

THE CORPORATION OF THE CITY OF KAWARTHA LAKES

BY-LAW 2011-093

A BY-LAW TO ESTABLISH TAX RATES FOR THE YEAR 2011

**Recitals**

1. Section 312 of the *Municipal Act, 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. Staff Report FIN2004-053, Tax Billing and Collection Policy, Section 5.01 provides for a minimum tax bill at the amount permitted under the Act.
5. Council has adopted a budget for the 2011 taxation year.

**Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2011-093.**

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.

“**clerk**” means the person within the administration of the City who fulfils the function of the City Clerk as required by the *Municipal Act, S.O. 2001 c.25, as amended*.

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

“**collector**” means the Manager of 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.

“**restructuring order**” means the Order of the Commission made under the *Municipal Act* on April 19, 2000 and amended on June 8, 2000.

“**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 2011-081 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 2011 for the purposes of the City in the gross amount of \$186,123,059 and, in the net amount of \$81,126,611.

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, 2011 and the second installment is payable on September 29, 2011.

Section 4.00: Establishment of Tax Rates
--

4.01 **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 the MPAC is in the amount of \$9,806,413,563 upon which the rate of taxation for Municipal and Education purposes for the year 2011 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'.

4.02 **Rates:** For the year 2011, 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 the Municipal Property Assessment Corporation, the rates of taxation for current value assessment for general purposes, set out in Schedule "B" in column "a" to raise the sum of \$62,890,646.

2011 Budget Requirement	\$	62,757,338
2011 Generally Rated Streetlights	\$	138,875
Amount to be raised by taxes	\$	62,896,213

4.03 **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 2011 and collected.

4.04 **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 the Municipal Property Assessment Corporation and the tax rates for the year 2011.

4.05 **Ross Memorial Hospital:** A special levy for the Ross Memorial Hospital shall be levied and collected 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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "b", to raise the sum of \$885,810.

4.06 **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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "c", to raise the sum of \$1,385,971.

- 4.07 **Fire Area A Prior Year Deficit:** A special levy for prior year deficit in 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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “m”, to raise the sum of \$16,703.
- 4.08 **Fire Area B:** A special levy for fire services in Area B, as defined on Schedule “C”, shall be levied and collected on the assessment in each property class in Area B 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 “d” to raise the sum of \$965,143.
- 4.09 **Fire Area B Prior Year Deficit:** A special levy for prior year deficit in fire services in Area B, as defined on Schedule C”, shall be levied and collected on the assessment in each property class in Area B 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 “n”, to raise the sum of \$209,453.
- 4.10 **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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “e”, to raise the sum of \$1,445,806.
- 4.11 **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 “o”, to raise the sum of \$480,564.
- 4.12 **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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “f”, to raise the sum of \$5,353.372.
- 4.13 **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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “g”, to raise the sum of \$5,570,659.
- 4.14 **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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “h”, to raise the sum of \$888,995.
- 4.15 **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 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 \$377,999.
- 4.16 **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 the Municipal Property Assessment

Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "p" to raise the sum of \$50,492.

- 4.17 **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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "j" to raise the sum of \$178,741.
- 4.18 **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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "k" to raise the sum of \$296,545.
- 4.19 **Street Lights Prior Year Deficit:** A special services levy for the prior year deficit 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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "q" to raise the sum of \$44,146.
- 4.20 **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 the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "l", to raise the sum of \$80,000.
- 4.16 **Education:** In addition to the municipal taxes levied by this By-law, education rates as prescribed by Ontario Regulation 114/11, amending O. Reg. 400/98 shall be levied and collected on the assessment in each property class defined in Schedule "E", according to the last assessment roll for the city as amended by the Municipal Property Assessment Corporation.
- 4.17 **Application:** Every property owner shall be taxed according to the applicable tax rates in this By-law.

Section 5.00: Minimum Tax

- 5.01 **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 6.00: Minimum Installment

- 6.01 **Minimum Installment:** Where the total amount of the taxes is \$100.00 or less, the amount shall be payable on the first installment due date.

Section 7.00: Late Payments

- 7.01 **Late Payment Charge:** A percentage charge of one and one-quarter (1¼%) 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 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.
- 7.02 **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 8.00: Notices Of Taxes Due

- 8.01 **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 the Municipal Property Assessment Corporation.

Section 9.00: Where And How Taxes Payable

- 9.01 **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 of 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.

Section 10.00: Part Payment Of Taxes Due And Owing And Application Of Payment

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

Section 11.00: Administration and Effective Date

- 11.01 **Administration of the By-law:** The Manager of Revenue and Taxation is responsible for the administration of this by-law.
- 11.01 **Effective Date:** This By-law shall come into force on the date that it is passed.

By-law read a first, second and third time, and finally passed, this 26<sup>th</sup> day of April, 2011.

---

Ric McGee, Mayor

---

Judy Currins, City Clerk

**Schedule "A" to By-law 2011-093  
Assessment Returned to the Municipality**

<b>Property Class</b>	<b>RTC</b>	<b>RTQ</b>	<b>School Support</b>	<b>2011 Assessment</b>
COM PIL: FULL	C	F	N S	10,618,726
COM PIL: GENERAL	C	G	N S	13,019,338
COM TX: FULL, SHARED PIL	C	H	N S	2,222,419
COM TX: VACANT LAND, SHARED PIL	C	J	N S	639,825
COM TX: EXCESS LAND, SHARED PIL	C	K	N S	4,535,549
COM TX: FULL	C	T	N S	382,985,031
COM TX: EXCESS LAND	C	U	N S	7,837,551
COM TX: VACANT LAND	C	X	N S	8,970,319
COM PIL: FULL VACANT LAND	C	Y	N S	1,209,775
COM PIL: GENERAL VACANT LAND	C	Z	N S	1,263,125
OFFICE BLDG PIL: GENERAL	D	G	N S	4,493,744
OFFICE BLDG TX: FULL	D	T	N S	2,667,798
OFFICE BLDG TX: EXCESS LAND	D	U	N S	9,373
EXEMPT	E		N S	375,755,212
FARM TX: FULL	F	T	F P	529,550
FARM TX: FULL	F	T	F S	446,930
FARM TX: FULL	F	T	E P	538,548,125
FARM TX: FULL	F	T	E S	30,489,012
PARKING LOT TX: FULL	G	T	N S	105,500
IND TX : FULL, SHARED PIL	I	H	N S	1,033,536
IND TX: VACANT LAND, SHARED PIL	I	J	N S	63,400
IND TX: FULL	I	T	N S	42,260,941
IND TX: EXCESS LAND	I	U	N S	3,563,618
IND TX: VACANT LAND	I	X	N S	4,569,300
IND PIL: GENERAL VACANT LAND	I	Z	N S	64,500
INDUSTRIAL: New Construction	J	T	N S	4,588,497
INDUSTRIAL : Excess Land	J	U	N S	103,469
LG IND TX: FULL	L	T	N S	6,858,228
LG IND TX: EXCESS LAND	L	U	N S	123,257
MULTI-RES TX: FULL	M	T	F P	63,862
MULTI-RES TX: FULL	M	T	F S	87,600
MULTI-RES TX: FULL	M	T	E P	123,823,478
MULTI-RES TX: FULL	M	T	E S	3,285,218
PIPELINE	P	T	N S	12,572,040
RESIDENTIAL TX: FARM1	R	1	E P	3,387,625
RESIDENTIAL TX: EDUCATION ONLY	R	D	E P	2,406,000
RESIDENTIAL PIL: FULL	R	F	F S	1,627
RESIDENTIAL PIL: FULL	R	F	E P	2,134,338
RESIDENTIAL PIL: FULL	R	F	E S	94,413
RESIDENTIAL PIL: GENERAL	R	G	N S	2,252,091
RESIDENTIAL TX: FULL, SHARED PIL	R	H	F S	161
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E P	56,817
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E S	9,385
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	F S	626
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E P	569,185
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E S	67,859
RESIDENTIAL TX: FULL	R	T	F P	13,173,693
RESIDENTIAL TX: FULL	R	T	F S	13,071,308
RESIDENTIAL TX: FULL	R	T	N S	240,435
RESIDENTIAL TX: FULL	R	T	E P	7,412,175,444
RESIDENTIAL TX: FULL	R	T	E S	676,953,732
SHOP CENTER TX: FULL	S	T	N S	48,241,108
SHOP CENTER TX: EXCESS LAND	S	U	N S	578,193
MANAGED FOREST TX: FULL	T	T	F P	44,964
MANAGED FOREST TX: FULL	T	T	F S	665
MANAGED FOREST TX: FULL	T	T	E P	25,458,745
MANAGED FOREST TX: FULL	T	T	E S	239,246
COMMERCIAL NEW CONSTRUCTION	X	T	N S	15,333,004
COMMERCIAL NEW CONSTRUCTION: EXCESS LAND	X	U	N S	515,053
<b>Total</b>				<b>9,806,413,563</b>

**Schedule "B" to By-law 2011-093**

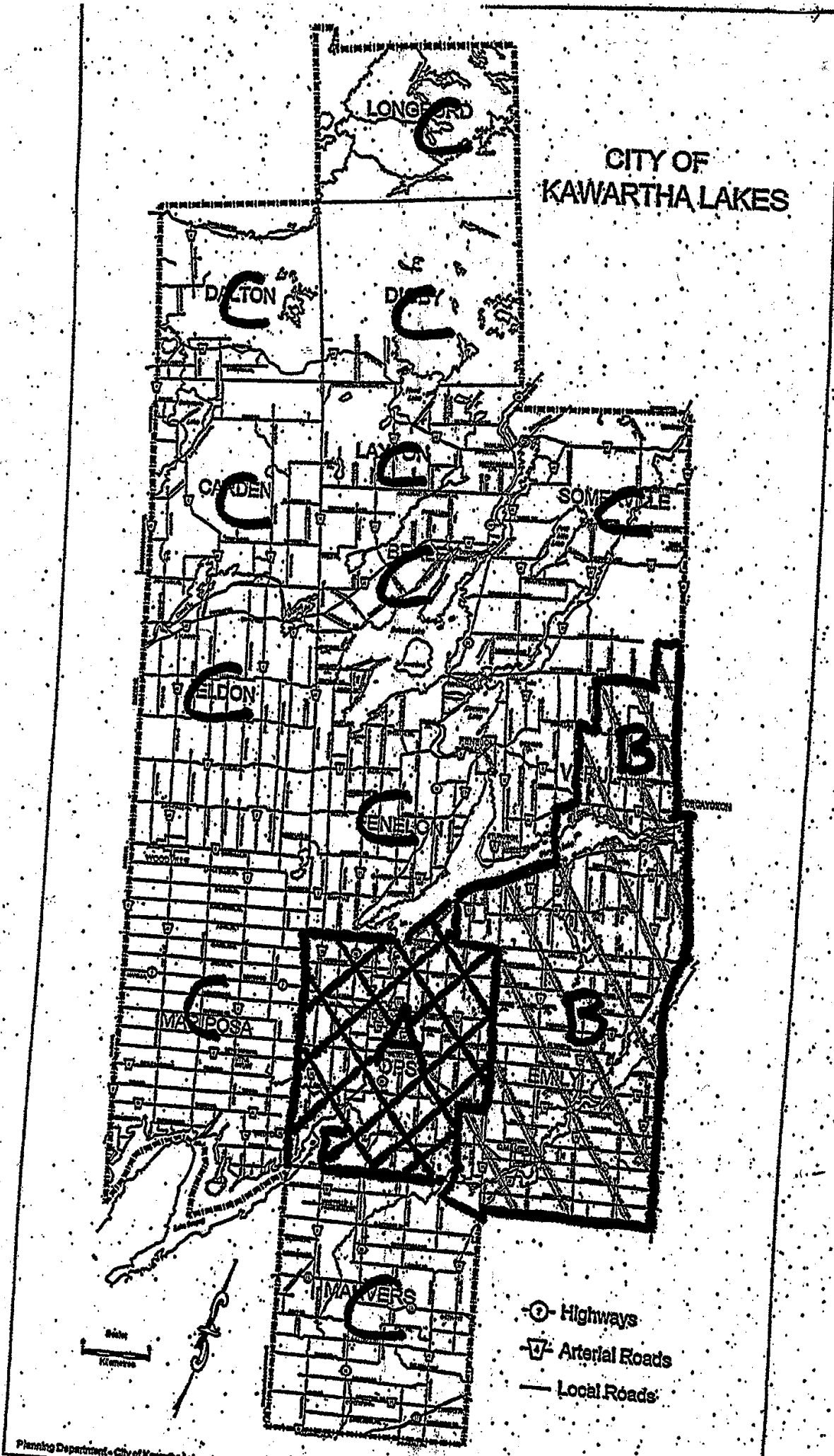
	RTC/RTQ	Fire					Police			Transit	Parks	Streetlights	BIA
		General	Hospital	Area A	Area B	Area C	OPP	Lindsay	Ops				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
COMMERCIALPIL: FULL	CF	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
COMMERCIALPIL: GENERAL	CG	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
COMMERCIALTX: FULL, SHARED PIL	CH	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00607338	0.00008554	0.00050082	0.00043506	0.00026923	0.00069863	0.00258529	0.00165042	0.00017543	0.00008295	0.00009256	0.00169026
COMMERCIALTX: EXCESS LAND, SHARED PIL	CK	0.00607338	0.00008554	0.00050082	0.00043506	0.00026923	0.00069863	0.00258529	0.00165042	0.00017543	0.00008295	0.00009256	0.00169026
COMMERCIALTX: FULL	CT	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
COMMERCIALTX: EXCESS LAND	CU	0.00607338	0.00008554	0.00050082	0.00043506	0.00026923	0.00069863	0.00258529	0.00165042	0.00017543	0.00008295	0.00009256	0.00169026
COMMERCIALTX: VACANT LAND	CX	0.00607338	0.00008554	0.00050082	0.00043506	0.00026923	0.00069863	0.00258529	0.00165042	0.00017543	0.00008295	0.00009256	0.00169026
COMMERCIALPIL: FULL VACANT LAND	CY	0.00607338	0.00008554	0.00050082	0.00043506	0.00026923	0.00069863	0.00258529	0.00165042	0.00017543	0.00008295	0.00009256	0.00169026
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00607338	0.00008554	0.00050082	0.00043506	0.00026923	0.00069863	0.00258529	0.00165042	0.00017543	0.00008295	0.00009256	0.00169026
OFFICE BUILDING PIL: GENERAL	DG	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
OFFICE BUILDING TX: FULL	DT	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
OFFICE BUILDING TX: EXCESS LAND	DU	0.00607338	0.00008554	0.00050082	0.00043506	0.00026923	0.00069863	0.00258529	0.00165042	0.00017543	0.00008295	0.00009256	0.00169026
EXEMPT	E	-	-	-	-	-	-	-	-	-	-	-	-
FARM TX: FULL	FT	0.00169790	0.00002391	0.00014001	0.00012163	0.00007527	0.00019531	0.00072275	0.00046140	0.00004904	0.00002319	0.00002588	0.00000000
PARKING LOT TX: FULL	GT	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00563956	0.00007943	0.00046504	0.00040398	0.00025000	0.00064873	0.00240062	0.00153253	0.00016290	0.00007703	0.00008595	0.00156952
INDUSTRIAL TX: FULL	IT	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
INDUSTRIAL TX: EXCESS LAND	IU	0.00563956	0.00007943	0.00046504	0.00040398	0.00025000	0.00064873	0.00240062	0.00153253	0.00016290	0.00007703	0.00008595	0.00156952
INDUSTRIAL TX: VACANT LAND	IX	0.00563956	0.00007943	0.00046504	0.00040398	0.00025000	0.00064873	0.00240062	0.00153253	0.00016290	0.00007703	0.00008595	0.00156952
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00563956	0.00007943	0.00046504	0.00040398	0.00025000	0.00064873	0.00240062	0.00153253	0.00016290	0.00007703	0.00008595	0.00156952
INDUSTRIAL (NEW CONS): FULL	JT	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00563956	0.00007943	0.00046504	0.00040398	0.00025000	0.00064873	0.00240062	0.00153253	0.00016290	0.00007703	0.00008595	0.00156952
LARGE INDUSTRIAL TX: FULL	LT	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
LARGE INDUSTRIAL TX: EXCESS LAND	LU	0.00563956	0.00007943	0.00046504	0.00040398	0.00025000	0.00064873	0.00240062	0.00153253	0.00016290	0.00007703	0.00008595	0.00156952
MULTI-RES TX: FULL	MT	0.01344498	0.00018935	0.00110868	0.00096311	0.00059600	0.00154660	0.00572320	0.00365363	0.00038835	0.00018364	0.00020491	0.00000000

PIPELINE TX: FULL	PT	0.01336043	0.00018816	0.00110171	0.00095705	0.00059226	0.00153688	0.00568720	0.00363065	0.00038591	0.00018248	0.00020362	0.00000000
RESIDENTIAL TX: FARM1	R1	0.00373537	0.00005261	0.00030802	0.00026758	0.00016559	0.00042969	0.00159006	0.00101507	0.00010789	0.00005102	0.00005693	0.00000000
RESIDENTIAL TX: EDUCATION ONLY	RD	-	-	-	-	-	-	-	-	-	-	-	-
RESIDENTIAL PIL: FULL	RF	0.00679159	0.00009565	0.00056004	0.00048651	0.00030107	0.00078125	0.00289101	0.00184559	0.00019617	0.00009276	0.00010351	0.00000000
RESIDENTIAL PIL: GENERAL	RG	0.00679159	0.00009565	0.00056004	0.00048651	0.00030107	0.00078125	0.00289101	0.00184559	0.00019617	0.00009276	0.00010351	0.00000000
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00679159	0.00009565	0.00056004	0.00048651	0.00030107	0.00078125	0.00289101	0.00184559	0.00019617	0.00009276	0.00010351	0.00000000
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00679159	0.00009565	0.00056004	0.00048651	0.00030107	0.00078125	0.00289101	0.00184559	0.00019617	0.00009276	0.00010351	0.00000000
RESIDENTIAL TX: FULL	RT	0.00679159	0.00009565	0.00056004	0.00048651	0.00030107	0.00078125	0.00289101	0.00184559	0.00019617	0.00009276	0.00010351	0.00000000
SHOPPING CENTER TX: FULL	ST	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
SHOPPING CENTER TX: EXCESS LAND	SU	0.00607338	0.00008554	0.00050082	0.00043506	0.00026923	0.00069863	0.00258529	0.00165042	0.00017543	0.00008295	0.00009256	0.00169026
MANAGED FOREST TX: FULL	TT	0.00169790	0.00002391	0.00014001	0.00012163	0.00007527	0.00019531	0.00072275	0.00046140	0.00004904	0.00002319	0.00002588	0.00000000
COMMERCIAL (New Construction)	XT	0.00867625	0.00012219	0.00071545	0.00062151	0.00038461	0.00099805	0.00369326	0.00235774	0.00025061	0.00011850	0.00013223	0.00241465
COMMERCIAL (New Construction)	XU	0.00607338	0.00008554	0.00050082	0.00043506	0.00026923	0.00069863	0.00258529	0.00165042	0.00017543	0.00008295	0.00009256	0.00169026

	RTC/RTQ	Deficit Recovery					
		Fire Area A	Fire Area B	Fire Area C	Transit	Parks	Streetlights
		(m)	(n)	(o)	(p)	(q)	(r)
COMMERCIALPIL: FULL	CF	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
COMMERCIALPIL: GENERAL	CG	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
COMMERCIALTX: FULL, SHARED PIL	CH	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00000604	0.00009442	0.00008949	0.00002343	0.00000000	0.00001378
COMMERCIALTX: EXCESS LAND, SHARED PIL	CK	0.00000604	0.00009442	0.00008949	0.00002343	0.00000000	0.00001378
COMMERCIALTX: FULL	CT	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
COMMERCIALTX: EXCESS LAND	CU	0.00000604	0.00009442	0.00008949	0.00002343	0.00000000	0.00001378
COMMERCIALTX: VACANT LAND	CX	0.00000604	0.00009442	0.00008949	0.00002343	0.00000000	0.00001378
COMMERCIALPIL: FULL VACANT LAND	CY	0.00000604	0.00009442	0.00008949	0.00002343	0.00000000	0.00001378
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00000604	0.00009442	0.00008949	0.00002343	0.00000000	0.00001378
OFFICE BUILDING PIL: GENERAL	DG	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
OFFICE BUILDING TX: FULL	DT	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
OFFICE BUILDING TX: EXCESS LAND	DU	0.00000604	0.00009442	0.00008949	0.00002343	0.00000000	0.00001378
EXEMPT	E	-	-	-	-	-	0.00000000
FARM TX: FULL	FT	0.00000169	0.00002640	0.00002502	0.00000655	0.00000000	0.00000385
PARKING LOT TX: FULL	GT	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00000560	0.00008767	0.00008310	0.00002176	0.00000000	0.00001280
INDUSTRIAL TX: FULL	IT	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
INDUSTRIAL TX: EXCESS LAND	IU	0.00000560	0.00008767	0.00008310	0.00002176	0.00000000	0.00001280
INDUSTRIAL TX: VACANT LAND	IX	0.00000560	0.00008767	0.00008310	0.00002176	0.00000000	0.00001280
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00000560	0.00008767	0.00008310	0.00002176	0.00000000	0.00001280
INDUSTRIAL (NEW CONS): FULL	JT	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00000560	0.00008767	0.00008310	0.00002176	0.00000000	0.00001280
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
LARGE INDUSTRIAL INDUSTRIAL TX:	LU	0.00000560	0.00008767	0.00008310	0.00002176	0.00000000	0.00001280

EXCESS LAND							
MULTI-RES TX: FULL	MT	0.00001336	0.00020901	0.00019810	0.00005187	0.00000000	0.00003050
PIPLINE TX: FULL	PT	0.00001328	0.00020770	0.00019686	0.00005155	0.00000000	0.00003031
RESIDENTIAL TX: FARM1	R1	0.00000371	0.00005807	0.00005504	0.00001441	0.00000000	0.00000848
RESIDENTIAL TX: EDUCATION ONLY	RD	-	-	-	-	-	0.00000000
RESIDENTIAL PIL: FULL	RF	0.00000675	0.00010558	0.00010007	0.00002620	0.00000000	0.00001541
RESIDENTIAL PIL: GENERAL	RG	0.00000675	0.00010558	0.00010007	0.00002620	0.00000000	0.00001541
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00000675	0.00010558	0.00010007	0.00002620	0.00000000	0.00001541
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00000675	0.00010558	0.00010007	0.00002620	0.00000000	0.00001541
RESIDENTIAL TX: FULL	RT	0.00000675	0.00010558	0.00010007	0.00002620	0.00000000	0.00001541
SHOPPING CENTER TX: FULL	ST	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
SHOPPING CENTER TX: EXCESS LAND	SU	0.00000604	0.00009442	0.00008949	0.00002343	0.00000000	0.00001378
MANAGED FOREST TX: FULL	TT	0.00000169	0.00002640	0.00002502	0.00000655	0.00000000	0.00000385
COMMERCIAL (New Construction)	XT	0.00000862	0.00013488	0.00012784	0.00003348	0.00000000	0.00001969
COMMERCIAL (New Construction)	XU	0.00000604	0.00009442	0.00008949	0.00002343	0.00000000	0.00001378

Schedule "C" to By-law 2011-093



Schedule D to By-law 2011-093

Business Improvement Area – 2011

<b>Roll Number</b>	<b>2011 Assessment</b>	<b>Property Class</b>
010 00200201.0000	144,000	CF
Commercial Payment in Lieu - Full	144,000	
010 00200200.0000	640,000	CT
010 00200300.0000	272,625	CT
010 00200400.0000	157,748	CT
010 00200500.0000	845,623	CT
010 00200600.0000	445,290	CT
010 00200650.0000	140,000	CT
010 00200700.0000	139,000	CT
010 00200800.0000	177,643	CT
010 00201000.0000	290,644	CT
010 00201100.0000	269,500	CT
010 00201200.0000	141,709	CT
010 00201300.0000	1,141,500	CT
010 00201400.0000	338,720	CT
010 00201500.0000	276,000	CT
010 00201700.0000	461,893	CT
010 00201800.0000	495,420	CT
010 00202200.0000	227,625	CT
010 00202300.0000	273,500	CT
010 00202400.0000	263,750	CT
010 00202500.0000	172,093	CT
010 00202600.0000	164,765	CT
010 00202700.0000	603,250	CT
010 00202800.0000	274,250	CT
010 00202900.0000	324,750	CT
010 00203000.0000	316,000	CT
010 00203100.0000	517,250	CT
010 00203200.0000	421,119	CT
010 00203300.0000	197,220	CT
010 00203400.0000	218,923	CT
010 00203500.0000	570,945	CT
010 00203700.0000	237,668	CT
010 00222500.0000	253,000	CT
010 00222600.0000	80,000	CT
010 00222700.0000	86,000	CT
010 00222900.0000	80,664	CT
010 00223000.0000	73,500	CT
010 00223100.0000	136,000	CT
010 00223200.0000	148,000	CT
010 00223300.0000	129,000	CT
010 00223500.0000	350,750	CT
020 00200200.0000	728,500	CT
020 00200300.0000	268,250	CT
020 00200400.0000	235,750	CT
020 00200500.0000	397,250	CT
020 00200600.0000	192,319	CT
020 00200700.0000	178,000	CT
020 00200800.0000	682,250	CT
020 00200900.0000	801,250	CT
020 00201000.0000	204,133	CT
020 00201200.0000	153,826	CT

020 00201300.0000	1,770,750	CT
020 00201500.0000	251,954	CT
020 00201600.0000	580,750	CT
020 00201700.0000	453,123	CT
020 00201800.0000	2,570,333	CT
020 00217000.0000	292,000	CT
020 00217200.0000	282,000	CT
020 00300210.0000	149,950	CT
020 00300220.0000	139,000	CT
020 00300230.0000	200,750	CT
020 00300300.0000	374,835	CT
020 00300500.0000	694,746	CT
020 00301000.0000	362,500	CT
020 00301100.0000	273,500	CT
020 00301200.0000	346,750	CT
020 00301400.0000	220,250	CT
020 00301700.0000	957,500	CT
020 00326200.0000	316,000	CT
020 00326300.0000	481,000	CT
020 00326400.0000	295,454	CT
020 00326500.0000	306,808	CT
040 00325000.0000	502,130	CT
<b>040 00325500.0000</b>	346,350	CT
040 00325600.0000	242,974	CT
<b>Commercial Taxable - Full</b>	<b>28,606,272</b>	
010 00201200.0000	67,980	CU
020 00300500.0000	111,004	CU
<b>Commercial Taxable - Excess Land</b>	<b>178,984</b>	
020 00216900.0000	123,000	CX
<b>Commercial Taxable - Vacant Land</b>	<b>123,000</b>	
020 00201800.0000	1,736,418	ST
<b>Shopping Centre Taxable Full</b>	<b>1,736,418</b>	
020 00300800.0000	2,433,000	XT
<b>New Construction: Commercial Taxable Full</b>	<b>2,433,000</b>	
<b>Total BIA Assessment</b>	<b>33,221,674</b>	

**Schedule "E" to By-law 2011-093**  
**2011 Education Tax Rates as Prescribed by O. Reg. 114/11**  
**filed April 8, 2011**

<b>Property Class</b>	<b>Tax Rate</b>
Residential	0.00231000
Multi-residential	0.00231000
Commercial Occupied	0.01330000
Commercial Excess Land	0.00931000
Commercial Vacant Land	0.00931000
Industrial Occupied	0.01913225
Industrial Excess Land	0.01243596
Industrial Vacant Land	0.01243596
Pipelines	0.01858539
Farmlands	0.00057750
Managed Forests	0.00057750
Residential/Farm FAD Phase I	0.00127050
New Construction Commercial Occupied	0.01330000
New Construction Commercial Excess Land	0.00931000
New Construction Commercial Vacant Land	0.00931000
New Construction Industrial Occupied	0.01330000
New Construction Industrial Excess Land	0.00864500
New Construction Industrial Vacant Land	0.00864500