

## APPENDIX "A"

Bill No.  
2014

By-law No.

A by-law setting tax ratios for property classes in 2014.

WHEREAS section 308 of the *Municipal Act, 2001*, as amended, provides that the Council of every single tier municipality in each year shall pass a by-law in each year to establish the tax ratios for that year for the municipality;

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

### 2014 MUNICIPAL TAX RATIO BY-LAW

1. The tax ratios as set out in Column 3 of Schedule "A" of this by-law are hereby established for 2014 taxation.

#### **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 the codes in 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 Managing Director, Corporate Services and City Treasurer, Chief Financial Officer 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 April 1, 2014.

Joe Fontana  
Mayor

Catharine Saunders  
City Clerk

**SCHEDULE "A"**  
By-law No.

**MUNICIPAL TAX RATIOS**

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
<b>ABBREVIATED RATEABLE PROPERTY DESCRIPTION</b>	<b>CODE</b>	<b>YEAR 2014 TAX RATIOS</b>
com taxable farmland 1	c1n	0.750000
com taxable farmland 2	c4n	1.980000
commercial taxable - hydro	chn, xhn	1.980000
commercial taxable vacant -hydro	cjn, xjn	1.386000
commercial taxable - excess - hydro	ckn, xkn	1.386000
commercial taxable tenant of Province	cpn, xpn	1.980000
com taxable	ctn, xtn	1.980000
com taxable excess land	cun, xun	1.386000
com taxable vacant land	cxn, xxn	1.386000
office bldg taxable – hydro	dhn	1.980000
office bldg taxable	dtn, ytn	1.980000
office bldg taxable excess land	dun, yun	1.386000
farmland taxable fp	ffp	0.204200
farmland taxable fs	ffs	0.204200
farmland taxable no support	Ftn	0.204200
farmland taxable ep	ftep	0.204200
farmland taxable es	ftes	0.204200
parking lot taxable	Gtn	1.980000
industrial taxable farmland 1	i1n	0.750000
industrial taxable farmland 2	i4n	2.220000
industrial taxable – hydro	ihn, Jhn	2.220000
industrial taxable-hydro- excess land	ikn, Jkn	1.443000
industrial taxable	itn, Jtn	2.220000
industrial taxable excess land	iun, Jun	1.443000
industrial taxable vacant land	ixn, Jxn	1.443000
large industrial taxable	Ltn, ktn	2.220000
large industrial excess land	Lun, kun	1.443000
multi-res taxable farmland 1 ns	m1n	0.750000
multi-res taxable farmland 1 ep	m1ep	0.750000
multi-res taxable farmland 1 es	m1es	0.750000
multi-res taxable farmland 1 fp	m1fp	0.750000
multi-res taxable farmland 1 fs	m1fs	0.750000
multi-res taxable farmland 2 ep	m4ep	1.980000
multi-res taxable fp	mtfp	1.980000
multi-res taxable fs	mtfs	1.980000
multi-res taxable ep	mtep	1.980000
multi-res taxable es	mtes	1.980000
multi-res taxable n	mtn	1.980000
pipeline taxable	ptn	1.713000
res/farm taxable 1 fp	r1fp	0.750000
res/farm taxable 1 fs	r1fs	0.750000
res/farm taxable farmland 1 ep	r1ep	0.750000
res/farm taxable farmland 1 es	r1es	0.750000
res/farm taxable farmland 2 ep	r4ep	1.000000
res/farm taxable -hydro fp	rhfp	1.000000
res/farm taxable-hydro fs	rhfs	1.000000
res/farm taxable-hydro ep	rhep	1.000000
res/farm taxable-hydro es	rhes	1.000000
res/farm taxable fp	rtfp	1.000000
res/farm taxable fs	rtfs	1.000000
res/farm taxable ns	rtn	1.000000
res/farm taxable ep	rtep	1.000000
res/farm taxable es	rtes	1.000000
shopping centre taxable	stn, ztn	1.980000
shopping centre excess land	sun, zun	1.386000
managed forest taxable fp	tftp	0.250000
managed forest taxable fs	tffs	0.250000
managed forest taxable ep	ttep	0.250000
managed forest taxable es	ttes	0.250000

**SCHEDULE "B"**  
**By-law No.**

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

<b>Realty Tax Class (RTC)</b>	<b>Description</b>	<b>Realty Tax Qualifier (RTQ)</b>	<b>Description</b>
A	Theatre	A	Taxable: General Vacant Land
C, X	Commercial	B	Taxable: General Excess Land
D, Y	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: Shared Payment-in-Lieu
I, J	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L, K	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, Z	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
		1	Taxable: Farmland 1
		2	Payment-In-Lieu: Full, Farmland 1
		3	Payment-In-Lieu: General, Farmland 1
		4	Taxable: Farmland 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.

All Realty Tax Classes and Realty Tax Qualifiers are letters or numbers.

Where there is more than one Realty Tax Class or Realty Tax Qualifier in a column they are separated by a comma.