Bill No. 190 2018 By-law No. A.-\_\_\_\_

A by-law levying tax rates for property classes in 2018.

WHEREAS in accordance with section 290 of the *Municipal Act, 2001*, as amended, Council has adopted estimates of all sums required during 2018 for the purposes of the municipality, including among other things a sum sufficient to pay all debts of the Corporation falling due within the year, any amount required to be raised for sinking funds, the cost of collection, abatement of and discount on taxes, uncollectible taxes and taxes that it is estimated will not be collected during the year, and reserves;

AND WHEREAS section 312 of the *Municipal Act, 2001*, as amended, provides that the council of every local municipality in each year shall levy in the manner set out in sections 307, 308 and 312 of the *Municipal Act, 2001*, as amended, on the whole of the assessment for real property according to the last revised assessment roll, a sum equal to the aggregate of the sums adopted under section 290 of the *Municipal Act, 2001*, as amended;

AND WHEREAS section 307 of the *Municipal Act, 2001*, as amended, provides that all municipal, local or direct taxes or rates shall, where no other express provision is made, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act*, according to the amount assessed in respect thereof, and not upon any one or more kinds of property or assessment or in different proportions;

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

### **2018 MUNICIPAL RATE BY-LAW**

#### 2018 Levies

1. The tax rates set out in column 4 of Schedule "A" of this by-law are hereby levied in 2018 for the 2018 general local municipality levy on all of the assessment.

### **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.

#### **Tax on Certain Institutions**

3. A tax or other amount payable on the 1<sup>st</sup> day of July, 2018, is hereby levied upon every university, college, institution, school, hospital or other facility described in section 323 of the *Municipal Act, 2001*, as amended, at the maximum rate for each student, place or bed, as the case may be, under that section.

#### Administration of By-law

5. 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

6. This by-law comes into force and effect on the day it is passed.

PASSED in Open Council on April 24, 2018.

Matt Brown Mayor

Catharine Saunders City Clerk

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

# **Municipal Tax Rates**

ABBREVIATEO RATEABLE   PROPERTY DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
PROPERTY DESCRIPTION				YEAR 2018
Com taxable farmland 1		CODE		GENERAL
Com taxable farmland 2				TAX RATE
Com taxable farmland 2				
commercial taxable - hydro				
Commercial taxable vacant - hydro				
commercial taxable - excess - hydro	•			
commercial taxable tenant of Province	-			
Commercial taxable excess land   Cun, xtn   1.930000   2.278981%   Commercial taxable excess land   Cun, xun   1.351000   1.595287%   Office bidg taxable - hydro   dhn, yhn   1.930000   2.278981%   Office bidg taxable   hydro   dhn, yhn   1.930000   2.278981%   Office bidg taxable   dtn, ytn   1.930000   2.278981%   Office bidg taxable excess land   dtn, ytn   1.930000   2.278981%   Office bidg taxable excess land   dtn, ytn   1.930000   2.278981%   Office bidg taxable excess land   dtn, ytn   1.930000   3.595287%   farmland taxable fp   ftfp   0.118030   0.139372%   farmland taxable fs   ftfs   0.118030   0.139372%   farmland taxable no support   ftn   0.118030   0.139372%   farmland taxable ep   ftep   0.118030   0.139372%   farmland taxable es   ftes   0.118030   0.139372%   farmland taxable es   ftes   0.118030   0.139372%   parking lot taxable   gtn   1.930000   2.278981%   industrial taxable farmland 1   ifn   0.750000   0.885614%   industrial taxable farmland 2   i4n   1.930000   2.278981%   industrial taxable - hydro   ilin, jin   1.930000   2.278981%   industrial taxable - hydro el   ikn, jkn   1.351000   1.595287%   industrial taxable excess land   ikn, jkn   1.351000   1.595287%   industrial taxable excess land   ikn, jkn   1.351000   1.595287%   large industrial taxable   tkn, ikn   1.351000   1.595287%   large industrial taxable   tkn, ikn   1.351000   1.595287%   large industrial taxable farmland 1 ep   m1ep   0.750000   0.885614%   multi-res taxable farmland 1 ep   m1ep   0.750000   0.885614%		ckn, xkn	1.351000	
Commercial taxable excess land   Cun, xun   1.351000   1.595287%   Commercial taxable vacant land   Cxn, xxn   1.351000   1.595287%   Office bidg taxable - hydro   dhn, yhn   1.930000   2.278981%   Office bidg taxable excess land   dun, yun   1.351000   1.595287%   farmland taxable fp   ftfp   0.118030   0.139372%   farmland taxable fp   ftfp   0.118030   0.139372%   farmland taxable fs   ftfs   0.118030   0.139372%   farmland taxable osupport   ftn   0.118030   0.139372%   farmland taxable ep   ftep   0.118030   0.139372%   parking lot taxable   gtn   1.930000   2.278981%   industrial taxable farmland 1   ifn   0.750000   0.885614%   industrial taxable farmland 2   i4n   1.930000   2.278981%   industrial taxable - hydro   ihn, jhn   1.930000   2.278981%   industrial taxable - hydro   ikn, jkn   1.351000   1.595287%   industrial taxable   ikn, jkn   1.351000   1.595287%   industrial taxable excess land   ikn, jkn   1.351000   1.595287%   industrial taxable vacant land   ikn, jkn   1.351000   1.595287%   industrial taxable vacant land   ikn, jkn   1.351000   1.595287%   industrial taxable   ikn, jkn   1.351000   1.595287%   industrial taxable farmland 1 is   m1n   0.750000   0.885614%   multi-res taxable farmland 1 is   m1e   0.750000   0.885614%   multi-res taxable farmland 1 is   m1e   0.750000   0.885614%   multi-res taxable farmland 1 is   m1fp   0.750000   0.885		cpn, xpn	1.930000	2.278981%
Commercial taxable vacant land	commercial taxable	ctn, xtn	1.930000	2.278981%
office bldg taxable - hydro office bldg taxable farmland taxable fp ftp 0.118030 0.139372% farmland taxable fs ftfs 0.118030 0.139372% farmland taxable no support ftn 0.118030 0.139372% farmland taxable ep ftep 0.118030 0.139372% farmland taxable es ftes 0.118030 0.139372% farmland taxable farmland 1 int 0.750000 0.885614% industrial taxable hydro-el industrial taxable - hydro-el industrial taxable - hydro-el industrial taxable excess land industrial taxable excess land industrial taxable wacant land ixn, jxn 1.351000 1.595287% industrial taxable wacant land ixn, jxn 1.351000 1.595287% multi-res taxable farmland 1 ns m1n 0.750000 0.885614% multi-res taxable farmland 1 ns m1n 0.750000 0.885614% multi-res taxable farmland 1 ns m1n 0.750000 0.885614% multi-res taxable farmland 1 ep m1fp 0.750000 0.885614% multi-res taxable farmland 1 fp m1fp 0.750000 0.885614% multi-res taxable farmland 1 ep m1fp 0.750000 0.885614% multi-res taxable farmla		cun, xun	1.351000	1.595287%
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large industrial taxable  Ltn, ktn  1.930000  2.278981%  large industrial excess land  Lun, kun  1.351000  1.595287%  multi-res taxable farmland 1 ns  m1n  0.750000  0.885614%  multi-res taxable farmland 1 ep  m1ep  0.750000  0.885614%  multi-res taxable farmland 1 fp  m1fp  0.750000  0.885614%  multi-res taxable farmland 1 fp  m1fp  0.750000  0.885614%  multi-res taxable farmland 1 fp  m1fp  0.750000  0.885614%  multi-res taxable farmland 1 fs  m1fs  0.750000  0.885614%  multi-res taxable farmland 2 ep  m4ep  1.795800  2.120515%  multi-res taxable frm mtp  1.795800  2.120515%  multi-res taxable fs  mts  1.795800  2.120515%  multi-res taxable ep  mtep  1.795800  2.120515%  multi-res taxable ep  mtep  1.795800  2.120515%  multi-res taxable 1 fp  mtn  1.795800  2.120515%  multi-res taxable armland 1 ep  ptn  1.713000  2.022743%  res/farm taxable 1 fp  r1fp  0.750000  0.885614%  res/farm taxable farmland 1 ep  r1ep  0.750000  0.885614%  res/farm taxable farmland 2 ep  r4ep  1.000000  1.180819%  res/farm taxable-hydro fp  rhfp  1.000000  1.180819%  res/farm taxable-hydro ep  rhep  1.000000  1.180819%  res/farm taxable fp  rtfp  1.00000		<u> </u>		
large industrial excess land				
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multi-res taxable fs         mtfs         1.795800         2.120515%           multi-res taxable es         mtep         1.795800         2.120515%           multi-res taxable es         mtes         1.795800         2.120515%           multi-res taxable n         mtn         1.795800         2.120515%           pipeline taxable n         ptn         1.713000         2.022743%           res/farm taxable 1 fp         r1fp         0.750000         0.885614%           res/farm taxable 1 fs         r1fs         0.750000         0.885614%           res/farm taxable farmland 1 ep         r1ep         0.750000         0.885614%           res/farm taxable farmland 2 ep         r1es         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtf         1.000000         1.180819%           res/farm taxable p         rtp         1.000000         1.180819%           res/farm ta	multi-res taxable farmland 2 ep	m4ep	1.795800	2.120515%
multi-res taxable ep         mtep         1.795800         2.120515%           multi-res taxable es         mtes         1.795800         2.120515%           multi-res taxable n         mtn         1.795800         2.120515%           pipeline taxable         ptn         1.713000         2.022743%           res/farm taxable 1 fp         r1fp         0.750000         0.885614%           res/farm taxable 1 fs         r1fs         0.750000         0.885614%           res/farm taxable farmland 1 ep         r1ep         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtep         1.000000         1.180819%           res/farm taxable	multi-res taxable fp	mtfp	1.795800	2.120515%
multi-res taxable es         mtes         1.795800         2.120515%           multi-res taxable n         mtn         1.795800         2.120515%           pipeline taxable         ptn         1.713000         2.022743%           res/farm taxable 1 fp         r1fp         0.750000         0.885614%           res/farm taxable 1 fs         r1fs         0.750000         0.885614%           res/farm taxable farmland 1 ep         r1ep         0.750000         0.885614%           res/farm taxable farmland 2 ep         r1es         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtep         1.000000         1.180819%           res/fa	multi-res taxable fs	mtfs	1.795800	2.120515%
multi-res taxable n         mtn         1.795800         2.120515%           pipeline taxable         ptn         1.713000         2.022743%           res/farm taxable 1 fp         r1fp         0.750000         0.885614%           res/farm taxable 1 fs         r1fs         0.750000         0.885614%           res/farm taxable farmland 1 ep         r1ep         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/far	multi-res taxable ep	mtep	1.795800	2.120515%
multi-res taxable n         mtn         1.795800         2.120515%           pipeline taxable         ptn         1.713000         2.022743%           res/farm taxable 1 fp         r1fp         0.750000         0.885614%           res/farm taxable 1 fs         r1fs         0.750000         0.885614%           res/farm taxable farmland 1 ep         r1ep         0.750000         0.885614%           res/farm taxable farmland 1 es         r1es         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           res/farm	multi-res taxable es	mtes	1.795800	2.120515%
pipeline taxable         ptn         1.713000         2.022743%           res/farm taxable 1 fp         r1fp         0.750000         0.885614%           res/farm taxable 1 fs         r1fs         0.750000         0.885614%           res/farm taxable farmland 1 ep         r1ep         0.750000         0.885614%           res/farm taxable farmland 1 es         r1es         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtep         1.000000         1.180819%           res/farm taxable es         rtep         1.000000         1.180819%           res/fa	multi-res taxable n	mtn	1.795800	
res/farm taxable 1 fp         r1fp         0.750000         0.885614%           res/farm taxable 1 fs         r1fs         0.750000         0.885614%           res/farm taxable farmland 1 ep         r1ep         0.750000         0.885614%           res/farm taxable farmland 1 es         r1es         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro fs         rhfs         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287% <td>pipeline taxable</td> <td>ptn</td> <td></td> <td></td>	pipeline taxable	ptn		
res/farm taxable 1 fs         r1fs         0.750000         0.885614%           res/farm taxable farmland 1 ep         r1ep         0.750000         0.885614%           res/farm taxable farmland 1 es         r1es         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtep         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%	res/farm taxable 1 fp	_ ·		
res/farm taxable farmland 1 ep         r1ep         0.750000         0.885614%           res/farm taxable farmland 1 es         r1es         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro fs         rhfs         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%	·			
res/farm taxable farmland 1 es         r1es         0.750000         0.885614%           res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro fs         rhfs         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%				
res/farm taxable farmland 2 ep         r4ep         1.000000         1.180819%           res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro fs         rhfs         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ep         rte         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%	·			
res/farm taxable -hydro fp         rhfp         1.000000         1.180819%           res/farm taxable-hydro fs         rhfs         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%				
res/farm taxable-hydro fs         rhfs         1.000000         1.180819%           res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%		•		
res/farm taxable-hydro ep         rhep         1.000000         1.180819%           res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%				
res/farm taxable-hydro es         rhes         1.000000         1.180819%           res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%				
res/farm taxable fp         rtfp         1.000000         1.180819%           res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%				
res/farm taxable fs         rtfs         1.000000         1.180819%           res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%				
res/farm taxable ns         rtn         1.000000         1.180819%           res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%	•	· ·		
res/farm taxable ep         rtep         1.000000         1.180819%           res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%				
res/farm taxable es         rtes         1.000000         1.180819%           shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%				
shopping centre taxable         stn, ztn         1.930000         2.278981%           shopping centre excess land         sun, zun         1.351000         1.595287%	·	· ·		
shopping centre excess land sun, zun 1.351000 1.595287%				
		stn, ztn	1.930000	
managed forest tayable for title 0.250000 0.20520500	, , , <del>,</del>		1.351000	1.595287%
managed forest taxable fp	managed forest taxable fp	ttfp	0.250000	0.295205%

managed forest taxable fs	ttfs	0.250000	0.295205%
managed forest taxable ep	ttep	0.250000	0.295205%
managed forest taxable es	ttes	0.250000	0.295205%
Landfills taxable	ht	2.459410	2.904118%
New multi-residential taxable	nt	1.000000	1.180819%

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

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

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
А	Theatre	Α	Taxable: General Vacant Land
С	Commercial	В	Taxable: General Excess Land
D	Office Building	D	Taxable: Education Only
Е	Exempt	F	Payment-In-Lieu: Full
F	Farm	G	Payment-In-Lieu: General
G	Parking Lot	Н	Taxable: Shared Payment-in-Lieu
1	Industrial	J	Taxable: Vacant Land, Shared Payment-in-Lieu
L	Large Industrial	K	Taxable: Excess Land, Shared Payment-in-Lieu
М	Multi-Residential	M	Taxable: General
N	New Multi-Residential	Р	Taxable Tenant of Province
0	Other	Q	Payment-in-Lieu: Full Excess Land, Taxable
			Tenant of Province
Р	Pipeline	Т	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
Т	Managed Forest	Χ	Taxable: Vacant Land
U	Utility Transmission / Distribution	Υ	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 1
Υ	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 II
К	Large Industrial (New Construction)	5	Payment-In-Lieu: Full, Farmland II
Н	Landfill	6	Payment-In-Lieu: General, Farmland II

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