

# FIR2002: PROVINCIAL SUMMARY

SINGLE/LOWER-TIER ONLY

## Schedule 72

### CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2002

#### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	1,153,694,685
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	48,763,137
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	16,713,438,959
0225	PLUS: Current Year Penalties and Interest . . . . .	152,697,945
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	16,700,862,578
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	437,996,290
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	9,092,977
0280	PLUS: <input type="text"/> . . . . .	230,676,295
0290	Taxes receivable, end of year . . . . .	1,151,319,176

#### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	15,837,700,945
0620	Previous year's tax . . . . .	663,595,261
0630	Penalties and interest . . . . .	152,493,251
0640	Amounts added to tax bills for collection purposes only . . . . .	41,375,469
0690	Other <input type="text"/> . . . . .	5,697,652
0699	<b>TOTAL Cash Collections</b>	<b>16,700,862,578</b>

# FIR2002: PROVINCIAL SUMMARY

for the year ended December 31, 2002

		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tax Adjustments Applied to Taxation</b>										
1099	Municipal Act, sec. 421, 441, 442, ARB's, Reconsiderations . . . . .	130,549,133	4,314,032	40,302,941	3,297,347	88,153	178,551,606	167,311,682	27,089,008	372,952,296
1299	Discounts allowed . . . . .							87,026		87,026
1499	Tax Credit (Municipal Elderly Residents' Assistance Act).....							901,010	-268	900,742
1699	Tax Cancellation - Low Income seniors and Disabled persons	1,649	2	138	143	0	1,932	44,064	1,945	47,941
1810	Rebates to Commercial properties (Mun. Act, sec. 442.2) . . . . .	96,091	476	68,338	10,428	0	175,333	45,614	81,549	302,496
1820	Rebates to Industrial properties (Mun. Act, sec. 442.2) . . . . .	-238,909	-3,947	-94,079	-5,488	0	-342,423	-247,192	365	-589,250
1899	<b>Subtotal</b>	<b>-142,818</b>	<b>-3,471</b>	<b>-25,741</b>	<b>4,940</b>	<b>0</b>	<b>-167,090</b>	<b>-201,578</b>	<b>81,914</b>	<b>-286,754</b>
2099	Rebates to eligible charities (Municipal Act, sec. 442.1) . . . . .	2,525,415	278,194	810,139	122,061	0	3,735,809	500,631	347,921	4,584,361
2299	Vacant Unit Rebates (Municipal Act 442.8)	19,481,683	1,451,039	7,187,378	897,188	0	29,017,288	18,949,526	3,940,938	51,907,752
2399	Reduction for Heritage Property (Municipal Act 442.8)	0	0	0	0	0	0	17,198	0	17,198
2890	Other	2,244,278	61,868	1,223,917	36,552	1,348	3,567,963	680,078	1,220,017	5,468,058
2891	Other	4,537,013	12,033	1,018,220	20,891	0	5,588,157	-3,627,637	357,150	2,317,670
2899	<b>Tax adjustments before allowances</b>	<b>159,196,353</b>	<b>6,113,697</b>	<b>50,516,992</b>	<b>4,379,122</b>	<b>89,501</b>	<b>220,295,665</b>	<b>184,662,000</b>	<b>33,038,625</b>	<b>437,996,290</b>

		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tax Adjustments Not Applied to Taxation</b>										
4010	Tax sale, Tax registration accounts . . . . .							604,487		604,487
4210	Tax Deferrals for low income seniors and disabled persons . . . . .	46,070	72	1,968	20	0	48,130	23,711	9,505	81,346
4420	Net Impact of 5% Capping Limit Program . . . . .	-1,770,481	-1,071,635	-23,518	-368,559	214	-3,233,979	18,487,251	1,877,612	17,130,884
4890	Other	75,464	269	-6,945	-6,016	0	62,772	-9,003,383	24,868	-8,915,743
4891	Other	273	55	147	0	0	475	191,528	0	192,003
4999	<b>Tax Adjustments Not Applied to Taxation</b>	<b>-1,648,674</b>	<b>-1,071,239</b>	<b>-28,348</b>	<b>-374,555</b>	<b>214</b>	<b>-3,122,602</b>	<b>10,303,594</b>	<b>1,911,985</b>	<b>9,092,977</b>

<b>Additional Information</b>										
6010	Recovery of Tax Deferrals . . . . .	13,446	154	1,592	1,936	0	17,128	-39,931	-5,331	-28,134
7010	Entitlement of School Boards . . . . .	4,091,300,732	65,045,825	1,414,700,429	130,659,252	281,160	5,701,987,398			