

## **The Corporation of the City of Kawartha Lakes**

### **By-Law 2018-**

#### **A By-law to Establish Tax Rates in the City of Kawartha Lakes**

##### **Recitals**

1. Section 312 of the *Municipal Act, 2001, as amended*, provides that the Council of a local municipality shall, after the adoption of estimates for each year, pass a by-law to levy a separate tax rate on the assessment in each property class, including any adjustments made under Sections 32, 33, 34, 39.1 or 40 of the *Assessment Act* for the purposes of raising the general local municipal levy.
2. Section 326 (1) (c) of the *Municipal Act, 2001, as amended* provides that the City may designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the special service that is not received or will not be received in other areas of the municipality.
3. Section 326 (4) (a) of the *Municipal Act, 2001, as amended*, states the municipality shall levy a special local municipal levy under section 312 on the rateable property in the area designated in clause (1) (c) to raise the costs determined under clause (1) (e).
4. Tax Billing and Collection Policy, Section 5.01 provides for a minimum tax bill at the amount permitted under the Act.
5. Council Resolution 2016-295 approved a minimum instalment amount of \$250.
6. Section 342(b) of the *Municipal Act, 2001, as amended*, provides that a by-law under 342(1)(a) may establish different instalments and due dates for taxes on property.
7. Council has adopted a budget for the 2018 taxation year.

**Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2018-      .**

##### **Section 1.00: Definitions and Interpretation**

- 1.01 **Definitions:** In this by-law,

**“City”, “City of Kawartha Lakes” or “Kawartha Lakes”** means The Corporation of the City of Kawartha Lakes and includes its entire geographic area;

**“City Clerk”** means the person appointed by Council to carry out the duties of the clerk described in section 228 of the Municipal Act, 2001;

**“Corporate Services Manager - Revenue and Taxation”** means the person within the administration of the City which fulfills the function of the Tax Collector and his or her delegate(s), as required by the Municipal Act, 2001 or, in the event of organizational changes, another person designated by Council;

**“Council” or “City Council”** means the municipal council for the City;

**“collector”** means the Corporate Services Manager, Revenue and Taxation and his or her delegate(s) or, in the event of organizational changes, another person designated by Council;

**“MPAC”** means the Municipal Property Assessment Corporation;

**“RTC”** means the Realty Tax Class in relation to the Property Class, as defined within the *Assessment Act*;

**“RTQ”** means the Realty Tax Qualifier in relation to the Property Class, as defined within the *Assessment Act*;

#### 1.02 **Interpretation Rules:**

- (a) The Schedules attached to this by-law form part of the by-law, and are enforceable as such.
- (b) The words “include” and “including” are not to be read as limiting the meaning of a word or term to the phrases or descriptions that follow.
- (c) All references to the municipalities, which existed prior to January 1, 2001, and which were amalgamated to form the City, are references to the geographic areas of those former municipalities.
- (d) This By-law is subject to By-law 2018-XXX (Limit Tax Decreases on Commercial, Industrial, and Multi-Residential Properties) and must be read and applied in accordance with that By-law

1.03 **Statutes:** References to laws in this by-law are meant to refer to the statutes, as amended from time to time, that are applicable within the Province of Ontario.

1.04 **Severability:** If a court or tribunal of competent jurisdiction declares any portion of this by-law to be illegal or unenforceable, that portion of this by-

law shall be considered to be severed from the balance of the by-law, which shall continue to operate in full force and effect.

## **Section 2.00: Adoption of Estimates**

- 2.01 **Adoption**: The Council adopts the current estimates of all sums required during the year 2018 for the purposes of the City in the gross amount of \$205,751,749 and, in the net amount of \$107,444,193

## **Section 3.00: Payment Due Dates**

- 3.01 **All Property Classes**: Taxes levied under this By-law for properties within the Residential & Farm, Farmlands, Managed Forest, Commercial, Industrial and Pipeline property classes, are payable in two instalments. The first instalment is payable on June 28, 2018 and the second instalment is payable on September 27, 2018.

## **Section 4.00: Alternative Instalment Payment Due Dates**

- 4.01 **12-Month Preauthorized Payment Program**: Where a property is registered for the 12 month preauthorized debit program taxes are payable in twelve instalments and are due on the fifteenth day of each month.
- 4.02 **10-Month Preauthorized Payment Program**: Where a property is registered for the 10 month preauthorized debit program taxes are payable in ten instalments. Payments are due on the first day of each month, for the 10 month period beginning in February and ending in November.

## **Section 5.00: Establishment of Tax Rates**

- 5.01 **Assessment**: The whole of the assessment on real property in the City of Kawartha Lakes according to the last assessment roll for the City as amended by MPAC is in the amount of \$12,753,636,691 upon which the rate of taxation for Municipal and Education purposes for the year 2018 shall be fixed and levied pursuant to the provisions of the *Municipal Act, 2001*. The assessment used for calculation purposes is outlined in Schedule 'A'
- 5.02 **Rates**: For the year 2018, there shall be levied and collected on the assessment in each property class in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC, the rates of taxation for current value assessment for general purposes to raise a sum

of \$85,202,759. The amount set out in Schedule “B” in column “a” as the General Levy.

2018 Budget Requirement	\$84,990,378
2018 Generally Rated Streetlights	<u>\$212,381</u>
Total General Levy	\$85,202,759

- 5.03 **Fire Area A:** A special levy for fire services in Area A, as defined on Schedule “C”, shall be levied and collected on the assessment in each property class in Area A service area in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “c”, to raise the sum of \$2,138,119.
- 5.04 **Fire Area C:** A special levy for fire services in Area C, as defined on Schedule “C”, shall be levied and collected on the assessment in each property class in Area C service area in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “d”, to raise the sum of \$2,070,789.
- 5.05 **OPP Police Services:** A special levy for Ontario Provincial Police Services shall be levied and collected on the assessment in each property class in the geographic areas other than Lindsay and Ops, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “e”, to raise the sum of \$8,502,018.
- 5.06 **Kawartha Lakes Police Services (Lindsay):** A special levy for Kawartha Lakes Police Services shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “f”, to raise the sum of \$6,884,139.
- 5.07 **Kawartha Lakes Police Services (Ops):** A special levy for Kawartha Lakes Police Services shall be levied and collected on the assessment in each property class in the geographic areas of Ops in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “g”, to raise the sum of \$1,098,607.
- 5.09 **Transit:** A special services levy for transit shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “h” to raise the sum of \$627,249.

- 5.10 **Parks:** A special levy for parks shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “i” to raise the sum of \$259,225.
- 5.11 **Street Lights:** A special services levy for street lights shall be levied and collected on the assessment in each property class in the geographic areas of Lindsay, Omemee, Bobcaygeon, Fenelon Falls, Woodville, and Sturgeon Point in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “j” to raise the sum of \$511,638.
- 5.12 **Business Improvement Area (BIA):** A special levy for the Business Improvement Area shall be levied and collected on the assessment in each property class for each property defined in Schedule “D”, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “k”, to raise the sum of \$140,000.
- 5.13 **Transit Prior Year Deficit:** A special services levy for the prior year deficit for transit shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “l” to raise the sum of \$166,358.
- 5.14 **Transit Prior Year Deficit:** A special services levy for the prior year deficit for parks shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “m” to raise the sum of \$22,849.
- 5.15 **Education:** In addition to the municipal taxes levied by this By-law, education rates as prescribed by Ontario Regulation 26/18 amending O. Reg. 400/98 shall be levied and collected on the assessment in each property class defined in Schedule “A”, according to the last assessment roll for the city as amended by MPAC.
- 5.16 **Reduction:** The amount raised by the levy provided for in this By-law shall be reduced by the amount previously raised by the interim levy in 2018 and collected.

- 5.17 **PIL Payments**: For payment-in-lieu of taxes due to the City, the actual amount due to the City is based on the last assessment roll for the City as amended by MPAC and the tax rates for the year 2018.
- 5.18 **Application**: Every property owner shall be taxed according to the applicable tax rates in this By-law.

## **Section 6.00: Public Hospitals, Provincial Mental Health Facilities, Universities, Colleges and Correctional Institutions**

- 6.01 The sum of \$75 is fixed as the amount levied in 2018 on each:
- (a) full time student of a designated university or college of applied arts and technology;
  - (b) resident place of a designated correctional institution or training school or youth custody facility; and
  - (c) provincially rated bed in a designated public hospital or provincial mental health facility;
- as determined by the relevant Provincial Minister.
- 6.02 The taxes levied by section 6.01 are due and payable on or before August 31, 2018.

## **Section 7.00: Minimum Tax**

- 7.01 **Minimum Tax**: Where the assessment times the tax rates equals an amount less than \$50.00, the minimum tax bill that will be issued will be \$50.00. For those properties where the taxes generated would be less than \$10.00, those taxes will not be levied and will be cancelled. The difference between the taxes levied at current value assessment times the tax rate and the taxes billed the minimum amount will form part of the general funds of the City.

## **Section 8.00: Minimum Instalment**

- 8.01 **Minimum Instalment**: Where the total amount of the taxes is \$250.00 or less, the amount shall be payable on the first instalment due date.

## **Section 9.00: Late Payments**

- 9.01 **Late Payment Charge**: A percentage charge of one and one-quarter (1.25%) per cent shall be imposed as a penalty for non-payment of taxes under this By-law and shall be added to every tax instalment, or part of a

tax instalment, on the first day of each calendar month after the default in which the default continues, up to and including December of the year concerned.

- 9.02 **Future Instalments Due:** The immediate payment of any instalments may be required if earlier instalments are not paid on time. (*Municipal Act, 2001, Section 342(1)(e)*).

## **Section 10.00: Notice of Taxes Due**

- 10.01 **Notices:** The Collector is authorized and directed to cause to be mailed or delivered, the notice of taxes due under this By-law to the address of the residence or place of business of the person to whom such notice is required to be given according to the last assessment roll for the City as amended by MPAC.

## **Section 11.00: Where and How Taxes are Payable**

- 11.01 **Payments:** All taxes payable pursuant to this By-law shall be payable to the City. All taxes, including local improvement assessments, water and wastewater rates and other rents, rates or charges payable or collected as taxes, can be paid as follows:
- a) at the office of the Corporate Services Manager, Revenue and Taxation, at 26 Francis Street, Lindsay;
  - b) at any City Municipal Service Centre;
  - c) by mail addressed to City of Kawartha Lakes, P.O. Box 696, Lindsay, Ontario, K9V 4W9; or
  - d) provided they are paid on or before the due dates as specified in Section 3.00 of this By-law may be paid into any Chartered Bank of Canada, Trust Company, Credit Union or Caisse Populaire Incorporated subject to *The Credit Unions and Caisses Populaires Act*, to the credit of the City, in person, or via internet or telephone banking.
  - e) Through a third party service provider through an agreement entered into by the City and subject to any fees charged by the service provider.

## **Section 12.00: Part Payment of Taxes Due and Owing and Application of Payment**

- 12.01 **Partial Payment:** The Corporate Services Manager, Revenue and Taxation is authorized and directed to accept part payment from time to time on account of any taxes due and to give a receipt for the payment, provided that acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under Section 7.00 of this By-law in respect of non-payment of any taxes or any class of taxes or of any instalment of taxes.

- 12.02 **Application of Tax Payment:** A tax payment will be applied in accordance with subsection 347 (1) of the *Municipal Act, 2001*.

### **Section 13.00: Administration and Effective Date**

- 13.01 **Administration of the By-law:** The Corporate Services Manager, Revenue and Taxation is responsible for the administration of this by-law.
- 13.02 **Effective Date:** This By-law shall come into force on the date it is finally passed.

By-law read a first, second and third time, and finally passed, this 24 day of April, 2018.

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Andy Letham, Mayor

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Cathie Ritchie, City Clerk



**Schedule “A” to By-law 2018-XX  
Assessment Returned to the Municipality**

					2018 Assessment
COM PIL: FULL	C	F	N	S	12,496,222
COM PIL: GENERAL	C	G	N	S	15,251,261
COM TX: FULL, SHARED PIL	C	H	N	S	2,877,450
COM TX: VACANT LAND, SHARED PIL	C	J	N	S	868,150
COM PIL: FULL, TX TEN OF PROV	C	P	N	S	111,230
COM TX: FULL	C	T	N	S	412,815,982
COM TX: EXCESS LAND	C	U	N	S	5,800,780
COM TX: VACANT LAND	C	X	N	S	14,466,602
COM PIL: FULL VACANT LAND	C	Y	N	S	1,453,550
COM PIL: GENERAL VACANT LAND	C	Z	N	S	1,693,800
OFFICE BLDG PIL: GENERAL	D	G	N	S	8,835,065
OFFICE BLDG TX: FULL	D	T	N	S	3,161,715
OFFICE BLDG TX: EXCESS LAND	D	U	N	S	7,700
EXEMPT	E		N	S	404,316,565
FARM TX: FULL	F	T	F	P	170,500
FARM TX: FULL	F	T	F	S	886,664
FARM TX: FULL	F	T	E	P	946,492,016
FARM TX: FULL	F	T	E	S	49,127,926
PARKING LOT TX: FULL	G	T	N	S	208,000
LANDFILL PAYMENT IN LIEU: FULL	H	F			624,150
IND TX: FULL, SHARED PIL	I	H	N	S	1,275,500
IND TX: VACANT LAND, SHARED PIL	I	J	N	S	79,750
IND TX: FULL	I	T	N	S	44,264,559
IND TX: EXCESS LAND	I	U	N	S	6,725,905
IND TX: VACANT LAND	I	X	N	S	5,841,750
IND PIL: GENERAL VACANT LAND	I	Z	N	S	68,000
INDUSTRIAL: NEW CONSTRUCTION	J	T	N	S	8,983,040
INDUSTRIAL: EXCESS LAND	J	U	N	S	694,171
LG IND TX: FULL	L	T	N	S	5,445,400
LG IND TX: EXCESS LAND	L	U	N	S	142,650
MULTI-RES TX: FULL	M	T	F	P	153,263
MULTI-RES TX: FULL	M	T	F	S	102,646
MULTI-RES TX: FULL	M	T	E	P	165,629,967
MULTI-RES TX: FULL	M	T	E	S	5,717,350
PIPELINE	P	T	N	S	15,832,513
RESIDENTIAL TX: FARM1	R	1	E	P	2,939,000
RESIDENTIAL PIL: FULL	R	F	F	P	3,315
RESIDENTIAL PIL: FULL	R	F	F	S	1,801
RESIDENTIAL PIL: FULL	R	F	E	P	2,632,818
RESIDENTIAL PIL: FULL	R	F	E	S	153,644
RESIDENTIAL PIL: GENERAL	R	G	N	S	7,315,985

**Schedule “A” to By-law 2018-XX  
Assessment Returned to the Municipality**

					2018 Assessment
RESIDENTIAL TX: FULL, SHARED PIL	R	H	F	P	380
RESIDENTIAL TX: FULL, SHARED PIL	R	H	F	S	205
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E	P	83,460
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E	S	14,755
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	F	P	107
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	F	P	58
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E	P	772,954
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E	P	4,181
RESIDENTIAL TX: FULL	R	T	F	P	15,004,339
RESIDENTIAL TX: FULL	R	T	F	S	15,485,781
RESIDENTIAL TX: FULL	R	T	N	S	336,683
RESIDENTIAL TX: FULL	R	T	E	P	9,733,737,587
RESIDENTIAL TX: FULL	R	T	E	S	695,476,089
SHOP CENTER TX: FULL	S	T	N	S	46,969,895
SHOP CENTER TX: EXCESS LAND	S	U	N	S	723,045
MANAGED FOREST TX: FULL	T	T	F	P	155,091
MANAGED FOREST TX: FULL	T	T	F	S	1,353
MANAGED FOREST TX: FULL	T	T	E	P	41,206,731
MANAGED FOREST TX: FULL	T	T	E	S	269,428
COMMERCIAL NEW CONSTRUCTION	X	T	N	S	46,553,550
COMMERCIAL NEW CONSTRUCTION: EXCESS LAND	X	U	N	S	1,172,664
Total 2018 Assessment					12,753,636,691

### Schedule "B" to By-law 2018-XX

			Fire	
		General	Area A	Area C
	RTC	(a)	(c)	(d)
COMMERCIALPIL: FULL	CF	0.00981296	0.00091125	0.00032681
COMMERCIALPIL: GENERAL	CG	0.00981296	0.00091125	0.00032681
COMMERCIALTX: FULL, SHARED PIL	CH	0.00981296	0.00091125	0.00032681
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00686907	0.00063788	0.00022877
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00981296	0.00091125	0.00032681
COMMERCIALTX: FULL	CT	0.00981296	0.00091125	0.00032681
COMMERCIALTX: EXCESS LAND	CU	0.00686907	0.00063788	0.00022877
COMMERCIALTX: VACANT LAND	CX	0.00686907	0.00063788	0.00022877
COMMERCIALPIL: FULL VACANT LAND	CY	0.00686907	0.00063788	0.00022877
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00686907	0.00063788	0.00022877
OFFICE BUILDING PIL: GENERAL	DG	0.00981296	0.00091125	0.00032681
OFFICE BUILDING TX: FULL	DT	0.00981296	0.00091125	0.00032681
OFFICE BUILDING TX: EXCESS LAND	DU	0.00686907	0.00063788	0.00022877
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00177861	0.00016517	0.00005923
PARKING LOT TX: FULL	GT	0.00981296	0.00091125	0.00032681
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00962896	0.00089417	0.00032068
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00957920	0.00088955	0.00031903
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00622648	0.00057820	0.00020737
INDUSTRIAL TX: FULL	IT	0.00957920	0.00088955	0.00031903
INDUSTRIAL TX: EXCESS LAND	IU	0.00622648	0.00057820	0.00020737
INDUSTRIAL TX: VACANT LAND	IX	0.00622648	0.00057820	0.00020737
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00622648	0.00057820	0.00020737
INDUSTRIAL (NEW CONS): FULL	JT	0.00957920	0.00088955	0.00031903
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00622648	0.00057820	0.00020737
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00957920	0.00088955	0.00031903
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00622648	0.00057820	0.00020737
MULTI-RES TX: FULL	MT	0.01392167	0.00129280	0.00046365
NEW MULTI-RES TX: FULL	NT	0.00711442	0.00066066	0.00023694
PIPELINE TX: FULL	PT	0.01423820	0.00132219	0.00047419
RESIDENTIAL TX: FARM1	R1	0.00391293	0.00036336	0.00013032
RESIDENTIAL PIL: FULL	RF	0.00711442	0.00066066	0.00023694
RESIDENTIAL PIL: GENERAL	RG	0.00711442	0.00066066	0.00023694
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00711442	0.00066066	0.00023694
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00711442	0.00066066	0.00023694
RESIDENTIAL TX: FULL	RT	0.00711442	0.00066066	0.00023694
SHOPPING CENTER TX: FULL	ST	0.00981296	0.00091125	0.00032681
SHOPPING CENTER TX: EXCESS LAND	SU	0.00686907	0.00063788	0.00022877
MANAGED FOREST TX: FULL	TT	0.00177861	0.00016517	0.00005923
COMMERCIAL (New Construction)	XT	0.00981296	0.00091125	0.00032681
COMMERCIAL (New Construction)	XU	0.00686907	0.00063788	0.00022877

### Schedule “B” to By-law 2018-XX

		Police		
		OPP	Lindsay	Ops
	RTC	(e)	(f)	(g)
COMMERCIALPIL: FULL	CF	0.00133141	0.00377949	0.00231043
COMMERCIALPIL: GENERAL	CG	0.00133141	0.00377949	0.00231043
COMMERCIALTX: FULL, SHARED PIL	CH	0.00133141	0.00377949	0.00231043
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00093199	0.00264564	0.00161730
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00133141	0.00377949	0.00231043
COMMERCIALTX: FULL	CT	0.00133141	0.00377949	0.00231043
COMMERCIALTX: EXCESS LAND	CU	0.00093199	0.00264564	0.00161730
COMMERCIALTX: VACANT LAND	CX	0.00093199	0.00264564	0.00161730
COMMERCIALPIL: FULL VACANT LAND	CY	0.00093199	0.00264564	0.00161730
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00093199	0.00264564	0.00161730
OFFICE BUILDING PIL: GENERAL	DG	0.00133141	0.00377949	0.00231043
OFFICE BUILDING TX: FULL	DT	0.00133141	0.00377949	0.00231043
OFFICE BUILDING TX: EXCESS LAND	DU	0.00093199	0.00264564	0.00161730
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00024132	0.00068503	0.00041877
PARKING LOT TX: FULL	GT	0.00133141	0.00377949	0.00231043
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00130644	0.00370862	0.00226711
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00129969	0.00368946	0.00225539
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00084480	0.00239815	0.00146601
INDUSTRIAL TX: FULL	IT	0.00129969	0.00368946	0.00225539
INDUSTRIAL TX: EXCESS LAND	IU	0.00084480	0.00239815	0.00146601
INDUSTRIAL TX: VACANT LAND	IX	0.00084480	0.00239815	0.00146601
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00084480	0.00239815	0.00146601
INDUSTRIAL (NEW CONS): FULL	JT	0.00129969	0.00368946	0.00225539
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00084480	0.00239815	0.00146601
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00129969	0.00368946	0.00225539
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00084480	0.00239815	0.00146601
MULTI-RES TX: FULL	MT	0.00188887	0.00536197	0.00327781
NEW MULTI-RES TX: FULL	NT	0.00096528	0.00274014	0.00167507
PIPELINE TX: FULL	PT	0.00193182	0.00548388	0.00335234
RESIDENTIAL TX: FARM1	R1	0.00053090	0.00150708	0.00092129
RESIDENTIAL PIL: FULL	RF	0.00096528	0.00274014	0.00167507
RESIDENTIAL PIL: GENERAL	RG	0.00096528	0.00274014	0.00167507
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00096528	0.00274014	0.00167507
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00096528	0.00274014	0.00167507
RESIDENTIAL TX: FULL	RT	0.00096528	0.00274014	0.00167507
SHOPPING CENTER TX: FULL	ST	0.00133141	0.00377949	0.00231043
SHOPPING CENTER TX: EXCESS LAND	SU	0.00093199	0.00264564	0.00161730
MANAGED FOREST TX: FULL	TT	0.00024132	0.00068503	0.00041877
COMMERCIAL (New Construction)	XT	0.00133141	0.00377949	0.00231043
COMMERCIAL (New Construction)	XU	0.00093199	0.00264564	0.00161730

### Schedule “B” to By-law 2018-XX

		Transit	Parks	Streetlights
	RTC	(h)	(i)	(j)
COMMERCIALPIL: FULL	CF	0.00034437	0.00014232	0.00019423
COMMERCIALPIL: GENERAL	CG	0.00034437	0.00014232	0.00019423
COMMERCIALTX: FULL, SHARED PIL	CH	0.00034437	0.00014232	0.00019423
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00024106	0.00009962	0.00013596
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00034437	0.00014232	0.00019423
COMMERCIALTX: FULL	CT	0.00034437	0.00014232	0.00019423
COMMERCIALTX: EXCESS LAND	CU	0.00024106	0.00009962	0.00013596
COMMERCIALTX: VACANT LAND	CX	0.00024106	0.00009962	0.00013596
COMMERCIALPIL: FULL VACANT LAND	CY	0.00024106	0.00009962	0.00013596
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00024106	0.00009962	0.00013596
OFFICE BUILDING PIL: GENERAL	DG	0.00034437	0.00014232	0.00019423
OFFICE BUILDING TX: FULL	DT	0.00034437	0.00014232	0.00019423
OFFICE BUILDING TX: EXCESS LAND	DU	0.00024106	0.00009962	0.00013596
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00006242	0.00002580	0.00003521
PARKING LOT TX: FULL	GT	0.00034437	0.00014232	0.00019423
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00033791	0.00013965	0.00019059
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00033617	0.00013893	0.00018961
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00021851	0.00009030	0.00012324
INDUSTRIAL TX: FULL	IT	0.00033617	0.00013893	0.00018961
INDUSTRIAL TX: EXCESS LAND	IU	0.00021851	0.00009030	0.00012324
INDUSTRIAL TX: VACANT LAND	IX	0.00021851	0.00009030	0.00012324
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00021851	0.00009030	0.00012324
INDUSTRIAL (NEW CONS): FULL	JT	0.00033617	0.00013893	0.00018961
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00021851	0.00009030	0.00012324
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00033617	0.00013893	0.00018961
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00021851	0.00009030	0.00012324
MULTI-RES TX: FULL	MT	0.00048856	0.00020191	0.00027556
NEW MULTI-RES TX: FULL	NT	0.00024967	0.00010318	0.00014082
PIPELINE TX: FULL	PT	0.00049966	0.00020650	0.00028183
RESIDENTIAL TX: FARM1	R1	0.00013732	0.00005675	0.00007745
RESIDENTIAL PIL: FULL	RF	0.00024967	0.00010318	0.00014082
RESIDENTIAL PIL: GENERAL	RG	0.00024967	0.00010318	0.00014082
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00024967	0.00010318	0.00014082
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00024967	0.00010318	0.00014082
RESIDENTIAL TX: FULL	RT	0.00024967	0.00010318	0.00014082
SHOPPING CENTER TX: FULL	ST	0.00034437	0.00014232	0.00019423
SHOPPING CENTER TX: EXCESS LAND	SU	0.00024106	0.00009962	0.00013596
MANAGED FOREST TX: FULL	TT	0.00006242	0.00002580	0.00003521
COMMERCIAL (New Construction)	XT	0.00034437	0.00014232	0.00019423
COMMERCIAL (New Construction)	XU	0.00024106	0.00009962	0.00013596

### Schedule “B” to By-law 2018-XX

			Prior Year Deficit	
		BIA	Transit Deficit Recovery	Parks Deficit Recovery
	RTC	(k)	(l)	(m)
COMMERCIALPIL: FULL	CF	0.00359710	0.00002980	0.00001254
COMMERCIALPIL: GENERAL	CG	0.00359710	0.00002980	0.00001254
COMMERCIALTX: FULL, SHARED PIL	CH	0.00359710	0.00002980	0.00001254
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00251797	0.00002086	0.00000878
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00359710	0.00002980	0.00001254
COMMERCIALTX: FULL	CT	0.00359710	0.00002980	0.00001254
COMMERCIALTX: EXCESS LAND	CU	0.00251797	0.00002086	0.00000878
COMMERCIALTX: VACANT LAND	CX	0.00251797	0.00002086	0.00000878
COMMERCIALPIL: FULL VACANT LAND	CY	0.00251797	0.00002086	0.00000878
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00251797	0.00002086	0.00000878
OFFICE BUILDING PIL: GENERAL	DG	0.00359710	0.00002980	0.00001254
OFFICE BUILDING TX: FULL	DT	0.00359710	0.00002980	0.00001254
OFFICE BUILDING TX: EXCESS LAND	DU	0.00251797	0.00002086	0.00000878
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00000000	0.00000540	0.00000227
PARKING LOT TX: FULL	GT	0.00359710	0.00002980	0.00001254
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00352965	0.00002924	0.00001231
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00351141	0.00002909	0.00001225
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00228242	0.00001891	0.00000796
INDUSTRIAL TX: FULL	IT	0.00351141	0.00002909	0.00001225
INDUSTRIAL TX: EXCESS LAND	IU	0.00228242	0.00001891	0.00000796
INDUSTRIAL TX: VACANT LAND	IX	0.00228242	0.00001891	0.00000796
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00228242	0.00001891	0.00000796
INDUSTRIAL (NEW CONS): FULL	JT	0.00351141	0.00002909	0.00001225
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00228242	0.00001891	0.00000796
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00351141	0.00002909	0.00001225
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00228242	0.00001891	0.00000796
MULTI-RES TX: FULL	MT	0.00000000	0.00004228	0.00001780
NEW MULTI-RES TX: FULL	NT	0.00000000	0.00002161	0.00000909
PIPELINE TX: FULL	PT	0.00521924	0.00004324	0.00001820
RESIDENTIAL TX: FARM1	R1	0.00000000	0.00001188	0.00000500
RESIDENTIAL PIL: FULL	RF	0.00000000	0.00002161	0.00000909
RESIDENTIAL PIL: GENERAL	RG	0.00000000	0.00002161	0.00000909
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00000000	0.00002161	0.00000909
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00000000	0.00002161	0.00000909
RESIDENTIAL TX: FULL	RT	0.00000000	0.00002161	0.00000909
SHOPPING CENTER TX: FULL	ST	0.00359710	0.00002980	0.00001254
SHOPPING CENTER TX: EXCESS LAND	SU	0.00251797	0.00002086	0.00000878
MANAGED FOREST TX: FULL	TT	0.00065198	0.00000540	0.00000227
COMMERCIAL (New Construction)	XT	0.00359710	0.00002980	0.00001254
COMMERCIAL (New Construction)	XU	0.00251797	0.00002086	0.00000878

## **Schedule “C” to By-law 2018-XXX**



fire map.pdf

**Schedule “D” to By-law 2018-XXX**

<b>Property Class</b>	<b>Roll Number</b>	<b>Assessment</b>
CF	010 00200201.0000	<u>184,000</u>
	Commercial PIL: Full Total	<u>184,000</u>
CT	010 00200200.0000	641,000
CT	010 00200300.0000	301,100
CT	010 00200400.0000	190,000
CT	010 00200500.0000	1,215,380
CT	010 00200600.0000	338,745
CT	010 00200650.0000	203,500
CT	010 00200700.0000	169,850
CT	010 00200800.0000	212,800
CT	010 00201000.0000	351,200
CT	010 00201100.0000	320,000
CT	010 00201200.0000	158,100
CT	010 00201300.0000	1,043,500
CT	010 00201400.0000	578,790
CT	010 00201500.0000	323,500
CT	010 00201700.0000	635,570
CT	010 00201800.0000	854,000
CT	010 00202200.0000	249,800
CT	010 00202300.0000	322,000
CT	010 00202400.0000	281,000
CT	010 00202500.0000	289,603
CT	010 00202600.0000	191,800
CT	010 00202700.0000	608,000
CT	010 00202800.0000	296,000
CT	010 00202900.0000	303,000
CT	010 00203000.0000	351,500
CT	010 00203100.0000	584,000
CT	010 00203200.0000	515,700
CT	010 00203300.0000	329,700
CT	010 00203400.0000	263,500
CT	010 00203500.0000	912,560
CT	010 00222500.0000	255,700
CT	010 00222600.0000	96,450
CT	010 00222700.0000	103,400
CT	010 00222900.0000	109,750
CT	010 00223100.0000	198,000
CT	010 00223200.0000	179,800
CT	010 00223300.0000	127,500



CT	020 00200200.0000	836,000
Property Class	Roll Number	Assessment
CT	020 00200400.0000	292,500
CT	020 00200500.0000	493,000
CT	020 00200600.0000	222,300
CT	020 00200700.0000	232,500
CT	020 00200800.0000	587,000
CT	020 00200900.0000	865,000
CT	020 00201000.0000	237,000
CT	020 00201200.0000	172,500
CT	020 00201300.0000	2,035,000
CT	020 00201500.0000	307,250
CT	020 00201600.0000	524,000
CT	020 00201700.0000	585,900
CT	020 00201800.0000	3,182,230
CT	020 00217000.0000	340,000
CT	020 00217200.0000	274,000
CT	020 00300210.0000	184,500
CT	020 00300220.0000	186,550
CT	020 00300230.0000	209,900
CT	020 00300300.0000	496,450
CT	020 00300500.0000	778,100
CT	020 00301000.0000	410,000
CT	020 00301100.0000	329,000
CT	020 00301200.0000	390,500
CT	020 00301400.0000	283,500
CT	020 00301700.0000	1,027,000
CT	020 00326200.0000	364,000
CT	020 00326300.0000	459,000
CT	020 00326500.0000	426,420
CT	040 00325000.0000	730,510
CT	040 00325500.0000	565,080
CT	040 00325600.0000	<u>258,100</u>
Commercial Taxable: Full Total		<u>32,726,088</u>
CU	010 00201200.0000	75,200
CU	020 00300500.0000	<u>123,900</u>
Commercial Taxable: Excess Land Total		<u>199,100</u>
ST	020 00201800.0000	<u>2,149,770</u>
Shopping Centre Taxable: Full Total		<u>2,149,770</u>

Property Class	Roll Number	Assessment
XT	010 00223500.0000	748,000
XT	020 00300800.0000	2,389,000
XT	020 00326400.0000	<u>584,000</u>
New Construction Commercial Taxable: Full Total		<u>3,721,000</u>
Grand Total		<u>38,979,958</u>