

FIR 2005 Content Changes

| Sch. | SLC | Heading | Description |
|-----------|------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 02 | 02 0040 01 02 0041 01 02 0042 01 | Municipal Data | Report municipal household, population and youth population on Schedule 02. These municipal data components are also shown on Performance Measure 90. |
| 10 | 10 0620 01 10 0630 01 | Ontario Unconditional Grants | Introduction of the grant, Ontario Municipal Partnership Fund (OMPF) and also the transition funding under OMPF. This grant replaces Community Reinvestment Fund in 2004. |
| 10 | 10 4010 01 | Provincial Gas Tax | Report amount for provincial gas tax already included in Ontario conditional grants (Line 0810) on this line. |
| 20 | 20 0225 02 | Optional Property Classes in Effect | Report Optional Property Class for Other category on this line. |
| 20 | 20 0320 xx 20 0330 xx 20 0340 xx | Capping Parameters and Results | New capping parameters for Multi-Res, Commercial and Industrial include: Decrease-Percentage Retained, Amount of Protection for Capped Properties, Net Tax Impact, Annualized Tax Limit, CVA Tax Limit, CVA Threshold Value for Protected Properties and Clawed Back Properties. |
| 20 | 20 0611 xx 20 0612 xx 20 0613 xx 20 0621 xx | Graduated Taxation (Tax Bands) | Graduated Taxation information also collected for the following classes: Parking Lot, Office Building, Shopping Centre and Large Industrial. |
| 50 | 50 0430 01 | Grants and loan forgiveness | Amount for Canada Gas Tax Funding is the same amount (carry forward) from schedule 52 , line 9910, column 10. |
| 50 | 50 6020 01 | Total of line 0410 includes | Amount of Provincial Gas Tax already included in Grants and loan forgiveness for Ontario (Line 0410), is reported in this column. |
| 50 | 50 6030 01 | Total of line 0420 includes | Amount of Canada transit funding (Bill C-48) already included in Grants and loan forgiveness for Canada (Line 0420), is reported in this column. |
| 52 | 52 xxxx 10 | Capital Grants - Canada Gas Tax Funding | Canada Gas Tax Funding added as a new column to Capital Grants. This allows for the reporting of the following services: general government, roadways, transit, all environmental services including Other for community energy systems. |
| 60 | 60 0860 01 | Gasoline Tax - Province | Reserve funds established to retain gasoline tax revenues are reported as deferred revenue on Schedule 60. Provincial Gas Tax Revenues should only be reported on this line if the conditional grant has not been utilized during the year. |
| 60 | 60 0861 01 | Revenues - Building Code Act, 1992 -Building Permit Fees | Please report the building permit fees collected for the administration and enforcement of the Building Code Act, 1992 as deferred revenue. |

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| 60 | 60 0862 01 | Gasoline Tax - Federal | Reserve funds established to retain gasoline tax revenues are reported as deferred revenue on Schedule 60. Federal Gas Tax Revenues should only be reported on this line if the conditional grant has not been utilized during the year. |
| 60 | 60 5220 01 | Current purposes - Provincial Gas Tax Revenue | This line has been opened in order that the Provincial Gas Tax Revenue can be reported as deferred revenue for current transit services. |
| 60 | 60 5405 01 60 5415 01 60 5420 01 60 5425 01 to 60 5445 01 60 5490 01 | Capital purposes- Canada Gas Tax Funding | Please report the Canada Gas Tax Funding as deferred revenue for general government, transportation services, environmental services, including Other (community energy systems) on these lines. Municipalities are to flow these funds through the Capital Fund and into the Reserves and Reserve Funds schedule as deferred revenue. Please report Provincial Gas Tax Revenue for capital transit services on line 5420 column 01 |
| 60 | 60 5661 01 | Building Code Act,1992 - Building permit fees | This line captures the amount of Obligatory reserve funds and deferred revenue under the Building Code Act, 1992 (Section 2.23) |
| 74 | 74 3210 xx to 74 3270 xx | Future principal and interest payments on existing debt | Report principal and interest amounts recoverable from: consolidated revenue fund, reserve funds, unconsolidated entities, and all others from 2006 to 2016 onwards. |
| 80 | 80 1510 01 | Total Dollar Losses due to Structural Fires | Report losses due to structural fires, averaged over 3 years from 2003 to 2005 in this column. |
| 82 | 82 xxxx xx | Municipal User Charges - User fee revenues by function, detailed information of new User fees | This schedule is not required for the 2005 reporting year. |