LEEDS, GRENVILLE AND LANARK DISTRICT HEALTH UNIT	
BOARD OF HEALTH MANUAL	
Title/Subject: Municipal Levy	Policy Number: V-195-0
Date: May 13,1999	Revision Date: June 20, 2019
Approved by: Board of Health	Signature: Original Signed
Reference: HPPA Act; Board V-175; Bylaw #1	

BACKGROUND

The Ontario Health Protection and Promotion Act (HPPA) outlines:

1. The requirement for obligated municipalities to pay for public health programs and services:

- 72 (1) The obligated municipalities in a health unit shall pay,
 - (a) the expenses incurred by or on behalf of the board of health of the health unit in the performance of its functions and duties under this or any other Act; and
 - 2. (b) the expenses incurred by or on behalf of the medical officer of health of the board of health in the performance of his or her functions and duties under this or any other Act. 1997, c. 30, Sched. D, s. 8.
 - (2) In discharging their obligations under subsection (1), the obligated municipalities in a health unit shall ensure that the amount paid is sufficient to enable the board of health,
 - 3. (a) to provide or ensure the provision of health programs and services in accordance with sections 5, 6 and 7, the regulations and the public health standards; and
 - 4. (b) to comply in all other respects with this Act and the regulations. 1997, c. 30, Sched. D, s. 8; 2017, c. 25, Sched. 3, s. 1 (2).

2. How the Board of Health apportions the municipal levy among obligated municipalities:

- (5) A board of health shall give annually to each obligated municipality in the health unit served by the board of health a written notice that complies with the following requirements:
- 5. 1. The notice shall specify the amount that the board of health estimates will be required to defray the expenses referred to in subsection (1) for the year specified in the notice.

- 6. 2. If the obligated municipalities in the health unit have entered into an agreement under subsection (3) respecting the proportion of the expenses referred to in subsection (1) to be paid by each of them, the notice shall specify the amount for which the obligated municipality is responsible in accordance with the agreement.
- 7. 3. If the obligated municipalities in the health unit have not entered into an agreement under subsection (3) respecting the proportion of the expenses referred to in subsection (1) to be paid by each of them, the notice shall specify the amount for which the obligated municipality is responsible in accordance with the regulations.(see below –

ONTARIO REGULATION 489/97

ALLOCATION OF BOARD OF HEALTH EXPENSES

- 8. (1) If the obligated municipalities in a health unit fail to agree on the proportion of the expenses referred to in subsection 72 (1) of the Act to be paid by each of them, each obligated municipality in the health unit shall pay the proportion of the expenses that is determined by dividing its population by the sum of the populations of all the obligated municipalities in the health unit. O. Reg. 489/97, s. 1 (1).
 - (2) In this section,
 - "population" means, with respect to an obligated municipality, the population of the obligated municipality as determined from the most recent enumeration conducted under section 15 of the *Assessment Act*. O. Reg. 489/97, s. 1 (2).
 - (3) In this section,
 - "assessment", with respect to real property, means the assessment for the real property made under the Assessment Act according to the last returned assessment roll;
 - "population" means population as determined from the most recent enumeration conducted under section 15 of the *Assessment Act*. O. Reg. 142/05, s. 1.

3. Where additional expenses are incurred in a year:

(6) If, after a notice is given by a board of health under subsection (5) in respect of a year, additional expenses referred to in subsection (1) that were not anticipated at the time the notice was given are incurred during the year, the board of health may give another written notice to each obligated municipality in the health unit specifying the additional amount for which the obligated municipality is responsible under this section and the time at which the additional amount must be paid. 1997, c. 30, Sched. D, s. 8.

- (7) If the actual expenses of a board of health and its medical officer of health for any year are greater than the estimated expenses for the year, the board of health shall, in preparing its estimate of the amount required to defray the expenses referred to in subsection (1) for the following year, provide for any deficit from the preceding year. 1997, c. 30, Sched. D, s. 8.
- (8) An obligated municipality that is given a notice by a board of health under this section shall pay to the board of health the amounts required by the notice at the times required by the notice. 1997, c. 30, Sched. D, s. 8.

POLICIES

- 1. The Municipal levy shall be apportioned among obligated municipalities using the most recent Statistics Canada Census Population Data.
- 2. Obligated municipalities will be notified about the levy for the next calendar year by December 1 of the current year or as soon as the Board of Health has approved the levy.
- 3. Interest will be charged on all late payments.
- 4. In the case of a deficit at the end of the year in the public health program budget, the Municipal share of yearend public health program deficit may be added to the municipal levy of the following year or the required funds will come from the Reserve.
- 5. If additional costs that will lead to a public health program deficit are identified before September 30th of the year, revised municipal levy notices for the remainder of the calendar year may be provided upon approval by the Board of Health or the necessary funds may be taken from the Municipal Reserve.
- 6. The Municipal share of yearend public health program surpluses will be retained by the Health Unit in the Reserve. The amount of surplus retained will not exceed 5% of the total annual public health budget unless so approved by the Board of Health.