



## 2014 Final Tax Rates

PROPERTY CLASS	RTC/RTQ	City Tax Rates	Health Unit Rates	Total 2014 City Tax Rate	Education Rates	Total 2014 Tax Rates
Residential	RT	1.024430%	0.018972%	1.043402%	0.203000%	1.246402%
Residential - Farmland 1	R1	0.768323%	0.014228%	0.782551%	0.152250%	0.934801%
Residential - Farmland 4	R4	1.024430%	0.018972%	1.043402%	0.203000%	1.246402%
New Multi-residential	NT	1.024430%	0.018972%	1.043402%	0.203000%	1.246402%
Multi-residential	MT	2.132762%	0.039496%	2.172258%	0.203000%	2.375258%
Multi-residential - Farmland 1	M1	0.768323%	0.014228%	0.782551%	0.152250%	0.934801%
Multi-residential - Farmland 4	M4	2.132762%	0.039496%	2.172258%	0.203000%	2.375258%
Commercial	CT, DT, GT, ST	1.884952%	0.034908%	1.919860%	1.402212%	3.322072%
Commercial - Farmland 1	C1	0.768323%	0.014228%	0.782551%	0.152250%	0.934801%
Commercial - Farmland 4	C4	1.884952%	0.034908%	1.919860%	1.402212%	3.322072%
Commercial - Excess Land	CX, DX, SX	1.319466%	0.024436%	1.343902%	0.981548%	2.325450%
Commercial - Vacant Land	CU, DU, SU	1.319466%	0.024436%	1.343902%	0.981548%	2.325450%
Commercial- New Constr-Full	XT, YT, ZT	1.884952%	0.034908%	1.919860%	1.220000%	3.139860%
Commercial-New Constr-Excess	XU, YU, ZU	1.319466%	0.024436%	1.343902%	0.854000%	2.197902%
Industrial	IT, LT	2.476458%	0.045862%	2.522320%	1.560000%	4.082320%
Industrial - Farmland 1	I1	0.768323%	0.014228%	0.782551%	0.152250%	0.934801%
Industrial - Farmland 4	I4	2.476458%	0.045862%	2.522320%	1.560000%	4.082320%
Industrial - Excess Land	IX, LX	1.609698%	0.029810%	1.639508%	1.014000%	2.653508%
Industrial - Vacant land	IU, LU	1.609698%	0.029810%	1.639508%	1.014000%	2.653508%
Industrial - New Constr-Full	JT, KT	2.476458%	0.045862%	2.522320%	1.220000%	3.742320%
Industrial- New Constr-Excess	JU, KU	1.609698%	0.029810%	1.639508%	0.793000%	2.432508%
Pipelines	PT	1.964345%	0.036378%	2.000723%	1.560000%	3.560723%
Farmlands	FT	0.256108%	0.004742%	0.260850%	0.050750%	0.311600%
Managed Forests	TT	0.256108%	0.004742%	0.260850%	0.050750%	0.311600%
BIA (Occupied)						0.421577%
BIA (Vacant)						0.295104%

<b>Capping Parameters 2014</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	250	250	250
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes
Exclude Properties that go from capped to clawed back	Yes	Yes	Yes
Exclude Properties that go from clawed back to capped	Yes	Yes	Yes
<b>Capping Parameters 2013</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	250	250	250
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes
Exclude Properties that go from capped to clawed back	Yes	Yes	Yes
Exclude Properties that go from clawed back to capped	Yes	Yes	Yes

<b>Capping Parameters 2012</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	250	250	250
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes
Exclude Properties that go from capped to clawed back	Yes	Yes	Yes
Exclude Properties that go from clawed back to capped	Yes	Yes	Yes

<b>Capping Parameters 2011</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	250	250	250
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes
Exclude Properties that go from capped to clawed back	Yes	Yes	Yes
Exclude Properties that go from clawed back to capped	Yes	Yes	Yes

<b>Capping Parameters 2010</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	250	250	250
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes
Exclude Properties that go from capped to clawed back	Yes	Yes	Yes
Exclude Properties that go from clawed back to capped	Yes	Yes	Yes

<b>Capping Parameters 2009</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	0	0	0
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes
Exclude Properties that go from capped to clawed back	Yes	Yes	Yes
Exclude Properties that go from clawed back to capped	Yes	Yes	Yes

<b>Capping Parameters 2008</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	0	0	0

<b>Capping Parameters 2007</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	250	250	250

<b>Capping Parameters 2006</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	250	250	250

<b>Capping Parameters 2005</b>	<b>Multi-Residential</b>	<b>Commercial</b>	<b>Industrial</b>
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%
CVA Tax Threshold - Increases	250	250	250
CVA Tax Threshold - Decreases	250	250	250

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2014

	Industrial	Commercial	Multi-Residential
Clawback %	4.19%	39.36%	0.00%
Decrease %	95.81%	60.64%	100.00%
Municipal Levy Change	1.4599%	1.3642%	2.1761%
Education Tax Reduction Factor	0.0000%	0.0000%	0.0000%
School Tax Reduction Factor	0.0000%	0.0000%	0.0000%

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2013

	Industrial	Commercial	Multi-Residential
Clawback %	1.97%	27.44%	0.00%
Decrease %	98.03%	72.56%	100.00%
Municipal Levy Change	1.9095%	1.7475%	2.8153%
Education Tax Reduction Factor	0.0000%	0.0000%	0.0000%
School Tax Reduction Factor	0.0000%	0.0000%	0.0000%

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2012

	Industrial	Commercial	Multi-Residential
Clawback %	4.25%	38.44%	0.00%
Decrease %	95.75%	61.56%	100.00%
Municipal Levy Change	2.5213%	2.2614%	3.6692%
Education Tax Reduction Factor	93.3461%	4.3118%	0.0000%
School Tax Reduction Factor	13.7864%	0.2698%	0.0000%

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2011

	Industrial	Commercial	Multi-Residential
Clawback %	16.39%	30.65%	0.00%
Decrease %	83.61%	69.35%	100.00%
Municipal Levy Change	0.9664%	0.9106%	1.5098%
Education Tax Reduction Factor	73.2141%	3.1159%	0.0000%
School Tax Reduction Factor	6.1621%	0.2885%	0.0000%

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2010

	Industrial	Commercial	Multi-Residential
Clawback %	59.54%	50.24%	0.00%
Decrease %	40.46%	49.76%	100.00%
Municipal Levy Change	1.9782%	1.9098%	3.2627%
Education Tax Reduction Factor	34.5168%	4.5863%	0.0000%
School Tax Reduction Factor	0.7115%	0.2818%	0.0000%

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2009

	Industrial	Commercial	Multi-Residential
Clawback %	71.98%	40.38%	0.13%

Decrease %	28.02%	59.62%	99.87%
Municipal Levy Change	2.1264%	2.0581%	3.6330%
Education Tax Reduction Factor	83.3604%	4.1829%	0.0000%
School Tax Reduction Factor	0.7374%	0.3020%	0.0000%

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2008

	Industrial	Commercial	Multi-Residential
Clawback %	89.79%	59.88%	61.74%
Decrease %	10.21%	40.12%	38.26%
Municipal Levy Change	2.3321%	2.2697%	4.1542%
Education Tax Reduction Factor	517.5334%	17.6892%	0.0000%
School Tax Reduction Factor	0.7851%	0.3421%	0.0000%

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2007

	Industrial	Commercial	Multi-Residential
Clawback %	74.73%	70.88%	79.04%
Decrease %	25.27%	29.12%	20.96%
Municipal Levy Change	1.9916%	1.9414%	3.6180%
Education Tax Reduction Factor	0.0000%	0.0000%	0.0000%
School Tax Reduction Factor	0.0000%	0.0000%	0.0000%

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2006

	Industrial	Commercial	Multi-Residential
Clawback %	31.67%	41.27%	13.19%
Decrease %	68.33%	58.73%	86.81%
Municipal Levy Change	2.3601%	2.2993%	4.3709%
Education Tax Reduction Factor	0.0000%	0.0000%	0.0000%
School Tax Reduction Factor	0.0000%	0.0000%	0.0000%

## CLAWBACKS AND MUNICIPAL LEVY CHANGES- 2005

	Industrial	Commercial	Multi-Residential
Clawback %	38.48%	57.41%	62.77%
Decrease %	61.52%	42.59%	37.23%
Municipal Levy Change	2.4678%	2.4145%	4.6369%
Education Tax Reduction Factor	0.0000%	0.0000%	0.0000%
School Tax Reduction Factor	0.0000%	0.0000%	0.0000%