

Bill No. 176
2019

By-law No.

A by-law levying rates for 2019 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:

2019 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 2019 upon all the rateable property 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.

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 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.-_____ - ____

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2019 EDUCATION TAX RATES
commercial taxable farmland 1	c1n	0.120750%
commercial taxable farmland 2	c4n	1.290000%
commercial taxable – hydro	chn	1.290000%
commercial taxable vacant -hydro	cjn	1.096500%
commercial taxable - excess - hydro	ckn	1.096500%
commercial taxable tenant of prov	cpn	1.290000%
commercial taxable	ctn	1.290000%
commercial taxable excess land	cun	1.096500%
commercial taxable vacant land	cxn	1.096500%
office bldg taxable – hydro	dhn	1.290000%
office bldg taxable	dtn	1.290000%
office bldg taxable excess land	dun	1.096500%
farmland taxable fp	fffp	0.040250%
farmland taxable fs	fffs	0.040250%
farmland taxable no support	ftn	0.040250%
farmland taxable ep	ftep	0.040250%
farmland taxable es	ftes	0.040250%
parking lot taxable	gtn	1.290000%
industrial taxable farmland 1	i1n	0.120750%
industrial taxable farmland 2	i4n	1.290000%
industrial taxable - hydro	ihn	1.290000%
industrial taxable-hydro- excess land	ikn	1.096500%
industrial taxable	itn	1.290000%
industrial taxable excess land	iun	1.096500%
industrial taxable vacant land	ixn	1.096500%
large industrial taxable	Ltn	1.290000%
large industrial excess land	Lun	1.096500%
multi-res taxable farmland 1 ns	m1n	0.120750%
multi-res taxable farmland 1 ep	m1ep	0.120750%
multi-res taxable farmland 1 es	m1es	0.120750%
multi-res taxable farmland 1 fp	m1fp	0.120750%
multi-res taxable farmland 1fs	m1fs	0.120750%
multi-res taxable farmland 2 ep	m4ep	0.161000%
multi-res taxable fp	mtfp	0.161000%
multi-res taxable fs	mtfs	0.161000%
multi-res taxable ep	mtep	0.161000%
multi-res taxable es	mtes	0.161000%
multi-res taxable n	mtn	0.161000%
pipeline taxable	ptn	1.290000%
res/farm taxable 1 fp	r1fp	0.120750%
res/farm taxable 1 fs	r1fs	0.120750%
res/farm taxable farmland 1 ep	r1ep	0.120750%
res/farm taxable farmland 1 es	r1es	0.120750%
res/farm taxable farmland 2 ep	r4ep	0.161000%
res/farm taxable -hydro fp	rhfp	0.161000%
res/farm taxable-hydro fs	rhfs	0.161000%
res/farm taxable-hydro ep	rhep	0.161000%
res/farm taxable-hydro es	rhes	0.161000%
res/farm taxable fp	rtfp	0.161000%
res/farm taxable fs	rtfs	0.161000%
res/farm taxable ns	rtn	0.161000%
res/farm taxable ep	rtep	0.161000%
res/farm taxable es	rtes	0.161000%
shopping centre taxable	stn	1.290000%
shopping centre excess land	sun	1.096500%
managed forest taxable fp	tffp	0.040250%
managed forest taxable fs	tffs	0.040250%

SCHEDULE “A” cont’d
By-law No. A.- ____ - ____

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2019 EDUCATION TAX RATES
managed forest taxable ep	ttep	0.040250%
managed forest taxable es	ttes	0.040250%
Landfill	Ht	1.290000%
commercial taxable (new construction)	Xtn	1.030000%
commercial taxable excess land (new construction)	Xun	0.875500%
commercial taxable vacant land (new construction)	Xxn	0.875500%
office bldg (new construction)	ytn	1.030000%
office bldg excess land (new construction)	yun	0.875500%
shopping centre (new construction)	ztn	1.030000%
shopping centre excess land (new construction)	zun	0.875500%
industrial taxable (new construction)	Jtn	1.030000%
industrial taxable excess land (new construction)	Jun	0.875500%
industrial taxable vacant land (new construction)	Jxn	0.875500%
industrial taxable (new construction)	ktn	1.030000%
industrial taxable excess land (new construction)	kun	0.875500%
New multi-residential	nt	0.161000%

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	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.