

Bill No. 161  
2018

By-law No. A.-\_\_\_\_\_

A by-law levying rates for 2018 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 Corporation of the City of London the tax rates prescribed under section 257.12 of the said *Act* for school purposes;

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

### **2018 SCHOOL RATE BY-LAW**

#### **School Rates**

1. The rates set out in column 3 of Schedule "A" attached to this by-law are hereby levied for 2018 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" attached to this by-law and are indicated in the first two characters of column 2 of Schedule "A" of this by-law.

#### **Administration of By-law**

3. The administration of this by-law is assigned to the 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 and effect on the day it is passed.

PASSED in Open Council on April 10, 2018.

Matt Brown  
Mayor

Catharine Saunders  
City Clerk

First Reading – April 10, 2018  
Second Reading – April 10, 2018  
Third Reading – April 10, 2018

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

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2018 EDUCATION TAX RATES
commercial taxable farmland 1	c1n	0.127500%
commercial taxable farmland 2	c4n	1.340000%
commercial taxable – hydro	chn	1.340000%
commercial taxable vacant -hydro	cjn	0.938000%
commercial taxable - excess - hydro	ckn	0.938000%
commercial taxable tenant of prov	cpn	1.340000%
commercial taxable	ctn	1.340000%
commercial taxable excess land	cun	0.938000%
commercial taxable vacant land	cxn	0.938000%
office bldg taxable – hydro	dhn	1.340000%
office bldg taxable	dtm	1.340000%
office bldg taxable excess land	dun	0.938000%
farmland taxable fp	ffp	0.042500%
farmland taxable fs	ffs	0.042500%
farmland taxable no support	ftn	0.042500%
farmland taxable ep	ftep	0.042500%
farmland taxable es	ftes	0.042500%
parking lot taxable	gtn	1.340000%
industrial taxable farmland 1	i1n	0.127500%
industrial taxable farmland 2	i4n	1.340000%
industrial taxable - hydro	ihn	1.340000%
industrial taxable-hydro- excess land	ikn	0.938000%
industrial taxable	itn	1.340000%
industrial taxable excess land	iun	0.938000%
industrial taxable vacant land	ixn	0.938000%
large industrial taxable	Ltn	1.340000%
large industrial excess land	Lun	0.938000%
multi-res taxable farmland 1 ns	m1n	0.127500%
multi-res taxable farmland 1 ep	m1ep	0.127500%
multi-res taxable farmland 1 es	m1es	0.127500%
multi-res taxable farmland 1 fp	m1fp	0.127500%
multi-res taxable farmland 1fs	m1fs	0.127500%
multi-res taxable farmland 2 ep	m4ep	0.170000%
multi-res taxable fp	mtfp	0.170000%
multi-res taxable fs	mtfs	0.170000%
multi-res taxable ep	mtep	0.170000%
multi-res taxable es	mtes	0.170000%
multi-res taxable n	mtn	0.170000%
pipeline taxable	ptn	1.340000%
res/farm taxable 1 fp	r1fp	0.127500%
res/farm taxable 1 fs	r1fs	0.127500%
res/farm taxable farmland 1 ep	r1ep	0.127500%
res/farm taxable farmland 1 es	r1es	0.127500%
res/farm taxable farmland 2 ep	r4ep	0.170000%
res/farm taxable -hydro fp	rhfp	0.170000%
res/farm taxable-hydro fs	rhfs	0.170000%
res/farm taxable-hydro ep	rhep	0.170000%
res/farm taxable-hydro es	rhes	0.170000%
res/farm taxable fp	rtp	0.170000%
res/farm taxable fs	rtps	0.170000%
res/farm taxable ns	rtn	0.170000%
res/farm taxable ep	rtep	0.170000%
res/farm taxable es	rtes	0.170000%
shopping centre taxable	stn	1.340000%
shopping centre excess land	sun	0.938000%
managed forest taxable fp	tftp	0.042500%
managed forest taxable fs	tfts	0.042500%

**SCHEDULE "A" cont'd**  
**By-law No. A-\_\_\_\_\_**

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
<b>ABBREVIATED RATEABLE PROPERTY DESCRIPTION</b>	<b>CODE</b>	<b>YEAR 2018 EDUCATION TAX RATES</b>
managed forest taxable ep	ttep	0.042500%
managed forest taxable es	ttes	0.042500%
Landfill	Ht	1.340000%
commercial taxable (new construction)	Xtn	1.090000%
commercial taxable excess land (new construction)	Xun	0.763000%
commercial taxable vacant land (new construction)	Xxn	0.763000%
office bldg (new construction)	ytn	1.090000%
office bldg excess land (new construction)	yun	0.763000%
shopping centre (new construction)	ztn	1.090000%
shopping centre excess land (new construction)	zun	0.763000%
industrial taxable (new construction)	Jtn	1.090000%
industrial taxable excess land (new construction)	Jun	0.763000%
industrial taxable vacant land (new construction)	Jxn	0.763000%
industrial taxable (new construction)	ktn	1.090000%
industrial taxable excess land (new construction)	kun	0.763000%
New multi-residential	nt	0.170000%

**SCHEDULE "B"**  
By-law No. A.-\_\_\_\_\_

**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	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
X	Commercial (new construction)	1	Taxable: Farmland Awaiting Development Phase I
Y	Office Building (new construction)	2	Payment-In-Lieu: Full, Farmland 1
Z	Shopping Centre (new construction)	3	Payment-In-Lieu: General, Farmland 1
J	Industrial (new construction)	4	Taxable: Farmland Awaiting Development Phase II
K	Large Industrial (new construction)	5	Payment-In-Lieu: Full, Farmland II
H	Landfill	6	Payment-In-Lieu: General, Farmland II

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