost drivers are. The current suite of revenue tools available to municipalities are not sufficient to fund the necessary services municipalities must provide, let alone the additional challenges cities face. It is expected that growth will pay for growth, but this has not happened, leaving Mississauga with an annual infrastructure deficit and capital pressures that must be met to not only achieve a state of good repair, but to build a world-class city.

Early in 2021, staff was asked by CAO Mitcham to examine potential revenue tools and determine which ones are viable within the current legislative framework and which ones will require advocating for legislative change. On March 25, 2021, the City retained the services of Ernst & Young (EY) to research potential revenue tools used by various municipalities. The mandate for this project was to identify potential new revenue tools available to the City of Mississauga, determine which are viable for the City relative to the policies of current governments and agencies, estimate the value to the City, and develop a comprehensive plan to attain and implement any new funding sources.

This report does not address in any detail the existing revenues the city uses today, such as general property taxes and user fees, and does not advocate for an increase to either of these revenue generating sources or the addition of new property tax classes. This report instead focuses on revenue tools not currently available to the City of Mississauga that if possessed, would provide the City with the financial autonomy necessary to raise the revenues it needs to meet the demands it faces, without relying as heavily on other levels of government.

This report has been prepared for information. Staff do not recommend pursuing any tool in particular at this time. If Council opts to pursue an additional revenue tool or a suite of tools, staff recommend that a comprehensive and coordinated advocacy plan be developed that includes working with other municipalities and stakeholders. Pursuing new revenue tools alone is unlikely to be successful.

Comments

Project Scope and Methodology

The research conducted by EY identifies multiple revenue tools that are being used by various municipalities. Appendix 1 provides an Executive Summary of these tools followed by a comprehensive document, which provides a more in-depth analysis of each tool (Appendix 2). In order to scope and manage the number of tools, the project Steering Committee directed EY to classify the revenue tools into three categories:

1. Revenues that the City can implement today with the current authority provided by existing legislation;
2. Revenue tools that the City could implement if provided with the same powers as the City of Toronto; and
3. Tools that would require additional legislative approvals beyond what the City of Toronto Act has.

EY Approach

Six comparator municipalities were chosen out of the ten (10) largest municipalities by population in Canada. Financial Statements were analyzed and normalized (single vs. lower tier) to allow for meaningful comparisons. Benchmarking research was also conducted on municipal revenue tools used by municipalities in Canada, across North America, and globally. In addition, research was accessed from think tanks and academic publications globally. The *Municipal Act* was reviewed to validate current limitations to raise revenues by Ontario municipalities. *The City of Toronto Act* was also reviewed in order to determine revenue raising parameters which are unique and differ from those permitted in other Ontario municipalities.

Revenue Tools were categorized based on ability to implement: Current authority under the existing Municipal Act; powers granted to Toronto under the City of Toronto Act; and tools that would require further legislative or regulatory change (see Appendix 2). EY conducted further review into tools including jurisdictional examples of each tool, potential structure of tools, potential value derived by implementing a tool, and implementation considerations.

The objective of the project was to provide Mississauga with a comprehensive list of potential revenue tools and an analysis of the authority required to use them. Those tools currently within the control of the municipality are evaluated by staff on a regular basis and separate reports will be brought to Council and Budget Committee where appropriate. Those tools the City currently does not have the power to implement will require legislative change at the provincial level.

Findings

Table 1 below outlines the revenue tools the City is currently able to access through the *Municipal Act.* The table identifies which tools are being used, and identifies where appropriate those the city is currently benefitting from.

Table 1

Revenue Tools Currently Available to the COM	Status	Comments
Property Taxes (property classes defined under the Assessment Act)	✔	Currently using
Payments in Lieu of Taxes	✔	Currently using
Special Area Rates	✖	Not using
User Fees and Charges for Services; Local Improvement Charges	✔	Currently using
Fees for Licenses, Permits and Rents	✔	Currently using
Fines and Penalties	✔	Currently using
Development Charges (subject to provincial legislation)	✔	Currently using
Vacant Homes Tax	✔	Working group formed - ongoing review
5G Concessions	✔	Corporate Report in progress
Incremental Property Tax	✔	Capital Infrastructure Levy/Public Safety Levy
Land Value Capture / Tax Increment Financing	✖	Not using
Landfill Levy	✔	Region of Peel using
Ride Sharing Fees	✔	Currently using
Encroachment Tax (TBC)	✖	Not using

City of Toronto Act

In 1998, the province passed the *City of Toronto Act*, to create the new amalgamated City of Toronto. In 2005, the province amended the Act through the *Stronger City of Toronto for a Stronger Ontario Act* to provide the City of Toronto with additional revenue powers beyond those possessed by any other Ontario municipality. At the time, it was thought that given its new size and challenges faced, Toronto would need additional powers to meet its responsibilities and address its challenges. In particular, under the revised *City of Toronto Act*, the city has the ability to levy six (6) taxes, including the Land Transfer Tax (LTT). The LTT in particular has proven to be a substantial revenue generating tool for the city, which has helped Toronto provide for continued infrastructure growth and at the same time keeping property tax increases at a minimum.

Under the Act, the City of Toronto is also permitted to collect a Vehicle Registration Tax however with the exception of a brief period between 2008 and 2010, they have chosen not to use this power. Table 2 below, as provided by EY, estimates the amount of revenue the City of Mississauga could collect if the City were to have the same revenue generating powers as the City of Toronto. The values included in the table are based on some common assumptions, including:

- The ability to use existing collection methods (e.g. Provincial systems for the vehicle registration tax) to minimized implementation and ongoing costs
- No behavioural changes as a result of implementation (i.e. consumers will not cross municipal borders to avoid taxes)
- The City will be able to keep the full revenue raised and not have to share it with the region

The assumptions were developed as a result of examining the experience of other municipalities and discussions between the E&Y project team and the City of Mississauga steering committee.

Table 2

Revenue Tool	COM Estimated Annual Revenue	Shared With Region	Notes	Authority
Land Transfer Tax	$76,142,203	N	1% on all values, exempting first time buyers	COTA
Vehicle Registration Tax	$39,507,712	N	$45 flat fee per vehicle registered	COTA
Alcoholic Beverage Tax	$5,728,870	N	1% tax on alcohol at all points of sale	COTA
Tobacco Tax	$3,258,810	N	1% on each package sold	COTA
Advertising Tax	$2,600,000	N	2015 City of Mississauga estimate	COTA
Amusement Tax	$913,049	N	1% tax on all amusements	COTA

Assumptions
All revenue estimates are net of ongoing costs but do not include start-up fees
Revenue tools can use existing collection (property tax system, provincial tax collection)
Consumption taxes do not have material impact on purchasing patterns
*COTA - City of Toronto Act

Obtaining Revenue Tools

For other Ontario municipalities, including Mississauga, to access the suite of tools available to the City of Toronto would require legislative change from the provincial government, likely through amendments to the *Municipal Act*. At this time, it is unlikely any other city in Ontario will be granted similar powers to Toronto on an individual basis.

It is important to note that the current provincial government has given no signal that they are prepared to extend additional revenue tools to municipalities. In fact, during a debate in the Ontario Legislature in 2015, the current Minister of Municipal Affairs opposed the Land Transfer

Tax and pressured the Minister of the day to publicly commit that cities would not be granted that power. To date, there has been no outreach or discussion by the current provincial government on municipal revenue tools.

To obtain the same powers as those in the *City of Toronto Act* or any additional revenue tools will require a coordinated and comprehensive advocacy campaign, involving other municipalities in Ontario, industry associations like AMO, and other supportive stakeholders. It is highly unlikely that Mississauga would be successful pursuing any revenue tool on its own. If Council decides to pursue a specific revenue tool or a suite of tools like in the *City of Toronto Act*, staff recommend that a detailed advocacy plan be developed, with broad alignment across the municipal sector.

Federation of Canadian Municipalities Big City Mayor's Caucus

Since 2015, the Big City Mayor's Caucus (BCMC) or the Federation of Canadian Municipalities (FCM) has been working to develop a stronger relationship with the federal government and secure new funding and investments for municipalities. The BCMC is comprised of the Mayor's of Canada's 22 largest cities from across the country. Mississauga is a member of BCMC.

In the lead up to the 2015 election, the BCMC mayors joined together to create a common set of requests of the federal government. The mayors and the municipal sector remained united throughout the 2015 campaign and were instrumental in driving a federal agenda that included investments in infrastructure, transit, active transportation, green technologies, and clean water and waste water, affordable housing, and more. Through the "Hometown Proud" campaign, FCM and the BCMC sought to redefine the relationship between the federal and municipal governments, stating that "city building is nation building."

Following the 2015 election, the federal government has since committed over $200 billion to municipal and provincial infrastructure, and put in place dedicated transit and infrastructure programs like the Investing in Canada Infrastructure Program (ICIP), the Public Transit Investment Fund (PTIF), the Clean Water and Waste Water Fund (CWWF), and has committed to doubling the Federal Gas Tax for municipalities in 2019 and 2021. Mississauga has benefited significantly from these investments and will continue to do so for the next decade.

AMO Local Share Campaign

In 2017, in advance of the 2018 provincial election, the Association of Municipalities of Ontario developed the Local Share campaign, which advocated for a 1% sales tax for municipalities. At the time, AMO's research showed that municipalities face a $4.9 billion infrastructure gap over the next 10 years, which would require an average property tax increase of 8% annually. AMO argued that property taxes were not sustainable in the long term to meet the needs of municipalities.

The 1% sales tax idea was similar to previous attempts like the 2007 "One Cent Now" campaign from former Toronto Mayor, David Miller to recoup a portion of the federal GST for municipalities. Like the One Cent Now campaign, AMO's 2017 Local Share campaign did not gather enough momentum or support from Ontario municipalities. It was not a factor during the 2018 provincial election and has not been pursued since.

The AMO example demonstrates the importance of working together with other municipalities around a shared objective.

GTHA Regional Prosperity Alliance

At a staff level, Mississauga's CAO is on the executive committee of the GTHA Regional Prosperity Alliance (RPA), a group of CAOs, led by the City of Toronto, and their senior staff teams. The GTHA RPA is seeking to unite the cities of the GTHA in joint recovery from COVID-19. The RPA has a number of sub committees focused on transit, housing, sustainable finance, procurement, and digital infrastructure. Mississauga is represented by senior staff on each of these committees.

This report and the work done by EY are important elements that will inform the Sustainable Finance Table's recommendations to be released in the fall of 2021. At that time, staff will be in a better position to provide recommendations on how best to proceed on securing new revenue tools and increasing Mississauga's financial autonomy.

Municipal Advocacy

The municipal sector can be successful in advocacy if cities are aligned around a clear objective with a clear message. It is rare for a single municipality to successfully lobby for legislative change or for new powers. Mississauga has been part of FCM efforts for the past 7 years and has garnered a seat at the Federal-Provincial-Territorial (FPT) meetings twice around program design for federal funding programs. Mississauga is also a member of the Ontario Big City Mayor's Caucus (OBCM) and the MOU Table of the Association of Ontario Municipalities. Mayor Crombie is the Vice Chair of the OBCM and attends the MOU table of AMO. Staff recommend that discussions with these groups and the GTHA RPA continue to determine if there is a desire and a consensus to pursue new revenue powers for municipalities.

Financial Impact

There is no immediate financial impact to the City at this time. No detailed analysis has been completed in connection to potential revenue and city needs. Additional revenue generating tools could provide the city with various options for city building and tax mitigation. In the event that these revenues come to fruition they will be included in future budgets Should Council wish to pursue any of these tools further, a full analysis will be undertaken to develop more reliable and stable annual revenue estimates, as well as an advocacy strategy that is in alignment with the broader municipal sector.

Conclusion

This report speaks to numerous revenue tools available to a municipality. Many require legislative change in order to implement. Council will need to identify which tools they would like to pursue, and strong advocacy measures and a cooperative regional approach will be necessary should the City want the same legislative powers as the City of Toronto.

Attachments

Appendix 1: New Revenue Tools Study – Executive Summary
Appendix 2: New Revenue Tools Study – Detailed Report

Shari Lichterman, CPA, CMA, Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Carolyn Paton, Manager Strategic Financial Initiatives and Robert Trewartha, Director, Strategic Initiatives

New Revenue Tools Study

Executive Summary

City of Mississauga

EY
Building a better working world

Contents

New Revenue Tools Study – City of Mississauga

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Summary of Key Findings

Key Findings

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1 Mississauga is generating less revenue per capita when compared to benchmarked municipalities, suggesting that the City has room to grow its total revenue

2 The Municipal Act constrains the sources of revenue available to Mississauga; given the same authority the City of Toronto has would greatly expand Mississauga's ability to raise new revenues and provides a rationale for seeking this specific set of tools (i.e. equal treatment with the City of Toronto)

3 For many revenue tools (both within existing authority and requiring new authority), a regional approach is needed to maximize revenue

Revenue Tools Considered by Authority Required

Current Authority		City of Toronto Act		Additional Legislative Change	
1-1	Vacant Homes Tax	2-1	Land Transfer Tax	Non-Resident Speculation Tax	Single Use Plastics Tax
1-2	Incremental Property Tax Levies	2-2	Vehicle Registration Tax	Gaming Revenues	Road Use Pricing
1-3	Landfill Levy	2-3	Amusement Tax	Climate Mitigation Tax	Poll Tax
1-4	Ride Sharing Fees	2-4	Advertising Tax	Energy Mitigation Program	Sales Taxes
		2-5	Alcoholic Beverage Tax	Parking Tax	Payroll Tax
		2-6	Tobacco Taxes	Fuel Tax	Municipal Income Tax
				Food Waste Tax	
Conducted detailed analysis, including financial estimates and implementation challenges				Conducted preliminary analysis only (no financial estimates)	

High Level View Of Revenue Tools

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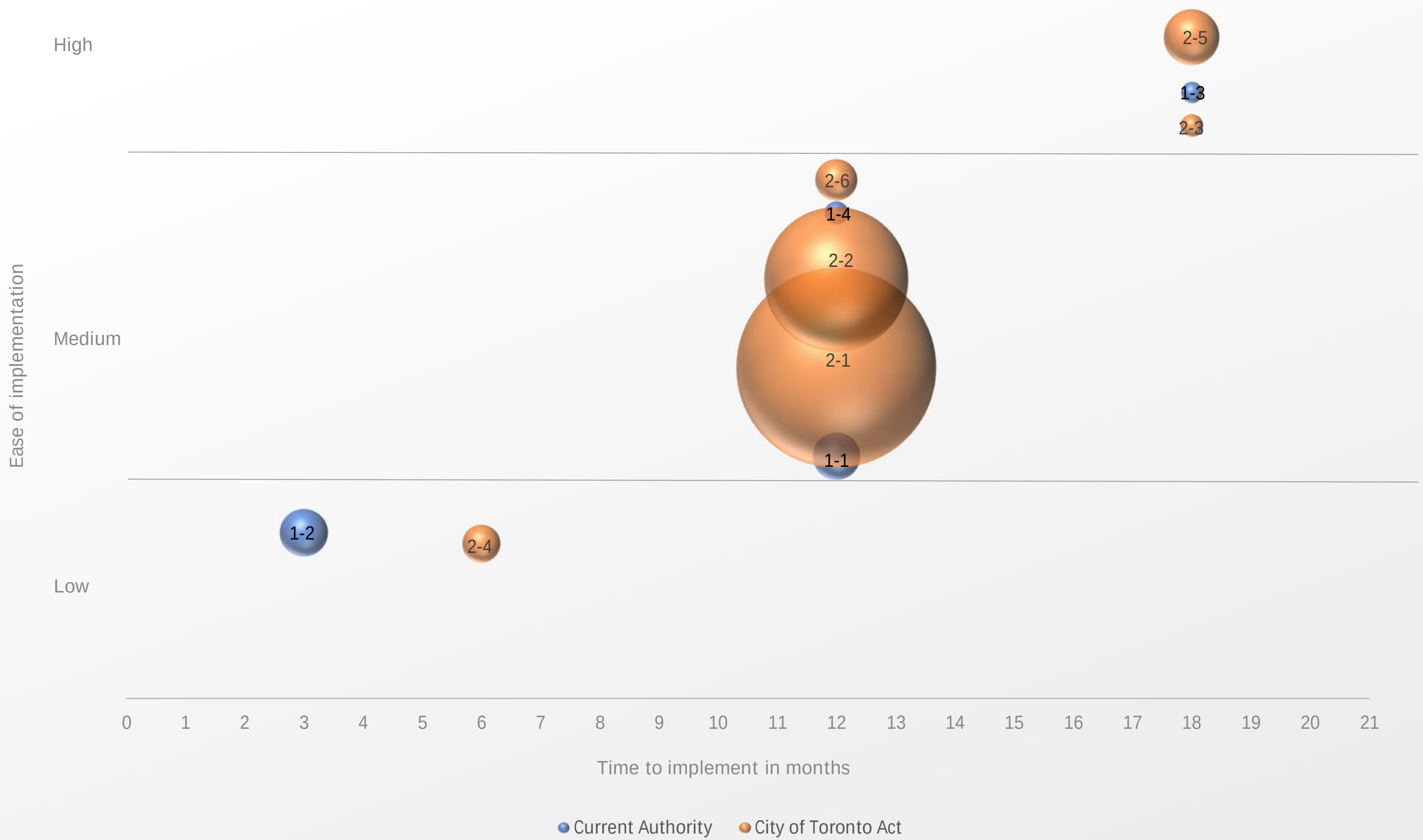
Of the revenue tools analyzed, the Land Transfer Tax and Vehicle Registration Tax have the highest potential revenue generating capacity by a significant margin.



Potential revenue tools	
Current Authority	
1-1	Vacant Homes Tax
1-2	Incremental Property Tax Levies
1-3	Landfill Levy
1-4	Ride Sharing Fees
City of Toronto Act	
2-1	Land Transfer Tax
2-2	Vehicle Registration Tax
2-3	Amusement Tax
2-4	Advertising Tax
2-5	Alcoholic Beverage Tax
2-6	Tobacco Taxes

Note: Size of bubble indicates potential dollar value (see page 15). All financial estimates are preliminary, subject to revision and could change significantly.

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Introduction and Approach

Introduction

- Historic and projected growth have put pressure on the City of Mississauga's finances
- The ability to raise revenue has not kept up with City's growth and evolution
  - The Municipal Act in Ontario limits the ability of municipalities to raise revenue, with only the City of Toronto having been provided some limited flexibility to use incremental revenue tools
- This report focuses on potential revenue tools available to the City of Mississauga and provides first-order estimates of their revenue raising potential and a description of the current barriers to implementation (including legislative); it also consider additional implementation considerations, including the potential impact on residents and businesses and the importance of regional co-operation for optimal outcomes
  - Revenue estimates do not take into account potential behavioral changes, and should be viewed as preliminary and directional in nature only.
- The report focuses on those tools currently available to the City and those that would be available if Mississauga were given the same revenue tools defined in the City of Toronto act
- The report does not make any recommendations as to the appropriateness of any of these tools, but seeks to provide City Staff and Council an information base with which to inform decision-making

Approach

The work underpinning this report was conducted through a multi-stage approach that narrowed the focus to those revenue tools that are implementable under current authority, or would be if Mississauga had the same powers as the City of Toronto.

Jurisdictional Analysis

6 comparator jurisdictions were chosen, all among the ten largest municipalities (by population) in Canada

Their financial statements were analyzed and normalized to Mississauga's presentation, to allow for meaningful comparisons on sources and type of revenues

Desktop Research

Further research was conducted on municipal revenue tools, including

A review of third-party research (primarily from think tanks and academia)

Broad research into revenue tools utilized by municipalities in Canada, North America, and Globally

Legislative Context

The Municipal Act was reviewed to validate current limitations on Ontario municipalities ability to raise revenues

The City of Toronto Act was also reviewed, to provide context into the most recent change to the municipal legislative framework in Ontario

Categorization of Tools

Revenue Tools were categorized based on ability to implement:

- Current authority under Municipalities Act is sufficient
- Requires powers granted to Toronto under City of Toronto Act
- Requires further legislative or regulatory change

Research and Analysis

With feedback on prioritization from the project steering committee, further research was conducted into priority tools, including:

- Jurisdictional examples of each tools deployment
- Potential structure of tools
- Potential value
- Implementation considerations

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Jurisdictional Analysis

Jurisdictional Analysis | Key Metrics^

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1 Mississauga is generating less revenue per capita when compared to benchmarked municipalities, suggesting that the City has room to grow its total revenue

Category	Mississauga (Rank in brackets)	Toronto	Brampton	Hamilton	Calgary	Montreal	Vancouver	Average	Average Excluding Toronto**
Type of municipality	Lower Tier	Single tier	Lower Tier	Single tier	Single tier	Single tier	Single tier	N/A	N/A
Population	757,787 (4)	2,956,024	643,302	579,000	1,285,711	2,050,053	685,885	1,279,680	1,000,290
Annual Pop. growth rate (2015-19)	0.49% (7)	1.57%	4.67%	1.26%	1.10%	0.65%	1.47%	1.60%	1.61%
Revenue*	$2,605,340 (4)	$14,383,000	$2,281,355	$1,997,089	$5,243,892	$8,090,466	$1,966,836	$5,223,996	$3,697,496
Revenue per Capita*	$3,205 (6)	$4,851	$3,273	$3,449	$4,078	$3,946	$2,867	$3,667	$3,470
Annual Gross Operating Expenditures*1	$2,184,727 (6)	$13,469,000	$1,849,841	$1,808,200	$4,525,000	$5,705,100	$1,851,000	$4,484,695	$2,987,311
Debt	$2,497,172 (6)	$20,530,000	$1,849,871	$1,590,474	$5,122,483	$16,758,701	$2,655,400	$7,286,300	$5,079,017
Debt to revenue ratio*	96% (5)	143%	79%	80%	98%	207%	135%	120%	116%

^ All data is from 2019 Annual reports unless otherwise indicated
*To enable comparisons, revenue, operating expenses, and debt numbers for Mississauga and Brampton includes Peel Region, allocated to each lower-tier municipality based on population share
**For Comparison purposes to remove Toronto's outsize impact on the average

Jurisdictional Analysis | Sources of Revenue

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1 Jurisdictional comparisons suggest that Mississauga is broadly in line with comparator jurisdictions; however the numbers below do not account for differences in the composition of each City's tax base and as such, should only be used for directional guidance

2 The Municipal Land Transfer Tax generates almost 8.5% of Toronto's own-source revenues, reducing their overall reliance on property taxes

Normalized Own Source Revenue by Category ($,000)

Category	Mississauga		Toronto^		Brampton		Hamilton		Calgary		Montreal		Vancouver	
	$	%	$	%	$	%	$	%	$	%	$	%	$	%
Taxation	$550,983	59.85%	$4,410,000	46.56%	$487,002	69.49%	$917,126	67.78%	$2,088,755	52.50%	$3,804,486	60.07%	$873,498	50.14%
Municipal Accommodation Tax*	$12,152	1.32%	$58,000	0.61%	$-	0.00%	$-	0.00%	$-	0.00%	$-	0.00%	$-	0.00%
User charges	$292,332	31.75%	$3,581,762	37.82%	$157,360	22.45%	$357,176	26.40%	$1,436,265	36.10%	$2,182,234	34.46%	$797,519	45.78%
Investment income	$43,607	4.74%	$335,000	3.54%	$27,197	3.88%	$37,598	2.78%	$198,927	5.00%	$167,133	2.64%	$49,070	2.82%
Penalties and interest on taxes	$10,806	1.17%	$218,477	2.31%	$29,245	4.17%	$29,938	2.21%	$98,646	2.48%	$179,463	2.83%	$22,152	1.27%
City Share Of Government Enterprise Earnings	$10,758	1.17%	$69,000	0.73%	$-	0.00%	$11,262	0.83%	$156,162	3.92%	$-	0.00%	$-	0.00%
Municipal Land Transfer Tax	$-	0.00%	$799,000	8.44%	$-	0.00%	$-	0.00%	$-	0.00%	$-	0.00%	$-	0.00%
Total**	$920,638		$9,471,239		$700,804		$1,353,100		$3,978,755		$6,333,316		$1,742,239	

*Brampton is currently preparing for the implementation of a Municipal Accommodation Tax; Hamilton approved a Municipal Accommodation Tax in 2020. Calgary, Montreal and Vancouver all have one but do not report revenue raised separately

**Data presented on this page is own-source revenues only, and differs from the data on the previous slide due to exclusion of Peel Region's revenue for Brampton and Mississauga, and the exclusion of transfers from other levels of government and one-time revenues for all municipalities

^In the absence of the Land Transfer Tax, Toronto would generate 50.8% of its revenue from taxation and 41.3% from User charges

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Analysis of Revenue Tools

Summary of Tools Mississauga With Current Authority under Municipal Act

Revenue tools that can be implemented under Mississauga's current authority come with their own barriers to implementation; however, Mississauga can begin the process to implement immediately

ID	Name Of Tool	Brief Description	Barriers To Implementation
1-1	Vacant Homes Tax	A tax charged to homeowners that leave their units un-occupied or idle for most of the year.	Provincial approval (through a regulation) would be required. The City would need to define the term vacant and the various carve-outs to minimize unintended consequences.
1-2	Incremental Property Tax Levies	Special levy on property tax that is used to fund a specific purpose and is presented as a separate line item on the property tax bill.	Incremental levies should be considered in the context of the overall property tax burden in a given municipality and for each property class.
1-3	Landfill Levy	Levy used to encourage recycling by putting a price for every tonne of waste that is sent to the landfill.	Would require co-operation with Peel Region and the creation of a separate pricing tier for Mississauga residents if the other municipalities in the Region do not also implement the same levies.
1-4	Ride Sharing Fees	A fee on ride sharing services such as Uber and Lyft; either a flat rate per trip or a percentage of the total fare.	Users, drivers and operators of Transportation Network Company (TNC) services could push back as increased fares would negatively impact the drivers and the TNC's finances through these increased fares.

Summary of Tools Mississauga Can Implement With Same Authority As Toronto

If given the same authority as the City of Toronto, Mississauga would have a number of additional options to raise revenue, some of which lend themselves to a regional approach to minimize tax avoidance through behavioural change

ID	Name Of Tool	Brief Description	Barriers To Implementation
2-1	Land Transfer Tax	Taxes payable on transfers of land ownership; Most Land Transfer Taxes in Canada are progressive, increasing with the value of the home.	Rates and brackets will need to be defined; exemptions might need to be created to avoid impacting first time buyers and/or dense developments.
2-2	Vehicle Registration Tax	A fee charged on the registration of a vehicle within a jurisdiction, usually in addition to a similar fee at the Provincial level.	Rates will need to be defined.
2-3	Amusement Tax	A levy on the sale of all tickets to entertainment facilities. Could also be applied to any sort of amusement related facilities or events (e.g. annual exhibitions and amusement rides)	Likely requires a regional approach to minimize behavioural changes that will push consumers outside Mississauga.
2-4	Advertising Tax	Sales tax on outdoor advertisements that are within City limits such as Billboards.	Rates will need to be defined at a level that generates revenue without significantly impacting sales.
2-5	Alcoholic Beverage Tax	A tax that would be added on-top of all alcohol sales within the City limits, can be imposed at a retail, and/or at establishments licensed by Ontario's liquor board.	Likely requires a regional approach to minimize behavioural changes that will push consumers outside Mississauga.
2-6	Tobacco Taxes	A tax on all related tobacco items being sold within City limits, collected at point of sale.	Likely requires a regional approach to minimize behavioural changes that will push consumers outside Mississauga; potential to push consumers to contraband tobacco.

High Level View Of All Tools

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ID	Name Of Tool	Implementation Complexity*	Time To Implement in Months	Can this tax be used for general purposes?	Shared with Region?	Potential Financial Value	Key Assumptions
2-1	Land Transfer Tax	M	12	Y, can be used for general purposes	N	$76,143,000	Per 1% on all values, exempting first time buyers
2-2	Vehicle Registration Tax	M	12	Y, can be used for general purposes	N	$39,508,000	$45 flat fee per vehicle registered
2-5	Alcoholic Beverage Tax	H	18	Y, can be used for general purposes	N	$5,729,000	Per 1% tax on alcohol at all points of sale
1-1	Vacant Homes Tax	M	12	Y, can be used for general purposes	Y	$4,216,000	Revenue and ongoing costs shared between City (1/3) and Region (2/3)
1-2	Incremental Property Tax Levies	L	3	N, should be used for a specific special purpose	N	$4,092,000	Per 1% increase
2-6	Tobacco Taxes	M	12	Y, can be used for general purposes	N	$3,259,000	Per 1% on each package sold
2-4	Advertising Tax	L	6	Y, can be used for general purposes	N	$2,600,000	2015 City of Mississauga estimate
1-4	Ride Sharing Fees	L	3	N, should be used for a specific special purpose	N	$1,000,000	Per $0.10 per ride increase; estimated revenue is incremental to current ride-sharing fees
2-3	Amusement Tax	H	18	Y, can be used for general purposes	N	$913,000	Per 1% tax on all amusements
1-3	Landfill Levy	M	12	N, should be used for a specific special purpose	N	$818,410	Per1% increase

*Low implementation complexity: use existing collection methods and no negotiation/approval of outside parties required; Medium implementation complexity requires agreement and/or negotiation with a third party; High implementation complexity also requires defining exceptions and/or developing collection/compliance audit mechanism

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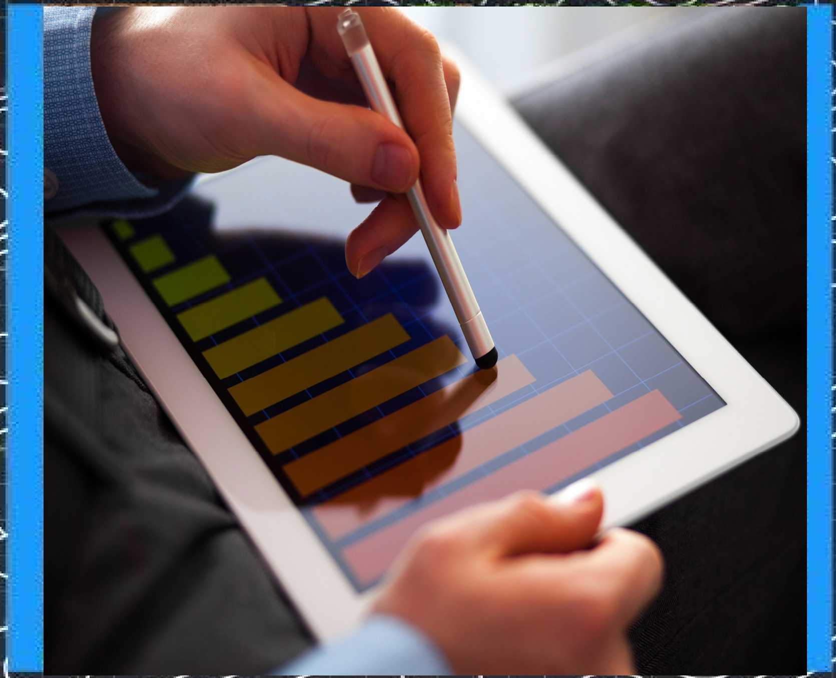
New Revenue Tools Study

City of Mississauga



June 2021

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Building a better working world

New Revenue Tools Study – City of Mississauga

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Contents

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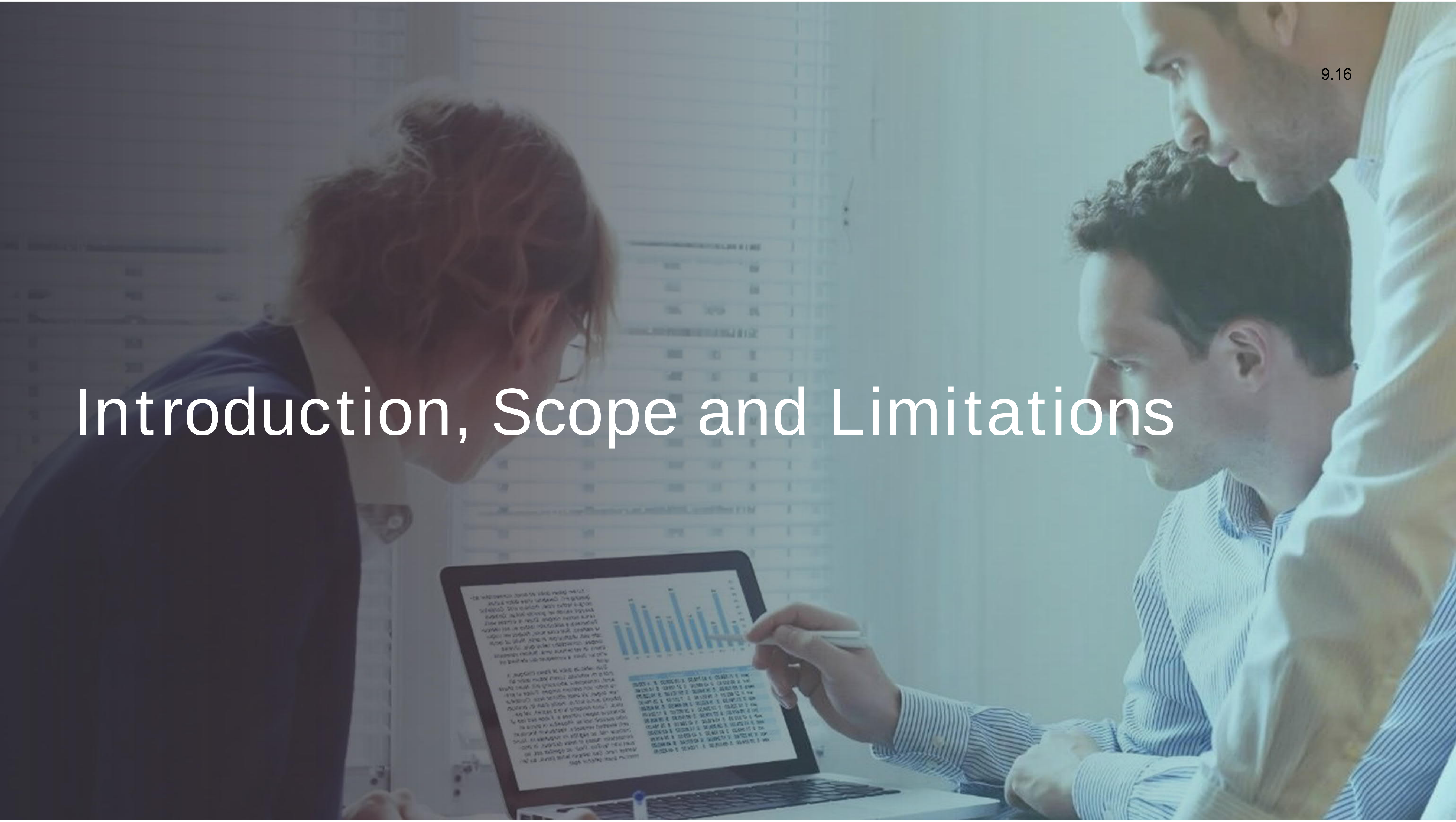
While EY undertook a thorough review of potential revenue tools per the terms of agreement, EY did not express any form of assurance on accounting matters, financial statements, any financial or other information or internal controls. EY did not conclude on the appropriate accounting treatment based on specific facts or recommend which accounting policy/treatment The City or any funded operations should select or adopt. EY also did not express an opinion on the appropriateness of implementing any of the revenue tools in this document.

The observations relating to all matters that EY provided to The City were designed to assist The City in reaching its own conclusions and do not constitute EY's concurrence with or support of Client's accounting or reporting or any other matters.



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Introduction, Scope and Limitations

Introduction

- Mississauga is Canada's sixth-largest City and Ontario's third-largest, having tripled in size in the 35 years
  - Population growth is expected to continue and Mississauga is projected to reach a population of just under 1M people by 2051
- This historic and projected growth has put pressures on the City's finances, including:
  - Infrastructure renewal pressures, as the City's asset base ages and serves a larger population
  - Service level pressures as a function of growth and as resident/business expectations change
- Additionally, the City is looking to manage emerging priorities including:
  - Developing a vibrant downtown that is a destination for residents and visitors, while maintaining neighborhood communities
  - Reducing emissions and managing the impacts of climate change
  - Attracting innovative businesses to grow and diversify the employment base
- The ability to raise revenue to meet this set of challenges has not kept up with City's growth and evolution
  - The Municipal Act in Ontario limits the ability of municipalities to raise revenue, with only the City of Toronto having been provided some limited flexibility to use incremental revenue tools
  - The majority of municipal revenue tools in Ontario are not linked to economic growth, while a number of significant cost drivers are
  - As a result, Mississauga is looking to examine potential revenue tools and determine which ones are viable within the current legislative framework and which ones will require advocating for change with other orders of Government

Scope and Limitations

- This report focuses on potential revenue tools available to the City of Mississauga and provides first-order estimates of their revenue raising potential and a description of the current barriers to implementation (including legislative)
- Research informing this report was limited to:
  - Reviewing public financial statements and other financial information of the comparator municipalities, and interviewing staff at those municipalities where appropriate
  - Reviewing third-party research including from academics and think tanks
  - Researching revenue tools utilized by other municipalities around the world
- Financial estimates were developed using the following inputs:
  - The structure of revenue tools implemented by other municipalities and the revenue generated as a result
  - Financial, economic and demographic data from and about the City of Mississauga as noted in this report
  - Note that behavioral changes in response to the imposition of new taxes were not considered
- The report does not make any recommendations as to the appropriateness of any of these tools, but seeks to provide City Staff and Council an information base with which to inform decision-making

Glossary

Term	Description
Fee	Charges imposed on users of a service to recover the costs of providing that specific service. Under Ontario's current Municipal Act, it is illegal to charge users a fee that exceeds the cost of the service provided.
Direct Tax	Charged to the end user of goods or services or in such a way so as to relate to the per unit cost (e.g. sales tax at retail).
Indirect Tax	Charged at some point in the supply chain, with the collector responsible for submitting to the Government (e.g. Value-Added Taxes, Fuel Taxes). In Canada, only the Federal government can levy indirect taxes.
Special Purpose Levy	A fee collected from a collection of residents that is used to pay for a specific shared expense (e.g. advertising tax paying for arts and culture events within the City, vacant homes tax paying for affordable housing).
Property-Tax Related	A tax collected from property owners, usually as a percentage of total property value (e.g. Speculation tax, encroachment tax, land transfer tax).
Theoretical Tools	A revenue tool that has been proposed, usually in academia, but has not seen real world application yet.

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Approach

Approach

The work underpinning this report was conducted through a multi-stage approach that narrowed the focus to those revenue tools that are implementable under current authority, or would be if Mississauga had the same powers as the City of Toronto.

Jurisdictional Analysis

6 comparator jurisdictions were chosen, all among the ten largest municipalities (by population) in Canada

Their financial statements were analyzed and normalized to Mississauga's presentation, to allow for meaningful comparisons on sources and type of revenues

Desktop Research

Further research was conducted on municipal revenue tools, including

A review of third-party research (primarily from think tanks and academia)

Broad research into revenue tools utilized by municipalities in Canada, North America, and Globally

Legislative Context

The Municipal Act was reviewed to validate current limitations on Ontario municipalities ability to raise revenues

The City of Toronto Act was also reviewed, to provide context into the most recent changes to the municipal legislative framework in Ontario

Categorization of Tools

Revenue Tools were categorized based on ability to implement:

- Current authority under Municipilities Act is sufficient
- Requires powers granted to Toronto under City of Toronto Act
- Requires further legislative or regulatory change

Research and Analysis

With feedback on prioritization from the project steering committee, further research was conducted into priority tools, including:

- Jurisdictional examples of each tools deployment
- Potential structure of tools
- Potential financial value
- Implementation considerations

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Jurisdictional Analysis

Jurisdictional Analysis | Approach and Key Findings

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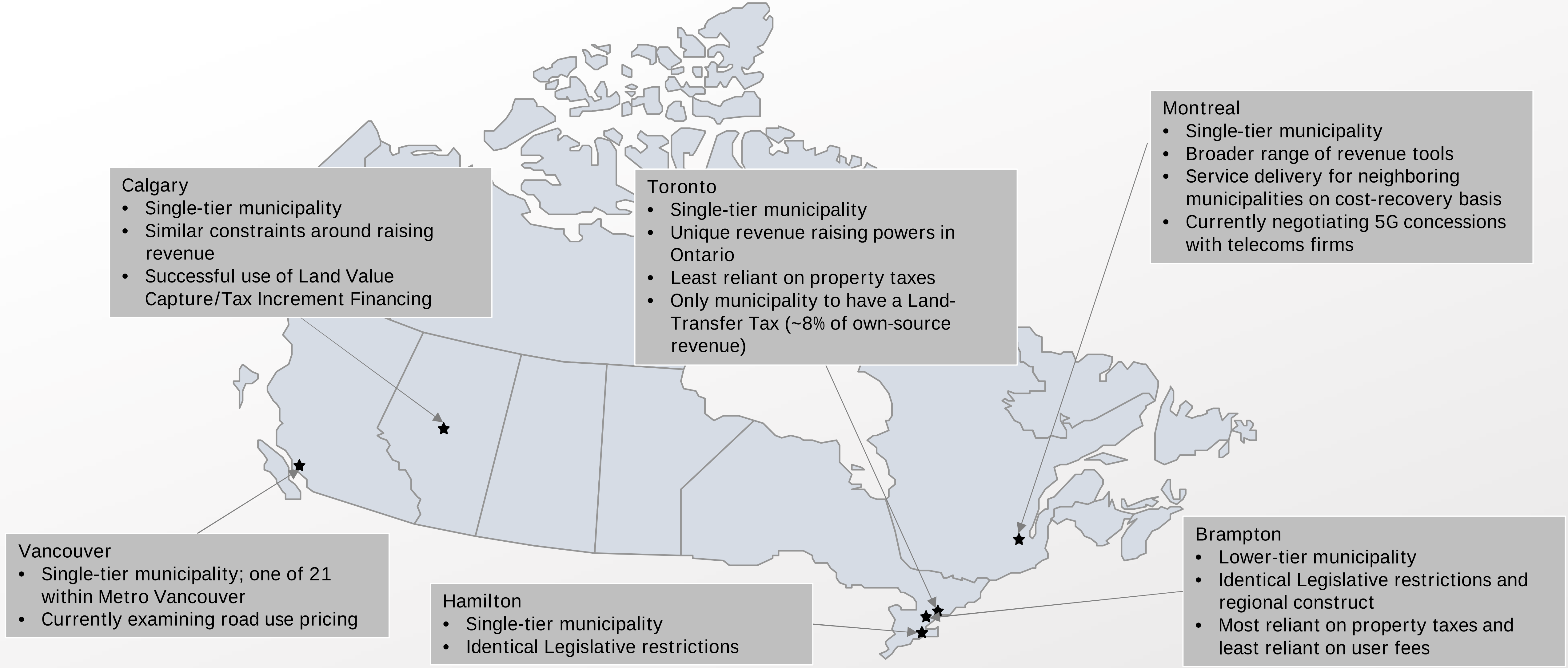
To provide context for the analysis, six jurisdictions were selected for comparison purposes; these comparator jurisdictions are among the ten largest in Canada by population.



Jurisdictional Analysis | Key Metrics^

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1 Mississauga is generating less revenue per capita when compared to benchmarked municipalities, suggesting that the City has room to grow its total revenue

Category	Mississauga (Rank in brackets)	Toronto	Brampton	Hamilton	Calgary	Montreal	Vancouver	Average	Average Excluding Toronto**
Type of municipality	Lower Tier	Single tier	Lower Tier	Single tier	Single tier	Single tier	Single tier	N/A	N/A
Population	757,787 (4)	2,956,024	643,302	579,000	1,285,711	2,050,053	685,885	1,279,680	1,000,290
Annual Pop. growth rate (2015-19)	0.49% (7)	1.57%	4.67%	1.26%	1.10%	0.65%	1.47%	1.60%	1.61%
Revenue*	$2,605,340 (4)	$14,383,000	$2,281,355	$1,997,089	$5,243,892	$8,090,466	$1,966,836	$5,223,996	$3,697,496
Revenue per Capita*	$3,205 (6)	$4,851	$3,273	$3,449	$4,078	$3,946	$2,867	$3,667	$3,470
Annual Gross Operating Expenditures*1	$2,184,727 (6)	$13,469,000	$1,849,841	$1,808,200	$4,525,000	$5,705,100	$1,851,000	$4,484,695	$2,987,311
Debt	$2,497,172 (6)	$20,530,000	$1,849,871	$1,590,474	$5,122,483	$16,758,701	$2,655,400	$7,286,300	$5,079,017
Debt to revenue ratio*	96% (5)	143%	79%	80%	98%	207%	135%	120%	116%

^ All data is from 2019 Annual reports unless otherwise indicated
*To enable comparisons, revenue, operating expenses, and debt numbers for Mississauga and Brampton includes Peel Region, allocated to each lower-tier municipality based on population share
**For Comparison purposes to remove Toronto's outsize impact on the average

Jurisdictional Analysis | Sources of Revenue

9.16

1 Jurisdictional comparisons suggest that Mississauga is broadly in line with comparator jurisdictions; however the numbers below do not account for differences in the composition of each City's tax base and as such, should only be used for directional guidance

2 The Municipal Land Transfer Tax generates almost 8.5% of Toronto's own-source revenues, reducing their overall reliance on property taxes

Normalized Own Source Revenue by Category ($,000)

Category	Mississauga		Toronto^		Brampton		Hamilton		Calgary		Montreal		Vancouver	
	$	%	$	%	$	%	$	%	$	%	$	%	$	%
Taxation	$550,983	59.85%	$4,410,000	46.56%	$487,002	69.49%	$917,126	67.78%	$2,088,755	52.50%	$3,804,486	60.07%	$873,498	50.14%
Municipal Accommodation Tax*	$12,152	1.32%	$58,000	0.61%	$-	0.00%	$-	0.00%	$-	0.00%	$-	0.00%	$-	0.00%
User charges	$292,332	31.75%	$3,581,762	37.82%	$157,360	22.45%	$357,176	26.40%	$1,436,265	36.10%	$2,182,234	34.46%	$797,519	45.78%
Investment income	$43,607	4.74%	$335,000	3.54%	$27,197	3.88%	$37,598	2.78%	$198,927	5.00%	$167,133	2.64%	$49,070	2.82%
Penalties and interest on taxes	$10,806	1.17%	$218,477	2.31%	$29,245	4.17%	$29,938	2.21%	$98,646	2.48%	$179,463	2.83%	$22,152	1.27%
City Share Of Government Enterprise Earnings	$10,758	1.17%	$69,000	0.73%	$-	0.00%	$11,262	0.83%	$156,162	3.92%	$-	0.00%	$-	0.00%
Municipal Land Transfer Tax	$-	0.00%	$799,000	8.44%	$-	0.00%	$-	0.00%	$-	0.00%	$-	0.00%	$-	0.00%
Total**	$920,638		$9,471,239		$700,804		$1,353,100		$3,978,755		$6,333,316		$1,742,239	

*Brampton is currently preparing for the implementation of a Municipal Accommodation Tax; Hamilton approved a Municipal Accommodation Tax in 2020. Calgary, Montreal and Vancouver all have one but do not report revenue raised separately

**Data presented on this page is own-source revenues only, and differs from the data on the previous slide due to exclusion of Peel Region's revenue for Brampton and Mississauga, and the exclusion of transfers from other levels of government and one-time revenues for all municipalities

^In the absence of the Land Transfer Tax, Toronto would generate 50.8% of its revenue from taxation and 41.3% from User charges

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Analysis of Revenue Tools

Revenue Tools | Categories of Revenue Tools Under Current Legislation

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The Municipal Act specifically defines the type of revenues that municipal governments in Ontario can raise. In 2006, the Government of Ontario passed the City of Toronto Act, which gave Toronto access to a wider series of Revenue Tools.

Municipal Act	City of Toronto Act
Property Taxes (property classes defined under the Assessment Act)	Tax on admission to a place of amusement
Payments in lieu of taxes	Tax on purchase of liquor for use or consumption
Special area rates	Tax on production of beer or wine at a brew on premise facility for use or consumption
User fees and charges for services; Local improvement charges (sidewalks, etc.)	Tax on purchase of tobacco for use or consumption
Fees for licenses, permits and rents	Motor Vehicle Ownership Tax/ Driver's License Tax
Fines and penalties	Land Transfer Tax
Development charges (subject to provincial legislation)	Parking Tax (Based on ownership of the parking lot)
Land Value Taxes and Tax Increment Financing	Billboard Tax
Vacant Homes Tax (Requires Provincial Regulation)	

Revenue Tools | Revenue Tools Considered, Based on Current Legislation

Of the full suite of revenue tools identified, the following were considered in detail as they are either currently accessible to Mississauga, or there is a rationale to ask the Provincial government to grant them to the City (i.e. parity with Toronto); all other revenue tools were deprioritized for the purpose of this analysis as they will require incremental policy change at the Provincial or Federal level

Municipal Act		City of Toronto Act	
1-1	Vacant Homes Tax	2-1	Land Transfer Tax
1-2	Incremental Property Tax Levies	2-2	Vehicle Registration Tax
1-3	Landfill Levy	2-3	Amusement Tax
1-4	Ride Sharing Fees	2-4	Advertising Tax
		2-5	Alcoholic Beverage Tax
		2-6	Tobacco Taxes

Three other revenue tools were considered but not included in the core of this report for various reasons:

- Land Value Capture/Tax Increment Financing: Primarily a financing tool
- 5G Concessions: Ability to realize ongoing revenues is uncertain as the technology is still in its infancy
- Encroachment Tax: Significant effort required to quantify revenue

High Level View Of Revenue Tools

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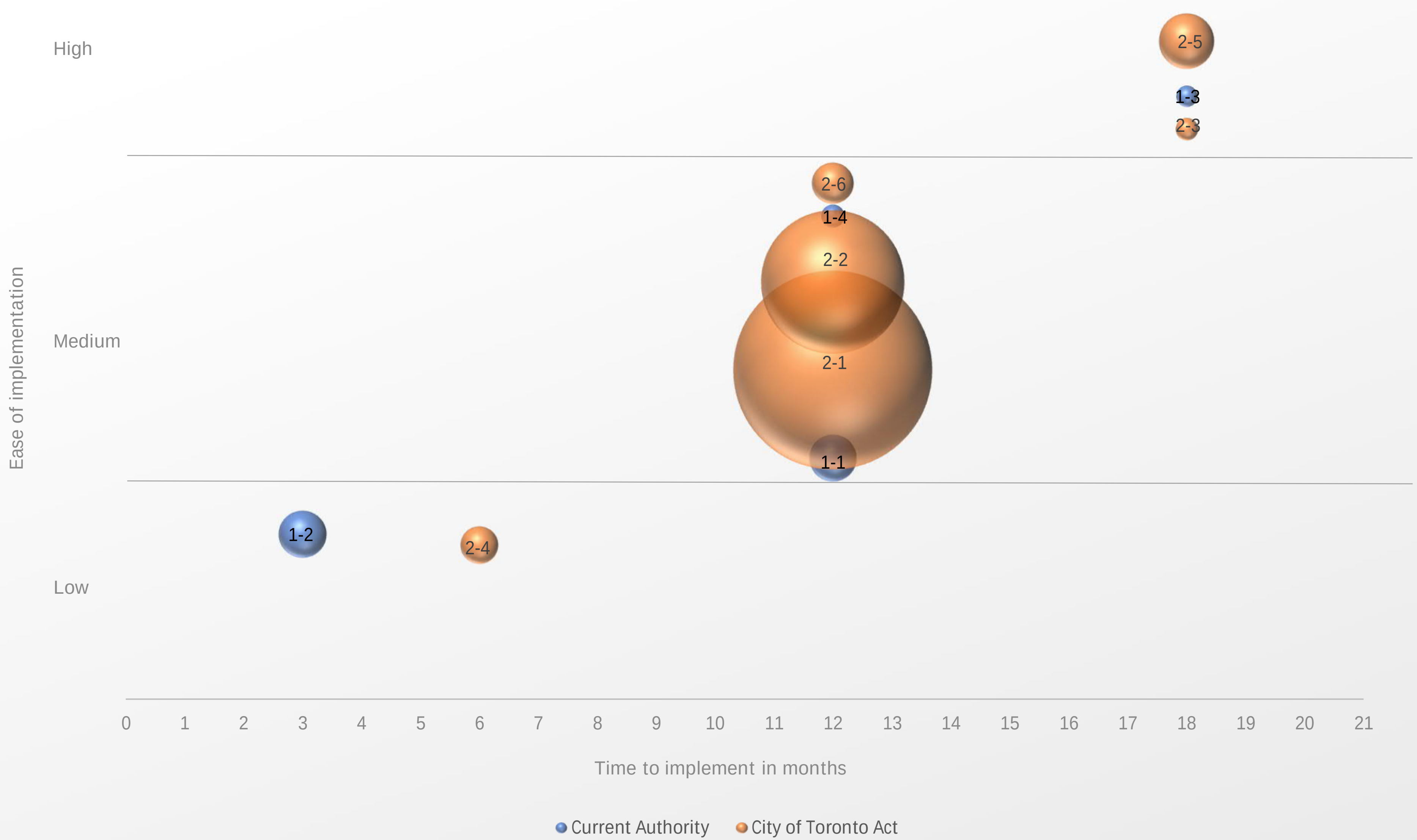
Of the revenue tools analyzed, the Land Transfer Tax and Vehicle Registration Tax have the highest potential revenue generating capacity by a significant margin.



Potential revenue tools	
Current Authority	
1-1	Vacant Homes Tax
1-2	Incremental Property Tax Levies
1-3	Landfill Levy
1-4	Ride Sharing Fees
City of Toronto Act	
2-1	Land Transfer Tax
2-2	Vehicle Registration Tax
2-3	Amusement Tax
2-4	Advertising Tax
2-5	Alcoholic Beverage Tax
2-6	Tobacco Taxes

Note: Size of bubble indicates potential dollar value (see page 15). All financial estimates are preliminary, subject to revision and could change significantly.

High Level View Of All Tools

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ID	Name Of Tool	Implementation Complexity*	Time To Implement in Months	Can this tax be used for general purposes?	Shared with Region?	Potential Financial Value	Key Assumptions
2-1	Land Transfer Tax	M	12	Y, can be used for general purposes	N	$76,143,000	Per 1% on all values, exempting first time buyers
2-2	Vehicle Registration Tax	M	12	Y, can be used for general purposes	N	$39,508,000	$45 flat fee per vehicle registered
2-5	Alcoholic Beverage Tax	H	18	Y, can be used for general purposes	N	$5,729,000	Per 1% tax on alcohol at all points of sale
1-1	Vacant Homes Tax	M	12	Y, can be used for general purposes	Y	$4,216,000	Revenue and ongoing costs shared between City (1/3) and Region (2/3)
1-2	Incremental Property Tax Levies	L	3	N, should be used for a specific special purpose	N	$4,092,000	Per 1% increase
2-6	Tobacco Taxes	M	12	Y, can be used for general purposes	N	$3,259,000	Per 1% on each package sold
2-4	Advertising Tax	L	6	Y, can be used for general purposes	N	$2,600,000	2015 City of Mississauga estimate
1-4	Ride Sharing Fees	L	3	N, should be used for a specific special purpose	N	$1,000,000	Per $0.10 per ride increase; estimated revenue is incremental to current ride-sharing fees
2-3	Amusement Tax	H	18	Y, can be used for general purposes	N	$913,000	Per 1% tax on all amusements
1-3	Landfill Levy	M	12	N, should be used for a specific special purpose	N	$818,410	Per1% increase

*Low implementation complexity: use existing collection methods and no negotiation/approval of outside parties required; Medium implementation complexity requires agreement and/or negotiation with a third party; High implementation complexity also requires defining exceptions and/or developing collection/compliance audit mechanism

Revenue Tools Available under Current Authority

1-1 | Vacant Homes Tax

Description	An incremental charge on homes defined as vacant for a given period of time over the year, based on the appraised home value.
Authority Required	Ontario Municipalities can implement a Vacant Homes Tax under current authority, but the Provincial government must pass a regulation confirming the parameters of the Tax.
Jurisdictional Examples	Toronto City Council approved a vacant homes tax in December 2020, set at 1% of a property's assessed value. It is expected to generate between $55-$66M annually, on the assumption that 1% of properties in Toronto are vacant. Implementation will take until 2023 as methods to identify vacant homes and ensure compliance need to be developed. Vancouver implemented an empty homes tax in 2018 as part of an effort to motivate owners of empty homes and under-utilized properties to either rent or sell the asset. In 2020, the tax generated $44.9 Million in revenues at 1.25% of total property value. In 2021, the rate will increase to 3% of total property value. The revenue generated is used to build affordable housing within the City.
Potential Structure in Mississauga	Exceptions could be included for homes undergoing renovation, homes owned by 'snowbirds,' and homes on the market to be sold/leased.

Potential Financial Value	For every 1% of homes in Mississauga that are defined as vacant, a 1% tax on value could raise $4.2 Million in Net Annual Revenue after taking into account revenue sharing with the Region of Peel and annual costs.	Previously Used In Mississauga	No

1-1 | Vacant Homes Tax

Implementation Considerations:

Sustainability: The revenue generated from a Vacant Homes Tax would be variable, depending on both the broader real estate market and how owners change their behaviour in response to the tax.
Correlation to economic growth: A vacant homes tax would not be correlated to economic growth.
Socio-economic impacts: None expected; a vacant homes tax would likely only impact investors.
Fairness: Increased property taxes do not result in improved service; this tax could be seen as violating the fairness principle, as vacant homes likely put less of a burden on existing infrastructure and services.

Timeline required after legislative changes: 12 months

GTHA-Wide Approach: No

Implementation Complexity: Medium

Legislative Change Required

- No; however regulatory approval by the Province will still be required

Existing Collection Method

- These taxes can be collected through the traditional property tax channel

Exemptions/Classes

- There could be exemptions for example: homes listed for sale for a long period of time, properties owned by ‘snowbirds,’ owners of homes under court-ordered occupancy prohibitions, homes under renovation, and owners in hospital or long-term care

Enforcement

- Enforcement mechanisms are being developed in Toronto, but at minimum will require a homeowners declaration each year. Vancouver also requires an annual declaration

Assessment

- If a more aggressive enforcement mechanism is chosen, there will likely be a need for new staff to assess if a given property is vacant or not

Implementation Barriers

- The City would need to define the term vacant and the various carve-outs to minimized unintended consequences

1-2 | Incremental Property Tax Levies

Description	Special levy on property tax that is used to fund a specific purpose and is presented as a separate line item on the property tax bill. Municipalities including Mississauga (Capital Infrastructure and Debt Repayment Levies) and Toronto (the City Building Fund) have introduced Levies that are directed toward specific purposes, with the funding used to leverage additional borrowing for capital projects.
Authority Required	Current
Jurisdictional Examples	Recapitalization Levy: The City of Okotoks, Alberta implemented a recapitalization fee levy which is presented as a separate line item within its citizens' property tax bill. These fees are then put into a reserve fund that can be used in times of emergencies, in 2019, the City's reserves were $46.9 Million, of which an estimated $24 Million is garnered from this fee. Park Levy: In 2019, The City of Pittsburgh approved an additional Park Tax charging property owners 50 cents per $1000 of appraised home value. These funds will go directly into a park trust fund that will be used to improve, maintain, create and operate public parks. Metropolitan Planning Levy: Melbourne has a separate levy to support a metropolitan infrastructure and development plan. The levy must be paid if applicant is applying for a planning permit within the Metropolitan Melbourne area where the cost of the development is higher than the levy threshold ($1,093M AUS) at the rate of $1.30 per $1000 of estimated development value.
Potential Structure in Mississauga	Additional property tax levies could be implemented in addition to the Debt Repayment Levy. Mississauga would have the option to direct funds to specific purposes and/or to leverage the revenue for additional borrowing.

Potential Financial Value	Each 1% increase in property taxes generates approximately $4.1 Million in additional revenues.	Previously Used In Mississauga	Mississauga has a 2% Infrastructure and Debt Repayment Levy, with revenues split between funding capital infrastructure and debt repayment.

1-2 | Incremental Property Tax Levies

9.16

Implementation Considerations:

Sustainability: This is a sustainable source of income as it would be part of the City's collection of property taxes; however, most infrastructure-related levies are time-limited.
Correlation to economic growth: Limited correlation to economic growth as it is dependent on house values.
Socio-economic impacts: Property taxes and levies are regressive in nature.
Fairness: Tying incremental property tax levies to specific uses – especially around infrastructure development and renewal – directly links payment to use.

Timeline required after legislative changes: 3 months

GTHA-Wide Approach: Yes, changes to property taxes must be considered in the context of affordability and tax burden as compared to neighbouring municipalities

Implementation Complexity: Low

Legislative Change Required

- This revenue tool can be implemented with existing jurisdictional authority.

Existing Collection Method

- Can be collected via the traditional property tax channel of revenue collection.

Exemptions/Classes

- Potential exemptions for lower income households who may not be able to afford this tax.

Enforcement

- Can be enforced via the same mechanisms used to collect unpaid property tax revenue.

Assessment

- Managed with existing resources.

Implementation Barriers

- N/A

1-3 | Landfill Levy

Description	Levy used to encourage recycling by putting a price for every tonne of waste that dropped off at Community Recycling Centres.
Authority Required	Current, in concert with the Region of Peel, which is responsible for waste disposal.
Jurisdictional Examples	Currently Metro Vancouver uses a “generator levy” which is charged as $42/tonne of waste created and ensures that all generators of Municipal solid waste from residential, commercial, industrial and institutional sources contribute towards the fixed cost of maintaining and creating a regional solid waste system. This fee is built into the Metro Vancouver’s Solid Waste Tipping Fee which is expected to generate more than $100 Million a year in 2020 and grow to $130 Million by 2024.
Potential Structure in Mississauga	Incremental fee on disposal of garbage at Community Recycling Centres for Mississauga Residents.

Potential Financial Value	A 25% increase in fees applied to Mississauga residents could generate ~$800,000 annually.	Previously Used In Mississauga	Currently levied by Peel Region, which is responsible for waste collection.

1-3 | Landfill Levy

Implementation Considerations:

Sustainability: Landfill levies would be tied directly to the amount of waste generated; as such they would grow with costs.
Correlation to economic growth: Uncorrelated to economic growth.
Socio-economic impacts: N/A
Fairness: Directly ties the levy to use of services; however Peel Region is responsible for waste disposal, so the revenue generated would not be used to offset the cost of service.

Timeline required after legislative changes: 12 months

GTHA-Wide Approach: Could result in dumping in the region in order to avoid fees. As a result, this levy should be implemented at a regional level to avoid these activities

Implementation Complexity: Medium

Legislative Change Required

- Directly ties the levy to use of services; however Peel Region is responsible for waste disposal, so the revenue generated would not be used to offset the cost of service.

Existing Collection Method

- Peel Region has an existing formalized collection method for this tax, the City can leverage Peel's system for its own use.

Exemptions/Classes

- N/A

Enforcement

- Peel Region has an existing formalized enforcement method for this tax, the City can leverage Peel's system for its own use.

Assessment

- N/A

Implementation Barriers

- Would require co-operation with Peel Region, which would have to create a separate pricing tier for Mississauga residents if the other municipalities in the Region do not also implement the same levies.

1-4 | Ride Sharing Fees

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Description	A fee on ride sharing services offered through Transportation Network Companies (TNC) such as Uber and Lyft; either a flat rate per trip or a percentage of the total fare.
Authority Required	Current
Jurisdictional Examples	In San Francisco, in addition to charging a $92 business license for drivers, the City also charges 3.25% on each fare (reduced to 1.5% rate on shared rides). Chicago charges an extra $1.25-$3 if the trip begins or ends on a weekday in the downtown area between 6am-10pm. The annual revenue is expected to be approximately $200M, and will be used to improve City infrastructure and alleviate the social and environmental costs created by the increase in ride-sharing vehicle activity within the City's downtown core. Toronto charges TNC's a fee $20,400 to apply for a license, a per trip fee of $0.31, and an Accessibility Fund Program fee of $0.025 per ride.
Potential Structure in Mississauga	The City could levy a higher per fare charge or shift to a percentage basis similar to San Francisco.

Potential Financial Value	For every $0.10 the ride sharing levy in increased by, Mississauga could realize an additional $1 Million in revenue	Previously Used In Mississauga	Mississauga currently charges TNCs a yearly rate of $20,000 and a flat $0.30 per trip made by a driver originating in Mississauga.

1-4 | Ride Sharing Fees

Implementation Considerations:

Sustainability: A Ride-Sharing tax could be expected to grow with economic activity over time.
Correlation to economic growth: Revenue would likely be positively correlated with economic growth.
Socio-economic impacts: This may negatively impact the total user base of TNCs and therefore lower the income of TNC drivers who may be reliant on this occupation as their primary source of income.
Fairness: Fees paid are directly connected to the service being utilized; fairness could be increased by applying the levies to road repairs and improvement, transit provision, or climate change mitigation measures.

Timeline required after legislative changes: 3 months

GTHA-Wide Approach: No

Implementation Complexity: Low

Legislative Change Required

- No, this tool has already been implemented by Mississauga and can be modified using existing authority.

Existing Collection Method

- As this tool is already in use by Mississauga, the City can utilize existing collection methods for this tool.

Exemptions/Classes

- N/A

Enforcement

- As this tool is already in use by Mississauga, the City can utilize existing enforcement methods for this tool.

Assessment

- As this tool is already in use by Mississauga, the City can utilize existing assessment methods for this tool.

Implementation Barriers

- N/A

Revenue Tools Available under City of Toronto Act

2-1 | Land Transfer Tax

9.16

Description	Taxes payable on transfers of land ownership (i.e. when houses are bought and sold).
Authority Required	Equivalent to the City of Toronto Act
Jurisdictional Examples	The City of Toronto charges a Land Transfer Tax, starting at 0.5% for homes valued under $55,000 up to 2.5% on those valued over $2M Los Angeles implements a high value property tax at $6 per $1000 (0.6%) of the property value on assets over $5 Million in value. Anything below that $5 Million threshold is charged at a rate of $3 per $1000 (0.3% of property value.
Potential Structure in Mississauga	A Land Transfer Tax in Mississauga could be a flat fee on per unit or per transaction basis, or it could progressive based on home values similar to Toronto and Los Angeles.

Potential Financial Value	An estimated $76 Million on 1% of all values, exempting first time home buyers.	Previously Used In Mississauga	No

2-1 | Land Transfer Tax

Implementation Considerations:

Sustainability: Would likely grow over time, with some year-to-year variability.
Correlation to economic growth: Highly correlated to economic growth.
Socio-economic impacts: Dependent on structure.
Fairness: N/A

Timeline required after legislative changes: 12 months

GTHA-Wide Approach: No

Implementation Complexity: Medium

Legislative Change Required

- This tax would require the Province to provide Mississauga with the same jurisdictional authority as Toronto.

Existing Collection Method

- Mississauga would require a new collection method if the Province would not allow the City to use their existing mechanism.

Exemptions/Classes

- There could be different classes of land transfer taxes as in transfers on commercial, residential and/or industrial units. Additionally, there may be exemptions to this tax such as through inheritances and transfers to and from trusts.

Enforcement

- The Provincial government already has a Land Transfer Tax; pending approval from and negotiation with the Provincial government, the City could use the same mechanism.

Assessment

- N/A

Implementation Barriers

- In addition to Provincial approval, a Land Transfer Tax requires the development of a rate structure and an a collection, enforcement and compliance approach.

2-1 | Land Transfer Tax Case Study and Data

9.16

Toronto's Experience

In February 2008, The City of Toronto implemented a Municipal Land Transfer Tax (MLTT) on real estate transactions within its borders. During the first year of taxation, the MLTT generated $150 Million for the City growing to just under $800 Million in 2020. While annual revenues have grown steadily, monthly revenues are more variable. Since launching the MLTT, the City's average home value has increased 140%.

The largest category driving revenue is single family residential homes which now represents almost three quarters of MLTT revenue. Non-residential transactions are more variable, as a small number of outsized transactions ($40M+) contribute a significant amount of revenue.

Third-Party Research

According a 2016 study by the Munk School of Government at the University of Toronto:

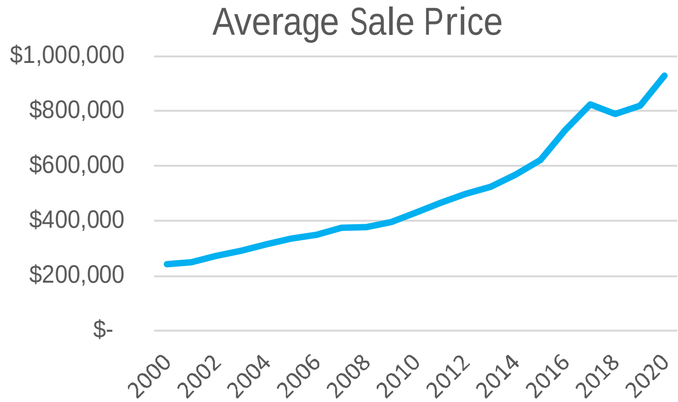
1. More people moved out of Toronto and into surrounding suburbs as suburban houses were seen as good substitutes to Toronto houses. The implementation of the MLTT also increased the popularity of Condominiums over freehold houses as they are cheaper in nature and therefore subject to less MLTT fees.
2. The negative impact of the tax on housing sales was statistically insignificant.
3. No data to show that the implementation of the LTT caused people to "move-up" their purchases to avoid this tax.

A separate 2014 study by Ryerson University came to the same broad conclusions as the Munk School study

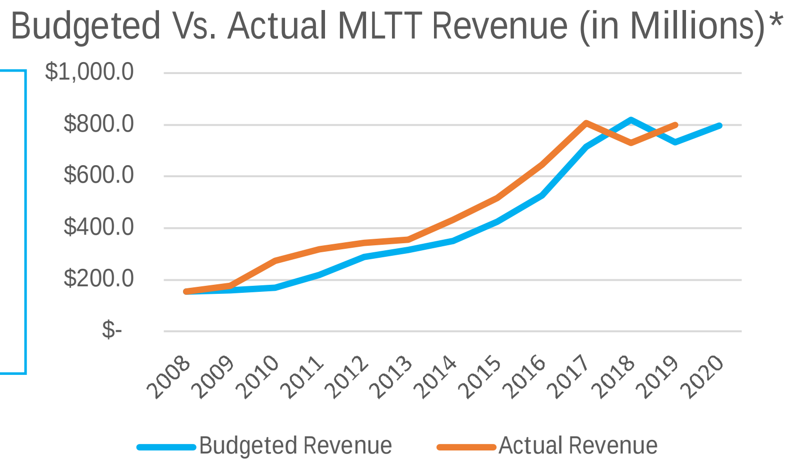
However, a 2014 report from the Ontario Real Estate Association looked at economic activity (as opposed to homes sales) and suggests that the City of Toronto lost $2.3 Billion in economic activity and almost 15,000 jobs due to the implementation of the Municipal Land Transfer Tax.

2-1 | Land Transfer Tax Case Study and Data

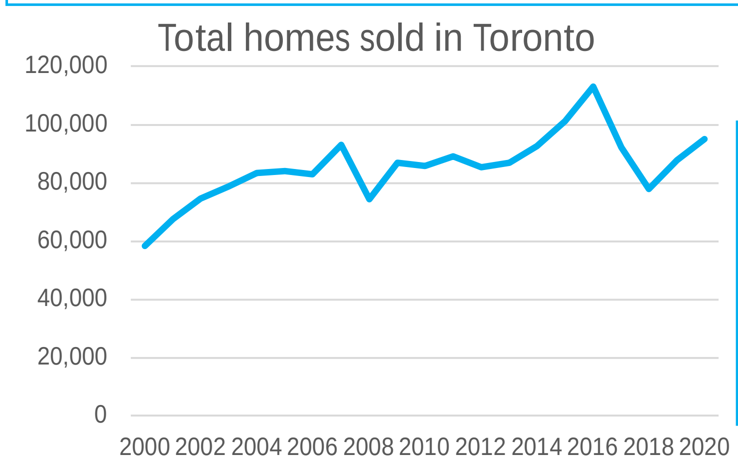
9.16



Home prices have steadily increased in Toronto over the last twenty years. There was a brief flattening in prices after the introduction of the Land Transfer Tax and a drop in prices as a result of the Provincial Government announcing and implementing the Non-Resident Speculation Tax (NRST) of 15% across the Greater Golden Horseshoe Region in 2017.



Actual revenues has exceeded budget projections in Toronto in every year except for 2017 when the NRST was implemented. The Compound Annual Growth Rate (CAGR) between 2008 and 2020 was 14.6% for actual revenues and 13.8% for budget projections. Actual revenue exceeded the expectations of City councillors every year and on aggregate except for 2017.



After the implementation of the Municipal Land Transfer Tax, the total volume of houses sold decreased and did not return to 2007 levels until 2014. The total volume of houses sold peaked in 2016 and then decreased by 18% following the implementation of the NRST.

*Data for the budgeted and actual until 2016 is sourced from a 2017 City of Toronto Municipal Land Transfer Tax Briefing note, 2017 onwards data were found in the City's budget and financial report

2-2 | Vehicle Registration Tax

Description	A fee charged on the registration of a vehicle within a jurisdiction, usually in addition to a similar fee at the Provincial level.
Authority Required	Equivalent to the City of Toronto Act
Jurisdictional Examples	In 2008, the City of Toronto imposed a $60 passenger vehicle and a $30 motorcycle fee that was expected to bring $20 Million a year. This fee was repealed in 2010 due to its unpopularity. Before being repealed, the tax added $56 Million to City coffers in 2009. In early 2019 Toronto Council reconsidered a vehicle registration tax that would generate $55 Million in annual revenue, which would be dedicated to transit and road safety and maintenance. However, when it came to vote, City Councillors promptly voted against it 18-8.
Potential Structure in Mississauga	The City could choose to implement a flat fee based on a per car basis, or can be a percentage base on the sale value of the vehicle.

Potential Financial Value	A $45 dollar flat fee is estimated to generate $39.5 Million every year.	Previously Used In Mississauga	No.

2-2 | Vehicle Registration Tax

Implementation Considerations:

Sustainability: Would likely grow over time.
Correlation to economic growth: Positively correlated to economic growth.
Socio-economic impacts: A flat tax rate would be regressive.
Fairness: N/A

Timeline required after legislative changes: 12 months

GTHA-Wide Approach: No

Implementation Complexity: Medium

Legislative Change Required

- This tax would require the Province to provide Mississauga with the same jurisdictional authority as Toronto.

Existing Collection Method

- Would require Provincial government co-operation.

Exemptions/Classes

- There can be different classes of vehicles (passenger, commercial, motorcycles) that get charged different rates.

Enforcement

- The Provincial government already charges a Vehicle Registration Tax; the City could request the province collect the tax on its behalf. Failing this, a new mechanism would have to be established.

Assessment

- N/A

Implementation Barriers

- N/A

2-3 | Amusement Tax

Description	Implementation of a levy on the sale of all tickets to entertainment facilities over a certain number of seats and for-profit cinemas. This could also be applied to any sort of amusement related facilities or events such as annual exhibitions, amusement rides, sideshows, etc.
Authority Required	Equivalent to the City of Toronto Act
Jurisdictional Examples	The City of Winnipeg currently implements a 10% levy on all tickets being sold on tickets $5 or more at movie theaters and entertainment facilities with a total fixed seating capacity of over 5,000 people. Revenue generated from this tax has been entirely funneled towards supporting arts and culture within the City. The City of Regina has had an amusement tax for over 80 years, charging a 10% tax on all amusement and entertainment tax, with 10% of the revenue being retained by the facility as an administration fee In 2015, Regina collected over $700,000 from this tax.
Potential Structure in Mississauga	A flat fee or percentage based tax on each ticket sold, potentially limited to large facilities or facilities operated by large companies (e.g. movie theater chains). Revenue could be directed to arts and culture.

Potential Financial Value	Each 1% could generate ~$900,000 annually. This may be offset if the City allows facilities to keep a portion of revenue as an administration fee.	Previously Used In Mississauga	No.

2-3 | Amusement Tax

Implementation Considerations:

Sustainability: Would likely grow over time.
Correlation to economic growth: Amusement taxes are highly correlated to economic growth, and revenues could be expected to decrease during recessions.
Socio-economic impacts: As a consumption tax, the impact of an Amusement Tax would be regressive.
Fairness: This can be seen as a fair tax as only the user of the entertainment facility would pay this tax.

Timeline required after legislative changes: 18 months

GTHA-Wide Approach: Yes, If Mississauga implemented an Amusement Tax, individuals could avoid it by shifting activity to neighbouring cities.

Implementation Complexity: High

Legislative Change Required

- This tax would require the Province to provide Mississauga with the same jurisdictional authority as Toronto.

Existing Collection Method

- Mississauga would require a new collection method unless an agreements to leverage the Provincial sales tax collection method could be negotiated.

Exemptions/Classes

- There could be different rates for different types of amusement facilities.

Enforcement

- There are currently no enforcement mechanisms for this tax; this could require additional investment.

Assessment

- There are currently no assessment to3ols or methods for this tax used by the City.

Implementation Barriers

- Would require the development of a collection mechanism, likely through amusement sector businesses or the Provincial Sales Tax administration; would also require the development of a monitoring and compliance system.

2-4 | Advertising Tax

9.16

Description	Sales tax on outdoor advertisements that are within City limits such as Billboards.
Authority Required	Equivalent to the City of Toronto Act
Jurisdictional Examples	The City of Toronto, through the powers given to them under the City of Toronto Act are able to tax owners of billboards within Toronto with a Third Party Sign Tax (TPST). Depending on the classification of the billboard (there are six classes of sign, primarily based on size and location) the fee could range from $1335 - $44,247 a year. In 2019, the TPST in 2019 raised $10 Million, which is used to fund arts and culture programs within the City.
Potential Structure in Mississauga	Mississauga could implement a tax on outdoor advertising structures within City limits. The tax would be collected from the owner of the structure (not the advertiser) and would be in addition to the current one-time sign permit.

Potential Financial Value	Estimated net revenues of $2.6M based on an internal City of Mississauga analysis.	Previously Used In Mississauga	No.

2-4 | Advertising Tax

Implementation Considerations:

Sustainability: Advertising Tax revenue should be steady or grow over time.
Correlation to economic growth: Positively correlated to economic performance.
Socio-economic impacts: N/A
Fairness: N/A

Timeline required after legislative changes: 6 months

GTHA-Wide Approach: No

Implementation Complexity: Low

Legislative Change Required

- Yes, this tax would require the Province to provide Mississauga with the same revenue raising authority as the City of Toronto.

Existing Collection Method

- Mississauga would require a new collection method.

Exemptions/Classes

- Similar to Toronto, there may be different classes of advertising which ranges from billboards to outdoor televisions.

Enforcement

- There are currently no enforcement branches or methods for this tax, and this could require additional investment.

Assessment

- N/A

Implementation Barriers

- City would have to decided on classes and rates, and develop an assessment and collection method.

2-5 | Alcoholic Beverage Tax

Description	A tax that would be added on-top of all alcohol sales within the City limits, can be imposed at a retail, and/or at establishments licensed by Ontario's liquor board.
Authority Required	Equivalent to the City of Toronto Act
Jurisdictional Examples	Chicago currently taxes beer, wine and spirits at rates ranging from 7.7 cents per liter of beer to 72 cents per liter of spirits coming into the City. Taxes are collected from businesses that sell alcohol, with religious organizations using alcohol for religious purposes being exempt from this tax. It is estimated that this tax brings in more than $31 Million a year in revenue for the City.
Potential Structure in Mississauga	The City could either tax all sales of alcohol within City limits including at retail locations like grocery stores, the Beer store, craft breweries, LCBO or just tax all alcohol sales within establishments that are licensed to sell alcohol.

Potential Financial Value	Each 1% could generate an estimated $5.7 Million a year.	Previously Used In Mississauga	No.

2-5 | Alcoholic Beverage Tax

Implementation Considerations:

Sustainability: Revenue will likely grow over time.
Correlation to economic growth: Highly correlated to growth.
Socio-economic impacts: As a consumption tax, an alcoholic beverage tax would be regressive.
Fairness: N/A

Timeline required after legislative changes: 18 months

GTHA-Wide Approach: Yes, residents can shift their alcohol purchases and consumption outside the City

Implementation Complexity: High

Legislative Change Required

- This tax would require the Province to provide Mississauga with the same jurisdictional authority as Toronto.

Existing Collection Method

- Mississauga would require a new collection method.

Exemptions/Classes

- Similar to Chicago, Mississauga could levy different rates on each type of alcohol being liquor, beer and wine.

Enforcement

- N/A

Assessment

- N/A

Implementation Barriers

- Rate schedule will have to be developed, collection, enforcement and compliance methods will also be required.

2-6 | Tobacco Taxes

Description	A tax on all tobacco related items being sold within City limits, collected at point of sale.
Authority Required	Equivalent to the City of Toronto Act
Jurisdictional Examples	The City of Philadelphia imposes a $2-per-pack of cigarette fee on all cigarettes and little cigars sold within the City limits. These funds are used to fund schools within the City. Additionally, the City charges a 40% premium on all electronic and smokeless tobacco products such as e-cigarettes and vaping apparatuses. This smokeless tobacco tax alone has generated Philadelphia $957,000 in 2019 alone.
Potential Structure in Mississauga	The City could impose either a flat fee or a percentage based on total price of the tobacco product and would most likely be collected at the point of sale by local retailers and then remitted to the City at a specified interval.

Potential Financial Value	Each one percent could generate an estimated $3.2 Million; as the tax increases, total revenue would reduce as behavior changes.	Previously Used In Mississauga	No.

2-6 | Tobacco Taxes

Implementation Considerations:

Sustainability: Will likely decrease over time as smoking rates continue to fall.
Correlation to economic growth: Tobacco sales are negatively correlated to economic growth.
Socio-economic impacts: Regressive, as smoking rates are higher in low-income communities.
Fairness: N/A

Timeline required after legislative changes: 12 months

GTHA-Wide Approach: Yes, if Mississauga implemented a Tobacco Tax, individuals could avoid it by buying their tobacco products in neighbouring municipalities.

Implementation Complexity: Medium

Legislative Change Required

- This tax would require the Province to provide Mississauga with the same jurisdictional authority as Toronto.

Existing Collection Method

- Mississauga would require a new collection method.

Exemptions/Classes

- Mississauga could differentiate between the sales of cigarettes, cigars, other traditional tobacco and smokeless tobacco products.

Enforcement

- There are currently no enforcement branches or mechanisms for this tax, which could require additional investment.

Assessment

- There are currently no assessment tools or methods at the City, which could require additional investment.

Implementation Barriers

- Potential creation of a rate schedule for different products, and a collection, enforcement and compliance mechanism.

9.16

Additional Tools Considered

Land Value Capture and Tax Increment Financing

9.16

Description	Land Value Capture is the capturing of increased valuations as a result of municipal infrastructure investments, usually through one-time or annual special assessments. Tax Increment Financing takes this one step further and borrows against future value increases to build the infrastructure that will generate the increase in value.
Authority Required	Current
Jurisdictional Examples	The City of Calgary implemented a Land Value Capture/Tax Increment Financing plan for the Rivers district, where $396M in infrastructure investment attracted $3B in private capital investment, increasing residential property assessments in the District from $328M to $1.2B and non-residential assessments from $647M to $1.8B.
Potential Structure in Mississauga	The City can decide on where and for how long to apply Land Value Capture taxes. Additionally, the City would most likely need to assess the total economic impact a public infrastructure investment has in the local area to determine the total tax to be levied. Mississauga also need to determine when the tax is to be levied, either in advance of the project start, during or upon completion when the benefits are realized.
Previously Used In Mississauga	No.

Land Value Capture and Tax Increment Financing

9.16

Implementation Considerations:

Sustainability: Contingent on development/redevelopment in the City, however Land Value Capture is a specialized tool and revenue generated will not be steady or predictable over the long run.
Correlation to economic growth: This tool is very reliant on economic growth and positively correlated to it.
Socio-economic impacts: Like all property taxes, it will be regressive.
Fairness: This is a fair method of taxation as it directly ties increased property taxes to improved infrastructure

Timeline required after legislative changes: 18 months

GTHA-Wide Approach: No

Implementation Complexity: High

Legislative Change Required

- No legislative changes required.

Existing Collection Method

- This tax can be collected via the traditional property tax channel of revenue collection.

Exemptions/Classes

- There are no classes/exemptions.

Enforcement

- No Enforcement mechanism will need to be developed.

Assessment

Y, there will need to be a new mechanism and team at the City level to assess where to use Land Value Capture/Tax Increment Financing and the structure to use in each instance. If the tool is used frequently, the City will likely to need supplement existing staff expertise.

Implementation Barriers

- Land Value Capture and Tax Increment Financing can be complex, and have to be considered in the context of overall property tax rates and planning strategies.

Land Value Capture and Tax Increment Financing

9.16

Jurisdictional Examples	In 2007, Calgary's City Council approved the Rivers District Community Revitalization Plan which was intended to create a vibrant community within the heart of the City. The 18 year revitalization plan would include the areas occupied by the Calgary Zoo, Calgary Exhibition & Stampede, Fort Calgary and other notable areas and is set to be completed by 2025. To fund this $3 Billion project, the City has approved a Community Revitalization Levy, which annually assess the value of homes in the areas that benefit from this revitalization plan until 2029. By the end of 2029, this annual assessment is expected to add approximately $8.4 Billion in residential assessment value and an additional $3.8 Billion in non-residential value, which will be subject to property taxes and other levies to help support the project's development and growth. Portland has added more than 7,000 new residential units, plus offices and stores in the past decade through its Tony Pearl District project since launching in 2006. The City sets aside 40% of revenue generated by the TIF that is used to subsidize affordable housing within Portland's urban core to combat the gentrification that often happens as a result of TIF projects. To date, Portland has supported the construction of 2,200 units interspersed with the market rate units with the $250 Million it set aside from TIF related revenues. Denver has used TIFs to build the Pepsi Center, Elitch Gardens, and rejuvenate some neighbourhoods. Within the City, the 16 TIF project areas saw an increase of 241% in total property values from to 2013, compared to a 37% increase in non-TIF funded neighbourhoods in the same timeframe. In particular, Denver invested $4 Million through TIFs and was able to revitalize Denver's version of "Skid Row".
Third Party Research	A 2016 Paper from the Institute on Municipal Finance and Governance at the University of Toronto found that there are common elements to successful uses of Tax Increment Financing: • Mixed land use developments often met their intended TIF objectives. • The timing of TIF implementation mattered; TIFs initiated during recessions met with limited success. • Smaller TIFs were more successful in meeting revenue targets than larger ones. Another report from the University of Illinois at Chicago found that: • TIF's change the location and timing of development, but do not broadly increase the amount or value of it. • It is difficult to identify what increases in value are attributable to the investments made and what increases are a result of natural value appreciation. • Once TIF's are implemented, there needs to be a concerted focus on transparency and accountability to ensure that money is spent according to the original parameters laid out.

Encroachment Tax

9.16

Description	Property situated on land or water belonging to the City (ex. Café terrace on City land) are subject to a tax on a per m^2 per year basis.
Authority Required	Current
Jurisdictional Examples	The City of Montreal charges a “permanent occupancy of public property tax” that is billed through the municipal tax account and can be applied to balconies, staircases or any part of a building that protrudes onto City land.
Potential Structure in Mississauga	In addition to a property tax, if the citizen erects a building that encroaches on public land, Mississauga can bill the perpetrator directly via their property taxes, as if they were renting the space out to them.
Previously Used In Mississauga	Although the City does have encroachment related fines, the City does not currently implement a percentage based rate on encroachments.

Encroachment Tax

Implementation Considerations:

Sustainability: Primarily a tool to encourage behaviour change; as a result, value would likely decrease over time.
Correlation to economic growth: Not correlated to growth.
Socio-economic impacts: N/A
Fairness: Directly ties fees to the unapproved usage of public space.

Timeline required after legislative changes: 12 months

GTHA-Wide Approach: No

Implementation Complexity: High

Legislative Change Required

- No additional legislative changes required.

Existing Collection Method

- Mississauga could collect this tax from encroachers via the traditional property tax bill.

Exemptions/Classes

- There may exist different levels of encroachment defined by the length of time and land encroached upon.

Enforcement

- Mississauga would likely need to increase bylaw enforcement capacity to successfully monitor encroachments.

Assessment

- If a more aggressive enforcement mechanism is chosen, there will likely be a need for new staff to assess if a given property is encroached upon or not.

Implementation Barriers

- A billing and enforcement mechanism would have to be developed, potentially requiring an increase in capacity in by-law enforcement. There could exist a privacy concern as to how the City identified if there was any encroachment, as an example, a by-law officer stepping into private property to collect evidence of encroachment.

5G Concessions

9.16

Description	Telecoms firms provide annual payments in exchange for placing 5G antennas on municipal infrastructure.
Authority Required	Current; requires negotiation with telecoms firms.
Jurisdictional Examples	New York – the City has leveraged its control over city-owned assets to ensure 5G services also reach poorer parts of the city. It does this by charging variable rates on small cell installation fees that range from $144 per antenna in underserved neighborhoods to $5,100 in the richest parts of Manhattan. Montreal – currently negotiating a 5G concession with telecoms firms, after studying the revenue potential and launched a pilot project in 2019 and 2020.
Potential Structure in Mississauga	The City could choose to charge on a one-time fee per antenna basis and/or choose a re-occurring “lease” fee that would bring in a stable and predictable revenue source.

Potential Financial Value	TBC, likely one-time	Previously Used In Mississauga	The City has had preliminary conversations with telecoms firms on this subject

5G Concessions

Implementation Considerations:

Sustainability: A per-antenna concession could be designed to be steady or grow over time.
Correlation to economic growth: Concession fees would not be correlated to economic growth.
Socio-economic impacts: N/A
Fairness: This is a fair tax as this would be charged to telecom companies who would like to install this 5G infrastructure within the City.

Timeline required after legislative changes: 18 months

GTHA-Wide Approach: No

Implementation Complexity: High

Legislative Change Required

- No legislative changes required.

Existing Collection Method

- N/A

Exemptions/Classes

- N/A

Enforcement

- N/A

Assessment

- N/A

Implementation Barriers

- Negotiation with telecoms firms could be time-consuming.

Appendix A: Detailed Jurisdictional Scan

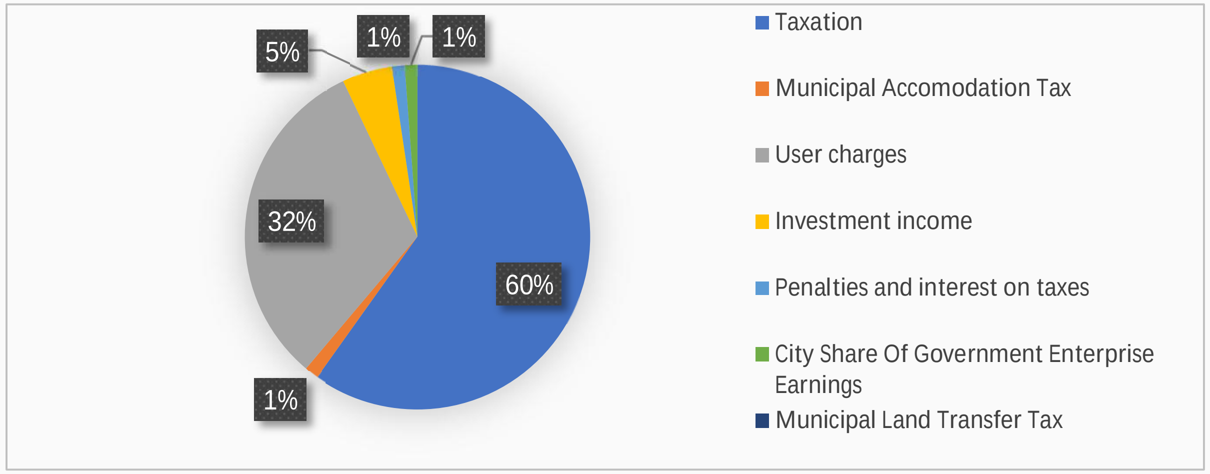
Analysis | Detailed Findings Dashboard

Mississauga

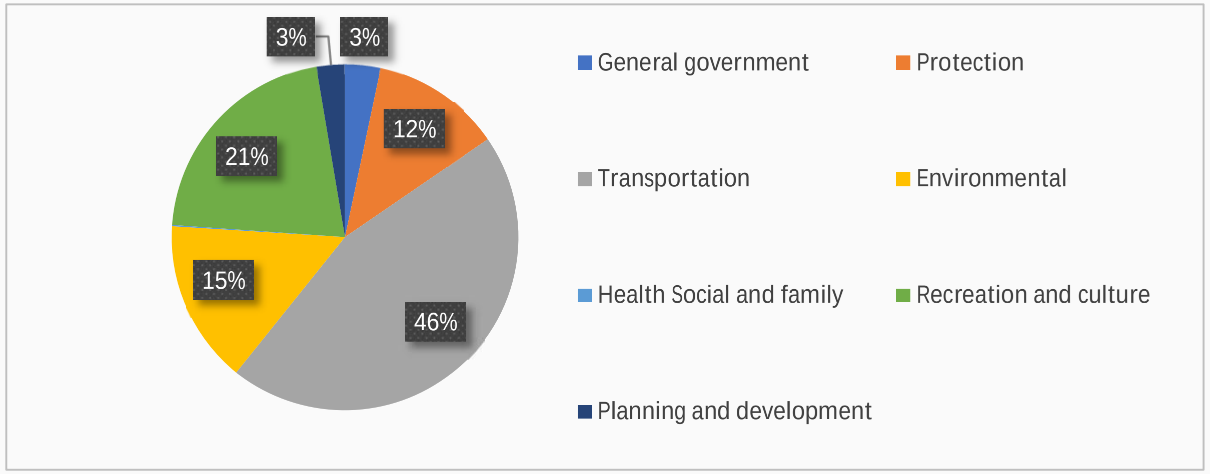
9.16

Mississauga is Canada’s 6th largest City with a population of just under 780,000 people, growing at an annualized rate of 0.5% in the period 2014-19. From its population, the City is able to generate over $1 Billion in revenue a year, and if Peel’s revenue is included, the City generated $2.6 Billion in 2019.

Revenue breakdown



User fee breakdown



Key Jurisdictional elements	Mississauga operates as a lower-tier City to the Region of Peel. As a result, the City has a limited tool box when it comes to increasing revenue streams when compared to single-tiered cities such as Hamilton and Toronto.	When comparing Mississauga within its peer group, the City is slightly more reliant on their user fees revenue with 32% of total revenue coming from this source. Of these, 46% of total user fees are generated from the transportation department.	To fairly compare Mississauga’s revenue generating capacity to peer municipalities, Peel’s revenue was included on a proportional basis. As a result, Mississauga has the 2nd lowest revenue on a per capita basis in the peer group.
Potential Considerations	The two-tier nature of Peel Region means that many revenue tools will have to be considered and implemented in concert with the Regional Government.	Mississauga’s full-cost recovery policy aims to ensure that fees charged for accessing services are sufficient to cover costs. However, a reliance on fees charged for services means that events like COVID-19 have an outsized impact on revenue.	If Mississauga were to move to the average revenue generation of the six cities considered, that would represent an incremental $420M annually.

Analysis | Comprehensive List of Revenue Tools

Mississauga*

9.16

Revenue Tool	Description	Revenue Generated in Dollars	Revenue Generated As Percentage of Total Revenue	Impacts and Considerations
Taxation	The revenue that comes from the City's Property taxes, and payments in lieu of taxes	$550,983	50%	Mississauga is much more reliant on this income stream when compared to its peers.
Municipal Accommodation Tax	Revenue earned from the City's Municipal Accommodation Tax	$12,152	1.1%	The City currently leverages a 4% Municipal Accommodation Tax similar to Toronto.
User charges	Revenue from program fees, license and development fees & cost recoveries, grants and donations & parking fees	$292,332	27%	Mississauga's user fees represent 4% more than the average of its peers.
Funding transfers from other governments	Revenue from services that are shared with the Provincial government: i.e. traffic fines, excise taxes, natural gas tax, etc..	$14,086	1%	As a result of Mississauga being under a two-tiered municipal structure, most of the government transfers go directly to Peel Region.
Development and other contributions applied	Developer contributions to offset capital infrastructure costs	$90,407	8%	With Mississauga rapidly expanding, the City is able to generate from development levies; as expansion slows, so will development charge revenue (and associated expense).
Investment income	Interest income earned from operating and reserve funds	$43,607	4%	
Penalties and interest on taxes	Revenue earned from fines and penalties imposed by the City	$10,806	1%	
Contributed assets	Assets assumed by the City through developer agreements.	$62,392	6%	
Other	Miscellaneous and one-time revenues received by the City	$5,604	1%	
City Share Of Government Enterprise Earnings	Revenue earned from fines and penalties imposed by the City	$10,758	1%	
Municipal Land Transfer Tax	An additional tax on all properties being sold within the City limits	$-	0%	The City currently does not have a Municipal land transfer tax.

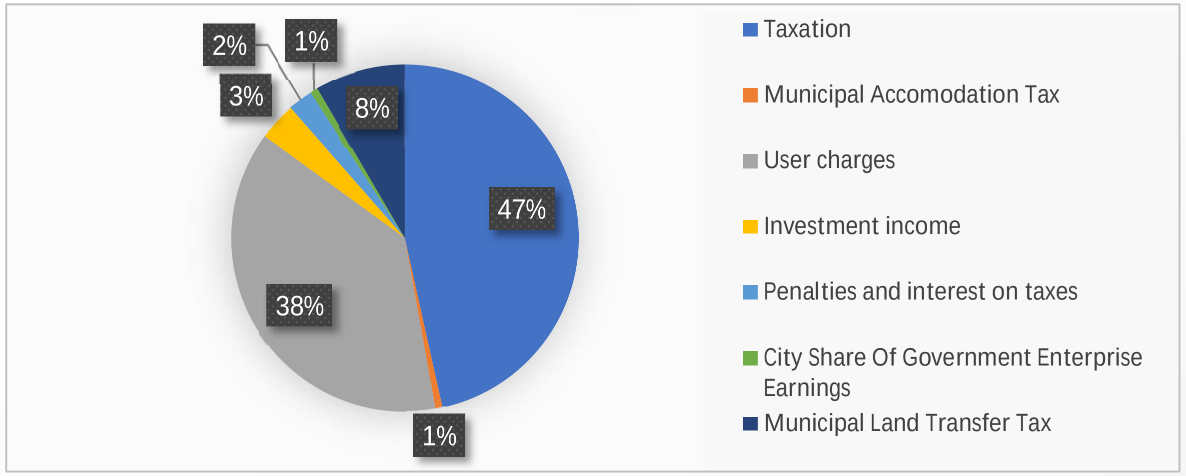
*Excludes Gain on Acquisition of Living Arts Centre and City Share of Dilution Gain Recognized on Alectra's Amalgamation with Guelph Hydro Electric Systems.

Analysis | Detailed Findings Dashboard

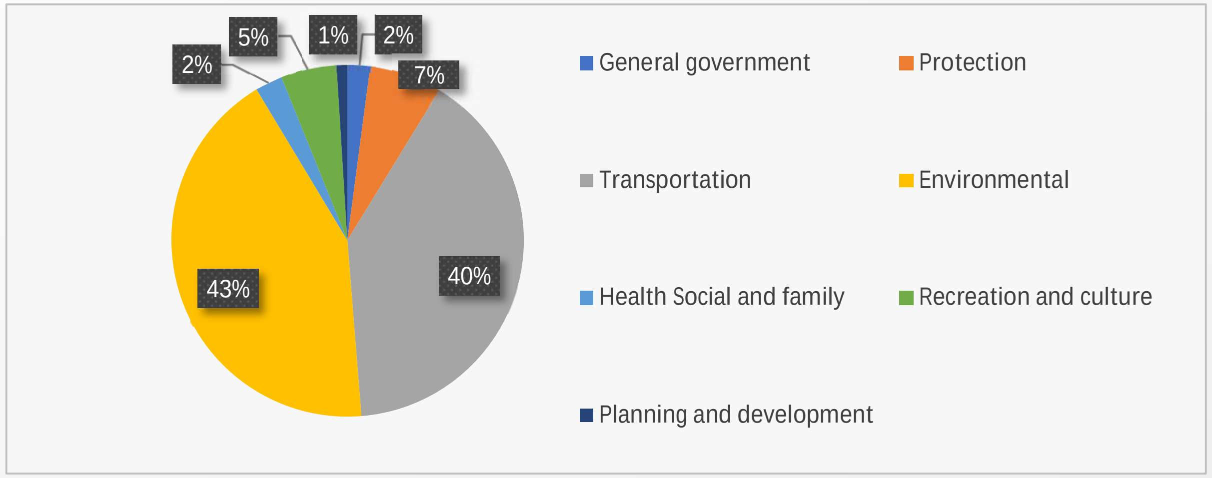
Toronto

Toronto is Canada's largest City by population, having almost 3 million people and has grown at an annualized rate of 1.57% since 2015. The City generates over $14.3 Billion dollars in revenue annually.

Revenue breakdown*



User fee breakdown



Key Jurisdictional elements	Toronto has a Municipal Land Transfer Tax (MLTT) that earns the City over $800 Million a year, or 6% of the City's total revenue (8% of own-source revenues).	The City of Toronto earns a significant amount of revenue from their environmental user charges (43% of all user fees). These charges include a $200 Live Green Toronto Program fee which is an clean up fee charged to vendor booths within festivals. This also includes revenue from the City's waste management department.	In 2016, the City of Toronto moved to toll the Gardiner Expressway and the Don Valley Parkway (DVP), with expected revenues of $200 Million a year. However, the Provincial government would not give Toronto permission to move forward.
Potential Considerations	A Municipal Land Transfer Tax is potentially the largest source of revenue available to Mississauga within the tools considered in this report. A legislative change will be required.	Waste-related fees are a potential avenue to explore, however the two-tier nature of Peel Region, with the Regional Government being responsible for waste, is an added layer of complexity that single-tier municipalities do no have to manage.	The Province is reluctant to provide municipalities permission to pursue additional revenue tools. The likelihood of success in seeking provincial approval is a key consideration for Mississauga as the City looks to expand its access to revenue tools.

*Presented is normalized data to match with Mississauga

Analysis | Comprehensive List of Revenue Tools

Toronto

9.16

Tool name	Description	Revenue Generated in Dollars*	Revenue Generated As Percentage of Total Revenue	Impacts and Considerations
Taxation	The revenue that comes from the City's Property taxes, and payments in lieu of taxes	$4,410,000	31%	Toronto is less reliant on property taxes than any other government considered.
Municipal Accommodation Tax	Revenue earned from the City's Municipal Accommodation Tax	$58,000	0%	Toronto also leverages a 4% Municipal Accommodation Tax similar to Mississauga.
User charges	Revenue from program fees, license and development fees & cost recoveries, grants and donations & parking fees	$3,691,000	26%	User fee revenue in Toronto is primarily driven by the TTC, the largest municipal transit system in Canada.
Funding transfers from other governments	Revenue from services that are shared with the Provincial government: i.e. traffic fines, excise taxes, natural gas tax, etc..	$3,493,000	24%	Toronto relies 2x more on government transfers than its peers making transfers one of the City's three main sources of income.
Development and other contributions applied	Developer contributions to offset capital infrastructure costs	$398,000	3%	
Investment income	Interest income earned from operating and reserve funds	$335,000	2%	
Penalties and interest on taxes	Revenue earned from fines and penalties imposed by the City	$-	0%	
Contributed assets	Assets assumed by the City through developer agreements.	$-	0%	
Other	Miscellaneous and one-time revenues received by the City	$1,130,000	8%	Sources of revenue here include pension surplus revenue, sale of recycled materials, utilities cut and revenue from rent and concessions.
City Share Of Government Enterprise Earnings	Revenue earned from fines and penalties imposed by the City	$69,000	0%	
Municipal Land Transfer Tax	An additional tax on all properties being sold within the City limits	$799,000	6%	The Municipal Land Transfer Tax has come to generate a significant portion of Toronto's revenue (6% of total revenue; 8% of own-source revenue).

*Presented is the non-normalized numbers shown in the Annual reports with names normalized to match Mississauga's reporting structure

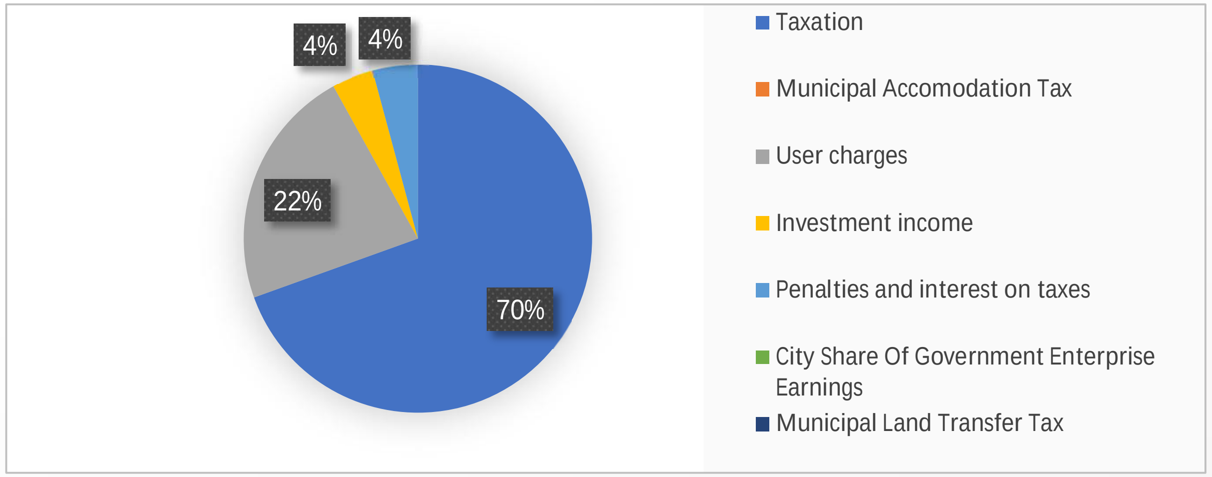
Analysis | Detailed Findings Dashboard

Brampton

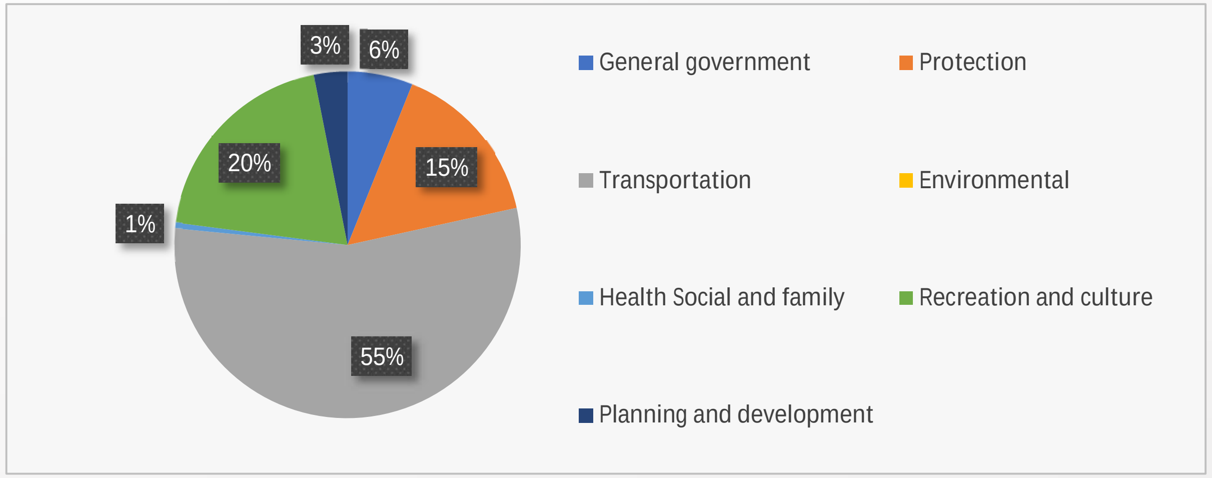
9.16

In 2019, Brampton is Canada's 9th largest City with a population of just under 700,000 people. An annualize growth rate of 4.67% since 2015 makes Brampton the fastest growing City among those considered. Including a proportional share of Peel Region's revenue, Brampton residents generate $2.2B annually.

Revenue breakdown*



User fee breakdown



Key Jurisdictional elements	Brampton is the only City among the peer group who does not generate any revenue from environmental related activities. They are also the only ones who do not own/operate their own utility company and as a result relies on the Mississauga owned Alectra Utilities for their energy needs.	Brampton is the most reliant on their Transportation department's user fee revenue stream representing 9% of total City revenues. This makes Brampton more vulnerable to events such as COVID-19 as they saw a 43.29% reduction of total rides in 2020 vs. 2019.	Similar to Mississauga, Brampton operates as a lower-tier City to the Region of Peel. As a result, Brampton and Mississauga have a more limited tool box when it comes to increasing revenue streams when compared to single-tiered cities such as Hamilton and Toronto.
Potential Considerations	By owning/operating their own energy production infrastructure, Mississauga is able to generate an increased amount of revenue from a larger pool of residents.	While COVID was an outlier event, it has demonstrated the necessity of municipal governments having a broad range of revenues that are independent of each other, especially as municipalities cannot run operating deficits.	Any sort of new taxes could go through an increased amount of scrutiny to ensure the Mississauga and Brampton have the power to implement the new tool. Otherwise, both Cities would need to work with the Peel Region, and/or Provincial authorities in new revenue tool implementations.

*Presented is normalized data to match with Mississauga

Analysis | Comprehensive List of Revenue Tools

Brampton

9.16

Tool name	Description	Revenue Generated in Dollars*	Revenue Generated As Percentage of Total Revenue	Impacts and Considerations
Taxation	The revenue that comes from the City's Property taxes, and payments in lieu of taxes	$482,955	52%	Brampton has the highest dependency on property taxes among its peers
Municipal Accommodation Tax	Revenue earned from the City's Municipal Accommodation Tax	$-	0%	Brampton is currently developing a plan to implement a 4% MAT Tax
User charges	Revenue from program fees, license and development fees & cost recoveries, grants and donations & parking fees	$157,360	17%	User fees represent 17% of all revenue, which is higher than the peer group average of 11.34%, but lower than its provincial peer group average of 21%. This is in part because of the City's mandate for full-cost recovery on services.
Funding transfers from other governments	Revenue from services that are shared with the Provincial government: i.e. traffic fines, excise taxes, natural gas tax, etc..	$25,188	3%	As a result of Brampton being under a two-tiered municipal structure, most of the government transfers go directly to Peel Region.
Development and other contributions applied	Developer contributions to offset capital infrastructure costs	$88,023	9%	With Brampton's population growing 20% in the past 5 years, the City has been able to grow its development levy revenue.
Investment income	Interest income earned from operating and reserve funds	$27,197	3%	
Penalties and interest on taxes	Revenue earned from fines and penalties imposed by the City	$29,245	3%	Brampton earns 3x more revenue from penalties, fines and interest than its peer group average of 1%.
Contributed assets	Assets assumed by the City through developer agreements.	$114,149	12%	
Other	Miscellaneous and one-time revenues received by the City	$6,914	1%	A combination of other revenue streams that do not fit into the categories above, are recorded here.
City Share Of Government Enterprise Earnings	Revenue earned from fines and penalties imposed by the City	$-	0%	Brampton does not own its own utilities company and receives its power supply from the Mississauga owned Alectra Utilities.
Municipal Land Transfer Tax	An additional tax on all properties being sold within the City limits	$-	0%	The City currently does not have a Municipal land transfer tax.

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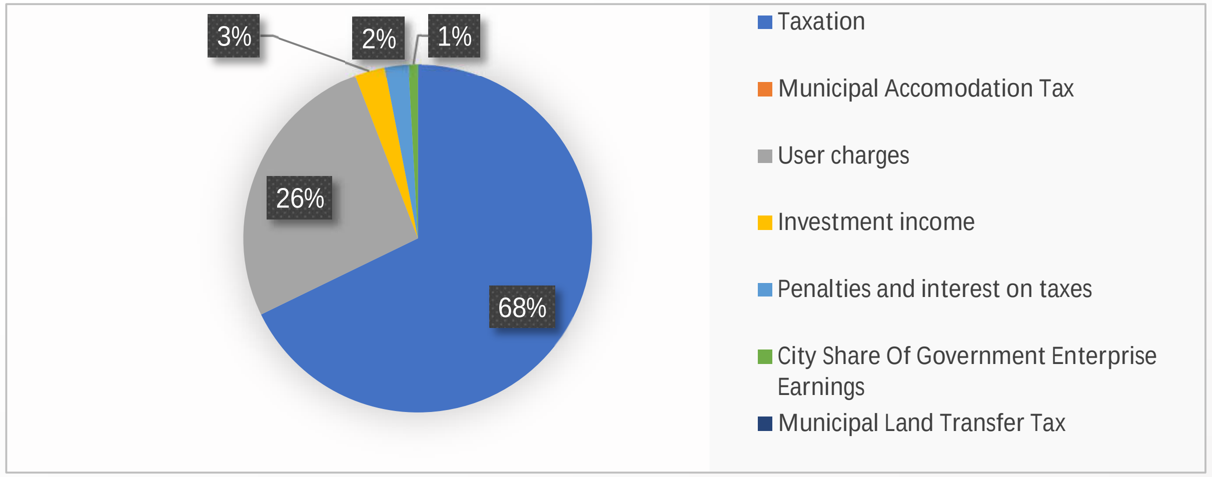
Analysis | Detailed Findings Dashboard

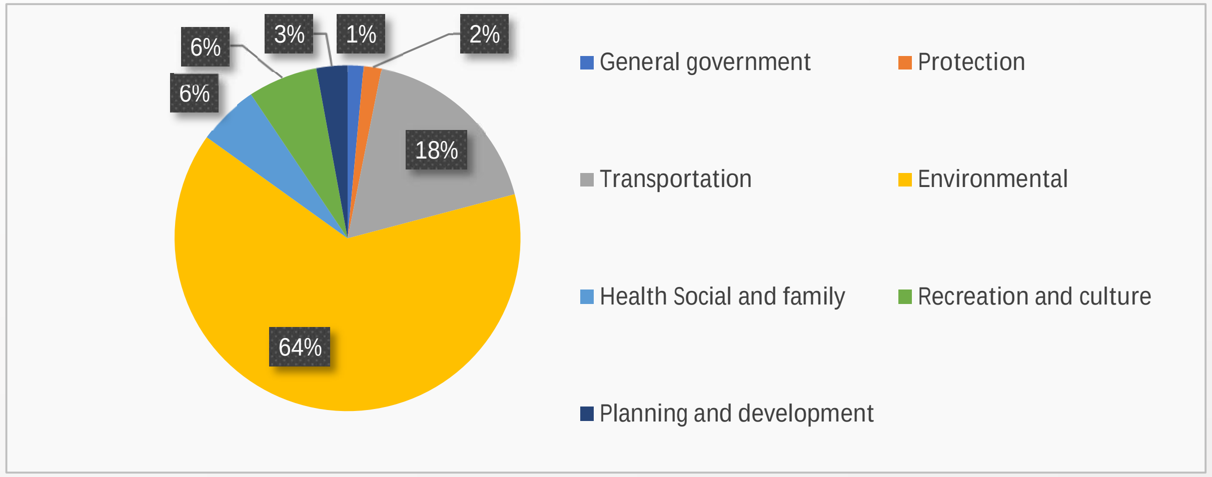
Hamilton

Hamilton has a population of 579,000, and has grown at a 1.26% annualized rate since 2015. Hamilton generates $2B in revenue annually.

Revenue breakdown*



User fee breakdown



Key Jurisdictional elements	The City of Hamilton has a specialized revenue generation unit called the strategic partnerships & revenue generation team. This team is responsible for leveraging the City's assets and programs to develop strategic and sustainable private partnerships to generate additional non-tax levy related revenue streams. In the past 3 years, this team acquired 45 new clients and added $1.2M in revenue to City.	The City has formally evaluated the merits of adding a 1-2% sales tax on goods, that was projected to earn Hamilton up to $500 Million-$1 Billion a year. This has also been supported by the Association for Municipalities Ontario (AMO) which has been collectively advocating the provincial government, on behalf of Ontario municipalities, to implement this solution.	64% of the City's user fees are generated by its environmental department which includes unique fees such as charging couples for wedding photos in greenhouses and other environmental related permit fees.
Potential Considerations	Mississauga could look to implement a similar team that will be dedicated to identifying innovative ways to generate revenue from Mississauga's diverse portfolio of assets and programs, however the size of potential revenue should be evaluated against the effort required.	While an additional sales tax could be a significant revenue generator for all municipalities in Ontario, the potential revenue has to be weighed against the likelihood of securing federal and provincial approval and co-operation in order to successfully implement a sales tax.	User fees tend to be both a well-used tool and one that has potential for expansion, as long as municipalities can tie them back to the cost of providing services.

*Presented is normalized data to match with Mississauga

Analysis | Comprehensive List of Revenue Tools

Hamilton

9.16

Tool name	Description	Revenue Generated in Dollars*	Revenue Generated As Percentage of Total Revenue	Impacts and Considerations
Taxation	The revenue that comes from the City's Property taxes, and payments in lieu of taxes	$917,126	46%	
Municipal Accommodation Tax	Revenue earned from the City's Municipal Accommodation Tax	$-	0%	Hamilton currently does not have a Municipal Accommodation Tax, however, in a 2020 study, the City found that a 4% fee could bring the City an additional $3 Million in revenue annually.
User charges	Revenue from program fees, license and development fees & cost recoveries, grants and donations & parking fees	$372,145	19%	User charges drive almost a fifth of the City's revenue which is primarily driven by its environmental revenue streams, representing 64% of the total user charges, or 12.16% of total revenue.
Funding transfers from other governments	Revenue from services that are shared with the Provincial government: i.e. traffic fines, excise taxes, natural gas tax, etc..	$447,833	22%	As Hamilton is a single-tier City, the City is able to get direct support from the Provincial and Federal governments through government transfers, which represent 22% of the City's revenue.
Development and other contributions applied	Developer contributions to offset capital infrastructure costs	$60,646	3%	
Investment income	Interest income earned from operating and reserve funds	$37,598	2%	
Penalties and interest on taxes	Revenue earned from fines and penalties imposed by the City	$-	0%	
Contributed assets	Assets assumed by the City through developer agreements.	$21,715	1%	
Other	Miscellaneous and one-time revenues received by the City	$128,764	6%	
City Share Of Government Enterprise Earnings	Revenue earned from fines and penalties imposed by the City	$11,262	1%	The City has three primary businesses, of which Hamilton Utilities Corporation (H.U.C) and Hamilton Enterprises Holding Corporation (H.E.H.C.O). are subsidizing the losses of Hamilton Renewables Power Inc (H.R.P.I).
Municipal Land Transfer Tax	An additional tax on all properties being sold within the City limits	$-	0%	The City currently does not have a Municipal land transfer tax.

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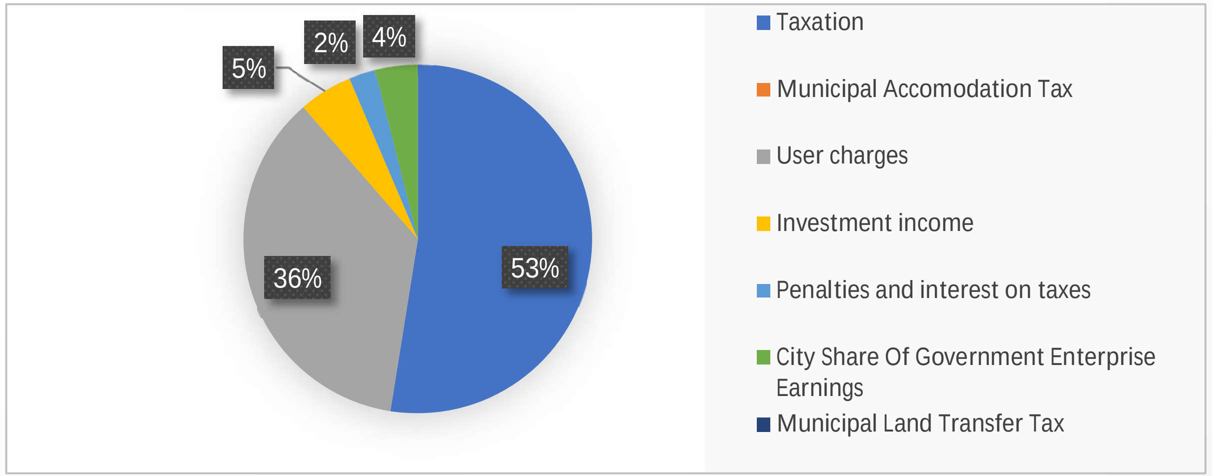
Analysis | Detailed Findings Dashboard

Calgary

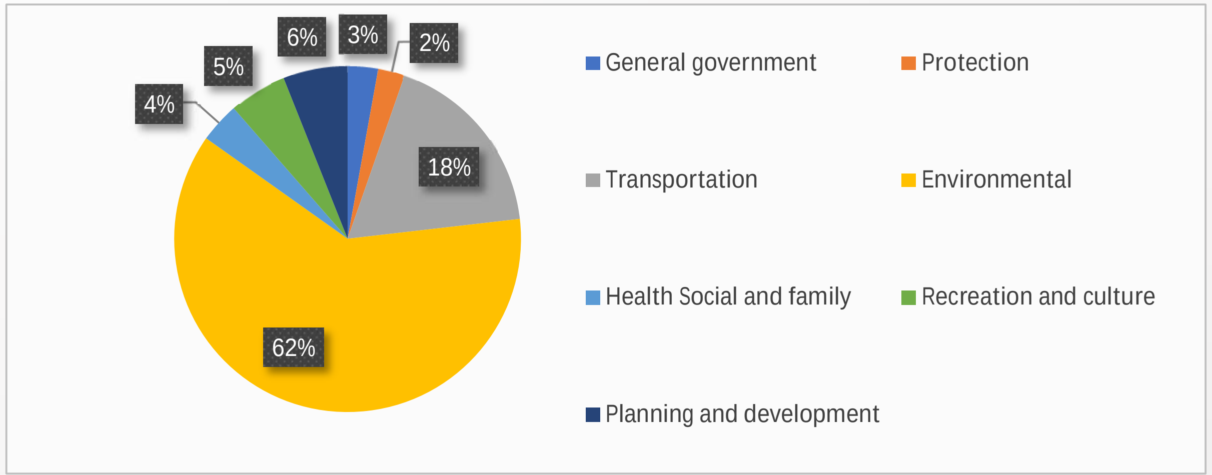
9.16

Calgary is the fourth-largest City in Canada with 1.3 Million people. The City has seen 1.09% annualized population growth since 2015, and generates more than $5.2 Billion in revenue a year.

Revenue breakdown*



User fee breakdown



Key Jurisdictional elements	Attainable Homes Calgary Corporation, a City-owned entity, helps Calgarians make their initial down payments on a home. The prospective homeowner pays $2,000 and the City lends them the remainder of the down payment. There is no interest on the loan, however, the City keeps a portion of the eventual sales price as a return on investment. They also partner with private companies to build 1,000 entry level homes within City limits.	Calgary makes the most profit per capita when compared to the peer group at 2x more than average, $1,056 vs. $532 respectively. This is mainly driven by the sales of goods and services such as sale of water, land, waste collection and revenues generated from programs such as the Attainable Homes Calgary Corporation.	In 2017 the Province of Alberta implemented a $20 fee per tonne of carbon dioxide being emitted from the burning of fossil fuels. In 2018, this $20 fee was raised to $30 and applies to all utility bills within the province. For an average home in the City, this translates to $105 additional fees a year and will generate the province $3.9 Billion annually. In 2021, a total of $254 Million was remitted back to Municipalities and assigned on a per capita basis.
Potential Considerations	This program doubles as an investment into its Citizens and reduces the strain on social housing systems and is an example of a creative enterprise that municipalities are turning to that both address a public policy problem and generate revenue.	As Peel is responsible for these services, the City may have to work in conjunction with the region for implementation of similar measures.	Mississauga could attempt to negotiate with the Province of Ontario to get a share of the carbon tax that is already implemented in the Province.

*Presented is normalized data to match with Mississauga

Analysis | Comprehensive List of Revenue Tools

Calgary

9.16

Tool name	Description	Revenue Generated in Dollars*	Revenue Generated As Percentage of Total Revenue	Impacts and Considerations
Taxation	The revenue that comes from the City's Property taxes, and payments in lieu of taxes	$2,088,755	40%	Despite being the largest revenue stream for the City, and Calgary having the 2nd highest property tax rate
Municipal Accommodation Tax	Revenue earned from the City's Municipal Accommodation Tax	$-	0%	The Government of Alberta extended the 4% Hotel Accommodation to Short-Term Accommodations starting April 1, 2021. Figures are not yet available for revenue generated by this change.
User charges	Revenue from program fees, license and development fees & cost recoveries, grants and donations & parking fees	$1,436,265	27%	
Funding transfers from other governments	Revenue from services that are shared with the Provincial government: i.e. traffic fines, excise taxes, natural gas tax, etc..	$804,353	15%	
Development and other contributions applied	Developer contributions to offset capital infrastructure costs	$124,988	2%	
Investment income	Interest income earned from operating and reserve funds	$198,927	4%	
Penalties and interest on taxes	Revenue earned from fines and penalties imposed by the City	$98,646	2%	
Contributed assets	Assets assumed by the City through developer agreements.	$323,067	6%	
Other	Miscellaneous and one-time revenues received by the City	$40,542	1%	
City Share Of Government Enterprise Earnings	Revenue earned from fines and penalties imposed by the City	$156,162	3%	Revenue earned from ENMAX, a wholly owned utilities subsidiary of the City of Calgary.
Municipal Land Transfer Tax	An additional tax on all properties being sold within the City limits	$-	0%	The City currently does not have a Municipal land transfer tax.

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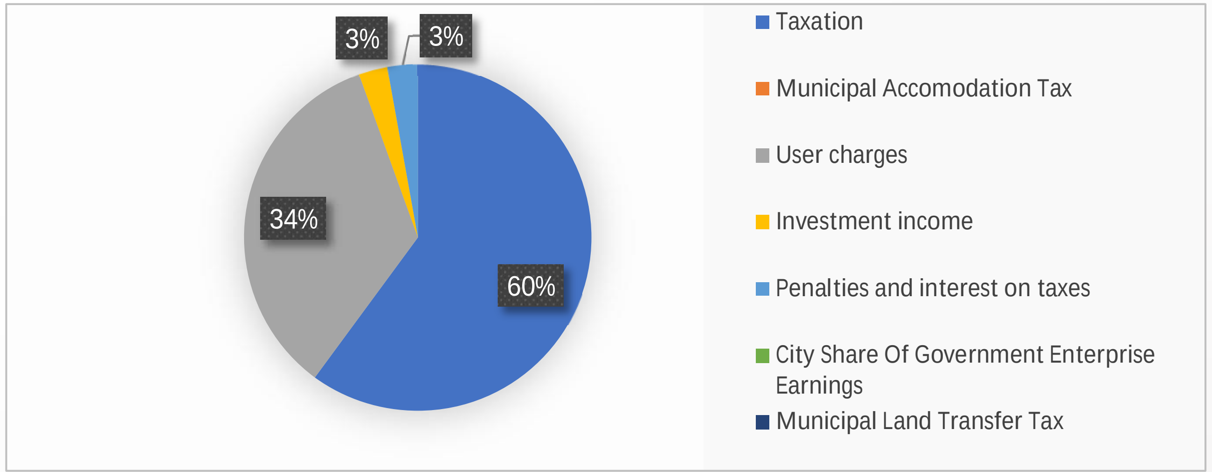
Analysis | Detailed Findings Dashboard

Montreal

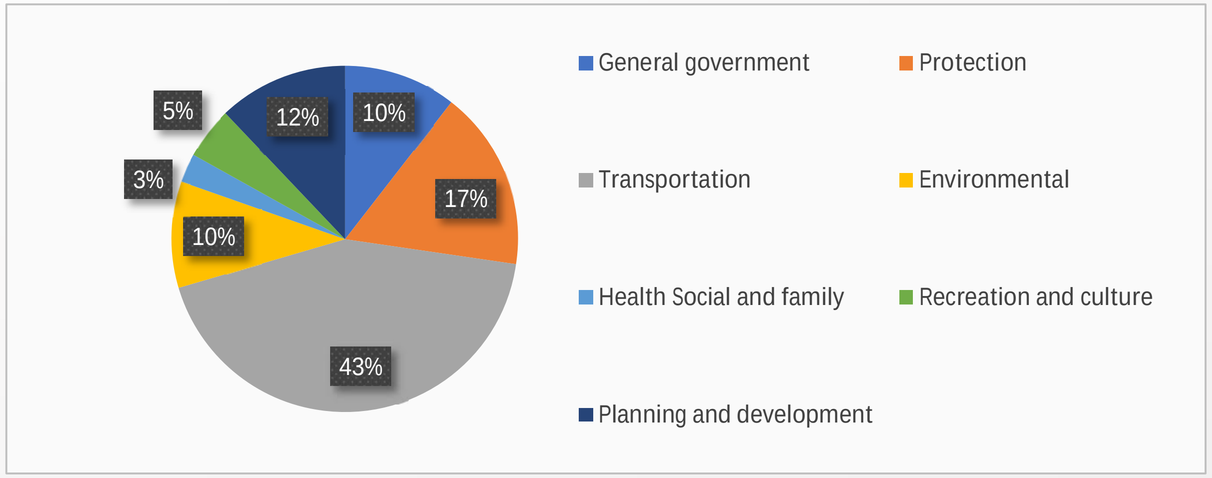
9.16

Montreal is the 2nd largest City in Canada, with just over 2 Million people and a five=year population growth rate of 2.62%. The City generates more than $8B in revenue annually.

Revenue breakdown*



User fee breakdown



Key Jurisdictional elements	The City shares a lot of the responsibilities such as water services, drinking water supply, Quebec gas tax, public safety, tourism services, waste management and others with surrounding municipalities allowing the City to increase revenues through quota shares and decrease costs.	Since 2015, Montreal has created a Task Force on Climate-Related Financial Disclosures that is tasked with identifying potential climate change related threats, foster an efficient allocation of capital to fund low-carbon projects and build public awareness of the impacts of climate change. The team has been instrumental in obtaining financing from the federal government to build a permanent pumping station and water retention ponds to prevent sewer back ups.	Two unique taxes that Montreal has included in their finances include an Encroachment tax and un-serviced vacant lots tax.
Potential Considerations	A shared-services approach, beyond what the Region of Peel is responsible for could be a future consideration to lower cost of service.	Mississauga can create their own climate related task force to evaluate how the City can use available tools to reduce/mitigate potential climate change impacts.	These two types of taxes can be considered by Mississauga. Hamilton also charges an encroachment tax which range from 0% for outdoor cafés to 5% of total market value on top of the application fee of $1,560.85.

*Presented is normalized data to match with Mississauga

Analysis | Comprehensive List of Revenue Tools

Montreal

9.16

Tool name	Description	Revenue Generated in Dollars*	Revenue Generated As Percentage of Total Revenue	Impacts and Considerations
Taxation	The revenue that comes from the City's Property taxes, and payments in lieu of taxes	$3,804,486	47%	Being the primary source of revenue for the City, Montreal, like its peers are reliant on property taxes to fund their services.
Municipal Accommodation Tax	Revenue earned from the City's Municipal Accommodation Tax	$-	0%	Montreal charges a 3.5% tax on hotels and short-term accommodation but does not break out the revenue separately.
User charges	Revenue from program fees, license and development fees & cost recoveries, grants and donations & parking fees	$2,182,234	27%	Revenues earned from the Quebec equivalent of the Land Transfer Tax and overdue property taxes are shown here.
Funding transfers from other governments	Revenue from services that are shared with the Provincial government: i.e. traffic fines, excise taxes, natural gas tax, etc..	$1,659,558	21%	Funding transfers from other governments includes 'quota shares' (cost recovery from other municipal governments for services provided by Montreal).
Development and other contributions applied	Developer contributions to offset capital infrastructure costs	$-	0%	
Investment income	Interest income earned from operating and reserve funds	$167,133	2%	
Penalties and interest on taxes	Revenue earned from fines and penalties imposed by the City	$179,463	2%	
Contributed assets	Assets assumed by the City through developer agreements.	$-	0%	
Other	Miscellaneous and one-time revenues received by the City	$97,592	1%	
City Share Of Government Enterprise Earnings	Revenue earned from fines and penalties imposed by the City	$-	0%	
Municipal Land Transfer Tax	An additional tax on all properties being sold within the City limits	$-	0%	

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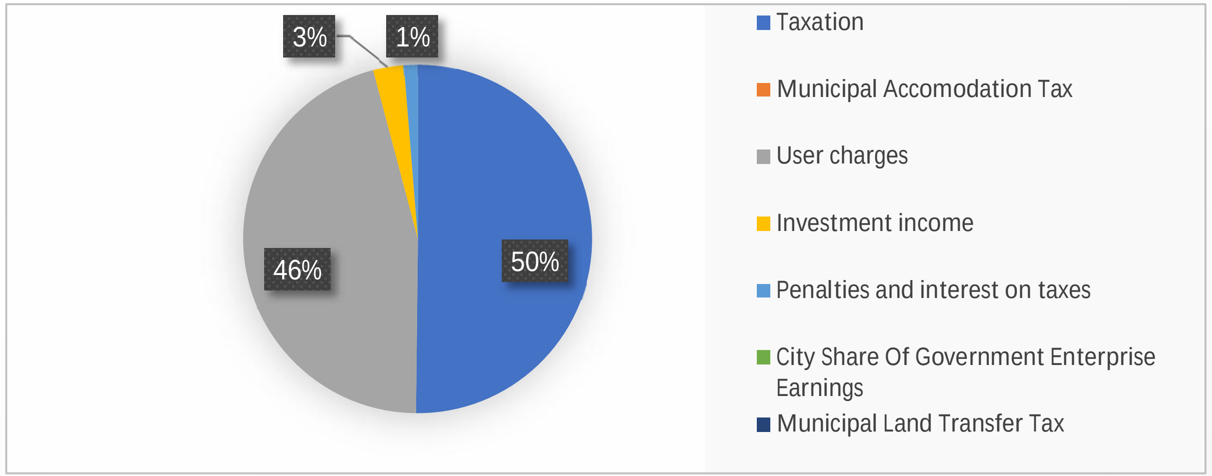
Analysis | Detailed Findings Dashboard

Vancouver

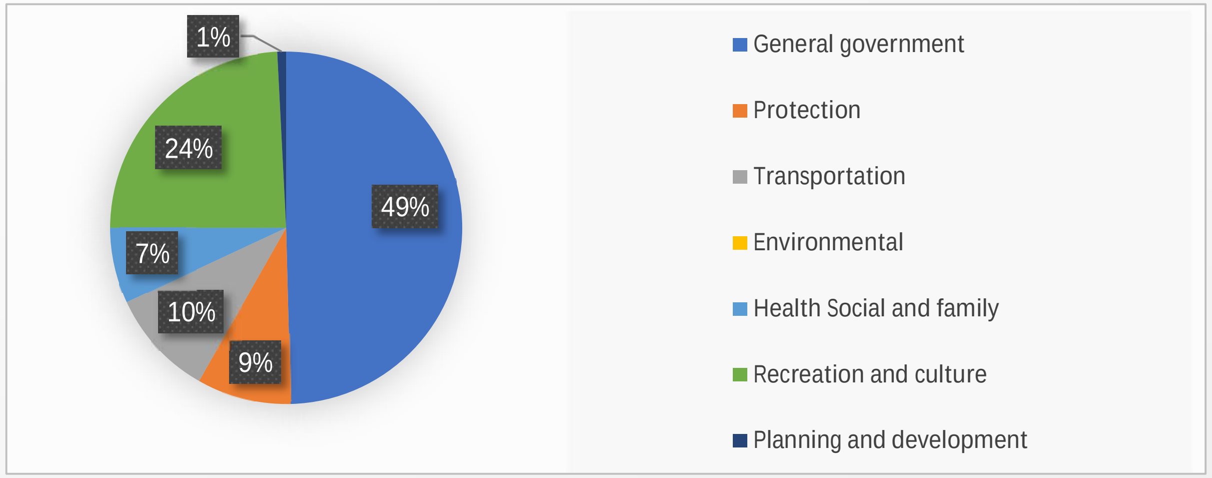
9.16

Vancouver is British Columbia's largest City housing over 685,900 people within its metropolitan border, and a 1.47% annualized five-year growth rate. Vancouver generates $1.9 Billion a year in revenue.

Revenue breakdown*



User fee breakdown



Key Jurisdictional elements	Vancouver has been advocating for a municipal cannabis tax which would help alleviate the economic pressures put on municipal budgets.	The City currently leases real estate property to commercial, affordable housing and not-for-profit organizations as a source of income. This allows the City to maximize income earning potential on City-owned assets.	The City recently implemented an empty home tax of 1.25% which generated $44.9 Million in 2020. The goal of the tax is to bring down the soaring property prices in Vancouver and increase the supply of affordable rentals to citizens of Vancouver.
Potential Considerations	According to the Union of B.C. Municipalities, municipalities want 25% of all tax revenue gained from the Provincial Cannabis tax.	Looking at leveraging currently underutilized assets to drive revenue is a potential future avenue for Mississauga.	With an imminent housing crisis faced by the Mississauga, fueled by increasing home prices and staggered wage increases, the City can use this tool as a way of not only increasing the revenue streams but also combat a social issue that is plaguing the City.

*Presented is normalized data to match with Mississauga

Analysis | Comprehensive List of Revenue Tools

Vancouver

9.16

Tool name	Description	Revenue Generated in Dollars*	Revenue Generated As Percentage of Total Revenue	Impacts and Considerations
Taxation	The revenue that comes from the City's Property taxes, and payments in lieu of taxes	$873,498	44%	
Municipal Accommodation Tax	Revenue earned from the City's Municipal Accommodation Tax	$-	0%	Vancouver charges a 3% Municipal and Regional District Tax on short-term accommodation but does not break out the revenue separately.
User charges	Revenue from program fees, license and development fees & cost recoveries, grants and donations & parking fees	$498,108	25%	The City has a small portion of overall revenue generated from program fees.
Funding transfers from other governments	Revenue from services that are shared with the Provincial government: i.e. traffic fines, excise taxes, natural gas tax, etc..	$20,970	1%	Revenue earned from programs that work in conjunction with the Provincial government are recorded here.
Development and other contributions applied	Developer contributions to offset capital infrastructure costs	$125,638	6%	Since Vancouver is growing exponentially, the City is able to generate a significant amount of revenue from developers.
Investment income	Interest income earned from operating and reserve funds	$49,070	2%	
Penalties and interest on taxes	Revenue earned from fines and penalties imposed by the City	$22,152	1%	
Contributed assets	Assets assumed by the City through developer agreements.	$-	0%	
Other	Miscellaneous and one-time revenues received by the City	$77,989	4%	
City Share Of Government Enterprise Earnings	Revenue earned from fines and penalties imposed by the City	$299,411	15%	Vancouver's utility revenue is the highest among the peer group.
Municipal Land Transfer Tax	An additional tax on all properties being sold within the City limits	$-	0%	The City currently does not have a Municipal land transfer tax.

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Appendix B: Revenue Tools Requiring Additional Legislative Change

Fuel Tax

9.16

Description	A tax on fuel, gasoline and diesel, for motor vehicle usages.
Authority Required	Under current legislation, Municipalities in Ontario cannot levy this tax. Mississauga would need to ask the Province, and potentially the federal government, for new legislated powers.
Jurisdictional Examples	Currently, there is a dedicated 18.5 cent/litre TransLink Tax in Vancouver (partially offset by a lower Provincial Excise Tax within the City) and a dedicated 5.5 cent/litre Transit Tax in Victoria. These dedicated taxes are over and above the provincial excise tax, a provincial carbon tax, and federal excise and sales taxes. Vancouver and Victoria's additional fuel taxes are used to fund their transportation systems. In 2020, $311.8M from the dedicated fuel tax in Vancouver was used to fund the TransLink project and $11.4M from the tax in Victoria was used to fund local transit needs.
Potential Structure in Mississauga	Mississauga could add a fixed price per litre of fuel as a tax or add a variable rate on top of the total fuel amount.
Previously Used In Mississauga	The Province of Ontario currently distributes two cents per litre of the provincial gas tax to municipalities. In 2020-21, Mississauga's allocation was $18.9M, out of a total of approximately $365M distributed to municipalities across the Province. The City could consider requesting an incremental share of the provincial gas tax rather than permission to levy their own similar to Victoria and Vancouver.

Non-Resident Speculation Tax (Foreign Buyers Fee)

Description	Taxes on the purchase or acquisition of an interest in residential property by individuals who are not citizens, permanent residents of Canada, foreign corporations/foreign entities and taxable trustees.
Authority Required	Under current legislation, Municipalities in Ontario cannot levy this tax. Mississauga would need to ask the Province for new legislative powers.
Jurisdictional Examples	In 2017, the Province of Ontario imposed a 15% tax on foreign buyers who purchase homes in the Greater Golden Horseshoe Region. The Government of New South Wales in Australia applies a surcharge to foreign buyers consisting of a purchaser duty (essentially a land transfer tax) and a 2% surcharge on property taxes.
Potential Structure in Mississauga	The City could levy a percentage based fee on the agreed upon price of the unit or can decide to levy a flat fee regardless of the unit selling price, in addition to the provincial.
Previously Used In Mississauga	No; applies to homes in Mississauga but revenue generated flows to the Provincial government

Sales Taxes

9.16

Description	Sales taxes, levied either broadly across goods and services, or narrowly on specific categories only.
Authority Required	Neither the Municipal Act nor the City of Toronto Act provide the authority to levy sales taxes; New authority would be required.
Jurisdictional Examples	Health and Social Services Tax: California imposes a 0.5% sales tax on all purchases made within the State. In 2019, $3B was generated for the State's Revenue Fund to support local health and social services programs Plastic Water Bottle Tax: The City of Chicago imposes a 5-cent tax on all water bottles sold in the City Sugary Drink Tax: The City of Seattle charge a sugary drinks tax of 1.75 cents per fluid ounce with revenues (approximately $22M in 2018) used to fund health and education programs within City limits. Meal Tax: Portsmouth, Virginia charges an additional 7.5% tax on all food establishments including restaurants, bars, grills, coffee shops, and convenience stores, generating $8M in 2020, or approximately 4% of the City's total tax revenue. Cannabis Tax: Massachusetts allows municipalities to charge up to 3% on recreational marijuana, on top of the 6.25% state sales tax and the 10.75% state tax. Amusement Adjustment Tax: Pittsburgh charges a 10% tax on the total amount paid for food and drink for amusement venues that do not charge for admission. Adult Entertainment Tax: Illinois allows for an annual surcharge on operators of live adult entertainment facilities, with revenues used to fund a sexual assault services and prevention fund.
Potential Structure in Mississauga	Provincially administered: An incremental sales tax (or dedicating a portion of the existing sales taxes to municipalities) to be shared by municipalities across Ontario. Locally administered: An incremental sales tax within municipal borders, either on all goods and services, or specific categories (see jurisdictional examples) with revenues dedicated to specific priorities.
Previously Used In Mississauga	N/A

Climate Mitigation Tax

Description	An excise tax on non-renewable energy use.
Authority Required	Mississauga would need to ask the Provincial government for additional jurisdiction if the City wants to levy this type of tax.
Jurisdictional Examples	Boulder Colorado collects an excise tax from residential, commercial and industrial electricity customers for the purpose of funding a climate action plan to reduce greenhouse gas emissions.
Potential Structure in Mississauga	The City would need to identify a metric that can be easily tracked such as total usage of non-renewable greenhouses gasses, total green house gasses emitted by the user through the use of non-renewable and also identify the tax rate that would be used to calculate the total sum owed to the City by the energy user.
Previously Used In Mississauga	N/A

Road Use Pricing

9.16

Description	Imposing tolls on the usage of a portion or all roads within the City.
Authority Required	Under current legislation, Municipalities in Ontario cannot levy this tax. Mississauga would need to ask the Province for new legislated powers.
Jurisdictional Examples	Vancouver is currently exploring mobility pricing, having set aside $1.5M for studies in the 2020 budget, with a plan to report back by 2022, with a full scheme to be in place by 2022. Montreal charges drivers tolls on the A25 bridge during peak traffic crossings, operated by a private consortium at an agreed-upon rate. In July 2021, Ontario is piloting a High-Occupancy Toll (HOT) Lanes on the Queen Elizabeth Way (QEW). There will be a total of 1,000 permits per each 3 month term costing users $60 per month. This revenue tool is expected to generate $180,000 for the Province. A number of municipalities in the US including Houston and Minneapolis-St Paul use high-occupancy toll lanes, where highway lanes are set aside for cars with multiple passengers or willing to pay a toll.
Potential Structure in Mississauga	The City could choose to levy a per km rate or a flat fee for usages of the roads.
Previously Used In Mississauga	N/A

Gaming Revenues

9.16

Description	Revenues from gaming facilities can be shared with host municipalities; in Ontario, OLG provides approximately $100M annually to 25 host communities.
Authority Required	Can be pursued under existing authority; requires negotiation with OLG and private sector operators that are within City limits.
Jurisdictional Examples	Since opening a casino in February 2006, Ajax has received more than $93 Million in non-tax gaming revenues that have been used by the City to boost the City's infrastructure maintenance and rehabilitation, replacing vehicles and equipment, building new infrastructure and reduce the overall City's debt. In 2020, North Bay council voted to approve a new revenue-sharing agreement with the OLG at 5.25% of the first $65 Million of revenue generated from electronic gaming, slots and 4% on live gaming tables. North Bay expects this new form of revenue to generate between $1-2 Million in revenue every year in addition to the expected property tax of $500-800 thousand.
Potential Structure in Mississauga	Mississauga can potentially partner with OLG to identify potential new revenue streams that are mutually beneficial.
Previously Used In Mississauga	N/A

Renewable Energy Mitigation Program

Description	Mandating renewable energy for new construction or remodelling projects or the payment of a fee.
Authority Required	Mississauga would need to ask the Provincial government for additional jurisdiction if the City wants to levy this type of tax.
Jurisdictional Examples	In Aspen and Pike, Colorado, all new construction/large remodels that will install energy using systems (ex. Pools, spas) have the option of installing a renewable energy system on site or chose a mitigation payment fee option instead. Fees are then used to fund projects that eliminate twice as much pollution as the homeowner's proposed energy product during its useful life.
Potential Structure in Mississauga	This can be a flat fee, or a percentage based fee on the total estimated gross value or total estimated cost of the operation. This can be applied to small, medium and/or large scale renovations and/or the construction of new units entirely.
Previously Used In Mississauga	N/A

Poll Tax

Description	Also known as a head tax, a poll tax is levied on individuals who live in a given area and do not pay property taxes. This tax would be charged when the citizen goes to participate in an election; citizens can be charged a flat fee or a progressive one depending on income, or other wealth identifying metrics.
Authority Required	Mississauga would need to ask the Provincial government for additional jurisdiction if the City wants to levy this type of tax.
Jurisdictional Examples	Newfoundland and Labrador and Saskatchewan are the only provinces to allow municipalities to levy a poll tax. In 2012, 132 municipalities in Newfoundland and Labrador levied a poll tax which range between $100-200 a person. However, this tax is seen to be a tax on the poor as it only applies to the people who do not pay property tax (renters) and has exceptions for certain groups of people such as students. With that in mind, many municipalities within the province have been slowly phasing out this unpopular tax. Although Saskatchewanian municipalities have the authority to levy this tax, there are no municipalities who do so.
Potential Structure in Mississauga	The City could charge a flat fee for each person who does not pay property taxes at the poll. This fee can be levied during a combination or all of the elections (municipal, provincial and federal).
Previously Used In Mississauga	N/A

Municipal Income Tax

9.16

Description	A tax on incomes earned by individuals living within City limits.
Authority Required	Mississauga would need to ask the Provincial and Federal governments for additional jurisdiction to levy a Municipal Income Tax.
Jurisdictional Examples	Municipalities in Ohio have the ability to levy their own municipal income tax which range from 1% - 3%, of the employees gross salary, depending on where the person lives. Of the 938 municipalities in Ohio, the most common municipal income tax rate is 2%. In 2019, the City of Cleveland was able to generate more than $487 Million from the Municipal income tax rate of 2.5%, representing almost 20% of the City's total income. However, this tax has been controversial as the Columbus based Buckeye Institute filed suit against the state of Ohio and the City of Columbus stating this municipal income tax is unconstitutional. San Francisco employs a CEO tax in which for every 100 times the CEO makes more than the average workers pay, the company must pay an extra 0.1% on annual business taxes. Example: if the CEO makes 200 times the average worker, they would pay an additional 0.2% on annual taxes.
Potential Structure in Mississauga	Mississauga could levy a percentage based tax, paid by the employee on their total gross salary. The rate would need to be determined by the City council if the City decides to move forward with this idea. The Provincial and Federal governments assistance would be required to administer and collect the tax.
Previously Used In Mississauga	N/A

Payroll Tax

9.16

Description	Employers to collect a surtax for each employee.
Authority Required	Similar to the Municipal Income Tax, Mississauga would need to ask the Provincial government and/or the Federal for additional jurisdiction to levy a payroll tax.
Jurisdictional Examples	The City of Dayton, Ohio currently levies a combined form of payroll and municipal income tax in which both the employee and employer are each individually responsible for paying a portion of the tax. In 2019, the City made more than $130 Million, representing 68% of the City's total revenue from a 2.25% levy on all incomes made within the City. Washington state imposes a mandatory tax that will fund a short-term care benefit through a 0.58% tax on all wages and remunerations.
Potential Structure in Mississauga	A surtax, calculated on the total aggregate hours worked by employees or a flat fee based on number of employees, to be collected by the employer and remitted to the City as an additional revenue stream.
Previously Used In Mississauga	N/A

Parking Taxes

9.16

Description	A tax imposed on parking lots or parking transactions within the City limits.
Authority Required	Neither the Municipal Act nor the City of Toronto Act provide the authority to levy a parking tax. New authority, given by the Province, would be required to implement a parking tax. A flat rate imposed on parking spaces/lots may be permissible within existing authority.
Jurisdictional Examples	In 2010, the City of Vancouver put a 24% levy on parking spots within the City which generates an estimated $85 Million a year for 10 years. The revenue generated from this parking tax is being used to fund the City's share of the $17.64 Billion 10-year investment plan that is co-funded by the Provincial government.
Potential Structure in Mississauga	A fixed fee for each space in a parking lot or the against the size of the lot, or a per-transaction tax. In either case, revenue generated could be used to subsidize transit or road maintenance.
Previously Used In Mississauga	TBC

Food-Waste Tax

Description	A tax on all edible food that is being sent to landfills/thrown away instead of being sold.
Authority Required	This tax would most likely require Mississauga to ask the provincial government for additional authority to levy.
Jurisdictional Examples	There are no municipalities in the world that have implemented this tool as a form of deterrence against food waste. However, in 2016, France has legislated that large grocery chains must donate all unsold edible products to local charities/food banks. If the store is caught throwing away edible food, they are subject to a financial penalty of $4,500 per infraction. It is estimated that each grocery store loads up almost $340 worth of food each day, that is close to expiration, preventing items such as berries, vegetables, bread and other perishable items from entering landfills and increasing local welfare of the homeless and food insecure population.
Potential Structure in Mississauga	Mississauga could legislate, with the additional powers given to them by the Province, a tax on all edible food being wasted by all or combination of retailers, restaurants, and food distributors. This tax can be based on weight, per unit, and/or other factors that can be easily calculable. To avoid this tax, the retailer could donate the unsold/almost expired food to local charities/food banks similarly to French grocers.
Previously Used In Mississauga	N/A

Package Size Tax

9.16

Description	A tax that kicks-in after certain edible food items exceed a certain size, limit on calories, sugar levels, or other metrics.
Authority Required	This tax would most likely require Mississauga to ask the provincial government for additional authority to levy.
Jurisdictional Examples	This type of tax has not been implemented in any municipality around the world and is theoretical in nature. However, variations of this tax that have the same intention as this tax, has been seen such as sugary drinks tax in Seattle and Chicago or the junk food tax in Mexico and Hungary. The theory behind this is to limit and/or reduce the total amount of negative food options that a consumer can choose and influence food manufacturers to create healthier alternatives.
Potential Structure in Mississauga	This tax would require an immense investment from the Municipal government to enforce as the City would most likely require an enforcement branch that can test food items to determine if the manufacturer have exceeded the metric. The City would also need to determine the potential consequences if the food does not meet the certain threshold that is determined by the City.
Previously Used In Mississauga	N/A

Animal Based Protein Tax

Description	A tax on all animal based protein, as Livestock contributes to 18% of total global green house gasses emissions globally.
Authority Required	This tax would most likely require Mississauga to ask the provincial government for additional authority to levy.
Jurisdictional Examples	There are no known municipalities who have implemented an animal based protein tax. This being said, a 2016 study by French researches, concluded a tax on animal-based proteins does reduce the green house gas emissions, but will do little in helping entice households to transition from Animal-based proteins to plant-based ones.
Potential Structure in Mississauga	The City can choose to either tax a flat fee per unit, a percentage based fee based on weight, a percentage based fee on gross value of the Animal Based Protein, or other forms of taxation metrics. The City would also most likely need to decide if this tax will be applied at restaurants/other food establishments and/or just grocery stores.
Previously Used In Mississauga	N/A

Single Use Plastics Tax

Description	A tax on single use plastic products applied at the point-of-sale.
Authority Required	This tax would most likely require Mississauga to ask the provincial government for additional authority to levy.
Jurisdictional Examples	No municipalities have imposed taxes on single use plastics as a broad category. Toronto imposed a 5 cent/bag fee on plastic grocery bags between 2009 and 2012. Revenues from the tax were collected by retailers who were allowed to keep the money (many opted to donate it to environmental charities). The tax achieved its desired effect as landfills saw a 53% decline in plastic bag waste when the tax was active.
Potential Structure in Mississauga	The City could, similar to Toronto collect a form of single use plastics tax that can be collected at the retailer level. Mississauga could also choose to have the store keep the funds, as Toronto allowed the 5 cents to be retained by the store owner, or could legislate that either a portion or all of the tax be diverted to the City as a new revenue stream.
Previously Used In Mississauga	N/A

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