

**Provincial Gas Tax & Revenue Transfers** – The Provincial Gas Tax program was created in 2004 to provide dedicated funding to municipal transit services to support the expansion and improvement of public transit in Ontario. The purpose of the program is to increase municipal transit ridership by expanding public transportation capital infrastructure and service levels. Revenue transfers are budgeted transfers from reserves to fund things like Workplace Safety & Insurance Board costs, debt charges, and the Public Safety Fire Program.

**Payments in Lieu of Taxes & Supplementary Taxes** – Universities, colleges, hospitals, and federal, provincial and other municipal governments and/or their respective enterprises are exempt from paying property taxes. Those with premises located within the city's boundaries make payments in lieu of taxes (PILTs) to the City. Payment-in-lieu provisions are specified under various federal and provincial statutes. One of the largest sources of PILT revenue is the Greater Toronto Airports Authority.

A supplementary tax bill is issued for various scenarios, such as when a house has been newly built on land that had been assessed as vacant; a new building has been constructed on a business property; or the use of a property has changed resulting in a change in tax class.

**Fines & Penalties** – This category includes fines and interest associated with *Provincial Offences Act* tickets, and penalties and interest earned on overdue tax and other receivable accounts.

**Investment Income & Dividends** – Cash that is not being used to manage day-to-day operations of the City is invested in securities to earn a higher rate of return. As the majority shareholder of Enersource Corporation, the City also receives dividends each year.

**Municipal Accommodation Tax** – The City implemented a four per cent Municipal Accommodation Tax (MAT) on April 1, 2018. The rate was changed to six per cent effective January 1, 2024. The tax is applied to accommodations provided for a continuous period of 30 days or less in a motel, hotel, lodge, inn, bed and breakfast, dwelling unit or any place an accommodation is provided (including private short-term accommodation platforms such as Airbnb). MAT revenue must be divided equally between Tourism Mississauga and the City. Funds retained by the City are used for tourism-related initiatives.

**Recoveries & Other Revenue** – There are instances where the City enters into joint agreements with other entities to deliver programs or projects. Where the City takes on the financial responsibility, recoveries are received from the other entities to pay for their share of the program or project. Examples include the leaf collection program with the Region of Peel, shared use of Recreation facilities with the school boards, and various capital projects.