

# Realty Tax Class and Realty Tax Qualifier Codes

Realty Tax Class (RTC)

Realty Tax Qualifier (RTQ)

Property tax rates are typically expressed as a combination of RTC and RTQ codes. For example, a residential property classified "RT" is (RTC code "R" = Residential + RTQ code "T" = Taxable in full)

| Realty Tax Class Code | Description                    | Realty Tax Qualifier Code | Description                                       |
|-----------------------|--------------------------------|---------------------------|---|
| B                     | Shortline Railway Right-of-Way | G                         | Payment in Lieu: General                          |
| B                     | Shortline Railway Right-of-Way | T                         | Taxable: Full                                     |
| C                     | Commercial                     | 1                         | Taxable: Farmland Awaiting Development Phase I    |
| C                     | Commercial                     | F                         | Payment in Lieu: Full                             |
| C                     | Commercial                     | G                         | Payment in Lieu: General                          |
| C                     | Commercial                     | H                         | Taxable: Full, Shared Payment in Lieu             |
| C                     | Commercial                     | P                         | Payment in Lieu: Full, Taxable Tenant of Province |
| C                     | Commercial                     | T                         | Taxable: Full                                     |
| C                     | Commercial                     | U                         | Taxable: Excess Land                              |
| C                     | Commercial                     | W                         | Payment in Lieu: General, Excess Land             |
| C                     | Commercial                     | X                         | Taxable: Vacant Land                              |
| C                     | Commercial                     | Z                         | Payment in Lieu: General, Vacant Land             |
| D                     | Office Building                | G                         | Payment in Lieu: General                          |
| D                     | Office Building                | T                         | Taxable: Full                                     |
| E                     | Exempt                         | n/a                       | n/a   |
| F                     | Farm                           | T                         | Taxable: Full                                     |
| G                     | Parking Lot                    | F                         | Payment in Lieu: Full                             |
| G                     | Parking Lot                    | T                         | Taxable: Full                                     |
| I                     | Industrial                     | F                         | Payment in Lieu: Full                             |
| I                     | Industrial                     | G                         | Payment in Lieu: General                          |
| I                     | Industrial                     | H                         | Taxable: Full, Shared Payment in Lieu             |
| I                     | Industrial                     | K                         | Taxable: Excess Land, Shared Payment in Lieu      |
| I                     | Industrial                     | T                         | Taxable: Full                                     |
| I                     | Industrial                     | U                         | Taxable: Excess Land                              |

| <b>Realty Tax Class Code</b> | <b>Description</b>                            | <b>Realty Tax Qualifier Code</b> | <b>Description</b>                                |
|------------------------------|---|----------------------------------|---|
| I                            | Industrial                                    | X                                | Taxable: Vacant Land                              |
| L                            | Large Industrial                              | T                                | Taxable: Full                                     |
| L                            | Large Industrial                              | U                                | Taxable: Excess Land                              |
| M                            | Multi-Residential                             | T                                | Taxable: Full                                     |
| N                            | New Multi-Residential                         | D                                | Taxable: Education Only                           |
| N                            | New Multi-Residential                         | T                                | Taxable: Full                                     |
| P                            | Pipeline                                      | T                                | Taxable: Full                                     |
| R                            | Residential                                   | F                                | Payment in Lieu: Full                             |
| R                            | Residential                                   | G                                | Payment in Lieu: General                          |
| R                            | Residential                                   | P                                | Payment in Lieu: Full, Taxable Tenant of Province |
| R                            | Residential                                   | T                                | Taxable: Full                                     |
| S                            | Shopping Centre                               | T                                | Taxable: Full                                     |
| S                            | Shopping Centre                               | U                                | Taxable: Excess Land                              |
| T                            | Managed Forests                               | T                                | Taxable: Full                                     |
| U                            | Utility Transmission & Distribution Corridors | H                                | Taxable: Full, Shared Payment in Lieu             |
| W                            | Railway Right-of-Way                          | G                                | Payment in Lieu: General                          |