

The Corporation of the City of Kawartha Lakes

By-Law 2020-

A By-law to Establish 2020 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 installment 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 installments and due dates for taxes on property.
7. Council has adopted a budget for the 2020 taxation year.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2020-xxx.

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 2020-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 2020 for the purposes of the City in the gross amount of \$ 204,848,846 and in the net amount of \$117,647,640.

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 installments. The first installment is payable on August 28, 2020 and the second installment is payable on November 20, 2020.

Section 4.00: Alternative Installment 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 installments 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 installments. 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 \$14,280,889,744 upon which the rate of taxation for Municipal and Education purposes for the year 2020 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 2020, 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 \$94,475,765. The amount set out in Schedule "B" in column "a" as the General Levy.

2020 Budget Requirement	\$94,475,765
2020 Generally Rated Streetlights	<u>\$263,289</u>
Total General Levy	\$94,739,054

- 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 \$2,407,966.
- 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 \$8,476,045.
- 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 \$6,963,732.

- 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 \$1,111,308.
- 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 \$735,370.
- 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 \$290,116.
- 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 \$648,724.
- 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 **Education:** In addition to the municipal taxes levied by this By-law, education rates as prescribed by Ontario Regulation 06/20 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.
- 5.14 **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 2020 and collected.
- 5.15 **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 2020.
- 5.16 **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 2020 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, 2020.

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 Installment

8.01 **Minimum Installment:** Where the total amount of the taxes is \$250.00 or less, the amount shall be payable on the first installment 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 installment, or part of a tax installment, 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 Installments Due:** The immediate payment of any installments may be required if earlier installments 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.
 - f) Payment options may be altered, at the discretion of the City when an emergency has been declared by the Head of Council or Premier of Ontario in all or part of the City of Kawartha Lakes under Section 4 or 7.0.1 of the Emergency Management and Civil Protection Act. Should this occur, the City will advise residents of the changes through various media outlets.

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 installment 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 [redacted] day of [redacted], 202[redacted].

Schedule "A" to By-law 2020-xxx
Assessment Returned to the Municipality

Unit Class/Tax Class/Tax Qualifier					2020 Assessment
COM PIL: FULL	C	F	N	S	\$ 13,235,300
COM PIL: GENERAL	C	G	N	S	\$ 16,256,900
COM TX: FULL, SHARED PIL	C	H	N	S	\$ 3,558,000
COM TX: VACANT LAND, SHARED PIL	C	J	N	S	\$ 724,000
COM PIL: FULL, TX TEN OF PROV	C	P	N	S	\$ 41,200
COM TX: FULL	C	T	N	S	\$ 429,785,170
COM TX: EXCESS LAND	C	U	N	S	\$ 5,988,700
COM TX: VACANT LAND	C	X	N	S	\$ 16,807,200
COM PIL: FULL VACANT LAND	C	Y	N	S	\$ 1,573,500
COM PIL: GENERAL VACANT LAND	C	Z	N	S	\$ 1,598,300
OFFICE BLDG PIL: GENERAL	D	G	N	S	\$ 10,163,500
OFFICE BLDG TX: FULL	D	T	N	S	\$ 4,001,800
OFFICE BLDG TX: EXCESS LAND	D	U	N	S	\$ 7,700
EXEMPT	E		N	S	\$ 438,070,160
FARM TX: FULL	F	T	F	P	\$ 210,000
FARM TX: FULL	F	T	F	S	\$ 1,504,300
FARM TX: FULL	F	T	E	P	\$ 1,245,861,445
FARM TX: FULL	F	T	E	S	\$ 63,376,650
PARKING LOT TX: FULL	G	T	N	S	\$ 208,000
LANDFILL PAYMENT IN LIEU: FULL	H	F			\$ 677,200
IND TX: FULL, SHARED PIL	I	H	N	S	\$ 1,557,200
IND TX: VACANT LAND, SHARED PIL	I	J	N	S	\$ 48,000
IND TX: EXCESS LAND, SHARED PIL	I	K	N	S	\$ 56,200
IND TX: FULL	I	T	N	S	\$ 48,611,803
IND TX: EXCESS LAND	I	U	N	S	\$ 6,972,900
IND TX: VACANT LAND	I	X	N	S	\$ 6,964,100
IND PIL: GENERAL VACANT LAND	I	Z	N	S	\$ 68,000
INDUSTRIAL: New Construction	J	T	N	S	\$ 12,420,500
INDUSTRIAL : Excess Land	J	U	N	S	\$ 765,000
LG IND TX: FULL	L	T	N	S	\$ 6,041,800
LG IND TX: EXCESS LAND	L	U	N	S	\$ 157,300
MULTI-RES TX: FULL	M	T	F	P	\$ 165,583
MULTI-RES TX: FULL	M	T	F	S	\$ 114,226
MULTI-RES TX: FULL	M	T	E	P	\$ 184,607,968
MULTI-RES TX: FULL	M	T	E	S	\$ 5,821,432
NEW MULTI-RES TX:FULL	N	T	F	P	\$ 6,891
NEW MULTI-RES TX:FULL	N	T	F	S	\$ 6,134
NEW MULTI-RES TX:FULL	N	T	E	P	\$ 4,389,270
NEW MULTI-RES TX:FULL	N	T	F	S	\$ 443,605
PIPELINE	P	T	N	S	\$ 16,815,000
RESIDENTIAL TX: FARM1	R	1	E	P	\$ 2,941,000
RESIDENTIAL PIL: FULL	R	F	F	P	\$ 3,481
RESIDENTIAL PIL: FULL	R	F	F	S	\$ 3,099
RESIDENTIAL PIL: FULL	R	F	E	P	\$ 2,821,043
RESIDENTIAL PIL: FULL	R	F	E	S	\$ 179,677
RESIDENTIAL PIL: GENERAL	R	G	N	S	\$ 9,164,100

Schedule "A" to By-law 2020-xxx
Assessment Returned to the Municipality

Unit Class/Tax Class/Tax Qualifier					2020 Assessment
RESIDENTIAL TX: FULL, SHARED PIL	R	H	F	P	\$ 200
RESIDENTIAL TX: FULL, SHARED PIL	R	H	F	S	\$ 178
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E	P	\$ 50,383
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E	S	\$ 10,339
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	F	P	\$ 100
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	F	S	\$ 89
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E	P	\$ 1,238,450
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E	S	\$ 5,161
RESIDENTIAL TX: FULL	R	T	F	P	\$ 15,957,988
RESIDENTIAL TX: FULL	R	T	F	S	\$ 16,087,340
RESIDENTIAL TX: FULL	R	T	N	S	\$ 322,568
RESIDENTIAL TX: FULL	R	T	E	P	\$ 10,810,213,021
RESIDENTIAL TX: FULL	R	T	E	S	\$ 705,851,952
SHOP CENTER TX: FULL	S	T	N	S	\$ 50,541,800
SHOP CENTER TX: EXCESS LAND	S	U	N	S	\$ 830,200
MANAGED FOREST TX: FULL	T	T	F	P	\$ 361,050
MANAGED FOREST TX: FULL	T	T	F	S	\$ 2,359
MANAGED FOREST TX: FULL	T	T	E	P	\$ 50,166,266
MANAGED FOREST TX: FULL	T	T	E	S	\$ 554,663
COMMERCIAL NEW CONSTRUCTION	X	T	N	S	\$ 61,967,300
COMMERCIAL NEW CONSTRUCTION: EXCESS LAND	X	U	N	S	\$ 1,548,000
COMMERCIAL NEW CONSTRUCTION: VACANT LAND	X	X	N	S	\$ 386,000
TOTAL 2020 ASSESSMENT					\$ 14,280,889,744

Schedule "B" to By-law 2020-xxx
2020 Tax Rates by Realty Tax Class/Qualifier

2020 Class Description	Realty Tax Class	General	Fire	
			Area A	Area C
	RTC	(a)	(b)	(c)
COMMERCIALPIL: FULL	CF	0.00985172	0.00081583	0.00034382
COMMERCIALPIL: GENERAL	CG	0.00985172	0.00081583	0.00034382
COMMERCIALTX: FULL, SHARED PIL	CH	0.00985172	0.00081583	0.00034382
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00689620	0.00057108	0.00024067
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00985172	0.00081583	0.00034382
COMMERCIALTX: FULL	CT	0.00985172	0.00081583	0.00034382
COMMERCIALTX: EXCESS LAND	CU	0.00689620	0.00057108	0.00024067
COMMERCIALTX: VACANT LAND	CX	0.00689620	0.00057108	0.00024067
COMMERCIALPIL: FULL VACANT LAND	CY	0.00689620	0.00057108	0.00024067
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00689620	0.00057108	0.00024067
OFFICE BUILDING PIL: GENERAL	DG	0.00985172	0.00081583	0.00034382
OFFICE BUILDING TX: FULL	DT	0.00985172	0.00081583	0.00034382
OFFICE BUILDING TX: EXCESS LAND	DU	0.00689620	0.00057108	0.00024067
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00178563	0.00014787	0.00006232
PARKING LOT TX: FULL	GT	0.00985172	0.00081583	0.00034382
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00966699	0.00080053	0.00033737
INDUSTRIAL TX: FULL, SHARED PIL	IH	0.00961704	0.00079639	0.00033563
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00625107	0.00079639	0.00021816
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00625107	0.00051766	0.00021816
INDUSTRIAL TX: FULL	IT	0.00961704	0.00079639	0.00033563
INDUSTRIAL TX: EXCESS LAND	IU	0.00625107	0.00051766	0.00021816
INDUSTRIAL TX: VACANT LAND	IX	0.00625107	0.00051766	0.00021816
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00625107	0.00051766	0.00021816
INDUSTRIAL (NEW CONS): FULL	JT	0.00961704	0.00079639	0.00033563
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00625107	0.00051766	0.00021816
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00961704	0.00079639	0.00033563
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00625107	0.00051766	0.00021816
MULTI-RES TX: FULL	MT	0.01397665	0.00115742	0.00048777
NEW MULTI-RES TX: FULL	NT	0.00714252	0.00059148	0.00024927
PIPLINE TX: FULL	PT	0.01429443	0.00118373	0.00049886
RESIDENTIAL TX: FARM1	R1	0.00392839	0.00032531	0.00013710
RESIDENTIAL PIL: FULL	RF	0.00714252	0.00059148	0.00024927
RESIDENTIAL PIL: GENERAL	RG	0.00714252	0.00059148	0.00024927
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00714252	0.00059148	0.00024927
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00714252	0.00059148	0.00024927
RESIDENTIAL TX: FULL	RT	0.00714252	0.00059148	0.00024927
SHOPPING CENTER TX: FULL	ST	0.00985172	0.00081583	0.00034382
SHOPPING CENTER TX: EXCESS LAND	SU	0.00689620	0.00057108	0.00024067
MANAGED FOREST TX: FULL	TT	0.00178563	0.00014787	0.00006232
COMMERCIAL (New Construction) TX: FULL	XT	0.00985172	0.00081583	0.00034382
COMMERCIAL (New Construction) TX: EXCESS LAND	XU	0.00689620	0.00057108	0.00024067
COMMERCIAL (New Construction) TX: VACANT LAND	XX	0.00689620	0.00057108	0.00024067

Schedule "B" to By-law 2020-xxx
2020 Tax Rates by Realty Tax Class/Qualifier

2020 Class Description	Realty Tax Class	Police		
		OPP	Lindsay	Ops
	RTC	(d)	(e)	(f)
COMMERCIALPIL: FULL	CF	0.00120152	0.00342342	0.00210504
COMMERCIALPIL: GENERAL	CG	0.00120152	0.00342342	0.00210504
COMMERCIALTX: FULL, SHARED PIL	CH	0.00120152	0.00342342	0.00210504
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00084106	0.00239640	0.00147353
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00120152	0.00342342	0.00210504
COMMERCIALTX: FULL	CT	0.00120152	0.00342342	0.00210504
COMMERCIALTX: EXCESS LAND	CU	0.00084106	0.00239640	0.00147353
COMMERCIALTX: VACANT LAND	CX	0.00084106	0.00239640	0.00147353
COMMERCIALPIL: FULL VACANT LAND	CY	0.00084106	0.00239640	0.00147353
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00084106	0.00239640	0.00147353
OFFICE BUILDING PIL: GENERAL	DG	0.00120152	0.00342342	0.00210504
OFFICE BUILDING TX: FULL	DT	0.00120152	0.00342342	0.00210504
OFFICE BUILDING TX: EXCESS LAND	DU	0.00084106	0.00239640	0.00147353
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00021778	0.00062050	0.00038154
PARKING LOT TX: FULL	GT	0.00120152	0.00342342	0.00210504
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00117899	0.00335923	0.00206557
INDUSTRIAL TX: FULL, SHARED PIL	IH	0.00117290	0.00334187	0.00205490
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00076238	0.00217222	0.00133568
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00076238	0.00334187	0.00133568
INDUSTRIAL TX: FULL	IT	0.00117290	0.00334187	0.00205490
INDUSTRIAL TX: EXCESS LAND	IU	0.00076238	0.00217222	0.00133568
INDUSTRIAL TX: VACANT LAND	IX	0.00076238	0.00217222	0.00133568
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00076238	0.00217222	0.00133568
INDUSTRIAL (NEW CONS): FULL	JT	0.00117290	0.00334187	0.00205490
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00076238	0.00217222	0.00133568
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00117290	0.00334187	0.00205490
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00076238	0.00217222	0.00133568
MULTI-RES TX: FULL	MT	0.00170460	0.00485682	0.00298643
NEW MULTI-RES TX: FULL	NT	0.00087110	0.00248199	0.00152616
PIPLINE TX: FULL	PT	0.00174335	0.00496724	0.00305433
RESIDENTIAL TX: FARM1	R1	0.00047911	0.00136510	0.00083939
RESIDENTIAL PIL: FULL	RF	0.00087110	0.00248199	0.00152616
RESIDENTIAL PIL: GENERAL	RG	0.00087110	0.00248199	0.00152616
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00087110	0.00248199	0.00152616
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00087110	0.00248199	0.00152616
RESIDENTIAL TX: FULL	RT	0.00087110	0.00248199	0.00152616
SHOPPING CENTER TX: FULL	ST	0.00120152	0.00342342	0.00210504
SHOPPING CENTER TX: EXCESS LAND	SU	0.00084106	0.00239640	0.00147353
MANAGED FOREST TX: FULL	TT	0.00021778	0.00062050	0.00038154
COMMERCIAL (New Construction) TX: FULL	XT	0.00120152	0.00342342	0.00210504
COMMERCIAL (New Construction) TX: EXCESS LAND	XU	0.00084106	0.00239640	0.00147353
COMMERCIAL (New Construction) TX: VACANT LAND	XX	0.00084106	0.00239640	0.00147353

Schedule "B" to By-law 2020-xxx
2020 Tax Rates by Realty Tax Class/Qualifier

2020 Class Description	Realty Tax Class				
		Transit	Parks	Streetlights	BIA
	RTC	(g)	(h)	(i)	(j)
COMMERCIALPIL: FULL	CF	0.00036151	0.00014262	0.00021948	0.00347322
COMMERCIALPIL: GENERAL	CG	0.00036151	0.00014262	0.00021948	0.00347322
COMMERCIALTX: FULL, SHARED PIL	CH	0.00036151	0.00014262	0.00021948	0.00347322
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00025306	0.00009984	0.00015363	0.00243126
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00036151	0.00014262	0.00021948	0.00347322
COMMERCIALTX: FULL	CT	0.00036151	0.00014262	0.00021948	0.00347322
COMMERCIALTX: EXCESS LAND	CU	0.00025306	0.00009984	0.00015363	0.00243126
COMMERCIALTX: VACANT LAND	CX	0.00025306	0.00009984	0.00015363	0.00243126
COMMERCIALPIL: FULL VACANT LAND	CY	0.00025306	0.00009984	0.00015363	0.00243126
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00025306	0.00009984	0.00015363	0.00243126
OFFICE BUILDING PIL: GENERAL	DG	0.00036151	0.00014262	0.00021948	0.00347322
OFFICE BUILDING TX: FULL	DT	0.00036151	0.00014262	0.00021948	0.00347322
OFFICE BUILDING TX: EXCESS LAND	DU	0.00025306	0.00009984	0.00015363	0.00243126
EXEMPT	E	0.00000000	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00006552	0.00002585	0.00003978	0.00000000
PARKING LOT TX: FULL	GT	0.00036151	0.00014262	0.00021948	0.00347322
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00035473	0.00013995	0.00021536	0.00340810
INDUSTRIAL TX: FULL, SHARED PIL	IH	0.00035290	0.00013923	0.00021425	0.00339049
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00022939	0.00009050	0.00013926	0.00220382
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00022939	0.00009050	0.00013926	0.00220382
INDUSTRIAL TX: FULL	IT	0.00035290	0.00013923	0.00021425	0.00339049
INDUSTRIAL TX: EXCESS LAND	IU	0.00022939	0.00009050	0.00013926	0.00220382
INDUSTRIAL TX: VACANT LAND	IX	0.00022939	0.00009050	0.00013926	0.00220382
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00022939	0.00009050	0.00013926	0.00220382
INDUSTRIAL (NEW CONS): FULL	JT	0.00035290	0.00013923	0.00021425	0.00339049
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00022939	0.00009050	0.00013926	0.00220382
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00035290	0.00013923	0.00021425	0.00339049
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00022939	0.00009050	0.00013926	0.00220382
MULTI-RES TX: FULL	MT	0.00051288	0.00020234	0.00031137	0.00000000
NEW MULTI-RES TX: FULL	NT	0.00026210	0.00010340	0.00015912	0.00000000
PIPLINE TX: FULL	PT	0.00052454	0.00020694	0.00031845	0.00503950
RESIDENTIAL TX: FARM1	R1	0.00014415	0.00005687	0.00008752	0.00000000
RESIDENTIAL PIL: FULL	RF	0.00026210	0.00010340	0.00015912	0.00000000
RESIDENTIAL PIL: GENERAL	RG	0.00026210	0.00010340	0.00015912	0.00000000
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00026210	0.00010340	0.00015912	0.00000000
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00026210	0.00010340	0.00015912	0.00000000
RESIDENTIAL TX: FULL	RT	0.00026210	0.00010340	0.00015912	0.00000000
SHOPPING CENTER TX: FULL	ST	0.00036151	0.00014262	0.00021948	0.00347322
SHOPPING CENTER TX: EXCESS LAND	SU	0.00025306	0.00009984	0.00015363	0.00243126
MANAGED FOREST TX: FULL	TT	0.00006552	0.00002585	0.00003978	0.00062952
COMMERCIAL (New Construction) TX: FULL	XT	0.00036151	0.00014262	0.00021948	0.00347322
COMMERCIAL (New Construction) TX: EXCESS LAND	XU	0.00025306	0.00009984	0.00015363	0.00243126
COMMERCIAL (New Construction) TX: VACANT LAND	XX	0.00025306	0.00009984	0.00015363	0.00243126

Schedule “C” to By-law 2020-xxx



fire map.pdf

Schedule “D” to By-law 2020-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	\$ 1,518,800
CT	010 00200600.0000	\$ 408,500
CT	010 00200650.0000	\$ 215,400
CT	010 00200700.0000	\$ 181,700
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	\$ 1,245,000
CT	010 00201400.0000	\$ 989,700
CT	010 00201500.0000	\$ 330,000
CT	010 00201700.0000	\$ 741,700
CT	010 00201800.0000	\$ 931,000
CT	010 00202200.0000	\$ 249,800
CT	010 00202300.0000	\$ 322,000
CT	010 00202400.0000	\$ 281,000
CT	010 00202500.0000	\$ 294,900
CT	010 00202600.0000	\$ 191,800
CT	010 00202700.0000	\$ 608,000
CT	010 00202800.0000	\$ 296,000
CT	010 00202900.0000	\$ 316,000
CT	010 00203000.0000	\$ 352,000
CT	010 00203100.0000	\$ 584,000
CT	010 00203200.0000	\$ 515,700
CT	010 00203300.0000	\$ 364,800
CT	010 00203400.0000	\$ 263,500
CT	010 00203500.0000	\$ 902,700
CT	010 00222500.0000	\$ 255,700
CT	010 00222600.0000	\$ 96,900
CT	010 00222700.0000	\$ 103,400
CT	010 00222900.0000	\$ 116,500
CT	010 00223100.0000	\$ 205,000

Schedule "D" to By-law 2020-xxx
Listing of Business Improvement Properties

Property Class	Roll Number	Assessment
CT	010 00223200.0000	\$ 181,600
CT	010 00223300.0000	\$ 143,300
CT	020 00200200.0000	\$ 869,000
CT	020 00200300.0000	\$ 344,000
CT	020 00200400.0000	\$ 294,000
CT	020 00200500.0000	\$ 500,000
CT	020 00200600.0000	\$ 222,300
CT	020 00200700.0000	\$ 237,000
CT	020 00200800.0000	\$ 587,000
CT	020 00200900.0000	\$ 865,000
CT	020 00201000.0000	\$ 237,000
CT	020 00201200.0000	\$ 187,000
CT	020 00201300.0000	\$ 2,190,000
CT	020 00201500.0000	\$ 308,500
CT	020 00201600.0000	\$ 641,000
CT	020 00201700.0000	\$ 685,800
CT	020 00201800.0000	\$ 3,489,000
CT	020 00217000.0000	\$ 340,000
CT	020 00217200.0000	\$ 274,000
CT	020 00300210.0000	\$ 189,000
CT	020 00300220.0000	\$ 200,100
CT	020 00300230.0000	\$ 209,900
CT	020 00300300.0000	\$ 537,400
CT	020 00300500.0000	\$ 778,100
CT	020 00301000.0000	\$ 410,000
CT	020 00301100.0000	\$ 329,000
CT	020 00301200.0000	\$ 391,000
CT	020 00301400.0000	\$ 296,000
CT	020 00301700.0000	\$ 1,027,000
CT	020 00326200.0000	\$ 364,000
CT	020 00326300.0000	\$ 459,000
CT	020 00326500.0000	\$ 472,700
CT	040 00325000.0000	\$ 841,700
CT	040 00325500.0000	\$ 500,500
CT	040 00325600.0000	\$ 258,100
Commercial Taxable: Full Total		\$ 34,914,700

Schedule "D" to By-law 2020-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	\$ 2,357,000
Shopping Centre Taxable: Full Total		\$ 2,357,000
XT	010 00223500.0000	\$ 748,000
XT	020 00300800.0000	\$ 2,389,000
XT	020 00326400.0000	\$ 584,000
New Construction Commercial Taxable: Full Total		\$ 3,721,000
	GRAND TOTAL	\$ 41,375,800