

The Corporation of the City of Kawartha Lakes

By-Law 2023-xxx

A By-law to Establish 2023 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 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 2023 taxation year.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2023-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 2023-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 2023 for the purposes of the City in the gross amount of \$237,751,402 and in the net amount of \$135,461,334.

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 June 29, 2023 and the second installment is payable on September 28, 2023.

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 \$14,687,749,671 upon which the rate of taxation for Municipal and Education purposes for the year 2023 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 2023, 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 \$102,914,922. The amount set out in Schedule "B" in column "a" as the General Levy.

2023 Budget Requirement	\$108,542,977
2023 Generally Rated Streetlights	<u>\$170,828</u>
Total General Levy	\$108,713,805

- 5.03 **Infrastructure Renewal:** An Infrastructure Renewal Levy shall be levied and collected, separately on the tax bill for clarity, on the assessment in each property class in the City of 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 \$1,998,511.
- 5.04 **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 \$3,048,819.
- 5.05 **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 \$2,554,852.

- 5.06 **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 \$7,988,543.
- 5.07 **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 \$7,539,964.
- 5.08 **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 \$1,203,266.
- 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 \$1,205,521.
- 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 \$595,754.
- 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 \$420,299.
- 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 \$192,000.
- 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 2023 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 2023.
- 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 2023 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, 2023.

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], 2023.

Doug Elmslie, Mayor

Cathie Ritchie, City Clerk

**Schedule "A" to By-law 2023-xxx
Assessment Returned to the Municipality**

Unit Class/Tax Class/Tax Qualifier			2023 Assessment
COM PIL: FULL	C	F	\$ 13,509,700
COM PIL: GENERAL	C	G	\$ 16,879,200
COM TX: FULL, SHARED PIL	C	H	\$ 3,540,800
COM TX: VACANT LAND, SHARED PIL	C	J	\$ 128,300
COM PIL: FULL, TX TEN OF PROV	C	P	\$ 41,200
COM TX: FULL	C	T	\$ 496,477,345
COM TX: EXCESS LAND	C	U	\$ 8,784,000
COM TX: VACANT LAND	C	X	\$ 22,082,100
COM PIL: FULL VACANT LAND	C	Y	\$ 1,087,900
COM PIL: GENERAL VACANT LAND	C	Z	\$ 1,858,800
OFFICE BLDG PIL: GENERAL	D	G	\$ 10,163,500
OFFICE BLDG TX: FULL	D	T	\$ 3,651,959
OFFICE BLDG TX: EXCESS LAND	D	U	\$ 7,700
EXEMPT	E		\$ 446,000,272
FARM TX: FULL	F	T	\$ 210,000
FARM TX: FULL	F	T	\$ 1,149,800
FARM TX: FULL	F	T	\$ 1,238,326,163
FARM TX: FULL	F	T	\$ 53,970,650
PARKING LOT TX: FULL	G	T	\$ 242,500
LANDFILL PAYMENT IN LIEU: FULL	H	F	\$ 856,900
IND TX : FULL, SHARED PIL	I	H	\$ 1,956,200
IND TX: VACANT LAND, SHARED PIL	I	J	\$ 48,000
IND TX: EXCESS LAND, SHARED PIL	I	K	\$ 179,900
IND TX: FULL	I	T	\$ 64,448,311
IND TX: EXCESS LAND	I	U	\$ 7,501,178
IND TX: VACANT LAND	I	X	\$ 6,872,600
IND PIL: GENERAL VACANT LAND	I	Z	\$ -
LG IND TX: FULL	L	T	\$ 6,041,800
LG IND TX: EXCESS LAND	L	U	\$ 157,300
MULTI-RES TX: FULL	M	T	\$ 65,848
MULTI-RES TX: FULL	M	T	\$ 112,661
MULTI-RES TX: FULL	M	T	\$ 186,346,846
MULTI-RES TX: FULL	M	T	\$ 4,847,654

**Schedule "A" to By-law 2023-xxx
Assessment Returned to the Municipality**

Unit Class/Tax Class/Tax Qualifier			2023 Assessment
NEW MULTI-RES TX:FULL	N	T	\$ 7,752
NEW MULTI-RES TX:FULL	N	T	\$ 6,471
NEW MULTI-RES TX:FULL	N	T	\$ 4,415,484
NEW MULTI-RES TX:FULL	N	T	\$ 416,193
PIPELINE	P	T	\$ 22,979,000
RESIDENTIAL TX: FARM1	R	1	\$ 2,941,000
RESIDENTIAL PIL: FULL	R	F	\$ 4,845
RESIDENTIAL PIL: FULL	R	F	\$ 4,044
RESIDENTIAL PIL: FULL	R	F	\$ 3,045,090
RESIDENTIAL PIL: FULL	R	F	\$ 219,121
RESIDENTIAL PIL: GENERAL	R	G	\$ 9,184,400
RESIDENTIAL TX: FULL, SHARED PIL	R	H	\$ 225
RESIDENTIAL TX: FULL, SHARED PIL	R	H	\$ 188
RESIDENTIAL TX: FULL, SHARED PIL	R	H	\$ 50,495
RESIDENTIAL TX: FULL, SHARED PIL	R	H	\$ 10,192
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	\$ 112
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	\$ 93
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	\$ 1,238,508
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	\$ 5,087
RESIDENTIAL TX: FULL	R	T	\$ 15,675,676
RESIDENTIAL TX: FULL	R	T	\$ 17,358,512
RESIDENTIAL TX: FULL	R	T	\$ 315,568
RESIDENTIAL TX: FULL	R	T	\$ 11,262,084,754
RESIDENTIAL TX: FULL	R	T	\$ 647,886,926
SHOP CENTER TX: FULL	S	T	\$ 48,594,330
SHOP CENTER TX: EXCESS LAND	S	U	\$ 66,200
MANAGED FOREST TX: FULL	T	T	\$ 360,821
MANAGED FOREST TX: FULL	T	T	\$ 66,220
MANAGED FOREST TX: FULL	T	T	\$ 52,763,319
MANAGED FOREST TX: FULL	T	T	\$ 501,958
TOTAL 2023 ASSESSMENT			\$ 14,687,749,671

**Schedule "B" to By-law 2023-xxx
2023 Tax Rates by Realty Tax Class/Qualifier**

2023 Class Description	Realty Tax Class	General	Infrastructure Renewal
	RTC	(a)	(b)
COMMERCIALPIL: FULL	CF	0.01095851	0.00020145
COMMERCIALPIL: GENERAL	CG	0.01095851	0.00020145
COMMERCIALTX: FULL, SHARED PIL	CH	0.01095851	0.00020145
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00767096	0.00014102
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.01095851	0.00020145
COMMERCIALTX: FULL	CT	0.01095851	0.00020145
COMMERCIALTX: EXCESS LAND	CU	0.00767096	0.00014102
COMMERCIALTX: VACANT LAND	CX	0.00767096	0.00014102
COMMERCIALPIL: FULL VACANT LAND	CY	0.00767096	0.00014102
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00767096	0.00014102
OFFICE BUILDING PIL: GENERAL	DG	0.01095851	0.00020145
OFFICE BUILDING TX: FULL	DT	0.01095851	0.00020145
OFFICE BUILDING TX: EXCESS LAND	DU	0.00767096	0.00014102
EXEMPT	E	0.00000000	0.00000000
FARM TX: FULL	FT	0.00198624	0.00003651
PARKING LOT TX: FULL	GT	0.01095851	0.00020145
LANDFILL PAYMENT IN LIEU: FULL	HF	0.01075303	0.00019768
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.01069746	0.00019665
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00695335	0.00012783
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00695335	0.00012783
INDUSTRIAL TX: FULL	IT	0.01069746	0.00019665
INDUSTRIAL TX: EXCESS LAND	IU	0.00695335	0.00012783
INDUSTRIAL TX: VACANT LAND	IX	0.00695335	0.00012783
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00695335	0.00012783
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.01069746	0.00019665
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00695335	0.00012783
MULTI-RES TX: FULL	MT	0.01554686	0.00028580
NEW MULTI-RES TX: FULL	NT	0.00794495	0.00014605
PIPLINE TX: FULL	PT	0.01590034	0.00029230
RESIDENTIAL TX: FARM1	R1	0.00436972	0.00008033
RESIDENTIAL PIL: FULL	RF	0.00794495	0.00014605
RESIDENTIAL PIL: GENERAL	RG	0.00794495	0.00014605
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00794495	0.00014605
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00794495	0.00014605
RESIDENTIAL TX: FULL	RT	0.00794495	0.00014605
SHOPPING CENTER TX: FULL	ST	0.01095851	0.00020145
SHOPPING CENTER TX: EXCESS LAND	SU	0.00767096	0.00014102
MANAGED FOREST TX: FULL	TT	0.00198624	0.00003651

**Schedule "B" to By-law 2023-xxx
2023 Tax Rates by Realty Tax Class/Qualifier**

2023 Class Description	Realty Tax Class	Fire	
		Area A	Area C
	RTC	(c)	(d)
COMMERCIALPIL: FULL	CF	0.00112823	0.00035395
COMMERCIALPIL: GENERAL	CG	0.00112823	0.00035395
COMMERCIALTX: FULL, SHARED PIL	CH	0.00112823	0.00035395
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00078976	0.00024776
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00112823	0.00035395
COMMERCIALTX: FULL	CT	0.00112823	0.00035395
COMMERCIALTX: EXCESS LAND	CU	0.00078976	0.00024776
COMMERCIALTX: VACANT LAND	CX	0.00078976	0.00024776
COMMERCIALPIL: FULL VACANT LAND	CY	0.00078976	0.00024776
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00078976	0.00024776
OFFICE BUILDING PIL: GENERAL	DG	0.00112823	0.00035395
OFFICE BUILDING TX: FULL	DT	0.00112823	0.00035395
OFFICE BUILDING TX: EXCESS LAND	DU	0.00078976	0.00024776
EXEMPT	E	0.00000000	0.00000000
FARM TX: FULL	FT	0.00020449	0.00006415
PARKING LOT TX: FULL	GT	0.00112823	0.00035395
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00110707	0.00034731
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00110135	0.00034551
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00110135	0.00022458
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00071588	0.00022458
INDUSTRIAL TX: FULL	IT	0.00110135	0.00034551
INDUSTRIAL TX: EXCESS LAND	IU	0.00071588	0.00022458
INDUSTRIAL TX: VACANT LAND	IX	0.00071588	0.00022458
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00071588	0.00022458
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00110135	0.00034551
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00071588	0.00022458
MULTI-RES TX: FULL	MT	0.00160062	0.00050214
NEW MULTI-RES TX: FULL	NT	0.00081797	0.00025661
PIPLINE TX: FULL	PT	0.00163701	0.00051356
RESIDENTIAL TX: FARM1	R1	0.00044988	0.00014114
RESIDENTIAL PIL: FULL	RF	0.00081797	0.00025661
RESIDENTIAL PIL: GENERAL	RG	0.00081797	0.00025661
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00081797	0.00025661
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00081797	0.00025661
RESIDENTIAL TX: FULL	RT	0.00081797	0.00025661
SHOPPING CENTER TX: FULL	ST	0.00112823	0.00035395
SHOPPING CENTER TX: EXCESS LAND	SU	0.00078976	0.00024776
MANAGED FOREST TX: FULL	TT	0.00020449	0.00006415

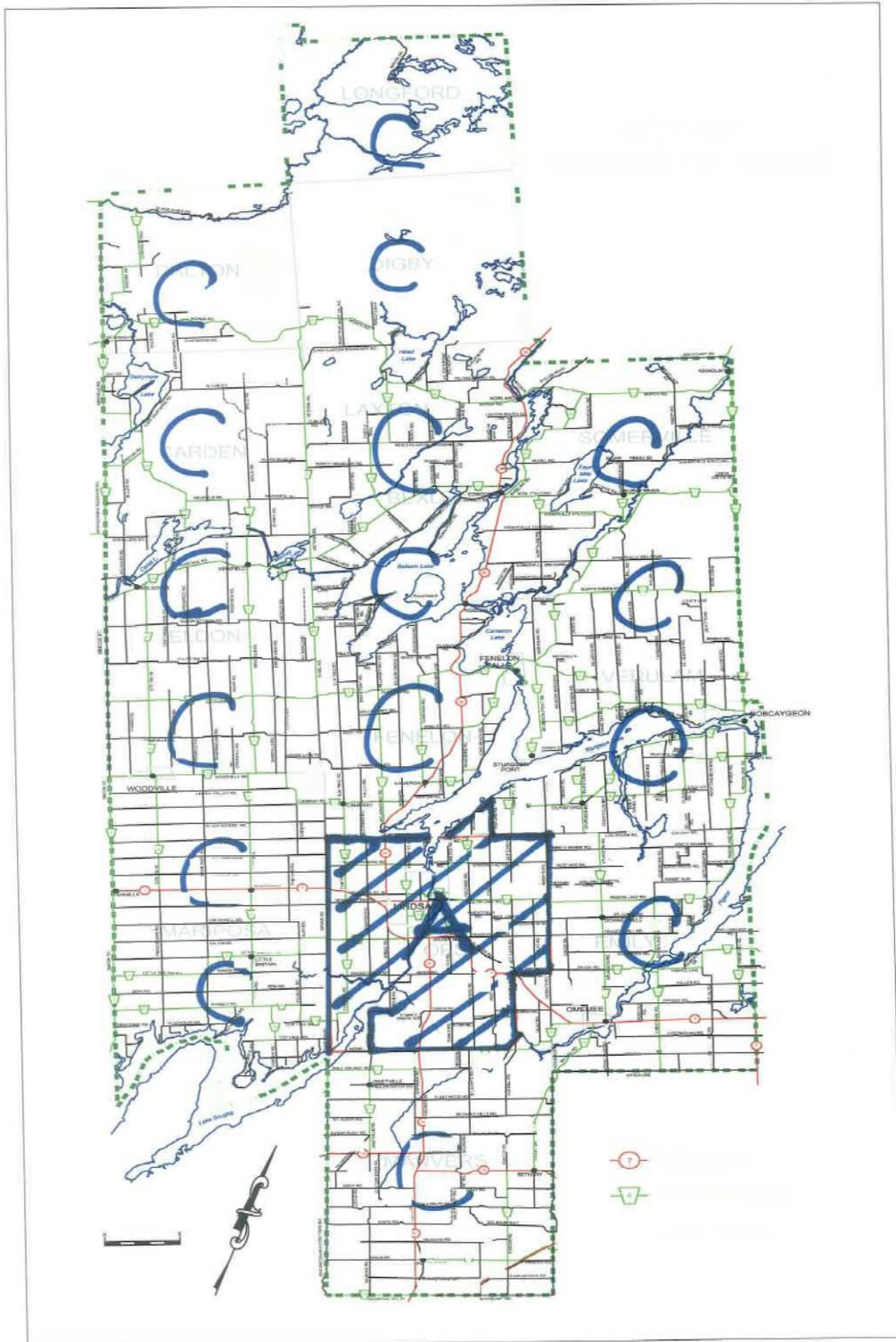
**Schedule "B" to By-law 2023-xxx
2023 Tax Rates by Realty Tax Class/Qualifier**

2023 Class Description	Realty Tax Class	Police		
		OPP (e)	Lindsay (f)	Ops (g)
	RTC			
COMMERCIALPIL: FULL	CF	0.00109874	0.00358538	0.00220036
COMMERCIALPIL: GENERAL	CG	0.00109874	0.00358538	0.00220036
COMMERCIALTX: FULL, SHARED PIL	CH	0.00109874	0.00358538	0.00220036
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00076911	0.00250977	0.00154025
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00109874	0.00358538	0.00220036
COMMERCIALTX: FULL	CT	0.00109874	0.00358538	0.00220036
COMMERCIALTX: EXCESS LAND	CU	0.00076911	0.00250977	0.00154025
COMMERCIALTX: VACANT LAND	CX	0.00076911	0.00250977	0.00154025
COMMERCIALPIL: FULL VACANT LAND	CY	0.00076911	0.00250977	0.00154025
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00076911	0.00250977	0.00154025
OFFICE BUILDING PIL: GENERAL	DG	0.00109874	0.00358538	0.00220036
OFFICE BUILDING TX: FULL	DT	0.00109874	0.00358538	0.00220036
OFFICE BUILDING TX: EXCESS LAND	DU	0.00076911	0.00250977	0.00154025
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00019915	0.00064985	0.00039882
PARKING LOT TX: FULL	GT	0.00109874	0.00358538	0.00220036
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00107813	0.00351815	0.00215910
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00107256	0.00349997	0.00214794
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00069717	0.00227498	0.00139616
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00069717	0.00349997	0.00139616
INDUSTRIAL TX: FULL	IT	0.00107256	0.00349997	0.00214794
INDUSTRIAL TX: EXCESS LAND	IU	0.00069717	0.00227498	0.00139616
INDUSTRIAL TX: VACANT LAND	IX	0.00069717	0.00227498	0.00139616
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00069717	0.00227498	0.00139616
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00107256	0.00349997	0.00214794
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00069717	0.00227498	0.00139616
MULTI-RES TX: FULL	MT	0.00155878	0.00508659	0.00312165
NEW MULTI-RES TX: FULL	NT	0.00079659	0.00259941	0.00159527
PIPLINE TX: FULL	PT	0.00159422	0.00520224	0.00319263
RESIDENTIAL TX: FARM1	R1	0.00043812	0.00142968	0.00087740
RESIDENTIAL PIL: FULL	RF	0.00079659	0.00259941	0.00159527
RESIDENTIAL PIL: GENERAL	RG	0.00079659	0.00259941	0.00159527
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00079659	0.00259941	0.00159527
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00079659	0.00259941	0.00159527
RESIDENTIAL TX: FULL	RT	0.00079659	0.00259941	0.00159527
SHOPPING CENTER TX: FULL	ST	0.00109874	0.00358538	0.00220036
SHOPPING CENTER TX: EXCESS LAND	SU	0.00076911	0.00250977	0.00154025
MANAGED FOREST TX: FULL	TT	0.00019915	0.00064985	0.00039882

**Schedule "B" to By-law 2023-xxx
2023 Tax Rates by Realty Tax Class/Qualifier**

2023 Class Description	Realty Tax Class				
		Transit	Parks	Streetlights	BIA
	RTC	(h)	(i)	(j)	(k)
COMMERCIALPIL: FULL	CF	0.00057325	0.00028329	0.00013759	0.00468005
COMMERCIALPIL: GENERAL	CG	0.00057325	0.00028329	0.00013759	0.00468005
COMMERCIALTX: FULL, SHARED PIL	CH	0.00057325	0.00028329	0.00013759	0.00468005
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00040127	0.00019830	0.00009631	0.00327604
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00057325	0.00028329	0.00013759	0.00468005
COMMERCIALTX: FULL	CT	0.00057325	0.00028329	0.00013759	0.00468005
COMMERCIALTX: EXCESS LAND	CU	0.00040127	0.00019830	0.00009631	0.00327604
COMMERCIALTX: VACANT LAND	CX	0.00040127	0.00019830	0.00009631	0.00327604
COMMERCIALPIL: FULL VACANT LAND	CY	0.00040127	0.00019830	0.00009631	0.00327604
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00040127	0.00019830	0.00009631	0.00327604
OFFICE BUILDING PIL: GENERAL	DG	0.00057325	0.00028329	0.00013759	0.00468005
OFFICE BUILDING TX: FULL	DT	0.00057325	0.00028329	0.00013759	0.00468005
OFFICE BUILDING TX: EXCESS LAND	DU	0.00040127	0.00019830	0.00009631	0.00327604
EXEMPT	E	0.00000000	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00010390	0.00005135	0.00002494	0.00000000
PARKING LOT TX: FULL	GT	0.00057325	0.00028329	0.00013759	0.00468005
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00056250	0.00027798	0.00013501	0.00459230
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00055959	0.00027654	0.00013431	0.00456857
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00036373	0.00017975	0.00008730	0.00296957
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00036373	0.00017975	0.00008730	0.00296957
INDUSTRIAL TX: FULL	IT	0.00055959	0.00027654	0.00013431	0.00456857
INDUSTRIAL TX: EXCESS LAND	IU	0.00036373	0.00017975	0.00008730	0.00296957
INDUSTRIAL TX: VACANT LAND	IX	0.00036373	0.00017975	0.00008730	0.00296957
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00036373	0.00017975	0.00008730	0.00296957
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00055959	0.00027654	0.00013431	0.00456857
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00036373	0.00017975	0.00008730	0.00296957
MULTI-RES TX: FULL	MT	0.00081327	0.00040191	0.00019520	0.00000000
NEW MULTI-RES TX: FULL	NT	0.00041561	0.00020539	0.00009975	0.00000000
PIPLINE TX: FULL	PT	0.00083176	0.00041104	0.00019963	0.00679056
RESIDENTIAL TX: FARM1	R1	0.00022858	0.00011296	0.00005486	0.00000000
RESIDENTIAL PIL: FULL	RF	0.00041561	0.00020539	0.00009975	0.00000000
RESIDENTIAL PIL: GENERAL	RG	0.00041561	0.00020539	0.00009975	0.00000000
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00041561	0.00020539	0.00009975	0.00000000
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00041561	0.00020539	0.00009975	0.00000000
RESIDENTIAL TX: FULL	RT	0.00041561	0.00020539	0.00009975	0.00000000
SHOPPING CENTER TX: FULL	ST	0.00057325	0.00028329	0.00013759	0.00468005
SHOPPING CENTER TX: EXCESS LAND	SU	0.00040127	0.00019830	0.00009631	0.00327604
MANAGED FOREST TX: FULL	TT	0.00010390	0.00005135	0.00002494	0.00084826

Schedule "C" to By-law 2023-xxx



Schedule "D" to By-law 2023-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	339,800
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	1,219,000
CT	010 00201400.0000	915,700
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	122,500
CT	010 00222700.0000	103,400
CT	010 00222900.0000	116,500
CT	010 00223100.0000	205,000
CT	010 00223200.0000	181,600
CT	010 00223300.0000	143,300

Schedule "D" to By-law 2023-xxx
Listing of Business Improvement Properties

Property Class	Roll Number	Assessment
CT	010 00223500.0000	748,000
CT	020 00200200.0000	898,000
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	333,049
CT	020 00201600.0000	583,000
CT	020 00201700.0000	372,000
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	617,800
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	391,000
CT	020 00301400.0000	296,000
CT	020 00301700.0000	1,027,000
CT	020 00326200.0000	368,000
CT	020 00326300.0000	535,000
CT	020 00326400.0000	584,000
CT	020 00326500.0000	472,700
CT	040 00325000.0000	852,400
CT	040 00325500.0000	500,500
CT	040 00325600.0000	257,461
Commercial Taxable: Full Total		38,344,810

Schedule "D" to By-law 2023-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
	GRAND TOTAL	41,084,910