

## APPENDIX "A"

Bill No.  
2020

By-law No.

A by-law setting tax ratios for property classes in 2020.

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:

### 2020 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 2020 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 2020 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 April 21, 2020.

Ed Holder  
Mayor

Catharine Saunders  
City Clerk

First Reading – April 21, 2020  
Second Reading – April 21, 2020  
Third Reading – April 21, 2020

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

**MUNICIPAL TAX RATIOS**

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2020 TAX RATIOS
com taxable farmland 1	c1n	0.750000
com taxable farmland 2	c4n	1.899500
commercial taxable – hydro	chn, xhn	1.899500
commercial taxable vacant -hydro	cjn, xjn	1.899500
commercial taxable - excess - hydro	ckn, xkn	1.899500
commercial taxable tenant of Province	cpn, xpn	1.899500
com taxable	ctn, xtn	1.899500
com taxable excess land	cun, xun	1.899500
com taxable vacant land	cxn, xxn	1.899500
office bldg taxable – hydro	dhn	1.899500
office bldg taxable	dtn, ytn	1.899500
office bldg taxable excess land	dun, yun	1.899500
farmland taxable fp	ffp	0.102820
farmland taxable fs	ffs	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	1.899500
industrial taxable farmland 1	i1n	0.750000
industrial taxable farmland 2	i4n	1.899500
industrial taxable – hydro	ihn, Jhn	1.899500
industrial taxable-hydro- excess land	ikn, Jkn	1.899500
industrial taxable	itn, Jtn	1.899500
industrial taxable excess land	iun, Jun	1.899500
industrial taxable vacant land	ixn, Jxn	1.899500
large industrial taxable	Ltn, ktn	1.899500
large industrial excess land	Lun, kun	1.899500
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	1.711880
multi-res taxable fp	mtfp	1.711880
multi-res taxable fs	mtfs	1.711880
multi-res taxable ep	mtep	1.711880
multi-res taxable es	mtes	1.711880
multi-res taxable n	mtn	1.711880
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	rtp	1.000000
res/farm taxable fs	rtps	1.000000
res/farm taxable ns	rtn	1.000000
res/farm taxable ep	rtep	1.000000

<b>COLUMN 1</b>	<b>COLUMN 2</b>	<b>COLUMN 3</b>
<b>ABBREVIATED RATEABLE PROPERTY DESCRIPTION</b>	<b>CODE</b>	<b>YEAR 2020 TAX RATIOS</b>
res/farm taxable es	rtes	1.000000
shopping centre taxable	stn, ztn	1.899500
shopping centre excess land	sun, zun	1.899500
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	2.818527
New multi-residential taxable	nt	1.000000

**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
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.