

The Corporation of the City of Kawartha Lakes

By-Law 2019-xxx

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 cause (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 2019 taxation year.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2018-062.

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;

"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 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 2019-072 (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 2019 for the purposes of the City in the gross amount of \$201,620,251 and, in the net amount of \$112,378,828.

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 27, 2019 and the second instalment is payable on September 27, 2019.

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 \$13,513,567,596 upon which the rate of taxation for Municipal and Education purposes for the year 2019 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 2019, 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 \$89,484,096. The amount set out in Schedule "B" in column "a" as the General Levy.

2018 Budget Requirement	\$89,220,992
2018 Generally Rated Streetlights	<u>\$263,104</u>
Total General Levy	\$89,484,096

- 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 "b", to raise the sum of \$2,131,675.
- 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 "c", to raise the sum of \$2,380,377.

- 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 “d”, to raise the sum of \$8,575,488.
- 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 “e”, to raise the sum of \$6,974,680.
- 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 “f”, to raise the sum of \$1,113,055.
- 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 “g” to raise the sum of \$631,696.
- 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 “h” to raise the sum of \$297,112.
- 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 “i” to raise the sum of \$647,149.
- 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 “j”, to raise the sum of \$143,500.
- 5.13 **Fire Area C Prior Year Deficit:** A special levy for prior year deficit in 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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “I”, to raise the sum of \$181,602.

- 5.14 **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 “k” to raise the sum of \$26,615.
- 5.15 **Parks 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 \$39,512.
- 5.16 **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.
- 5.17 **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 2019 and collected.
- 5.18 **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 2019.
- 5.19 **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 2019 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, 2019.

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 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 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 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 21st day of May, 2019.

Andy Letham, Mayor

Cathie Ritchie, City Clerk

**Schedule "A" to By-law 2019-xxx
Assessment Returned to the Municipality**

Unit Class/Tax Class/Tax Qualifier					2019 Assessment
COM PIL: FULL	C	F	N	S	\$ 12,877,761
COM PIL: GENERAL	C	G	N	S	\$ 15,754,081
COM TX: FULL, SHARED PIL	C	H	N	S	\$ 3,222,375
COM TX: VACANT LAND, SHARED PIL	C	J	N	S	\$ 733,575
COM PIL: FULL, TX TEN OF PROV	C	P	N	S	\$ 117,065
COM TX: FULL	C	T	N	S	\$ 420,749,487
COM TX: EXCESS LAND	C	U	N	S	\$ 5,832,991
COM TX: VACANT LAND	C	X	N	S	\$ 17,112,521
COM PIL: FULL VACANT LAND	C	Y	N	S	\$ 1,513,525
COM PIL: GENERAL VACANT LAND	C	Z	N	S	\$ 1,730,800
OFFICE BLDG PIL: GENERAL	D	G	N	S	\$ 9,499,283
OFFICE BLDG TX: FULL	D	T	N	S	\$ 3,581,758
OFFICE BLDG TX: EXCESS LAND	D	U	N	S	\$ 7,700
EXEMPT	E		N	S	\$ 416,638,697
FARM TX: FULL	F	T	F	P	\$ 190,250
FARM TX: FULL	F	T	F	S	\$ 1,332,788
FARM TX: FULL	F	T	E	P	\$ 1,102,680,349
FARM TX: FULL	F	T	E	S	\$ 57,151,605
PARKING LOT TX: FULL	G	T	N	S	\$ 208,000
LANDFILL PAYMENT IN LIEU: FULL	H	F			\$ 650,675
IND TX: FULL, SHARED PIL	I	H	N	S	\$ 1,391,999
IND TX: VACANT LAND, SHARED PIL	I	J	N	S	\$ 82,375
IND TX: EXCESS LAND, SHARED PIL	I	K	N	S	\$ 51,792
IND TX: FULL	I	T	N	S	\$ 46,575,533
IND TX: EXCESS LAND	I	U	N	S	\$ 6,831,931
IND TX: VACANT LAND	I	X	N	S	\$ 6,640,968
IND PIL: GENERAL VACANT LAND	I	Z	N	S	\$ 68,000
INDUSTRIAL: New Construction	J	T	N	S	\$ 11,993,663
INDUSTRIAL : Excess Land	J	U	N	S	\$ 729,586
LG IND TX: FULL	L	T	N	S	\$ 5,743,600
LG IND TX: EXCESS LAND	L	U	N	S	\$ 149,975
MULTI-RES TX: FULL	M	T	F	P	\$ 159,560
MULTI-RES TX: FULL	M	T	F	S	\$ 108,756
MULTI-RES TX: FULL	M	T	E	P	\$ 176,167,524
MULTI-RES TX: FULL	M	T	E	S	\$ 5,422,614
PIPELINE	P	T	N	S	\$ 16,308,326
RESIDENTIAL TX: FARM1	R	1	E	P	\$ 2,940,000
RESIDENTIAL PIL: FULL	R	F	F	P	\$ 3,024
RESIDENTIAL PIL: FULL	R	F	F	S	\$ 2,792
RESIDENTIAL PIL: FULL	R	F	E	P	\$ 2,720,443
RESIDENTIAL PIL: FULL	R	F	E	S	\$ 159,591
RESIDENTIAL PIL: GENERAL	R	G	N	S	\$ 7,871,298

**Schedule "A" to By-law 2019-xxx
Assessment Returned to the Municipality**

Unit Class/Tax Class/Tax Qualifier					2019 Assessment
RESIDENTIAL TX: FULL, SHARED PIL	R	H	F	P	\$ 326
RESIDENTIAL TX: FULL, SHARED PIL	R	H	F	S	\$ 301
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E	P	\$ 86,263
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E	S	\$ 17,310
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	F	P	\$ 92
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	F	P	\$ 84
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E	P	\$ 839,265
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E	S	\$ 4,859
RESIDENTIAL TX: FULL	R	T	F	P	\$ 15,064,946
RESIDENTIAL TX: FULL	R	T	F	S	\$ 15,709,076
RESIDENTIAL TX: FULL	R	T	N	S	\$ 346,675
RESIDENTIAL TX: FULL	R	T	E	P	\$ 10,260,010,936
RESIDENTIAL TX: FULL	R	T	E	S	\$ 704,542,994
SHOP CENTER TX: FULL	S	T	N	S	\$ 48,755,849
SHOP CENTER TX: EXCESS LAND	S	U	N	S	\$ 776,623
MANAGED FOREST TX: FULL	T	T	F	P	\$ 316,320
MANAGED FOREST TX: FULL	T	T	F	S	\$ 2,129
MANAGED FOREST TX: FULL	T	T	E	P	\$ 45,636,978
MANAGED FOREST TX: FULL	T	T	E	S	\$ 411,813
COMMERCIAL NEW CONSTRUCTION	X	T	N	S	\$ 55,830,031
COMMERCIAL NEW CONSTRUCTION: EXCESS LAND	X	U	N	S	\$ 1,506,090
TOTAL 2019 ASSESSMENT					\$ 13,513,567,596

Schedule "B" to By-law 2019-xxx
2019 Tax Rates by Realty Tax Class/Qualifier

			Fire	
		General	Area A	Area C
	RTC	(a)	(b)	(c)
COMMERCIALPIL: FULL	CF	0.00978270	0.00086002	0.00035695
COMMERCIALPIL: GENERAL	CG	0.00978270	0.00086002	0.00035695
COMMERCIALTX: FULL, SHARED PIL	CH	0.00978270	0.00086002	0.00035695
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00684789	0.00060202	0.00024987
COMMERCIALPIL: FULL, TAXABLE TENANT OF F	CP	0.00978270	0.00086002	0.00035695
COMMERCIALTX: FULL	CT	0.00978270	0.00086002	0.00035695
COMMERCIALTX: EXCESS LAND	CU	0.00684789	0.00060202	0.00024987
COMMERCIALTX: VACANT LAND	CX	0.00684789	0.00060202	0.00024987
COMMERCIALPIL: FULL VACANT LAND	CY	0.00684789	0.00060202	0.00024987
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00684789	0.00060202	0.00024987
OFFICE BUILDING PIL: GENERAL	DG	0.00978270	0.00086002	0.00035695
OFFICE BUILDING TX: FULL	DT	0.00978270	0.00086002	0.00035695
OFFICE BUILDING TX: EXCESS LAND	DU	0.00684789	0.00060202	0.00024987
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00177312	0.00015588	0.00006470
PARKING LOT TX: FULL	GT	0.00978270	0.00086002	0.00035695
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00959927	0.00084390	0.00035026
INDUSTRIAL TX: FULL, SHARED PIL	IH	0.00954966	0.00083954	0.00022649
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00620728	0.00083954	0.00022649
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00620728	0.00054570	0.00034845
INDUSTRIAL TX: FULL	IT	0.00954966	0.00054570	0.00034845
INDUSTRIAL TX: EXCESS LAND	IU	0.00620728	0.00083954	0.00022649
INDUSTRIAL TX: VACANT LAND	IX	0.00620728	0.00054570	0.00022649
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00620728	0.00054570	0.00022649
INDUSTRIAL (NEW CONS): FULL	JT	0.00954966	0.00054570	0.00034845
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00620728	0.00083954	0.00022649
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00954966	0.00054570	0.00034845
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LA	LU	0.00620728	0.00083954	0.00022649
MULTI-RES TX: FULL	MT	0.01387874	0.00054570	0.00050641
NEW MULTI-RES TX: FULL	NT	0.00709248	0.00122012	0.00025879
PIPELINE TX: FULL	PT	0.01419429	0.00062352	0.00051793
RESIDENTIAL TX: FARM1	R1	0.00390087	0.00124786	0.00014234
RESIDENTIAL PIL: FULL	RF	0.00709248	0.00034294	0.00025879
RESIDENTIAL PIL: GENERAL	RG	0.00709248	0.00062352	0.00025879
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00709248	0.00062352	0.00025879
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00709248	0.00062352	0.00025879
RESIDENTIAL TX: FULL	RT	0.00709248	0.00062352	0.00025879
SHOPPING CENTER TX: FULL	ST	0.00978270	0.00062352	0.00035695
SHOPPING CENTER TX: EXCESS LAND	SU	0.00684789	0.00086002	0.00024987
MANAGED FOREST TX: FULL	TT	0.00177312	0.00060202	0.00006470
COMMERCIAL (New Construction)	XT	0.00978270	0.00015588	0.00035695
COMMERCIAL (New Construction)	XU	0.00684789	0.00086002	0.00024987

Schedule “B” to By-law 2019-xxx
2019 Tax Rates by Realty Tax Class/Qualifier

		Police		
		OPP	Lindsay	Ops
		(d)	(e)	(f)
	RTC			
COMMERCIALPIL: FULL	CF	0.00127634	0.00361923	0.00222055
COMMERCIALPIL: GENERAL	CG	0.00127634	0.00361923	0.00222055
COMMERCIALTX: FULL, SHARED PIL	CH	0.00127634	0.00361923	0.00222055
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00089344	0.00253346	0.00155439
COMMERCIALPIL: FULL, TAXABLE TENANT OF F	CP	0.00127634	0.00361923	0.00222055
COMMERCIALTX: FULL	CT	0.00127634	0.00361923	0.00222055
COMMERCIALTX: EXCESS LAND	CU	0.00089344	0.00253346	0.00155439
COMMERCIALTX: VACANT LAND	CX	0.00089344	0.00253346	0.00155439
COMMERCIALPIL: FULL VACANT LAND	CY	0.00089344	0.00253346	0.00155439
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00089344	0.00253346	0.00155439
OFFICE BUILDING PIL: GENERAL	DG	0.00127634	0.00361923	0.00222055
OFFICE BUILDING TX: FULL	DT	0.00127634	0.00361923	0.00222055
OFFICE BUILDING TX: EXCESS LAND	DU	0.00089344	0.00253346	0.00155439
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00023134	0.00065599	0.00040248
PARKING LOT TX: FULL	GT	0.00127634	0.00361923	0.00222055
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00125241	0.00355137	0.00217892
INDUSTRIAL TX: FULL, SHARED PIL	IH	0.00124594	0.00353302	0.00216766
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00080986	0.00229646	0.00140898
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00080986	0.00353302	0.00216766
INDUSTRIAL TX: FULL	IT	0.00124594	0.00353302	0.00216766
INDUSTRIAL TX: EXCESS LAND	IU	0.00080986	0.00229646	0.00140898
INDUSTRIAL TX: VACANT LAND	IX	0.00080986	0.00229646	0.00140898
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00080986	0.00229646	0.00140898
INDUSTRIAL (NEW CONS): FULL	JT	0.00124594	0.00353302	0.00216766
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00080986	0.00229646	0.00140898
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00124594	0.00353302	0.00216766
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LA	LU	0.00080986	0.00229646	0.00140898
MULTI-RES TX: FULL	MT	0.00181075	0.00513462	0.00315030
NEW MULTI-RES TX: FULL	NT	0.00092535	0.00262396	0.00160991
PIPELINE TX: FULL	PT	0.00185192	0.00525136	0.00322193
RESIDENTIAL TX: FARM1	R1	0.00050894	0.00144318	0.00088545
RESIDENTIAL PIL: FULL	RF	0.00092535	0.00262396	0.00160991
RESIDENTIAL PIL: GENERAL	RG	0.00092535	0.00262396	0.00160991
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00092535	0.00262396	0.00160991
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00092535	0.00262396	0.00160991
RESIDENTIAL TX: FULL	RT	0.00092535	0.00262396	0.00160991
SHOPPING CENTER TX: FULL	ST	0.00127634	0.00361923	0.00222055
SHOPPING CENTER TX: EXCESS LAND	SU	0.00089344	0.00253346	0.00155439
MANAGED FOREST TX: FULL	TT	0.00023134	0.00065599	0.00040248
COMMERCIAL (New Construction)	XT	0.00127634	0.00361923	0.00222055
COMMERCIAL (New Construction)	XU	0.00089344	0.00253346	0.00155439

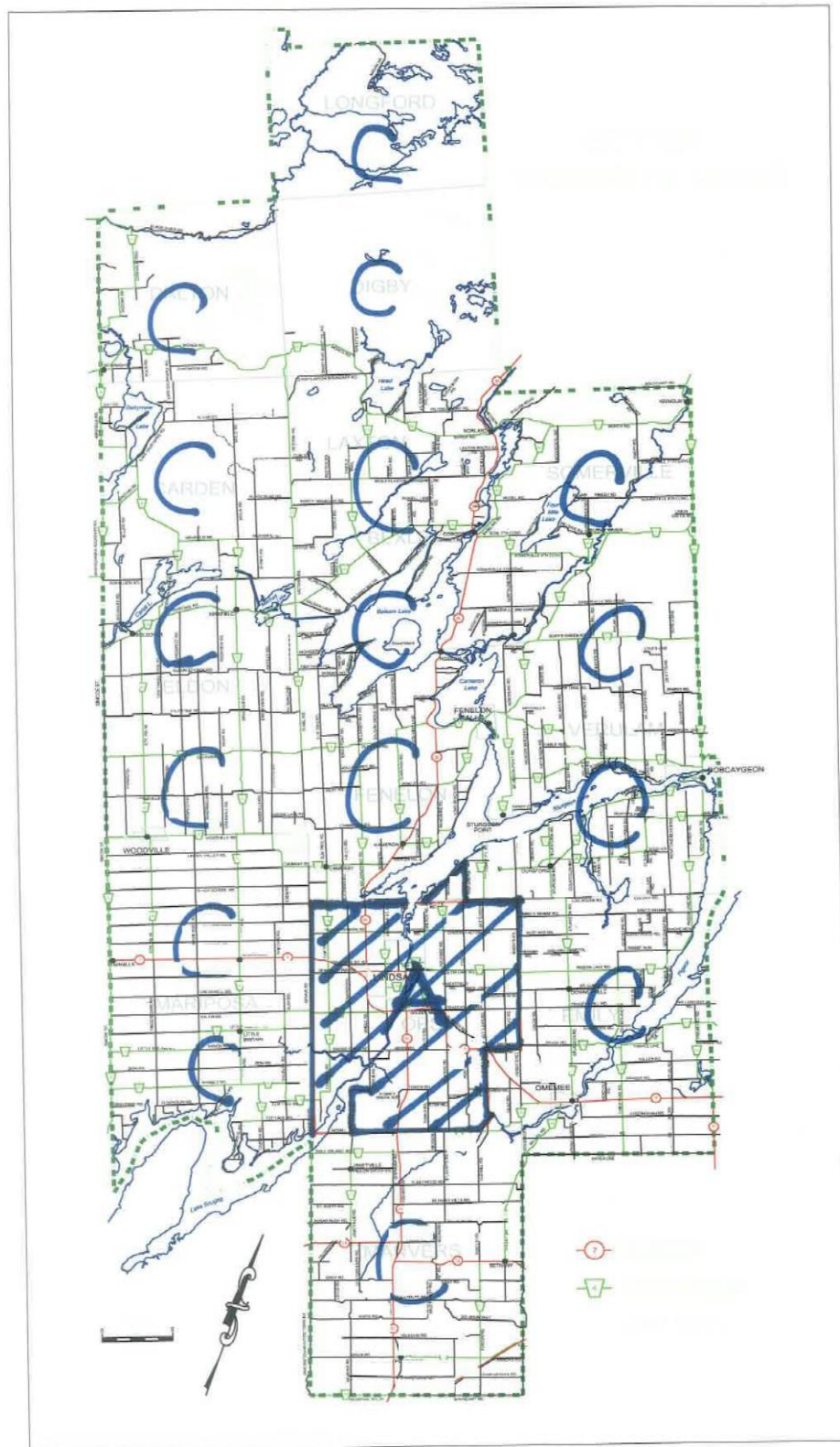
Schedule “B” to By-law 2019-xxx
2019 Tax Rates by Realty Tax Class/Qualifier

		Transit	Parks	Streetlights	BIA
		(g)	(h)	(i)	(j)
COMMERCIALPIL: FULL	RTC				
	CF	0.00032779	0.00015417	0.00022965	0.00357290
COMMERCIALPIL: GENERAL	CG	0.00032779	0.00015417	0.00022965	0.00357290
COMMERCIALTX: FULL, SHARED PIL	CH	0.00032779	0.00015417	0.00022965	0.00357290
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00022946	0.00010792	0.00016076	0.00250103
COMMERCIALPIL: FULL, TAXABLE TENANT OF F	CP	0.00032779	0.00015417	0.00022965	0.00357290
COMMERCIALTX: FULL	CT	0.00032779	0.00015417	0.00022965	0.00357290
COMMERCIALTX: EXCESS LAND	CU	0.00022946	0.00010792	0.00016076	0.00250103
COMMERCIALTX: VACANT LAND	CX	0.00022946	0.00010792	0.00016076	0.00250103
COMMERCIALPIL: FULL VACANT LAND	CY	0.00022946	0.00010792	0.00016076	0.00250103
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00022946	0.00010792	0.00016076	0.00250103
OFFICE BUILDING PIL: GENERAL	DG	0.00032779	0.00015417	0.00022965	0.00357290
OFFICE BUILDING TX: FULL	DT	0.00032779	0.00015417	0.00022965	0.00357290
OFFICE BUILDING TX: EXCESS LAND	DU	0.00022946	0.00010792	0.00016076	0.00250103
EXEMPT	E	0.00000000	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00005941	0.00002794	0.00004162	0.00000000
PARKING LOT TX: FULL	GT	0.00032779	0.00015417	0.00022965	0.00357290
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00032165	0.00015128	0.00022535	0.00350591
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00031999	0.00015050	0.00022418	0.00348779
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00020799	0.00009783	0.00014572	0.00226707
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00020799	0.00009783	0.00014572	0.00226707
INDUSTRIAL TX: FULL	IT	0.00031999	0.00015050	0.00022418	0.00348779
INDUSTRIAL TX: EXCESS LAND	IU	0.00020799	0.00009783	0.00014572	0.00226707
INDUSTRIAL TX: VACANT LAND	IX	0.00020799	0.00009783	0.00014572	0.00226707
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00020799	0.00009783	0.00014572	0.00226707
INDUSTRIAL (NEW CONS): FULL	JT	0.00031999	0.00015050	0.00022418	0.00348779
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00020799	0.00009783	0.00014572	0.00226707
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00031999	0.00015050	0.00022418	0.00348779
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LA	LU	0.00020799	0.00009783	0.00014572	0.00226707
MULTI-RES TX: FULL	MT	0.00046504	0.00021873	0.00032581	0.00000000
NEW MULTI-RES TX: FULL	NT	0.00023765	0.00011178	0.00016650	0.00000000
PIPELINE TX: FULL	PT	0.00047561	0.00022370	0.00033322	0.00518413
RESIDENTIAL TX: FARM1	R1	0.00013071	0.00006148	0.00009157	0.00000000
RESIDENTIAL PIL: FULL	RF	0.00023765	0.00011178	0.00016650	0.00000000
RESIDENTIAL PIL: GENERAL	RG	0.00023765	0.00011178	0.00016650	0.00000000
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00023765	0.00011178	0.00016650	0.00000000
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00023765	0.00011178	0.00016650	0.00000000
RESIDENTIAL TX: FULL	RT	0.00023765	0.00011178	0.00016650	0.00000000
SHOPPING CENTER TX: FULL	ST	0.00032779	0.00015417	0.00022965	0.00357290
SHOPPING CENTER TX: EXCESS LAND	SU	0.00022946	0.00010792	0.00016076	0.00250103
MANAGED FOREST TX: FULL	TT	0.00005941	0.00002794	0.00004162	0.00064759
COMMERCIAL (New Construction)	XT	0.00032779	0.00015417	0.00022965	0.00357290
COMMERCIAL (New Construction)	XU	0.00022946	0.00010792	0.00016076	0.00250103

Schedule “B” to By-law 2019-xxx
2019 Tax Rates by Realty Tax Class/Qualifier

		Prior Year Deficit		
		Transit Deficit Recovery	Fire Area C Deficit Recovery	Parks Deficit Recovery
		(k)	(l)	(m)
COMMERCIALPIL: FULL	RTC			
COMMERCIALPIL: FULL	CF	0.00001381	0.00002723	0.00002050
COMMERCIALPIL: GENERAL	CG	0.00001381	0.00002723	0.00002050
COMMERCIALTX: FULL, SHARED PIL	CH	0.00001381	0.00002723	0.00002050
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00000967	0.00001906	0.00001435
COMMERCIALPIL: FULL, TAXABLE TENANT OF F	CP	0.00001381	0.00002723	0.00002050
COMMERCIALTX: FULL	CT	0.00001381	0.00002723	0.00002050
COMMERCIALTX: EXCESS LAND	CU	0.00000967	0.00001906	0.00001435
COMMERCIALTX: VACANT LAND	CX	0.00000967	0.00001906	0.00001435
COMMERCIALPIL: FULL VACANT LAND	CY	0.00000967	0.00001906	0.00001435
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00000967	0.00001906	0.00001435
OFFICE BUILDING PIL: GENERAL	DG	0.00001381	0.00002723	0.00002050
OFFICE BUILDING TX: FULL	DT	0.00001381	0.00002723	0.00002050
OFFICE BUILDING TX: EXCESS LAND	DU	0.00000967	0.00001906	0.00001435
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00000250	0.00000494	0.00000372
PARKING LOT TX: FULL	GT	0.00001381	0.00002723	0.00002050
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00001355	0.00002672	0.00002012
INDUSTRIAL TX: FULL, SHARED PIL	IH	0.00001348	0.00002658	0.00002001
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00000876	0.00001728	0.00001301
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00000876	0.00001728	0.00002001
INDUSTRIAL TX: FULL	IT	0.00001348	0.00002658	0.00002001
INDUSTRIAL TX: EXCESS LAND	IU	0.00000876	0.00001728	0.00001301
INDUSTRIAL TX: VACANT LAND	IX	0.00000876	0.00001728	0.00001301
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00000876	0.00001728	0.00001301
INDUSTRIAL (NEW CONS): FULL	JT	0.00001348	0.00002658	0.00002001
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00000876	0.00001728	0.00001301
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00001348	0.00002658	0.00002001
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LA	LU	0.00000876	0.00001728	0.00001301
MULTI-RES TX: FULL	MT	0.00001959	0.00003863	0.00002909
NEW MULTI-RES TX: FULL	NT	0.00001001	0.00001974	0.00001486
PIPELINE TX: FULL	PT	0.00002004	0.00003951	0.00002975
RESIDENTIAL TX: FARM1	R1	0.00000551	0.00001086	0.00000818
RESIDENTIAL PIL: FULL	RF	0.00001001	0.00001974	0.00001486
RESIDENTIAL PIL: GENERAL	RG	0.00001001	0.00001974	0.00001486
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00001001	0.00001974	0.00001486
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00001001	0.00001974	0.00001486
RESIDENTIAL TX: FULL	RT	0.00001001	0.00001974	0.00001486
SHOPPING CENTER TX: FULL	ST	0.00001381	0.00002723	0.00002050
SHOPPING CENTER TX: EXCESS LAND	SU	0.00000967	0.00001906	0.00001435
MANAGED FOREST TX: FULL	TT	0.00000250	0.00000494	0.00000372
COMMERCIAL (New Construction)	XT	0.00001381	0.00002723	0.00002050
COMMERCIAL (New Construction)	XU	0.00000967	0.00001906	0.00001435

Schedule "C" to By-law 2019-xxx



Schedule “D” to By-law 2019-xxx
Listing of Business Improvement Properties

Property Class	Roll Number	Assessment
CF	010 00200201.0000	\$ 184,000
Commercial PIL: Full Total		\$ 184,000
CT	010 00200200.0000	\$ 641,000
CT	010 00200300.0000	\$ 301,100
CT	010 00200400.0000	\$ 190,000
CT	010 00200500.0000	\$ 1,367,090
CT	010 00200600.0000	\$ 373,623
CT	010 00200650.0000	\$ 213,081
CT	010 00200700.0000	\$ 175,775
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	\$ 1,144,250
CT	010 00201400.0000	\$ 673,745
CT	010 00201500.0000	\$ 330,000
CT	010 00201700.0000	\$ 670,785
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	\$ 292,252
CT	010 00202600.0000	\$ 191,800
CT	010 00202700.0000	\$ 608,000
CT	010 00202800.0000	\$ 296,000
CT	010 00202900.0000	\$ 309,500
CT	010 00203000.0000	\$ 351,750
CT	010 00203100.0000	\$ 584,000
CT	010 00203200.0000	\$ 515,700
CT	010 00203300.0000	\$ 380,500
CT	010 00203400.0000	\$ 263,500
CT	010 00203500.0000	\$ 1,005,830
CT	010 00222500.0000	\$ 255,700
CT	010 00222600.0000	\$ 96,675
CT	010 00222700.0000	\$ 103,400
CT	010 00222900.0000	\$ 113,125
CT	010 00223100.0000	\$ 201,500

Schedule “D” to By-law 2019-xxx
Listing of Business Improvement Properties

Property Class	Roll Number	Assessment
CT	010 00223200.0000	\$ 180,700
CT	010 00223300.0000	\$ 141,475
CT	020 00200200.0000	\$ 852,500
CT	020 00200300.0000	\$ 339,750
CT	020 00200400.0000	\$ 293,250
CT	020 00200500.0000	\$ 496,500
CT	020 00200600.0000	\$ 222,300
CT	020 00200700.0000	\$ 234,750
CT	020 00200800.0000	\$ 587,000
CT	020 00200900.0000	\$ 865,000
CT	020 00201000.0000	\$ 237,000
CT	020 00201200.0000	\$ 179,750
CT	020 00201300.0000	\$ 2,112,500
CT	020 00201500.0000	\$ 307,875
CT	020 00201600.0000	\$ 582,500
CT	020 00201700.0000	\$ 635,850
CT	020 00201800.0000	\$ 3,335,615
CT	020 00217000.0000	\$ 340,000
CT	020 00217200.0000	\$ 274,000
CT	020 00300210.0000	\$ 186,750
CT	020 00300220.0000	\$ 193,325
CT	020 00300230.0000	\$ 209,900
CT	020 00300300.0000	\$ 516,925
CT	020 00300500.0000	\$ 778,100
CT	020 00300800.0000	\$ 2,389,000
CT	020 00301000.0000	\$ 410,000
CT	020 00301100.0000	\$ 329,000
CT	020 00301200.0000	\$ 390,750
CT	020 00301400.0000	\$ 289,750
CT	020 00301700.0000	\$ 1,027,000
CT	020 00326200.0000	\$ 364,000
CT	020 00326300.0000	\$ 459,000
CT	020 00326500.0000	\$ 449,560
CT	040 00325000.0000	\$ 786,105
CT	040 00325500.0000	\$ 603,740
CT	040 00325600.0000	\$ 258,100
Commercial Taxable: Full Total		\$ 36,257,901

Schedule "D" to By-law 2019-xxx
Listing of Business Improvement Properties

Property Class	Roll Number	Assessment
CU	010 00201200.0000	\$ 75,200
CU	020 00300500.0000	\$ 123,900
Commercial Taxable: Excess Land Total		\$ 199,100
ST	020 00201800.0000	\$ 2,253,385
Shopping Centre Taxable: Full Total		\$ 2,253,385
XT	010 00223500.0000	\$ 748,000
XT	020 00326400.0000	\$ 584,000
New Construction Commercial Taxable: Full Total		\$ 1,332,000
	GRAND TOTAL	\$ 40,226,386