

FIR2008 Content Changes

Sch.	SLC	Heading	Description
02	02 0040 02 02 0041 02 02 0042 02	Data Source	For households, population and youth population, select the data source from a drop down list on column 02. The List includes Municipal, MPAC, Stats Can and Other.
10	10 1880 01	Municipal Land Transfer Tax	Line 1880 added for the reporting of Gross Municipal Land Transfer Tax (MLTT) from Schedule 80T. This only applies to the City of Toronto.
10	10 1885 01	Personal Vehicle Tax	Line 1885 added for the reporting of Gross Personal Vehicle Tax (PVT) from Schedule 80T. This only applies to the City of Toronto.
20	20 0205 02	Optional Property Classes in Effect	Parking Lot on Line 0205 includes two additional classes, (CJ and CR) for the "Optional Property Classes in Effect" section of Schedule 20.
22	-	Education Tax Rates	The Education Tax Rate should equal 0.264000% for Residential, Multi-Residential and New Multi-Residential property classes (RTC = R, M, N), and should equal 0.066000% for Farmland and Managed Forest property classes (RTC = F, T).
22	22 xxxx 01	RTC RTQ List	Due to Business Education Tax (BET), 5 new property classes are formed under New Construction for the Taxation Schedules (22A, 22B, 22C, 22D). This includes the following: Industrial N.C. (RTC=J), Large Industrial N.C. (RTC=K), Commercial N.C. (RTC=X), Office Building N.C. (RTC=Y) and Shopping Centre N.C. (RTC=Z).
24	-	Education Tax Rates	The Education Tax Rate should equal 0.264000% for Residential, Multi-Residential and New Multi-Residential property classes (RTC = R, M, N), and should equal 0.066000% for Farmland and Managed Forest property classes (RTC = F, T).
24	24 xxxx 01	RTC RTQ List	Due to Business Education Tax (BET), 5 new property classes are formed under New Construction for the Payments-In-Lieu Schedules (24A, 24B, 24C, 24D). This includes the following: Industrial N.C. (RTC=J), Large Industrial N.C. (RTC=K), Commercial N.C. (RTC=X), Office Building N.C. (RTC=Y) and Shopping Centre N.C. (RTC=Z).
26	26 0215 xx 26 0325 xx 26 0345 xx 26 0515 xx 26 0615 xx	Municipal and School Board Taxation	The Municipal and School Board Taxation Summary on Schedule 26A includes the New Construction property classes of Commercial N.C. (Line=0215), Office Building N.C. (Line=0325), Shopping Centre N.C. (Line=0345), Industrial N.C. (Line=0515) and Large Industrial N.C. (Line=0615).
26	26 1215 xx 26 1325 xx 26 1345 xx 26 1515 xx 26 1615 xx	Payments-In-Lieu of Taxation	The Payments-In-Lieu of Taxation Summary on Schedule 26A includes the New Construction property classes of Commercial N.C. (Line=1215), Office Building N.C. (Line=1325), Shopping Centre N.C. (Line=1345), Industrial N.C. (Line=1515) and Large Industrial N.C. (Line=1615).
60	60 0864 01	Revenues	Building Canada Fund (BCF) is reported as Obligatory reserve funds and Deferred revenue on Line 0864.
60	60 0896 xx	Revenues	On Line 0896, report Other Revenue as Obligatory reserve funds and deferred revenue, discretionary reserve funds and reserves.
60	60 5693 01	Obligatory reserve funds /Deferred revenue	For balance at end of year, report Building Canada Fund (BCF) as Obligatory reserve funds and Deferred revenue on Line 5693.
60	60 5698 01	Obligatory reserve funds /Deferred revenue	For balance at end of year, report Other Revenue as Obligatory reserve funds and deferred revenue on Line 5698.

FIR 2008 Content Changes

Sch.	SLC	Heading	Description
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 2009 to 2019 onwards.
80	80 1510 01	Total Dollar Losses due to Structural Fires	Report losses due to structural fires, averaged over 3 years from 2006 to 2008 in this column.
80	80 0710 02 80 0740 02 80 0760 01	Statistical Information	For the City of Toronto only , Schedule 80T calculates Net Municipal Land Transfer Tax (MLTT), Net Personal Vehicle Tax (PVT) and Total Vehicle Permit Renewed. All other municipalities need not complete this schedule.

MPMP Note:

To improve the comparability and accuracy of data in Schedule 40, the following columns are to be reported as gross expenditures: salaries, wages and benefits; materials; contracted services; rents and financial expenses; and external transfers. Therefore, negative values should not be entered in these columns. Prior year adjustments for revenue fund expenditures should be entered as positive values in SLC 10 5050 01 (PSAB Adjustments) or SLC 10 5060 01. New edit rules found in the "PM Check" tab will be triggered if negative values are entered on the general government lines for these columns.

In the column for the Allocation of Program Support, only SLC 40 0260 13 (the line for Program Support) is to contain a negative value and this amount is automatically calculated. The column for Interfunctional Adjustments may contain both negative and positive values. However, the column should not be used to allocate governance or corporate management expenditures to other lines in Schedule 40. This is in keeping with the recommendation of the OMBI Treasurers' Group that corporate management is not to be allocated to other functions. Please see the instructions for the Introduction to the FIR and Schedule 40 on the FIR Home page.