Bill No. 158
2022

By-law No. A.-____-___

A by-law levying rates for 2022 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:

2022 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 2022 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 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 12, 2022.

Ed Holder
Mayor

Michael Schulthess
City Clerk

First reading – April 12, 2022
Second reading – April 12, 2022
Third reading – April 12, 2022

SCHEDULE "A"
By-law No. A.-_____-____

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	**CODE**	**YEAR 2022 EDUCATION TAX RATE**
com taxable farmland 1	c1n	0.114750%
com taxable farmland 2	c4n	0.880000%
commercial small scale on farm business	c7n	0.220000%
commercial taxable - hydro	chn, xhn	1.250000%
commercial taxable vacant - hydro	cjn, xjn	1.250000%
commercial taxable - excess - hydro	ckn, xkn	1.250000%
commercial taxable tenant of Province	cpn, xpn	0.880000%
commmercial taxable	ctn, xtn	0.880000%
commercial taxable excess land	cun, xun	0.880000%
commercial taxable vacant land	cxn, xxn	0.880000%
office bldg taxable - hydro	dhn, yhn	1.250000%
office bldg taxable	dtn, ytn	0.880000%
office bldg taxable excess land	dun, yun	0.880000%
farmland taxable fp	ftfp	0.038250%
farmland taxable fs	ftfs	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	0.880000%
industrial taxable farmland 1	i1n	0.114750%
industrial taxable farmland 2	i4n	0.880000%
industrial taxable - hydro	ihn, jhn	1.250000%
industrial generating station	isn	1.250000%
industrial taxable - hydro- el	ikn, jkn	1.250000%
industrial taxable	itn, jtn	0.880000%
industrial taxable excess land	iun, jun	0.880000%
industrial taxable vacant land	ixn, jxn	0.880000%
large industrial taxable	Ltn, ktn	0.880000%
large industrial excess land	Lun, kun	0.880000%
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 1 fs	m1fs	0.114750%
multi-res taxable farmland 2 ep	m4ep	0.153000%
multi-res taxable fp	mtfp	0.153000%
muti-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%
new multi-res taxable ntfp	ntfp	0.153000%
new multi-res taxable ntfs	ntfs	0.153000%
new multi-res taxable ntep	ntep	0.153000%
new multi-res taxable ntes	ntes	0.153000%
new multi-res taxable ntn	ntn	0.153000%
pipeline taxable	ptn	0.880000%
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%

COLUMN 1	COLUMN 2	COLUMN 3
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	**CODE**	**YEAR 2022 EDUCATION TAX RATE**
res/farm taxable fp	rtfp	0.153000%
res/farm taxable fs	rtfs	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, ztn	0.880000%
shopping centre excess land	sun, zun	0.880000%
managed forest taxable fp	ttfp	0.038250%
managed forest taxable fs	ttfs	0.038250%
managed forest taxable ep	ttep	0.038250%
managed forest taxable es	ttes	0.038250%
landfill taxable	ht	0.880000%

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.