

Bill No. 132
2026

By-law No. A.-____

A by-law levying rates for 2026 for school purposes in the City of London.

WHEREAS by section 257.7 of the *Education Act*, the Municipal Council is required to levy and collect upon all the residential property and business property in the City of London the tax rates prescribed under section 257.12 of the said *Act* for school purposes;

THEREFORE the Municipal Council of the Corporation of the City of London enacts as follows:

2026 SCHOOL RATE BY-LAW

School Rates

1. The rates set out in column 3 of Schedule “A” of this by-law are hereby levied for 2026 upon all the property rateable for school purposes in the City of London.

Definitions - Realty Tax Classes and Realty Tax Qualifiers

2. For purposes of this by-law, Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) under the Ontario Fair Assessment System (OFAS) are defined in Schedule “B” of this by-law and are indicated in the first two characters of column 2 of Schedule “A” of this by-law. Where there is more than one code in column 2 of Schedule “A” the codes are separated by a comma.

Administration of By-law

3. The administration of this by-law is assigned to the City Treasurer who is hereby authorized and directed to do such things as may be necessary or advisable to carry out fully the provisions of this by-law.

Commencement

4. This by-law comes into force on the day it is passed.

PASSED in Open Council on March 31, 2026 subject to the provisions of PART VI.1 of the *Municipal Act, 2001*.

Josh Morgan
Mayor

Michael Schulthess
City Clerk

First reading – March 31, 2026
Second reading – March 31, 2026
Third reading – March 31, 2026

Schedule "A"
By-law No. A.-__-__

Column 1	Column 2	Column 3
Abbreviated Rateable Property Description	Code	Year 2026 Education Tax Rate
com taxable farmland 1	c1n	0.114750%
com taxable farmland 2	c4n	0.880000%
commercial small scale on farm business	c7n, c0n	0.220000%
commercial taxable - hydro	chn	1.250000%
commercial taxable vacant - hydro	cjn	1.250000%
commercial taxable - excess - hydro	ckn	1.250000%
commercial taxable tenant of Province	cpn	0.880000%
commercial taxable	ctn	0.880000%
commercial taxable excess land	cun	0.880000%
commercial taxable vacant land	cxn	0.880000%
office bldg. taxable - hydro	dhn	1.250000%
office bldg. taxable	dtn	0.880000%
office bldg. taxable excess land	dun	0.880000%
farmland taxable fp	fffp	0.038250%
farmland taxable fs	fffs	0.038250%
farmland taxable no support	ftn	0.038250%
farmland taxable ep	ftep	0.038250%
farmland taxable es	ftes	0.038250%
parking lot taxable	gtn	0.880000%
industrial taxable farmland 1	i1n	0.114750%
industrial taxable farmland 2	i4n	0.880000%
industrial taxable - hydro	ihn	1.250000%
industrial generating station	isn	1.250000%
industrial taxable - hydro- el	ikn	1.250000%
industrial taxable	itn	0.880000%
industrial taxable excess land	iun	0.880000%
industrial taxable vacant land	ixn	0.880000%
large industrial taxable	Ltn	0.880000%
large industrial excess land	Lun	0.880000%
multi-res taxable farmland 1 ns	m1n	0.114750%
multi-res taxable farmland 1 ep	m1ep	0.114750%
multi-res taxable farmland 1 es	m1es	0.114750%
multi-res taxable farmland 1 fp	m1fp	0.114750%
multi-res taxable farmland 1 fs	m1fs	0.114750%
multi-res taxable farmland 2 ep	m4ep	0.153000%
multi-res taxable fp	mtfp	0.153000%
multi-res taxable fs	mtfs	0.153000%
multi-res taxable ep	mtep	0.153000%
multi-res taxable es	mtes	0.153000%
multi-res taxable n	mtn	0.153000%
new multi-res taxable ntfp	ntfp	0.153000%
new multi-res taxable ntfs	ntfs	0.153000%
new multi-res taxable ntep	ntep	0.153000%
new multi-res taxable ntes	ntes	0.153000%
new multi-res taxable ntn	ntn	0.153000%
pipeline taxable	ptn	0.880000%
res/farm taxable 1 fp	r1fp	0.114750%
res/farm taxable 1 fs	r1fs	0.114750%
res/farm taxable farmland 1 ep	r1ep	0.114750%
res/farm taxable farmland 1 es	r1es	0.114750%
res/farm taxable farmland 2 ep	r4ep	0.153000%
res/farm taxable -hydro fp	rhfp	0.153000%
res/farm taxable-hydro fs	rhfs	0.153000%
res/farm taxable-hydro ep	rhep	0.153000%
res/farm taxable-hydro es	rhes	0.153000%

Schedule "A" cont'd
By-law No.

Column 1	Column 2	Column 3
Abbreviated Rateable Property Description	Code	Year 2026 Education Tax Rate
res/farm taxable fp	rtfp	0.153000%
res/farm taxable fs	rtfs	0.153000%
res/farm taxable ns	rtn	0.153000%
res/farm taxable ep	rtep	0.153000%
res/farm taxable es	rtes	0.153000%
shopping centre taxable	stn	0.880000%
shopping centre excess land	sun	0.880000%
managed forest taxable fp	tftp	0.038250%
managed forest taxable fs	tfts	0.038250%
managed forest taxable ep	ttep	0.038250%
managed forest taxable es	ttes	0.038250%
aggregate extraction taxable vt	vt	0.511000%
landfill taxable	ht	0.880000%

**Schedule “B”
By-law No.**

**Definitions of
Realty Tax Classes and Realty Tax Qualifiers (Taxable/PIL) Under OFAS**

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
A	Theatre	A	Taxable: General Vacant Land
C	Commercial	B	Taxable
D	Office Building	D	Taxable: Education Only
E	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	H	Taxable: Full, Shared Payment-in-Lieu
I	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Multi-Residential	M	Taxable: General
N	New Multi-Residential	P	Taxable Tenant of Province
O	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
P	Pipeline	T	Taxable: Full
Q	Professional Sports Facility	U	Taxable: Excess Land
R	Residential	V	Payment-in-Lieu: Full Excess Land
S	Shopping Centre	W	Payment-In-Lieu: General Excess Land
T	Managed Forest	X	Taxable: Vacant Land
U	Utility Transmission / Distribution	Y	Payment-In-Lieu: Full Vacant Land
W	Railway Right-of-Way	Z	Payment-In-Lieu: General Vacant Land
H	Landfill	1	Taxable: Farmland Awaiting Development Phase I
V	Aggregate Extraction	2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland Awaiting Development Phase II
		5	Payment-In-Lieu: Full, Farmland II
		6	Payment-In-Lieu: General, Farmland II

Note that each RTC will be applied in combination with an appropriate RTQ.