

Bill No. 155
2020

By-law No. A.-_____ - _____

A by-law levying rates for 2020 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:

2020 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 2020 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” of this by-law and are indicated in the first two characters of 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.

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 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.**

| COLUMN 1 | COLUMN 2 | COLUMN 3 |
|--|----------|-------------------------------------|
| ABBREVIATED RATEABLE PROPERTY DESCRIPTION | CODE | YEAR 2020 EDUCATION TAX RATES |
| commercial taxable farmland 1 | c1n | 0.114750% |
| commercial taxable farmland 2 | c4n | 1.250000% |
| Commercial small scale on farm | c7n | 0.245000% |
| commercial taxable – hydro | chn | 1.250000% |
| commercial taxable vacant -hydro | cjn | 1.250000% |
| commercial taxable - excess - hydro | ckn | 1.250000% |
| commercial taxable tenant of prov | cpn | 1.250000% |
| commercial taxable | ctn | 1.250000% |
| commercial taxable excess land | cun | 1.250000% |
| commercial taxable vacant land | cxn | 1.250000% |
| office bldg taxable – hydro | dhn | 1.250000% |
| office bldg taxable | dtn | 1.250000% |
| office bldg taxable excess land | dun | 1.250000% |
| farmland taxable fp | ffp | 0.038250% |
| farmland taxable fs | ffs | 0.038250% |
| farmland taxable no support | ftn | 0.038250% |
| farmland taxable ep | ftep | 0.038250% |
| farmland taxable es | ftes | 0.038250% |
| parking lot taxable | gtn | 1.250000% |
| industrial taxable farmland 1 | i1n | 0.114750% |
| industrial taxable farmland 2 | i4n | 1.250000% |
| industrial taxable - hydro | lhn, isn | 1.250000% |
| industrial taxable-hydro- excess land | ikn | 1.250000% |
| industrial taxable | itn | 1.250000% |
| industrial taxable excess land | iun | 1.250000% |
| industrial taxable vacant land | ixn | 1.250000% |
| large industrial taxable | Ltn | 1.250000% |
| large industrial excess land | Lun | 1.250000% |
| multi-res taxable farmland 1 ns | m1n | 0.114750% |
| multi-res taxable farmland 1 ep | m1ep | 0.114750% |
| multi-res taxable farmland 1 es | m1es | 0.114750% |
| multi-res taxable farmland 1 fp | m1fp | 0.114750% |
| multi-res taxable farmland 1fs | m1fs | 0.114750% |
| multi-res taxable farmland 2 ep | m4ep | 0.153000% |
| multi-res taxable fp | mtfp | 0.153000% |
| multi-res taxable fs | mtfs | 0.153000% |
| multi-res taxable ep | mtep | 0.153000% |
| multi-res taxable es | mtes | 0.153000% |
| multi-res taxable n | mtn | 0.153000% |
| pipeline taxable | ptn | 1.250000% |
| res/farm taxable 1 fp | r1fp | 0.114750% |
| res/farm taxable 1 fs | r1fs | 0.114750% |
| res/farm taxable farmland 1 ep | r1ep | 0.114750% |
| res/farm taxable farmland 1 es | r1es | 0.114750% |
| res/farm taxable farmland 2 ep | r4ep | 0.153000% |
| res/farm taxable -hydro fp | rhfp | 0.153000% |
| res/farm taxable-hydro fs | rhfs | 0.153000% |
| res/farm taxable-hydro ep | rhep | 0.153000% |
| res/farm taxable-hydro es | rhes | 0.153000% |
| res/farm taxable fp | rtp | 0.153000% |
| res/farm taxable fs | rtps | 0.153000% |
| res/farm taxable ns | rtn | 0.153000% |
| res/farm taxable ep | rtep | 0.153000% |
| res/farm taxable es | rtes | 0.153000% |
| shopping centre taxable | stn | 1.250000% |
| shopping centre excess land | sun | 1.250000% |
| managed forest taxable fp | tftp | 0.038250% |

SCHEDULE "A" cont'd
By-law No.

| COLUMN 1 | COLUMN 2 | COLUMN 3 |
|--|----------|-------------------------------------|
| ABBREVIATED RATEABLE PROPERTY DESCRIPTION | CODE | YEAR 2020 EDUCATION TAX RATES |
| Managed forest taxable fs | tfs | 0.038250% |
| managed forest taxable ep | ttep | 0.038250% |
| managed forest taxable es | ttes | 0.038250% |
| Landfill | Ht | 1.250000% |
| commercial taxable (new construction) | Xtn | 0.980000% |
| commercial taxable excess land (new construction) | Xun | 0.980000% |
| commercial taxable vacant land (new construction) | Xxn | 0.980000% |
| office bldg (new construction) | ytn | 0.980000% |
| office bldg excess land (new construction) | yun | 0.980000% |
| shopping centre (new construction) | ztn | 0.980000% |
| shopping centre excess land (new construction) | zun | 0.980000% |
| industrial taxable (new construction) | Jtn | 0.980000% |
| industrial taxable excess land (new construction) | Jun | 0.980000% |
| industrial taxable vacant land (new construction) | Jxn | 0.980000% |
| industrial taxable (new construction) | ktn | 0.980000% |
| industrial taxable excess land (new construction) | kun | 0.980000% |
| New multi-residential | nt | 0.153000% |

**SCHEDULE “B”
By-law No.**

**Definitions of
Realty Tax Classes and Realty Tax Qualifiers (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.