

Bill No. 120
2023

By-law No.

A by-law levying tax rates for property classes
in 2023.

WHEREAS in accordance with section 290 of the *Municipal Act, 2001*, as amended, Council has adopted estimates of all sums required during 2023 for the purposes of the municipality, including among other things a sum sufficient to pay all debts of the Corporation falling due within the year, any amount required to be raised for sinking funds, the cost of collection, abatement of and discount on taxes, uncollectible taxes and taxes that it is estimated will not be collected during the year, and reserves;

AND WHEREAS section 312 of the *Municipal Act, 2001*, as amended, provides that the council of every local municipality in each year shall levy in the manner set out in sections 307, 308 and 312 of the *Municipal Act, 2001*, as amended, on the whole of the assessment for real property according to the last revised assessment roll, a sum equal to the aggregate of the sums adopted under section 290 of the *Municipal Act, 2001*, as amended;

AND WHEREAS section 307 of the *Municipal Act, 2001*, as amended, provides that all municipal, local or direct taxes or rates shall, where no other express provision is made, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act*, according to the amount assessed in respect thereof, and not upon any one or more kinds of property or assessment or in different proportions;

THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

2023 MUNICIPAL RATE BY-LAW

2023 Levies

1. The tax rates set out in column 4 of Schedule "A" of this by-law are hereby levied in 2023 for the 2023 general local municipality levy on all of the assessment.

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.

Tax on Certain Institutions

3. A tax or other amount payable on the 1st day of July, 2023, is hereby levied upon every university, college, institution, school, hospital or other facility described in section 323 of the *Municipal Act, 2001*, as amended, at the maximum rate for each student, place or bed, as the case may be, under that section.

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 25, 2023.

Josh Morgan
Mayor

Michael Schulthess
City Clerk

First Reading – April 25, 2023
Second Reading – April 25, 2023
Third Reading – April 25, 2023

SCHEDULE "A"
By-law No. _____

Municipal Tax Rates

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2023 TAX RATIOS	YEAR 2023 GENERAL TAX RATE
com taxable farmland 1	c1n	0.750000	0.981125%
com taxable farmland 2	c4n	1.910000	2.498597%
commercial small scale on farm business	c7n, c0n	1.910000	2.498597%
commercial taxable - hydro	chn	1.910000	2.498597%
commercial taxable vacant -hydro	cjn	1.910000	2.498597%
commercial taxable - excess - hydro	ckn	1.910000	2.498597%
commercial taxable tenant of Province	cpn	1.910000	2.498597%
commercial taxable	ctn	1.910000	2.498597%
commercial taxable excess land	cun	1.910000	2.498597%
commercial taxable vacant land	cxn	1.910000	2.498597%
office bldg taxable - hydro	dhn	1.910000	2.498597%
office bldg taxable	dtn	1.910000	2.498597%
office bldg taxable excess land	dun	1.910000	2.498597%
farmland taxable fp	ffp	0.102820	0.134506%
farmland taxable fs	ffs	0.102820	0.134506%
farmland taxable no support	ftn	0.102820	0.134506%
farmland taxable ep	ftep	0.102820	0.134506%
farmland taxable es	ftes	0.102820	0.134506%
parking lot taxable	gtn	1.910000	2.498597%
industrial taxable farmland 1	i1n	0.750000	0.981125%
industrial taxable farmland 2	i4n	1.910000	2.498597%
industrial taxable - hydro	ihn	1.910000	2.498597%
industrial generating station	isn	1.910000	2.424378%
industrial taxable - hydro- el	ikn	1.910000	2.498597%
industrial taxable	itn	1.910000	2.498597%
industrial taxable excess land	iun	1.910000	2.498597%
industrial taxable vacant land	ixn	1.910000	2.498597%
large industrial taxable	Ltn	1.910000	2.498597%
large industrial excess land	Lun	1.910000	2.498597%
multi-res taxable farmland 1 ns	m1n	0.750000	0.981125%
multi-res taxable farmland 1 ep	m1ep	0.750000	0.981125%
multi-res taxable farmland 1 es	m1es	0.750000	0.981125%
multi-res taxable farmland 1 fp	m1fp	0.750000	0.981125%
multi-res taxable farmland 1 fs	m1fs	0.750000	0.981125%
multi-res taxable farmland 2 ep	m4ep	1.711880	2.236441%
multi-res taxable fp	mtfp	1.711880	2.236441%
multi-res taxable fs	mtfs	1.711880	2.236441%
multi-res taxable ep	mtep	1.711880	2.236441%
multi-res taxable es	mtes	1.711880	2.236441%
multi-res taxable n	mtn	1.711880	2.236441%
new multi-res taxable ntfp	ntfp	1.000000	1.308166%
new multi-res taxable ntfs	ntfs	1.000000	1.308166%
new multi-res taxable ntep	ntep	1.000000	1.308166%
new multi-res taxable ntes	ntes	1.000000	1.308166%
new multi-res taxable ntn	ntn	1.000000	1.308166%
pipeline taxable	ptn	1.713000	2.240888%
res/farm taxable 1 fp	r1fp	0.750000	0.981125%
res/farm taxable 1 fs	r1fs	0.750000	0.981125%
res/farm taxable farmland 1 ep	r1ep	0.750000	0.981125%
res/farm taxable farmland 1 es	r1es	0.750000	0.981125%
res/farm taxable farmland 2 ep	r4ep	1.000000	1.308166%

SCHEDULE "A" Cont'd

By-law No. _____

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
ABBREVIATED RATEABLE PROPERTY DESCRIPTION	CODE	YEAR 2023 TAX RATIOS	YEAR 2023 GENERAL TAX RATE
res/farm taxable -hydro fp	rhfp	1.000000	1.308166%
res/farm taxable-hydro fs	rhfs	1.000000	1.308166%
res/farm taxable-hydro ep	rhep	1.000000	1.308166%
res/farm taxable-hydro es	rhes	1.000000	1.308166%
res/farm taxable fp	rthp	1.000000	1.308166%
res/farm taxable fs	rthfs	1.000000	1.308166%
res/farm taxable ns	rtn	1.000000	1.308166%
res/farm taxable ep	rtep	1.000000	1.308166%
res/farm taxable es	rtes	1.000000	1.308166%
shopping centre taxable	stn	1.910000	2.498597%
shopping centre excess land	sun	1.910000	2.498597%
managed forest taxable fp	tthp	0.250000	0.327042%
managed forest taxable fs	tthfs	0.250000	0.327042%
managed forest taxable ep	tthep	0.250000	0.327042%
managed forest taxable es	tthes	0.250000	0.327042%
landfill taxable	ht	3.262797	4.268280%

SCHEDULE "B"
By-law No. _____

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

Realty Tax Class (RTC)	Description
A	Theatre
C	Commercial
D	Office Building
E	Exempt
F	Farm
G	Parking Lot
I	Industrial
L	Large Industrial
M	Multi-Residential
N	New Multi-Residential
O	Other
P	Pipeline
Q	Professional Sports Facility
R	Residential
S	Shopping Centre
T	Managed Forest
U	Utility Transmission / Distribution
W	Railway Right-of-Way
H	Landfill

Realty Tax Qualifier (RTQ)	Description
A	Taxable: General Vacant Land
B	Taxable: General Excess Land
D	Taxable: Education Only
F	Payment-In-Lieu: Full
G	Payment-In-Lieu: General
H	Taxable: Shared Payment-in-Lieu
J	Taxable: Vacant Land, Shared Payment-in-Lieu
K	Taxable: Excess Land, Shared Payment-in-Lieu
M	Taxable: General
P	Taxable Tenant of Province
Q	Payment-in-Lieu: Full Excess Land, Taxable Tenant of Province
T	Taxable: Full
U	Taxable: Excess Land
V	Payment-in-Lieu: Full Excess Land
W	Payment-In-Lieu: General Excess Land
X	Taxable: Vacant Land
Y	Payment-In-Lieu: Full Vacant Land
Z	Payment-In-Lieu: General Vacant Land
0, 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.