

Bill No. 171
2019

By-law No. A.-_____ - ____

A by-law setting tax ratios for property classes
in 2019.

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:

2019 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 2019 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.

Municipal Option to Apply

3. A single percentage of 30% is hereby adopted in accordance with subsection 313(4) of the *Municipal Act, 2001* instead of the percentages set out in paragraphs 2 to 5 of subsection 313(1) for the year 2019 and future years.

Administration of By-law

4. 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

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

PASSED in Open Council on May 7, 2019.

Ed Holder
Mayor

Catharine Saunders
City Clerk

First Reading – May 7, 2019
Second Reading – May 7, 2019
Third Reading – May 7, 2019

SCHEDULE “A”
By-law No. A.- ____ - ____

MUNICIPAL TAX RATIOS

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2019 TAX RATIOS
com taxable farmland 1	c1n	0.750000
com taxable farmland 2	c4n	1.920000
commercial taxable – hydro	chn, xhn	1.920000
commercial taxable vacant -hydro	cjn, xjn	1.344000
commercial taxable - excess - hydro	ckn, xkn	1.344000
commercial taxable tenant of Province	cpn, xpn	1.920000
com taxable	ctn, xtn	1.920000
com taxable excess land	cun, xun	1.344000
com taxable vacant land	cxn, xxn	1.344000
office bldg taxable – hydro	dhn	1.920000
office bldg taxable	dtn, ytn	1.920000
office bldg taxable excess land	dun, yun	1.344000
farmland taxable fp	fftp	0.102820
farmland taxable fs	fffs	0.102820
farmland taxable no support	Ftn	0.102820
farmland taxable ep	ftep	0.102820
farmland taxable es	ftes	0.102820
parking lot taxable	Gtn	1.920000
industrial taxable farmland 1	i1n	0.750000
industrial taxable farmland 2	i4n	1.920000
industrial taxable – hydro	ihn, Jhn	1.920000
industrial taxable-hydro- excess land	ikn, Jkn	1.344000
industrial taxable	itn, Jtn	1.920000
industrial taxable excess land	iun, Jun	1.344000
industrial taxable vacant land	ixn, Jxn	1.344000
large industrial taxable	Ltn, ktn	1.920000
large industrial excess land	Lun, kun	1.344000
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	1.749100
multi-res taxable fp	mtfp	1.749100
multi-res taxable fs	mtfs	1.749100
multi-res taxable ep	mtep	1.749100
multi-res taxable es	mtes	1.749100
multi-res taxable n	mtn	1.749100
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	1.920000
shopping centre excess land	sun, zun	1.344000

SCHEDULE “A” CONTINUED
By-law No. A.-_____-_____
MUNICIPAL TAX RATIOS

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2019 TAX RATIOS
managed forest taxable fp	Ttfp	0.250000
managed forest taxable fs	ttfs	0.250000
managed forest taxable ep	ttep	0.250000
managed forest taxable es	ttes	0.250000
Landfill taxable	ht	2.633590
New multi-residential taxable	nt	1.000000

SCHEDULE “B”
By-law No. A.-_____ - ____

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

Realty Tax Class (RTC)	Description	Realty Tax Qualifier (RTQ)	Description
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
H	Landfill	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.