

## FIR2005 Pre-Loaded Data

For each Municipality, the following datapoints are extracted from the previous year FIR, and are then Pre-Loaded into the current year FIR.

NOTE: For each Municipality, Pre-Loading of datapoints is dependent upon the submission of a previous year FIR.

Schedule	Line Description	FROM (FIR 2004)	TO (FIR 2005)
<b>10</b>	Accumulated Net Revenue (Deficit)	10 5090 01	10 5010 01
	Government Business Enterprise Equity	10 6090 01	10 6010 01
<b>26</b>	2005 Legislated Education Percentages from the Ministry of Education (MOE):		
	English-Public	MOE	26 9010 07
	French-Public	MOE	26 9010 08
	English-Catholic	MOE	26 9010 09
	French-Catholic	MOE	26 9010 10
	Other	MOE	26 9010 11
<b>28</b>	Lower-Tier Municipality Name	MAH Data	28 xxxx 01
<b>50</b>	Capital Fund Balance	50 5090 01	50 5010 01
<b>60</b>	Obligatory Reserve Funds, Deferred Revenue Balance	60 2099 01	60 0299 01
	Discretionary Reserve Funds Balance	60 2099 02	60 0299 02
	Reserves Balance	60 2099 03	60 0299 03
<b>72</b>	Taxes Receivable	72 0290 09	72 0210 09
<b>90</b>	Households	No MPAC data received	90 0010 01
	Population	No MPAC data received	90 0020 01

## FIR2005 Automatic Carry-Forward Operations

A number of automatic calculations, which carry forward data from one schedule to another, Carry-Forward Operations, have been built into the FIR2005. Those cells which contain Carry-Forward Operations will be protected and shaded yellow, meaning that no data can manually be entered.

Schedule	Datapoint	Carry-Forward FROM	Text Description
02	02 0050 01	10 9930 01	Total Revenue Fund Receipts on SLC 02 0050 01 must equal SLC 10 9930 01.
	02 0053 01	40 9910 15	Total Expenditures LESS Unfunded Liabilities on SLC 02 0053 01 must equal SLC 40 9910 15.
	02 0054 01	70 9930 01	Total Assets on SLC 02 0054 01 must equal SLC 70 9930 01.
10	10 0299 01	26 9199 04 - 72 2899 07	Lower-tier Taxation - Own Purposes on SLC 10 0299 01 must equal SLC 26 9199 04 - SLC 72 2899 07.
	10 0299 01	28 0299 12 - 28 0299 08	Upper-tier Taxation - Own Purposes on SLC 10 0299 01 must equal SLC 28 0299 12 - SLC 28 0299 08.
	10 0499 01	26 9599 08	Lower-tier Payments-in-lieu of Taxation on SLC 10 0499 01 must equal SLC 26 9599 08.
	10 0499 01	28 0299 08	Upper-tier Payments-in-lieu of Taxation on SLC 10 0499 01 must equal SLC 28 0299 08.
	10 0810 01	12 9910 01	Ontario Conditional Grants on SLC 10 0810 01 must equal SLC 12 9910 01.
	10 0820 01	12 9910 02	Canada Conditional Grants on SLC 10 0820 01 must equal SLC 12 9910 02.
	10 1099 01	12 9910 03	Revenue from Other Municipalities on SLC 10 1099 01 must equal SLC 12 9910 03.
	10 1299 01	12 9910 04	User Fees and Service Charges on SLC 10 1299 01 must equal SLC 12 9910 04.
	10 3010 01	50 3410 01	Contributions from Capital Fund on SLC 10 3010 01 must equal SLC 50 3410 01.
	10 3020 01	60 1020 01 + 60 1020 02 + 60 1020 03	Contributions from Reserves, Reserve Funds and Deferred Revenue on SLC 10 3020 01 must equal the sum of SLC 60 1020 01 + SLC 60 1020 02 + SLC 60 1020 03.
	10 5020 01	10 9930 01	Total Revenue Fund Receipts on SLC 10 5020 01 must equal SLC 10 9930 01.
10 5042 01	40 9910 15	Total Revenue Fund Expenditures Less Unfunded Liabilities on SLC 10 5042 01 must equal SLC 40 9910 15.	
26	26 9160 04	22 7010 12	Lower-Tier/Single-Tier Adjustments for Shared PIL Properties in SLC 26 9160 04 must equal SLC 22 7010 12.
	26 9160 05	22 7010 13	Upper-Tier Adjustments for Shared PIL Properties in SLC 26 9160 05 must equal SLC 22 7010 13.

Schedule	Datapoint	Carry-Forward FROM	Text Description
26 9160 06	22 7010 14		Education Adjustments for Shared PIL Properties in SLC 26 9160 06 must equal SLC 22 7010 14.
26 9170 04	22 9799 12		LT/ST Supplementary Taxes on SLC 26 9170 04 must equal SLC 22 9799 12.
26 9170 05	22 9799 13		UT Supplementary Taxes on SLC 26 9170 05 must equal SLC 22 9799 13.
26 9170 06	22 9799 14		Education Supplementary Taxes on SLC 26 9170 06 must equal SLC 22 9799 14.
26 9190 04	22 9890 12		LT/ST Amounts Added to Tax Bill on SLC 26 9190 04 must equal SLC 22 9890 12.
26 9190 05	22 9890 13		UT Amounts Added to Tax Bill on SLC 26 9190 05 must equal SLC 22 9890 13.
26 9190 06	22 9890 14		Education Amounts Added to Tax Bill on SLC 26 9190 06 must equal SLC 22 9890 14.
26 9192 04	22 9892 12		LT/ST Other Tax Amounts on SLC 26 9192 04 must equal SLC 22 9892 12.
26 9192 05	22 9892 13		UT Other Tax Amounts on SLC 26 9192 05 must equal SLC 22 9892 13.
26 9192 06	22 9892 14		Education Other Tax Amounts on SLC 26 9192 06 must equal SLC 22 9892 14.
26 9270 04	24 9799 12		LT/ST Supplementary PILS on SLC 26 9270 04 must equal SLC 24 9799 12.
26 9270 05	24 9799 13		UT Supplementary PILS on SLC 26 9270 05 must equal SLC 24 9799 13.
26 9270 06	24 9799 14		Education Supplementary PILS on SLC 26 9270 06 must equal SLC 24 9799 14.
26 9290 04	24 9890 12		LT/ST Amounts Added to PILS on SLC 26 9290 04 must equal SLC 24 9890 12.
26 9290 05	24 9890 13		UT Amounts Added to PILS on SLC 26 9290 05 must equal SLC 24 9890 13.
26 9290 06	24 9890 14		Education Amounts Added to PILS on SLC 26 9290 06 must equal SLC 24 9890 14.
26 9292 04	24 9892 12		LT/ST Other PIL Amounts on SLC 26 9292 04 must equal SLC 24 9892 12.
26 9292 05	24 9892 13		UT Other PIL Amounts on SLC 26 9292 05 must equal SLC 24 9892 13.
26 9292 06	24 9892 14		Education Other PIL Amounts on SLC 26 9292 06 must equal SLC 24 9892 14.
26 5230 03	24 8055 12		Institutional Payments (Heads and Beds) on SLC 26 5230 03 must equal SLC 24 8055 12.

Schedule	Datapoint	Carry-Forward FROM	Text Description
26 5230 04	24 8055 13		Institutional Payments (Heads and Beds) on SLC 26 5230 04 must equal SLC 24 8055 13.
26 5230 05	24 8055 14		Institutional Payments (Heads and Beds) on SLC 26 5230 05 must equal SLC 24 8055 14.
26 5232 03	24 8046 12		Railway Rights-of-way (from Province) on SLC 26 5232 03 must equal SLC 24 8046 12.
26 5232 04	24 8046 13		Railway Rights-of-way (from Province) on SLC 26 5232 04 must equal SLC 24 8046 13.
26 5232 05	24 8046 14		Railway Rights-of-way (from Province) on SLC 26 5232 05 must equal SLC 24 8046 14.
26 5234 03	24 8051 12		Utility Transmission and Corridors (from Province) on SLC 26 5234 03 must equal SLC 24 8051 12.
26 5234 04	24 8051 13		Utility Transmission and Corridors (from Province) on SLC 26 5234 04 must equal SLC 24 8051 13.
26 5234 05	24 8051 14		Utility Transmission and Corridors (from Province) on SLC 26 5234 05 must equal SLC 24 8051 14.
26 5236 03	24 8060 12		Hydro-Electric Power Dams (from Province) on SLC 26 5236 03 must equal SLC 24 8060 12.
26 5236 04	24 8060 13		Hydro-Electric Power Dams (from Province) on SLC 26 5236 04 must equal SLC 24 8060 13.
26 5236 05	24 8060 14		Hydro-Electric Power Dams (from Province) on SLC 26 5236 05 must equal SLC 24 8060 14.
26 5432 03	24 8045 12		Railway Rights-of-way (from Ontario Enterprises) on SLC 26 5432 03 must equal SLC 24 8045 12.
26 5432 04	24 8045 13		Railway Rights-of-way (from Ontario Enterprises) on SLC 26 5432 04 must equal SLC 24 8045 13.
26 5432 05	24 8045 14		Railway Rights-of-way (from Ontario Enterprises) on SLC 26 5432 05 must equal SLC 24 8045 14.
26 5434 03	24 8050 12		Utility Transmission and Corridors (from Ontario Enterprises) on SLC 26 5434 03 must equal SLC 24 8050 12.
26 5434 04	24 8050 13		Utility Transmission and Corridors (from Ontario Enterprises) on SLC 26 5434 04 must equal SLC 24 8050 13.
26 5434 05	24 8050 14		Utility Transmission and Corridors (from Ontario Enterprises) on SLC 26 5434 05 must equal SLC 24 8050 14.
26 5950 03	24 9890 12		Amounts Added to PIL on SLC 26 5950 03 must equal SLC 24 9890 12.
26 5950 04	24 9890 13		Amounts Added to PIL on SLC 26 5950 04 must equal SLC 24 9890 13.
26 5950 05	24 9890 14		Amounts Added to PIL on SLC 26 5950 05 must equal SLC 24 9890 14.

Schedule	Datapoint	Carry-Forward FROM	Text Description
40	40 0260 13	(-1) * (40 0260 01 + 03 + 04 + 05 + 12)	Allocation of Program Support on SLC 40 0260 13 must equal (-1) * (SLC 40 0260 01 + 03 + 04 + 05 + 12)
50	50 0410 01	52 9910 03	Grants and Loan Forgiveness: Ontario in SLC 50 0410 01 must equal SLC 52 9910 03.
	50 0420 01	52 9910 04	Grants and Loan Forgiveness: Canada in SLC 50 0420 01 must equal SLC 52 9910 04.
	50 0430 01	52 9910 10	Grants and Loan Forgiveness: Canada Gas Tax Funding in SLC 50 0430 01 must equal SLC 52 9910 10.
	50 0699 01	52 9910 05	Other Municipalities - Grants and Fees in SLC 50 0699 01 must equal SLC 52 9910 05.
	50 2010 01	52 9910 01	Contributions from Revenue Fund in SLC 50 2010 01 must equal SLC 52 9910 01.
	50 2020 01	52 9910 02	Contribution from Reserves, Reserve Funds and Deferred Revenue in SLC 50 2020 01 must equal SLC 52 9910 02.
	50 3098 01	52 9910 09	Capital Expenditures LESS Unfunded Liabilities in SLC 50 3098 01 must equal SLC 52 9910 09.
	50 3420 01	60 0420 01 + 60 0420 02 + 60 0420 03	Transfers to Reserves and Discretionary Reserve Funds in SLC 50 3420 01 must equal the sum of SLC 60 0420 01 + SLC 60 0420 02 + SLC 60 0420 03.
	50 5020 01	50 9930 01	Total Sources of Capital Financing in SLC 50 5020 01 must equal SLC 50 9930 01.
	50 5040 01	50 9940 01	Total Applications of Capital Financing in SLC 50 5040 01 must equal SLC 50 9940 01.
70	70 2410 01	60 2099 01	Obligatory Reserve Funds in SLC 70 2410 01 must equal SLC 60 2099 01.
	70 5299 01	50 5090 01	Capital Fund Balance in SLC 70 5299 01 must equal SLC 50 5090 01.
	70 5499 01	60 2099 02 + 60 2099 03	Reserves and Discretionary Reserve Funds Balance in SLC 70 5499 01 must equal the sum of SLC 60 2099 02 + SLC 60 2099 03.
	70 5080 01	10 6090 01	Equity in Government Business Enterprise in SLC 70 5080 01 must equal SLC 10 6090 01.
72	72 0220 09	26 9199 03	Tax Amounts Levied in the Year in SLC 72 0220 09 must equal SLC 26 9199 03.
	72 0240 09	72 0699 09	Total Cash Collections in SLC 72 0240 09 must equal SLC 72 0699 09.
	72 0250 09	72 2899 09	Tax Adjustments Before Allowances in SLC 72 0250 09 must equal SLC 72 2899 09.
	72 0260 09	72 4999 09	Tax Adjustments Not Applied to Taxation in SLC 72 0260 must equal SLC 72 4999 09.

## FIR2005 Taxable RTC - RTQ Combinations

The following Realty Tax Class (RTC), and Realty Tax Qualifier (RTQ) codes describe Property Classes reported on the Taxation Schedule 22 in the FIR. The corresponding LineID which is unique to each RTC and RTQ Combination, along with the Distribution of Tax amounts for RTQ = H, J, K (Hydro Properties) are also shown.

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0010	RT	0	Residential/Farm	Full Occupied				
0012	RH	0	Residential/Farm	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Given to SCH BD
0027	RD	0	Residential/Farm	Education Only				
0031	R1	0	Residential/Farm	Farm. Awaiting Devel. - Ph I				
0034	R4	0	Residential/Farm	Farm. Awaiting Devel. - Ph II				
0040	RA	0	Residential/Farm	Vacant Land, 'General' Only				
0050	MT	0	Multi-Residential	Full Occupied				
0061	M1	0	Multi-Residential	Farm. Awaiting Devel. - Ph I				
0064	M4	0	Multi-Residential	Farm. Awaiting Devel. - Ph II				
0070	MA	0	Multi-Residential	Vacant Land, 'General' Only				
0080	NT	0	New Multi-Residential	Full Occupied				
0110	FT	0	Farmland	Full Occupied				
0112	FH	0	Farmland	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Given to SCH BD
0140	TT	0	Managed Forest	Full Occupied				
0142	TH	0	Managed Forest	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Given to SCH BD
0210	CT	0	Commercial	Full Occupied				
0211	CT	L	Commercial	Full Occupied	Low Tax Band			
0212	CT	M	Commercial	Full Occupied	Middle Tax Band			
0213	CT	H	Commercial	Full Occupied	High Tax Band			
0215	CH	0	Commercial	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0216	CH	L	Commercial	Full Occupied, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0217	CH	M	Commercial	Full Occupied, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0218	CH	H	Commercial	Full Occupied, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0228	CM	0	Commercial	'General' Only (No Educ.)				
0225	CM	L	Commercial	'General' Only (No Educ.)	Low Tax Band			
0226	CM	M	Commercial	'General' Only (No Educ.)	Middle Tax Band			
0227	CM	H	Commercial	'General' Only (No Educ.)	High Tax Band			
0231	C1	0	Commercial	Farm. Awaiting Devel. - Ph I				
0234	C4	0	Commercial	Farm. Awaiting Devel. - Ph II				

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0240	CU	0	Commercial	Excess Land				
0241	CU	L	Commercial	Excess Land	Low Tax Band			
0242	CU	M	Commercial	Excess Land	Middle Tax Band			
0243	CU	H	Commercial	Excess Land	High Tax Band			
0245	CK	0	Commercial	Excess Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0246	CK	L	Commercial	Excess Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0247	CK	M	Commercial	Excess Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0248	CK	H	Commercial	Excess Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0255	CB	0	Commercial	Excess Land, 'General' Only				
0256	CB	L	Commercial	Excess Land, 'General' Only	Low Tax Band			
0257	CB	M	Commercial	Excess Land, 'General' Only	Middle Tax Band			
0258	CB	H	Commercial	Excess Land, 'General' Only	High Tax Band			
0270	CX	0	Commercial	Vacant Land				
0271	CX	L	Commercial	Vacant Land	Low Tax Band			
0272	CX	M	Commercial	Vacant Land	Middle Tax Band			
0273	CX	H	Commercial	Vacant Land	High Tax Band			
0275	CJ	0	Commercial	Vacant Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0276	CJ	L	Commercial	Vacant Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0277	CJ	M	Commercial	Vacant Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0278	CJ	H	Commercial	Vacant Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0280	CA	0	Commercial	Vacant Land, 'General' Only				
0281	CA	L	Commercial	Vacant Land, 'General' Only	Low Tax Band			
0282	CA	M	Commercial	Vacant Land, 'General' Only	Middle Tax Band			
0283	CA	H	Commercial	Vacant Land, 'General' Only	High Tax Band			
0400	AT	0	Theatre	Full Occupied				
0418	AM	0	Theatre	'General' Only (No Educ.)				
0420	QT	0	Prof. Sports Facility	Full Occupied				
0421	QT	L	Prof. Sports Facility	Full Occupied	Low Tax Band			
0422	QT	M	Prof. Sports Facility	Full Occupied	Middle Tax Band			
0423	QT	H	Prof. Sports Facility	Full Occupied	High Tax Band			
0430	QU	0	Prof. Sports Facility	Excess Land				
0431	QU	L	Prof. Sports Facility	Excess Land	Low Tax Band			
0432	QU	M	Prof. Sports Facility	Excess Land	Middle Tax Band			
0433	QU	H	Prof. Sports Facility	Excess Land	High Tax Band			
0435	QX	0	Prof. Sports Facility	Vacant Land				
0436	QX	L	Prof. Sports Facility	Vacant Land	Low Tax Band			

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0437	QX	M	Prof. Sports Facility	Vacant Land	Middle Tax Band			
0438	QX	H	Prof. Sports Facility	Vacant Land	High Tax Band			
0310	GT	0	Parking Lot	Full Occupied				
0311	GT	L	Parking Lot	Full Occupied	Low Tax Band			
0312	GT	M	Parking Lot	Full Occupied	Middle Tax Band			
0313	GT	H	Parking Lot	Full Occupied	High Tax Band			
0450	GH	0	Parking Lot	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0451	GH	L	Parking Lot	Full Occupied, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0452	GH	M	Parking Lot	Full Occupied, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0453	GH	H	Parking Lot	Full Occupied, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0455	GK	0	Parking Lot	Excess Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0456	GK	L	Parking Lot	Excess Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0457	GK	M	Parking Lot	Excess Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0458	GK	H	Parking Lot	Excess Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0360	GB	0	Parking Lot	Excess Land, 'General' Only				
0361	GB	L	Parking Lot	Excess Land, 'General' Only	Low Tax Band			
0362	GB	M	Parking Lot	Excess Land, 'General' Only	Middle Tax Band			
0363	GB	H	Parking Lot	Excess Land, 'General' Only	High Tax Band			
0320	DT	0	Office Building	Full Occupied				
0321	DT	L	Office Building	Full Occupied	Low Tax Band			
0322	DT	M	Office Building	Full Occupied	Middle Tax Band			
0323	DT	H	Office Building	Full Occupied	High Tax Band			
0460	DH	0	Office Building	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0461	DH	L	Office Building	Full Occupied, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0462	DH	M	Office Building	Full Occupied, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0463	DH	H	Office Building	Full Occupied, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0330	DU	0	Office Building	Excess Land				
0331	DU	L	Office Building	Excess Land	Low Tax Band			
0332	DU	M	Office Building	Excess Land	Middle Tax Band			
0333	DU	H	Office Building	Excess Land	High Tax Band			
0465	DK	0	Office Building	Excess Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0466	DK	L	Office Building	Excess Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0467	DK	M	Office Building	Excess Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0468	DK	H	Office Building	Excess Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0370	DB	0	Office Building	Excess Land, 'General' Only				
0371	DB	L	Office Building	Excess Land, 'General' Only	Low Tax Band			

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0372	DB	M	Office Building	Excess Land, 'General' Only	Middle Tax Band			
0373	DB	H	Office Building	Excess Land, 'General' Only	High Tax Band			
0375	DA	0	Office Building	Vacant Land, 'General' Only				
0376	DA	L	Office Building	Vacant Land, 'General' Only	Low Tax Band			
0377	DA	M	Office Building	Vacant Land, 'General' Only	Middle Tax Band			
0378	DA	H	Office Building	Vacant Land, 'General' Only	High Tax Band			
0340	ST	0	Shopping Centre	Full Occupied				
0341	ST	L	Shopping Centre	Full Occupied	Low Tax Band			
0342	ST	M	Shopping Centre	Full Occupied	Middle Tax Band			
0343	ST	H	Shopping Centre	Full Occupied	High Tax Band			
0470	SH	0	Shopping Centre	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0471	SH	L	Shopping Centre	Full Occupied, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0472	SH	M	Shopping Centre	Full Occupied, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0473	SH	H	Shopping Centre	Full Occupied, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0350	SU	0	Shopping Centre	Excess Land				
0351	SU	L	Shopping Centre	Excess Land	Low Tax Band			
0352	SU	M	Shopping Centre	Excess Land	Middle Tax Band			
0353	SU	H	Shopping Centre	Excess Land	High Tax Band			
0475	SK	0	Shopping Centre	Excess Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0476	SK	L	Shopping Centre	Excess Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0477	SK	M	Shopping Centre	Excess Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0478	SK	H	Shopping Centre	Excess Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0380	SA	0	Shopping Centre	Vacant Land, 'General' Only				
0381	SA	L	Shopping Centre	Vacant Land, 'General' Only	Low Tax Band			
0382	SA	M	Shopping Centre	Vacant Land, 'General' Only	Middle Tax Band			
0383	SA	H	Shopping Centre	Vacant Land, 'General' Only	High Tax Band			
0510	IT	0	Industrial	Full Occupied				
0511	IT	L	Industrial	Full Occupied	Low Tax Band			
0512	IT	M	Industrial	Full Occupied	Middle Tax Band			
0513	IT	H	Industrial	Full Occupied	High Tax Band			
0515	IH	0	Industrial	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0516	IH	L	Industrial	Full Occupied, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0517	IH	M	Industrial	Full Occupied, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0518	IH	H	Industrial	Full Occupied, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0528	IM	0	Industrial	'General' Only (No Educ.)				
0525	IM	L	Industrial	'General' Only (No Educ.)	Low Tax Band			

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0526	IM	M	Industrial	'General' Only (No Educ.)	Middle Tax Band			
0527	IM	H	Industrial	'General' Only (No Educ.)	High Tax Band			
0531	I1	0	Industrial	Farm. Awaiting Devel. - Ph I				
0534	I4	0	Industrial	Farm. Awaiting Devel. - Ph II				
0540	IU	0	Industrial	Excess Land				
0541	IU	L	Industrial	Excess Land	Low Tax Band			
0542	IU	M	Industrial	Excess Land	Middle Tax Band			
0543	IU	H	Industrial	Excess Land	High Tax Band			
0545	IK	0	Industrial	Excess Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0546	IK	L	Industrial	Excess Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0547	IK	M	Industrial	Excess Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0548	IK	H	Industrial	Excess Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0570	IX	0	Industrial	Vacant Land				
0571	IX	L	Industrial	Vacant Land	Low Tax Band			
0572	IX	M	Industrial	Vacant Land	Middle Tax Band			
0573	IX	H	Industrial	Vacant Land	High Tax Band			
0575	IJ	0	Industrial	Vacant Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0576	IJ	L	Industrial	Vacant Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0577	IJ	M	Industrial	Vacant Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0578	IJ	H	Industrial	Vacant Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0580	IA	0	Industrial	Vacant Land, 'General' Only				
0581	IA	L	Industrial	Vacant Land, 'General' Only	Low Tax Band			
0582	IA	M	Industrial	Vacant Land, 'General' Only	Middle Tax Band			
0583	IA	H	Industrial	Vacant Land, 'General' Only	High Tax Band			
0610	LT	0	Large Industrial	Full Occupied				
0611	LT	L	Large Industrial	Full Occupied	Low Tax Band			
0612	LT	M	Large Industrial	Full Occupied	Middle Tax Band			
0613	LT	H	Large Industrial	Full Occupied	High Tax Band			
0600	LH	0	Large Industrial	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0601	LH	L	Large Industrial	Full Occupied, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0602	LH	M	Large Industrial	Full Occupied, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0603	LH	H	Large Industrial	Full Occupied, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0620	LU	0	Large Industrial	Excess Land				
0621	LU	L	Large Industrial	Excess Land	Low Tax Band			
0622	LU	M	Large Industrial	Excess Land	Middle Tax Band			
0623	LU	H	Large Industrial	Excess Land	High Tax Band			

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0625	LK	0	Large Industrial	Excess Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0626	LK	L	Large Industrial	Excess Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0627	LK	M	Large Industrial	Excess Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0628	LK	H	Large Industrial	Excess Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0710	PT	0	Pipeline	Full Occupied				
0810	OT	0	Other Taxable	Full Occupied				
0827	OD	0	Other Taxable	Education Only				

The following codes for 'Linear Properties' are also feasible. Since tax amounts from these properties are not levied by applying a tax rate to an assessment value, they should be reported under the 'Amounts Added to Tax Bill' section of Schedule 22.

<b>UT</b>	Utility Corridor	Full Occupied						
<b>UH</b>	Utility Corridor	Full Occupied, Shared PIL				Kept by LT/ST	Given to UT	Kept by LT/ST
<b>WT</b>	Railway Right-of-Way	Full Occupied						

## FIR2005 Payment-In-Lieu RTC - RTQ Combinations

The following Realty Tax Class (RTC), and Realty Tax Qualifier (RTQ) codes describe Property Classes reported on the Payment-In-Lieu (PIL) Schedule 24 in the FIR. The corresponding LineID which is unique to each RTC and RTQ Combination, and Distribution of PIL amounts are also shown.

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
1010	<b>RF</b>	<b>0</b>	Residential/Farm	PIL: Full Occupied		Kept by LT/ST	Given to UT	Given to SCH BD
1015	<b>RP</b>	<b>0</b>	Residential/Farm	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1028	<b>RG</b>	<b>0</b>	Residential/Farm	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1032	<b>R2</b>	<b>0</b>	Residential/Farm	PIL: Farm. Awaiting Devel. - Ph I		Kept by LT/ST	Given to UT	Given to SCH BD
1033	<b>R3</b>	<b>0</b>	Residential/Farm	PIL: Farm. Awaiting Devel. - Ph I, 'General' Only		Kept by LT/ST	Given to UT	-
1035	<b>R5</b>	<b>0</b>	Residential/Farm	PIL: Farm. Awaiting Devel. - Ph II		Kept by LT/ST	Given to UT	Given to SCH BD
1036	<b>R6</b>	<b>0</b>	Residential/Farm	PIL: Farm. Awaiting Devel. - Ph II, 'General' Only		Kept by LT/ST	Given to UT	-
1050	<b>MF</b>	<b>0</b>	Multi-Residential	PIL: Full Occupied		Kept by LT/ST	Given to UT	Given to SCH BD
1070	<b>MP</b>	<b>0</b>	Multi-Residential	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1058	<b>MG</b>	<b>0</b>	Multi-Residential	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1062	<b>M2</b>	<b>0</b>	Multi-Residential	PIL: Farm. Awaiting Devel. - Ph I		Kept by LT/ST	Given to UT	Given to SCH BD
1063	<b>M3</b>	<b>0</b>	Multi-Residential	PIL: Farm. Awaiting Devel. - Ph I, 'General' Only		Kept by LT/ST	Given to UT	-
1065	<b>M5</b>	<b>0</b>	Multi-Residential	PIL: Farm. Awaiting Devel. - Ph II		Kept by LT/ST	Given to UT	Given to SCH BD
1066	<b>M6</b>	<b>0</b>	Multi-Residential	PIL: Farm. Awaiting Devel. - Ph II, 'General' Only		Kept by LT/ST	Given to UT	-
1080	<b>NF</b>	<b>0</b>	New Multi-Residential	PIL: Full Occupied		Kept by LT/ST	Given to UT	Given to SCH BD
1090	<b>NP</b>	<b>0</b>	New Multi-Residential	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1088	<b>NG</b>	<b>0</b>	New Multi-Residential	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1100	<b>FF</b>	<b>0</b>	Farmland	PIL: Full Occupied		Kept by LT/ST	Given to UT	Given to SCH BD
1120	<b>FP</b>	<b>0</b>	Farmland	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1140	<b>TF</b>	<b>0</b>	Managed Forest	PIL: Full Occupied		Kept by LT/ST	Given to UT	Given to SCH BD
1150	<b>TP</b>	<b>0</b>	Managed Forest	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1210	<b>CF</b>	<b>0</b>	Commercial	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1211	<b>CF</b>	<b>L</b>	Commercial	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1212	<b>CF</b>	<b>M</b>	Commercial	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1213	<b>CF</b>	<b>H</b>	Commercial	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1218	<b>CP</b>	<b>0</b>	Commercial	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1215	<b>CP</b>	<b>L</b>	Commercial	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1216	<b>CP</b>	<b>M</b>	Commercial	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1217	<b>CP</b>	<b>H</b>	Commercial	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1220	<b>CG</b>	<b>0</b>	Commercial	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
1221	CG	L	Commercial	PIL: 'General' Only (No Educ.)	Low Tax Band	Kept by LT/ST	Given to UT	-
1222	CG	M	Commercial	PIL: 'General' Only (No Educ.)	Middle Tax Band	Kept by LT/ST	Given to UT	-
1223	CG	H	Commercial	PIL: 'General' Only (No Educ.)	High Tax Band	Kept by LT/ST	Given to UT	-
1232	C2	0	Commercial	PIL: Farm. Awaiting Devel. - Ph I		Kept by LT/ST	Given to UT	Kept by LT/ST
1233	C3	0	Commercial	PIL: Farm. Awaiting Devel. - Ph I, 'General' Only		Kept by LT/ST	Given to UT	-
1235	C5	0	Commercial	PIL: Farm. Awaiting Devel. - Ph II		Kept by LT/ST	Given to UT	Kept by LT/ST
1236	C6	0	Commercial	PIL: Farm. Awaiting Devel. - Ph II, 'General' Only		Kept by LT/ST	Given to UT	-
1250	CV	0	Commercial	PIL: Excess Land		Kept by LT/ST	Given to UT	Kept by LT/ST
1251	CV	L	Commercial	PIL: Excess Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1252	CV	M	Commercial	PIL: Excess Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1253	CV	H	Commercial	PIL: Excess Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1258	CQ	0	Commercial	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1255	CQ	L	Commercial	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1256	CQ	M	Commercial	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1257	CQ	H	Commercial	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only		Kept by LT/ST	Given to UT	-
1261	CW	L	Commercial	PIL: Excess Land, 'General' Only	Low Tax Band	Kept by LT/ST	Given to UT	-
1262	CW	M	Commercial	PIL: Excess Land, 'General' Only	Middle Tax Band	Kept by LT/ST	Given to UT	-
1263	CW	H	Commercial	PIL: Excess Land, 'General' Only	High Tax Band	Kept by LT/ST	Given to UT	-
1280	CY	0	Commercial	PIL: Vacant Land		Kept by LT/ST	Given to UT	Kept by LT/ST
1281	CY	L	Commercial	PIL: Vacant Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1282	CY	M	Commercial	PIL: Vacant Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1283	CY	H	Commercial	PIL: Vacant Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1285	CR	0	Commercial	PIL: Vacant Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1286	CR	L	Commercial	PIL: Vacant Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1287	CR	M	Commercial	PIL: Vacant Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1288	CR	H	Commercial	PIL: Vacant Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only		Kept by LT/ST	Given to UT	-
1291	CZ	L	Commercial	PIL: Vacant Land, 'General' Only	Low Tax Band	Kept by LT/ST	Given to UT	-
1292	CZ	M	Commercial	PIL: Vacant Land, 'General' Only	Middle Tax Band	Kept by LT/ST	Given to UT	-
1293	CZ	H	Commercial	PIL: Vacant Land, 'General' Only	High Tax Band	Kept by LT/ST	Given to UT	-
1400	AF	0	Theatre	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1420	AP	0	Theatre	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1418	AG	0	Theatre	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1430	AQ	0	Theatre	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1310	GF	0	Parking Lot	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
1311	GF	L	Parking Lot	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1312	GF	M	Parking Lot	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1313	GF	H	Parking Lot	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1360	GP	0	Parking Lot	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1361	GP	L	Parking Lot	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1362	GP	M	Parking Lot	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1363	GP	H	Parking Lot	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1318	GG	0	Parking Lot	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1315	GG	L	Parking Lot	PIL: 'General' Only (No Educ.)	Low Tax Band	Kept by LT/ST	Given to UT	-
1316	GG	M	Parking Lot	PIL: 'General' Only (No Educ.)	Middle Tax Band	Kept by LT/ST	Given to UT	-
1317	GG	H	Parking Lot	PIL: 'General' Only (No Educ.)	High Tax Band	Kept by LT/ST	Given to UT	-
1368	GQ	0	Parking Lot	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1365	GQ	L	Parking Lot	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1366	GQ	M	Parking Lot	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1367	GQ	H	Parking Lot	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1320	DF	0	Office Building	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1321	DF	L	Office Building	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1322	DF	M	Office Building	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1323	DF	H	Office Building	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1370	DP	0	Office Building	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1371	DP	L	Office Building	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1372	DP	M	Office Building	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1373	DP	H	Office Building	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1328	DG	0	Office Building	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1325	DG	L	Office Building	PIL: 'General' Only (No Educ.)	Low Tax Band	Kept by LT/ST	Given to UT	-
1326	DG	M	Office Building	PIL: 'General' Only (No Educ.)	Middle Tax Band	Kept by LT/ST	Given to UT	-
1327	DG	H	Office Building	PIL: 'General' Only (No Educ.)	High Tax Band	Kept by LT/ST	Given to UT	-
1330	DV	0	Office Building	PIL: Excess Land		Kept by LT/ST	Given to UT	Kept by LT/ST
1331	DV	L	Office Building	PIL: Excess Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1332	DV	M	Office Building	PIL: Excess Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1333	DV	H	Office Building	PIL: Excess Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1378	DQ	0	Office Building	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1375	DQ	L	Office Building	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1376	DQ	M	Office Building	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1377	DQ	H	Office Building	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1335	DW	0	Office Building	PIL: Excess Land, 'General' Only		Kept by LT/ST	Given to UT	-

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
1336	DW	L	Office Building	PIL: Excess Land, 'General' Only	Low Tax Band	Kept by LT/ST	Given to UT	-
1337	DW	M	Office Building	PIL: Excess Land, 'General' Only	Middle Tax Band	Kept by LT/ST	Given to UT	-
1338	DW	H	Office Building	PIL: Excess Land, 'General' Only	High Tax Band	Kept by LT/ST	Given to UT	-
1340	SF	0	Shopping Centre	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1341	SF	L	Shopping Centre	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1342	SF	M	Shopping Centre	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1343	SF	H	Shopping Centre	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1380	SP	0	Shopping Centre	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1381	SP	L	Shopping Centre	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1382	SP	M	Shopping Centre	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1383	SP	H	Shopping Centre	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1348	SG	0	Shopping Centre	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1345	SG	L	Shopping Centre	PIL: 'General' Only (No Educ.)	Low Tax Band	Kept by LT/ST	Given to UT	-
1346	SG	M	Shopping Centre	PIL: 'General' Only (No Educ.)	Middle Tax Band	Kept by LT/ST	Given to UT	-
1347	SG	H	Shopping Centre	PIL: 'General' Only (No Educ.)	High Tax Band	Kept by LT/ST	Given to UT	-
1350	SV	0	Shopping Centre	PIL: Excess Land		Kept by LT/ST	Given to UT	Kept by LT/ST
1351	SV	L	Shopping Centre	PIL: Excess Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1352	SV	M	Shopping Centre	PIL: Excess Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1353	SV	H	Shopping Centre	PIL: Excess Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1388	SQ	0	Shopping Centre	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1385	SQ	L	Shopping Centre	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1386	SQ	M	Shopping Centre	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1387	SQ	H	Shopping Centre	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1355	SW	0	Shopping Centre	PIL: Excess Land, 'General' Only		Kept by LT/ST	Given to UT	-
1356	SW	L	Shopping Centre	PIL: Excess Land, 'General' Only	Low Tax Band	Kept by LT/ST	Given to UT	-
1357	SW	M	Shopping Centre	PIL: Excess Land, 'General' Only	Middle Tax Band	Kept by LT/ST	Given to UT	-
1358	SW	H	Shopping Centre	PIL: Excess Land, 'General' Only	High Tax Band	Kept by LT/ST	Given to UT	-
1510	IF	0	Industrial	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1511	IF	L	Industrial	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1512	IF	M	Industrial	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1513	IF	H	Industrial	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1518	IP	0	Industrial	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1515	IP	L	Industrial	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1516	IP	M	Industrial	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1517	IP	H	Industrial	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1520	IG	0	Industrial	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
1521	IG	L	Industrial	PIL: 'General' Only (No Educ.)	Low Tax Band	Kept by LT/ST	Given to UT	-
1522	IG	M	Industrial	PIL: 'General' Only (No Educ.)	Middle Tax Band	Kept by LT/ST	Given to UT	-
1523	IG	H	Industrial	PIL: 'General' Only (No Educ.)	High Tax Band	Kept by LT/ST	Given to UT	-
1532	I2	0	Industrial	PIL: Farm. Awaiting Devel. - Ph I		Kept by LT/ST	Given to UT	Kept by LT/ST
1533	I3	0	Industrial	PIL: Farm. Awaiting Devel. - Ph I, 'General' Only		Kept by LT/ST	Given to UT	-
1535	I5	0	Industrial	PIL: Farm. Awaiting Devel. - Ph II		Kept by LT/ST	Given to UT	Kept by LT/ST
1536	I6	0	Industrial	PIL: Farm. Awaiting Devel. - Ph II, 'General' Only		Kept by LT/ST	Given to UT	-
1550	IV	0	Industrial	PIL: Excess Land		Kept by LT/ST	Given to UT	Kept by LT/ST
1551	IV	L	Industrial	PIL: Excess Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1552	IV	M	Industrial	PIL: Excess Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1553	IV	H	Industrial	PIL: Excess Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1558	IQ	0	Industrial	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1555	IQ	L	Industrial	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1556	IQ	M	Industrial	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1557	IQ	H	Industrial	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1560	IW	0	Industrial	PIL: Excess Land, 'General' Only		Kept by LT/ST	Given to UT	-
1561	IW	L	Industrial	PIL: Excess Land, 'General' Only	Low Tax Band	Kept by LT/ST	Given to UT	-
1562	IW	M	Industrial	PIL: Excess Land, 'General' Only	Middle Tax Band	Kept by LT/ST	Given to UT	-
1563	IW	H	Industrial	PIL: Excess Land, 'General' Only	High Tax Band	Kept by LT/ST	Given to UT	-
1580	IY	0	Industrial	PIL: Vacant Land		Kept by LT/ST	Given to UT	Kept by LT/ST
1581	IY	L	Industrial	PIL: Vacant Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1582	IY	M	Industrial	PIL: Vacant Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1583	IY	H	Industrial	PIL: Vacant Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1585	IR	0	Industrial	PIL: Vacant Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1586	IR	L	Industrial	PIL: Vacant Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1587	IR	M	Industrial	PIL: Vacant Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1588	IR	H	Industrial	PIL: Vacant Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1590	IZ	0	Industrial	PIL: Vacant Land, 'General' Only		Kept by LT/ST	Given to UT	-
1591	IZ	L	Industrial	PIL: Vacant Land, 'General' Only	Low Tax Band	Kept by LT/ST	Given to UT	-
1592	IZ	M	Industrial	PIL: Vacant Land, 'General' Only	Middle Tax Band	Kept by LT/ST	Given to UT	-
1593	IZ	H	Industrial	PIL: Vacant Land, 'General' Only	High Tax Band	Kept by LT/ST	Given to UT	-
1610	LF	0	Large Industrial	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1611	LF	L	Large Industrial	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1612	LF	M	Large Industrial	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1613	LF	H	Large Industrial	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1640	LP	0	Large Industrial	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
1641	LP	L	Large Industrial	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1642	LP	M	Large Industrial	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1643	LP	H	Large Industrial	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1618	LG	0	Large Industrial	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1615	LG	L	Large Industrial	PIL: 'General' Only (No Educ.)	Low Tax Band	Kept by LT/ST	Given to UT	-
1616	LG	M	Large Industrial	PIL: 'General' Only (No Educ.)	Middle Tax Band	Kept by LT/ST	Given to UT	-
1617	LG	H	Large Industrial	PIL: 'General' Only (No Educ.)	High Tax Band	Kept by LT/ST	Given to UT	-
1620	LV	0	Large Industrial	PIL: Excess Land		Kept by LT/ST	Given to UT	Kept by LT/ST
1621	LV	L	Large Industrial	PIL: Excess Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1622	LV	M	Large Industrial	PIL: Excess Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1623	LV	H	Large Industrial	PIL: Excess Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1648	LQ	0	Large Industrial	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1645	LQ	L	Large Industrial	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1646	LQ	M	Large Industrial	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1647	LQ	H	Large Industrial	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1625	LW	0	Large Industrial	PIL: Excess Land, 'General' Only		Kept by LT/ST	Given to UT	-
1626	LW	L	Large Industrial	PIL: Excess Land, 'General' Only	Low Tax Band	Kept by LT/ST	Given to UT	-
1627	LW	M	Large Industrial	PIL: Excess Land, 'General' Only	Middle Tax Band	Kept by LT/ST	Given to UT	-
1628	LW	H	Large Industrial	PIL: Excess Land, 'General' Only	High Tax Band	Kept by LT/ST	Given to UT	-
1740	PP	0	Pipeline	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1718	PG	0	Pipeline	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1810	OF	0	Other Taxable	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1828	OG	0	Other Taxable	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-

The following codes for 'Linear Properties' are also feasible. Since PIL amounts from these properties are not levied by applying a tax rate to an assessment value, they should be reported under the 'Amounts Added to Tax Bill' section of Schedule 24.

	UF	Utility Corridor	PIL: Full Occupied			Kept by LT/ST	Given to UT	Kept by LT/ST
NA	UP	Utility Corridor	PIL: Full Occupied, Taxable Tenant of Province			Kept by LT/ST	Given to UT	Given to SCH BD
	UG	Utility Corridor	PIL: 'General' Only (No Educ.)			Kept by LT/ST	Given to UT	-
	WF	Railway Right-of-Way	PIL: Full Occupied			Kept by LT/ST	Given to UT	Kept by LT/ST
NA	WP	Railway Right-of-Way	PIL: Full Occupied, Taxable Tenant of Province			Kept by LT/ST	Given to UT	Given to SCH BD
	WG	Railway Right-of-Way	PIL: 'General' Only (No Educ.)			Kept by LT/ST	Given to UT	-

## FIR2005 RTC - Realty Tax Class

The following Realty Tax Class (RTC) codes describe Property Classes reported on the Taxation and Payment-In-Lieu (PIL) Schedules 22 and 24 in the FIR.

RTC	RTC Description	RTCG	Tax Ratio	Exception
<b>R</b>	Residential/Farm	R	1.0000	
<b>M</b>	Multi-Residential	M	MT / RT Rate	
<b>N</b>	New Multi-Residential	M	NT / RT Rate	
<b>F</b>	Farmland	F	0.2500	
<b>T</b>	Managed Forest	T	0.2500	
<b>C</b>	Commercial	C	CT / RT Rate	
<b>A</b>	Theatre	C	AT / RT Rate	
<b>Q</b>	Prof. Sports Facility	C	QT / RT Rate	
<b>G</b>	Parking Lot	G	CT / RT Rate	IF Parking Lot Optional Class is selected, THEN GT / RT Rate
<b>D</b>	Office Building	D	CT / RT Rate	IF Office Bldg. Optional Class is selected, THEN DT / RT Rate
<b>S</b>	Shopping Centre	S	CT / RT Rate	IF Shopping Ctr. Optional Class is selected, THEN ST / RT Rate
<b>I</b>	Industrial	I	IT / RT Rate	
<b>L</b>	Large Industrial	L	IT / RT Rate	IF Large Ind. Optional Class is selected, THEN LT / RT Rate
<b>P</b>	Pipeline	P	PT / RT Rate	
<b>O</b>	Other Taxable	O	OT / RT Rate	
<b>U</b>	Utility Corridor	-	-	-
<b>W</b>	Railway Right-of-Way	-	-	-
<b>E</b>	Exempt	-	-	-
-	Blank (ie. Non-assessable unit)	-	-	-

**NOTE: The Tax Ratio is calculated using RTQ = T (For PIL's, the Tax Ratio is calculated using RTQ = F)**

# FIR2005 RTQ - Realty Tax Qualifier

The following Realty Tax Qualifier (RTQ) codes describe Tax Rates reported on the Taxation and Payment-In-Lieu (PIL) Schedules 22 and 24 in the FIR.

RTQ	RTQ Description	Percent of Full Rate
<b>Taxable</b>		
<b>T</b>	Full Occupied	100.0%
<b>H</b>	Full Occupied, Shared PIL	100.0%
<b>D</b>	Education Only	100.0%
<b>M</b>	'General' Only (No Educ.)	100.0%
<b>1</b>	Farm. Awaiting Devel. - Ph I	$n1 \text{ Rate} / (\text{RT Rate} \times nT \text{ Tax Ratio})$
<b>4</b>	Farm. Awaiting Devel. - Ph II	$n4 \text{ Rate} / (\text{RT Rate} \times nT \text{ Tax Ratio})$
<b>U</b>	Excess Land	$nU \text{ Rate} / (\text{RT Rate} \times nT \text{ Tax Ratio})$
<b>K</b>	Excess Land, Shared PIL	$nK \text{ Rate} / (\text{RT Rate} \times nT \text{ Tax Ratio})$
<b>B</b>	Excess Land, 'General' Only	$nB \text{ Rate} / (\text{RT Rate} \times nT \text{ Tax Ratio})$
<b>X</b>	Vacant Land	$nX \text{ Rate} / (\text{RT Rate} \times nT \text{ Tax Ratio})$
<b>J</b>	Vacant Land, Shared PIL	$nJ \text{ Rate} / (\text{RT Rate} \times nT \text{ Tax Ratio})$
<b>A</b>	Vacant Land, 'General' Only	$nA \text{ Rate} / (\text{RT Rate} \times nT \text{ Tax Ratio})$
<b>Payment-In-Lieu</b>		
<b>F</b>	PIL: Full Occupied	100.0%
<b>P</b>	PIL: Full Occupied, Taxable Tenant of Province	100.0%
<b>G</b>	PIL: 'General' Only (No Educ.)	100.0%
<b>2</b>	PIL: Farm. Awaiting Devel. - Ph I	$n2 \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>3</b>	PIL: Farm. Awaiting Devel. - Ph I, 'General' Only	$n3 \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>5</b>	PIL: Farm. Awaiting Devel. - Ph II	$n5 \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>6</b>	PIL: Farm. Awaiting Devel. - Ph II, 'General' Only	$n6 \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>V</b>	PIL: Excess Land	$nV \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>Q</b>	PIL: Excess Land, Taxable Tenant of Province	$nQ \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>W</b>	PIL: Excess Land, 'General' Only	$nW \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>Y</b>	PIL: Vacant Land	$nY \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>R</b>	PIL: Vacant Land, Taxable Tenant of Province	$nR \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>Z</b>	PIL: Vacant Land, 'General' Only	$nZ \text{ Rate} / (\text{RF Rate} \times nF \text{ Tax Ratio})$
<b>NOTES:</b>		
"n" is a variable for RTC		
Tax Rate = (nT Tax Ratio) x (Percent of Full Rate) x (RT Tax Rate)		
Tax Rate = (nF Tax Ratio) x (Percent of Full Rate) x (RF Tax Rate)		

## FIR2005 RTCG - Realty Tax Class Groups

The following Realty Tax Class Group (RTCG) codes describe the main categories used to categorize Property Classes on Taxation and Payment-In-Lieu (PIL) Schedule 26 in the FIR.

RTCG	RTCG Description	RTC Included
<b>R</b>	Residential/Farm	R
<b>M</b>	Multi-Residential	M, N
<b>F</b>	Farmland	F
<b>T</b>	Managed Forest	T
<b>C</b>	Commercial	C, A, Q
<b>G</b>	Parking Lot	G
<b>D</b>	Office Building	D
<b>S</b>	Shopping Centre	S
<b>I</b>	Industrial	I
<b>L</b>	Large Industrial	L
<b>P</b>	Pipeline	P
<b>O</b>	Other Property Classes	O

## FIR2005 Levy Types

The following Levy Type codes describe types of Special Area Levies reported on the Taxation and Payment-In-Lieu (PIL) Schedules 22 and 24 in the FIR.

Levy Code	Levy Type	Levy Type (Abbrev.)
105	SPECIAL BUDGETARY LEVY	SPEC. BUDGET
107	MUNICIPAL RESTRUCTURING	MUN. RESTRUCT.
110	TRANSITIONAL ADJUSTMENT	TRANSITION. ADJ.
120	URBAN AREA	URBAN
130	RURAL AREA	RURAL
140	POLICE VILLAGE	POLICE V.
150	DEBT	DEBT
210	FIRE	FIRE
220	POLICE	POLICE
230	CONSERVATION AUTHORITY	CONS. AUTH.
240	OTHER PROTECTION SERVICES	OTHER PROT.
310	ROADS	ROADS
320	TRANSIT	TRANSIT
330	STREET LIGHTING	STREET LIGHT.
340	AIRPORT	AIRPORT
410	WATER	WATER
420	WATER AND SEWER	WATER & SEWER
430	SEWER (SANITARY / STORM)	SEWER (SAN. & STORM)
440	SEWER (STORM ONLY)	SEWER (STORM ONLY)
450	WASTE COLLECTION	WASTE COLLECT.
460	WASTE DISPOSAL / LANDFILL	WASTE DISPOSAL
470	WASTE COLLECTION AND DISPOSAL	WASTE COL. & DISP.
480	RECYCLING	RECYCLING
490	OTHER ENVIRONMENTAL SERVICES	OTHER ENVIR.
510	HOSPITALS	HOSPITALS
610	HOMES FOR THE AGED	HOMES FOR AGED
620	CHILD CARE	CHILD CARE
710	PARKS AND RECREATION	PARKS & REC.
720	RECREATION FACILITIES	REC. FACILITIES
730	LIBRARIES	LIBRARIES
740	MUSEUMS	MUSEUMS
750	CULTURAL SERVICES	CULT. SERVICES
810	PLANNING	PLANNING
820	COMMERCIAL / INDUSTRIAL	COMM./IND. DEVEL
830	DRAINAGE	DRAINAGE
950	OTHER AREA RATES	OTHER A.R.

## FIR 2005 Local Boards

The following Local Board codes are used to describe Proportionally Consolidated Joint Local Boards and Fully Consolidated Local Boards reported on Schedule 80 in the FIR.

Code	Local Board
0201	Management Board
0202	Committee of Adjustment
0401	Fire Board
0402	Police Board
0403	Conservation Board
0404	Animal Control Board
0405	Pollution Control Board
0406	Emergency Measures Organization
0601	Roads Commission
0602	Transit Commission
0603	Parking Authority
0604	Airport Commission
0801	Water - Public Utility
0802	Water Board
0803	Sewer Board
0804	Waste Management Board
0805	Waste Disposal Board (Landfill Comm.)
0806	Waste Collection Board
0807	Recycling Board
1001	Health Board (Unit), Medical Centre
1002	Cemetery Board
1003	Ambulance Board
1201	Social Assistance (Welfare) Board
1202	Home for the Aged
1203	Children's Aid Society (Children's Serv.)
1401	Housing Authority
1601	Parks Board
1602	Recreation Commission
1603	Community Recreation Centre
1604	Library Board
1605	Museum
1606	Historical Society
1801	Planning Board
1802	Development Board
1803	Land Division Board
1804	Industrial Commission
1805	Business Improvement Area
1807	Local Improvement Commission
1808	Tile Drainage Board
1809	Sinking Fund Commission
1810	Reforestation Board
9001	Other

## MPMP2005 - PM95 SERVICE DESCRIPTION OPTIONS

The following Service Descriptions are used in Schedule 95 to describe the Municipal Service delivery arrangement that exists in the Municipality for various services.

Code	Column 2 - Service Description	Column 4 - Mun List
4	<b>Receives Service FROM:</b>	<b>LIST</b>
12	<b>Receives Service FROM Upper-Tier</b>	N
16	<b>Receives Service FROM Ont. Prov. Police (OPP)</b>	N
2	<b>Purchases Service FROM:</b>	<b>LIST</b>
21	<b>Purchases Service FROM Upper-Tier</b>	N
19	<b>Purchases Service FROM Ont. Prov. Police (OPP)</b>	N
15	<b>Purchases Service FROM All Lower-Tiers</b>	N
1	<b>Provides Service TO:</b>	<b>LIST</b>
5	<b>Provides Service TO Own Municipality ONLY</b>	N
6	<b>Provides Service TO Own Municipality AND:</b>	<b>LIST</b>
20	<b>Provides Service TO Own Municipality and Upper-Tier</b>	N
18	<b>Provides Service TO All Lower-Tiers AND:</b>	<b>LIST</b>
17	<b>Provides Service TO All Lower-Tiers</b>	N
7	<b>Provides Service JOINTLY WITH:</b>	<b>LIST</b>
13	<b>Provides Service JOINTLY WITH Upper-Tier</b>	N
14	<b>Provides Service JOINTLY WITH All Lower-Tiers</b>	N
3	<b>Not an Upper-Tier Responsibility</b>	N
8	<b>Not a Lower-Tier Responsibility</b>	N
9	<b>Other (describe in col. 7)</b>	N
10	<b>Not Applicable</b>	N
22	<b>UT with Library Board. Provides Service to all LTs</b>	N
23	<b>UT with Library Board. Provides Service to some LTs</b>	N
24	<b>Library Provides Service to Own Municipality ONLY</b>	N
25	<b>Library Provides Service to Own Municipality AND:</b>	<b>LIST</b>
26	<b>No Library. Purchases Service From:</b>	<b>LIST</b>
27	<b>Member of Union Public Library</b>	N
28	<b>Kingston-Frontenac Library Board - Functions as Union</b>	N