

SCHEDULE 26 • Taxation and Payments-In-Lieu Summary

General Information

This schedule is used for reporting the final distribution of Education Taxes and Education PIL amounts by School Board. To arrive at the final breakdown of Education amounts by School Board, the schedule has been set up with a summary of Property Tax and Payment-In-Lieu amounts reported on Schedules 22 and 24.

Municipal and Education totals are automatically calculated and summarized from the information entered on Schedule 22 and 24. Education Totals are then distributed by School Board.

Since Taxation and PIL are treated differently, the schedule has been divided into the following sections:

1. Municipal and School Board Taxation
2. Payments-In-Lieu of Taxation
3. Payments-In-Lieu of Taxation - Distribution of Entitlements

Each of these sections facilitates the reporting of Education taxes by school board. Also, these sections provide a summary of the Property Taxation and Payment-In-lieu amounts levied in the municipality.

Section 1 contains a summary of the Taxable properties within the municipality, and further, allows the municipalities to report the Education taxes by School Board.

Section 2 contains a summary of the Payment-in-lieu amounts levied in the municipality. Remember, this PIL Levied amount, is not necessarily the amount received by the municipality. Also, in some cases the PIL amounts received for Education purposes are retained by the Municipality. Adjustments for both of these unique situations occur in Section 3.

Section 3 first captures the PILS Levied by Source of the PIL. Because the Municipality may not necessarily receive this 'Levied' amount, a column is available to make any adjustments. After making adjustments, the total PIL Entitlement, or final PIL received by the Municipality is shown, with amounts for Municipal and Education purposes reported. Lastly, the Education portion is shown distributed by School Board.

In summary, Schedule 24 and similarly Section 2 of Schedule 26 capture the PIL Levied, which may or may not equal the PIL amount received or retained by the Municipality. The final PIL amount received and retained is reported in Section 3 of Schedule 26, Columns 8 to10. For Lower-tier and Single-tier Municipalities, this amount will be carried-forward onto Schedule 10, Revenue Fund Revenues.

1. MUNICIPAL AND SCHOOL BOARD TAXATION

The Municipal and Education Property Taxation reported in Schedule 22 is automatically calculated and summarized by property class in this Section. The Education tax amounts can then be shown distributed by school board.

Section 1 of this schedule compliments Schedule 22, Municipal and School Board Taxation. Section 1 contains the following columns:

Column	Description
1	Property Class Group
16	Taxable Assessment (CVA)
2	Taxable Assessment (Weighted and Discounted CVA)
3	Total Taxes
4	Municipal Taxes: Lower-Tier (Single-Tier)
5	Municipal Taxes: Upper-Tier
6	Education Taxes
7	Taxes by School Board: English - Public
8	Taxes by School Board: French - Public
9	Taxes by School Board: English - Separate
10	Taxes by School Board: French - Separate
11	Taxes by School Board: Other

The following is a description of each of the columns contained in Section 1:

Description of Columns

Column 1 represents a grouping of property classes, while columns 2 to 6 are automatically calculated from information entered on Schedule 22, Municipal and School Board Taxation. Columns 7 to 11 contain Taxes by School Board which should be entered manually. In some cases, these amounts are automatically calculated.

Column 1 Property Class Group

In this column, every property class, or RTC / RTQ combination has been 'categorized' into Property Class Groups. The Realty Tax Class (RTC) determines which Property Class belongs to which Group. Amounts for each property class on Schedule 22 will be aggregated for each Group.

The following table outlines the RTC codes that are included in each Property Class Group shown in column 1:

Property Class Group	RTC Included
Residential	R
Multi-Residential	M, N
Farmland	F
Managed Forest	T
Commercial	C, A
Parking Lot	G
Office Building	D

Property Class Group	RTC Included
Shopping Centre	S
Industrial	I
Large Industrial	L
Pipeline	P
Other Property Classes	O

Subtotals exist for Residential and Farmland property classes (Line 9110), Commercial property classes (Line 9120), and Industrial property classes (Line 9130).

It should be noted that these property class groups do not include Supplementary Taxes, and Amounts Added to Tax Bills. Similar to Schedule 22, individual lines are made available for reporting Supplementary Taxes, and Amounts Added to Tax Bills.

Column 16 Taxable Assessment (CVA)

Amounts shown in this column are automatically calculated from information reported in Schedule 22, Municipal and School Board Taxation.

Assessment values reported in column 7 of Schedule 22 are summed by Property Class Group as discussed in column 1 of this Schedule.

Column 2 Taxable Assessment (Weighted and Discounted CVA)

Amounts shown in this column are automatically calculated from information reported in Schedule 22, Municipal and School Board Taxation.

Assessment values reported in column 7 of Schedule 22 are converted to a 'Weighted' and 'Discounted' Assessment value by multiplying by the Tax Ratio in column 5, and the Percentage of Full Rate in column 6.

'Weighted' Assessment refers to Assessment values that have been multiplied by the Tax Ratio applicable to the property class.

'Discounted' Assessment refers to Assessment values that have been multiplied by the Percent of Full discount applicable to the property class. Assessment values are discounted for Unoccupied properties, Farmland Awaiting Development, and Tax Banding.

For each property class, or RTC / RTQ and Tax Band combination, the Weighted and Discounted Assessment is calculated as follows:

Weighted and Discounted Assessment = Tax Ratio x Percent of Full Rate x Assessment = Column 5 x Column 6 x Column 7
--

Weighted and Discounted Assessment is summed by property class groups as discussed in column 1 of this schedule.

This Weighted and Discounted Assessment information can be used to compare the Total Assessments of municipalities with different mixes of property classes, and historical tax burdens.

Column 3 Total Taxes

The Total Taxes shown in this column are equal to the sum of Municipal Taxes, and Education taxes. This column is automatically calculated by adding amounts in columns 4 to 6 of this Section.

Unlike other parts of the FIR, the Total Taxes column has been placed to the left of Municipal and Education taxes in order for the Education taxes, column 6, to appear beside the Distribution of Education Taxes by School Board, columns 7 to 11.

Column 4 Municipal Taxes: Lower-Tier (Single-Tier)

Only Lower-tier or Single-tier municipalities should have values in this column.

This column shows automatically calculated Municipal Taxes for Lower-Tier (or Single-Tier) purposes from information reported in Schedule 22, Municipal and School Board Taxation. Amounts are summed by property class groups as discussed in column 1 of this schedule.

Column 5 Municipal Taxes: Upper-Tier

Only Upper-tier or Lower-tier municipalities should have values in this column.

Upper-tier municipalities will have an aggregated amount from all Lower-tier municipalities shown in this column.

This column shows automatically calculated Municipal Taxes for Upper-tier purposes from information reported in Schedule 22, Municipal and School Board Taxation. Amounts are summed by property class groups as discussed in column 1 of this schedule.

Column 6 Education Taxes

Only Lower-tier or Single-tier municipalities should have values in this column.

This column shows automatically calculated Education Taxes from information reported in Schedule 22, Municipal and School Board Taxation. Amounts are summed by property class groups as discussed in column 1 of this schedule.

Distribution of Education Taxes in Column 6 by School Board

Only Lower-tier or Single-tier municipalities should have values in the following columns.

Education Taxes shown in column 6 of this schedule must be shown distributed by each school board that is applicable in the municipality.

The following columns are available for reporting of Education Taxes distributed to School Boards:

Column 7 Education Taxes by School Board: English - Public

Only Lower-tier or Single-tier municipalities should have values in this column.

The portion of Education Taxes in column 6 which are distributed to the English - Public School Boards should be reported in this column.

For all commercial, industrial, and pipeline properties, the amount shown in this column is derived

from the fixed Legislated Percentage for each school board shown on Line 9010 of this schedule. The Legislated Percentages applicable in each Municipality is shown.

Column 8 Education Taxes by School Board: French - Public

Only Lower-tier or Single-tier municipalities should have values in this column.

The portion of Education Taxes in column 6 which are distributed to the French - Public School Boards should be reported in this column.

For all commercial, industrial, and pipeline properties, the amount shown in this column is derived from the fixed Legislated Percentage for each school board shown on Line 9010 of this schedule. The Legislated Percentages applicable in each Municipality is shown.

Column 9 Education Taxes by School Board: English - Separate

Only Lower-tier or Single-tier municipalities should have values in this column.

The portion of Education Taxes in column 6 which are distributed to the English - Separate School Boards should be reported in this column.

For all commercial, industrial, and pipeline properties, the amount shown in this column is derived from the fixed Legislated Percentage for each school board shown on Line 9010 of this schedule. The Legislated Percentages applicable in each Municipality is shown.

Column 10 Education Taxes by School Board: French - Separate

Only Lower-tier or Single-tier municipalities should have values in this column.

The portion of Education Taxes in column 6 which are distributed to the French - Separate School Boards should be reported in this column.

For all commercial, industrial, and pipeline properties, the amount shown in this column is derived from the fixed Legislated Percentage for each school board shown on Line 9010 of this schedule. The Legislated Percentages applicable in each Municipality is shown.

Column 11 Education Taxes by School Board: Other

Only Lower-tier or Single-tier municipalities should have values in this column.

The portion of Education Taxes in column 6 which are distributed to Other School Boards should be reported in this column.

For all commercial, industrial, and pipeline properties, the amount shown in this column is derived from the fixed Legislated Percentage for each school board shown on Line 9010 of this schedule. The Legislated Percentages applicable in each Municipality is shown.

Description of Lines

Since Education taxes for Commercial, Industrial and Pipeline property classes are distributed based on a fixed percentage which is legislated by the Province, this section begins with a line displaying the percentages as prescribed by the Ministry of Education.

Line 9010 Legislated Percent of Education Taxes Distributed to each School Board

Each year, the Ministry of Education legislates percentages which are used to determine the distribution of Education taxes to the school boards for Commercial, Industrial and Pipeline property classes. The Ministry of Education legislates a unique set of percentages for each municipality.

For each Municipality, the Legislated Percentage of Education Taxes distributed to each School Board for Commercial, Industrial and Pipeline property classes is automatically displayed on this line. If there are any discrepancies with these percentages, please email: FIR@mah.gov.on.ca

The Legislated Percentages are arrived at based on student enrollment in each of the school boards which are applicable in the municipality. Also, notice that percentages shown in columns 7 to 11 should add to 100%.

For each municipality, this legislated set of percentages is used to automatically calculate the Education taxes for the commercial, industrial and pipeline property classes by each School Board. Thus, amounts distributed to each school board are automatically calculated in columns 7 to 11 for Commercial, Industrial, and Pipeline property classes shown on lines 0210 to 0710.

The schedule allows for one set of Legislated Percentages to be shown for each Municipality. For municipalities with more than one set of Legislated Percentages, the percentages cannot be shown, and the calculation of commercial, industrial and pipeline education taxes by school board will not occur automatically. In these cases, the word "Multiple" will be displayed in each column and a custom FIR is required from the Ministry.

Municipalities with multiple sets of legislated percentages should email FIR@mah.gov.on.ca to arrange for a custom FIR. The custom FIR file will allow the municipality to manually enter the commercial, industrial and pipeline education taxes by school board.

The remaining lines for Residential, Multi-residential, Farmland, Managed Forest, and Other property classes, must be manually entered by municipalities. These values must be entered in this way because Education taxes for properties shown on these lines, are not distributed by any fixed legislated percentage.

Lines 9160, 9170, 9190 and 9192 for must also be manually entered by the municipality in columns 7 to 11.

Line 0010 Residential

This line displays information for the Residential property classes. This refers to all properties with the Realty Tax Class (RTC) of R as described in the instruction for column 1 of this schedule.

Line 0050 Multi-Residential

This line displays information for the Multi-Residential (Including New Multi-Residential) property classes. This refers to all properties with the Realty Tax Class (RTC) of M and N as described in the instruction for column 1 of this schedule.

Line 0110 Farmland

This line displays information for the Farmland property classes. This refers to all properties with the Realty Tax Class (RTC) of F as described in the instruction for column 1 of this schedule.

Line 0140 Managed Forests

This line displays information for the Managed Forests property classes. This refers to all properties with the Realty Tax Class (RTC) of T as described in the instruction for column 1 of this schedule.

Line 9110 Subtotal

This subtotal line represents the Residential/Farmland/Managed Forest subtotal and is automatically calculated by adding the amounts in lines 0010 to 0140.

Line 0210 Commercial

This line displays information for the Commercial property classes. This refers to all properties with the Realty Tax Class (RTC) of C as described in the instruction for column 1 of this schedule.

Line 0310 Parking Lot

This line displays information for the Parking Lot optional commercial property classes. This refers to all properties with the Realty Tax Class (RTC) of G as described in the instruction for column 1 of this schedule.

Line 0320 Office Building

This line displays information for the Office Building optional commercial property classes. This refers to all properties with the Realty Tax Class (RTC) of D as described in the instruction for column 1 of this schedule.

Line 0340 Shopping Centre

This line displays information for the Shopping Centres optional commercial property classes. This refers to all properties with the Realty Tax Class (RTC) of S as described in the instruction for column 1 of this schedule.

Line 9120 Subtotal

This subtotal line represents the Commercial subtotal and is automatically calculated by adding the amounts in lines 0210 to 0340.

Line 0510 Industrial

This line displays information for the Industrial property classes. This refers to all properties with the Realty Tax Class (RTC) of I as described in the instruction for column 1 of this schedule.

Line 0610 Large Industrial

This line displays information for the Large Industrial optional industrial property classes. This refers to all properties with the Realty Tax Class (RTC) of L as described in the instruction for column 1 of this schedule.

Line 9130 Subtotal

This subtotal line represents the Industrial subtotal and is automatically calculated by adding the amounts in lines 0510 to 0610.

Line 0710 Pipelines

This line displays information for the Pipeline property classes. This refers to all properties with the Realty Tax Class (RTC) of P as described in the instruction for column 1 of this schedule.

Line 0810 Other Property Classes

This line displays information for the Other property classes. This refers to all properties with the Realty Tax Class (RTC) of O as described in the instruction for column 1 of this schedule.

Line 9160 Adjustment for Properties Shared as if PIL

This line displays the adjustments for properties which are shared as if Payment-In-Lieu. This refers to Hydro properties which are described as "Taxable, shared as if Payment-In-Lieu" and represented by Realty Tax Qualifier (RTQ) of H, J and K.

Since the Education portion of the payment from the commercial and industrial Hydro properties is retained by the Municipality, an adjustment is necessary to balance the Municipal and Education taxes on Schedule 22, Line 7010.

Education amounts should be shown distributed by School Boards in columns 7 to 11.

Line 9170 Supplementary Taxes

This line displays the Supplementary Taxes as shown on Schedule 22, Municipal and School Board Taxation, line 9799, Total of all Supplementary Taxes.

Education amounts should be shown distributed by School Boards in columns 7 to 11.

Line 9180 TOTAL LEVIED BY TAX RATE

This line is automatically calculated by adding the amounts in lines 9110, 9120, 9130, 0710, 0810, 9160 and 9170 of this Schedule.

The amounts shown on this line should equal the corresponding amounts on line 9910, Amount Levied by Tax Rate, on Schedule 22, Municipal and School Board Taxation.

Line 9190 Amounts Added to Tax Bills

This line displays the Amounts Added to Tax Bills as shown on Schedule 22, Municipal and School Board Taxation, subtotal line 9890.

Education amounts should be shown distributed by School Boards in columns 7 to 11.

Line 9192 Other Taxation Amounts

This line displays the Other Taxation Amounts as shown on Schedule 22, Municipal and School Board Taxation, subtotal line 9892.

Education amounts should be shown distributed by School Boards in columns 7 to 11.

Line 9199 TOTAL BEFORE ADJUSTMENTS

This line equals the Total Taxes Levied by Tax Rate, line 9180, plus the Amounts Added to Tax Bills,

line 9190 and Other Taxation Amounts, line 9192.

The amount is automatically calculated by adding the amounts in lines 9180, 9190, and 9192.

Total Before Adjustments	Line 9199
=	=
Total Levied by Tax Rate	Line 9180
+	+
Amounts Added to Tax Bill	Line 9190
+	+
Other Taxation Amounts	Line 9192

The amounts shown on this line should equal the corresponding amounts on line 9990, Total Amount Levied, on Schedule 22, Municipal and School Board Taxation.

2. PAYMENTS-IN-LIEU OF TAXATION

All information in this section is automatically generated from PIL information that is entered on Schedule 24, Payments-In-Lieu of Taxation.

This Section displays information on Payment-in-lieu properties. It is important to notice that this Section displays the PILS Levied, which refers to the PIL amount that is arrived at by applying a tax rate to the assessment. Remember, this PIL Levied amount is not necessarily the amount received by the municipality. Also, in some cases the PIL amounts received for Education purposes are retained by the Municipality.

In section 3 of this Schedule, municipalities will be able to report any adjustments to the PILS Levied, to arrive at a Total PIL entitlement amount, or Final PIL amount.

Supplementary PILS, Amounts Added to PILS and Other PIL amounts are also shown in this section.

Remember, Hydro properties owned by Ontario Power Generation Corporation and Hydro One or their subsidiaries are reported as Taxable properties in the FIR, even though they are treated as PIL properties. Since the education portion of the payment from these properties is retained by the municipality, Line 7010 on Schedule 22 allows municipalities to shift education amounts into the Municipal totals.

PIL Assessments and Municipal and Education PIL information in this Section is organized into Property Class Groups as mentioned in the column 1 instructions below.

This Section compliments Schedule 24, Payments-In-Lieu of Taxation. Section 2 contains the following columns:

Column	Description
1	Property Class Group
16	PIL Assessment (CVA)
2	PIL Assessment (Weighted and Discounted CVA)
3	Total PILS Levied
4	Municipal PILS: Lower-tier (Single-tier)

Column	Description
5	Municipal PILS: Upper-tier
6	Education PILS

This section is very similar to Section 1 of this schedule, except that the Distribution of Education PILS to School Boards in columns 7 to 11 are not shown. This Distribution of Education PILS to School Boards is shown in Section 3, after any adjustments to the PILS Levied have been taken into account.

Description of Columns

Column 1 represents a grouping of property classes, while columns 2 to 6 are automatically calculated from information entered on Schedule 24, Payments-In-Lieu of Taxation.

Column 1 Property Class Group

In this column, every property class, or RTC / RTQ combination has been 'categorized' into Property Class Groups. The Realty Tax Class (RTC) determines which Property Class Group belongs to which Group. Amounts for each property class on Schedule 24 will aggregated for each Group.

The following table outlines the RTC codes that are included in each Property Class Group shown in column 1:

Property Class Group	RTC Included
Residential	R
Multi-Residential	M, N
Commercial	C, A
Parking Lot	G
Office Building	D
Shopping Centre	S
Industrial	I
Large Industrial	L
Pipeline	P
Other Property Classes	O

Subtotals exist for Residential property classes (Line 9210), Commercial property classes (Line 9220), and Industrial property classes (Line 9230).

It should be noted that these property class groups do not include Supplementary PILS, and Amounts Added to PILS. Similar to schedule 24, individual lines are made available for reporting Supplementary PILS, Amounts Added to PILS and Other PIL Amounts.

Column 16 PIL Assessment (CVA)

Amounts shown in this column are automatically calculated from information reported in Schedule 24, Payments-In-Lieu of Taxation.

Assessment values reported in column 7 of Schedule 24 are summed by Property Class Group as discussed in column 1 of this schedule.

Column 2 PIL Assessment (Weighted and Discounted CVA)

Amounts shown in this column are automatically calculated from information reported in Schedule 24, Payments-In-Lieu of Taxation.

Assessment values reported in column 7 of Schedule 24 are converted to a 'Weighted' and 'Discounted' Assessment value by multiplying by the Tax Ratio in column 5, and the Percentage of Full Rate in column 6.

'Weighted' Assessment refers to Assessment values that have been multiplied by the Tax Ratio applicable to the property class.

'Discounted' Assessment refers to Assessment values that have been multiplied by the Percent of Full discount applicable to the property class. Assessment values are discounted for Unoccupied properties, Farmland Awaiting Development, and Tax Banding.

For each property class, or RTC / RTQ and Tax Band combination, the Weighted and Discounted Assessment is calculated as follows:

$$\begin{aligned} &\text{Weighted and Discounted Assessment} \\ &= \text{Tax Ratio} \times \text{Percent of Full Rate} \times \text{PIL Assessment} \\ &= \text{Column 5} \times \text{Column 6} \times \text{Column 7} \end{aligned}$$

Weighted and Discounted Assessment is summed by property class groups as discussed in column 1 of this schedule.

This Weighted and Discounted Assessment information can be used to compare the Total Assessments of municipalities with different mixes of property classes, and historical tax burdens.

Column 3 Total PILS Levied

The Total PILS Levied shown in this column are equal to the sum of Municipal PILS, and Education PILS. This column is automatically calculated by adding amounts in columns 4 to 6 of this Section.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion "levied" for Education may not be the amount passed onto the School Boards. Section 3 captures adjustments for cases when the municipality does not receive the full amount of the PIL, and cases where the Municipality retains the Education portion. Thus the Final PIL Entitlement is shown in Section 3.

Column 4 Municipal PILS: Lower-Tier (Single-Tier)

Only Lower-tier or Single-tier municipalities should have values in this column.

This column shows automatically calculated Municipal PILS for Lower-tier (or Single-tier) purposes from information reported in Schedule 24, Payments-In-Lieu of Taxation. Amounts are summed by

property class groups as discussed in column 1 of this schedule.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion “levied” for Education may not be the amount passed onto the School Boards. Section 3 captures adjustments for cases when the municipality does not receive the full amount of the PIL, and cases where the Municipality retains the Education portion. Thus the Final PIL Entitlement is shown in Section 3.

Column 5 Municipal PILS: Upper-Tier

Only Upper-tier or Lower-tier municipalities should have values in this column.

Upper-tier municipalities will have an aggregated amount from all Lower-tier municipalities shown in this column.

This column shows automatically calculated Municipal PILS for Upper-tier purposes from information reported in Schedule 24, Payments-In-Lieu of Taxation. Amounts are summed by property class groups as discussed in column 1 of this schedule.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion “levied” for Education may not be the amount passed onto the School Boards. Section 3 captures adjustments for cases when the municipality does not receive the full amount of the PIL, and cases where the Municipality retains the Education portion. Thus the Final PIL Entitlement is shown in Section 3.

Column 6 Education PILS

Only Lower-tier or Single-tier municipalities should have values in this column.

This column shows automatically calculated Education PILS from information reported in Schedule 24, Payments-In-Lieu of Taxation. Amounts are summed by property class groups as discussed in column 1 of this schedule.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion “levied” for Education may not be the amount passed onto the School Boards. Section 3 captures adjustments for cases when the municipality does not receive the full amount of the PIL, and cases where the Municipality retains the Education portion. Thus the Final PIL Entitlement is shown in Section 3.

Description of Lines

In Section 2, municipalities are provided with a summary of Assessments, Weighted and Discounted Assessments, Municipal and Education Taxes for Payments-In-Lieu properties reported on Schedule 24.

Amounts in columns 2 to 6 are automatically generated from information that is entered on Schedule 24, Payments-In-Lieu of Taxation.

Similar to Section 1, this section summarizes all properties into several Property Class Groups as outlined in the instructions for column 1 of this Section.

Distribution of Education Taxes by the English-Public, French-Public, English-Catholic, French-Catholic, and Other School Boards is not shown in this Section since Education PILS shown in

column 6 are PILS Levied, and not necessarily the PIL amounts that are received and distributed to School Boards. The PILS Levied will be adjusted for this and the Final PIL Entitlement will be shown in Section 3 of this Schedule.

Line 1010 Residential

This line displays information for the Residential property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of R as described in the instruction for column 1 of this schedule.

Line 1050 Multi-Residential

This line displays information for the Multi-Residential (Including New Multi-Residential) property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of M and N as described in the instruction for column 1 of this schedule.

Line 1110 Farmland

This line displays information for the Farmland property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of F as described in the instruction for column 1 of this schedule.

Line 1140 Managed Forests

This line displays information for the Managed Forests property classes. This refers to all properties with the Realty Tax Class (RTC) of T as described in the instruction for column 1 of this schedule.

Line 9210 Subtotal

This subtotal line represents the Residential/Farmland/Managed Forest subtotal and is automatically calculated by adding the amounts in lines 1010 to 1140.

Line 1210 Commercial

This line displays information for the Commercial property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of C as described in the instruction for column 1 of this schedule.

Line 1310 Parking Lot

This line displays information for the Parking Lot optional commercial property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of G as described in the instruction for column 1 of this schedule.

Line 1320 Office Building

This line displays information for the Office Building optional commercial property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of D as described in the instruction for column 1 of this schedule.

Line 1340 Shopping Centre

This line displays information for the Shopping Centres optional commercial property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of S as described in the instruction for column 1 of this schedule.

Line 9220 Subtotal

This subtotal line represents the Commercial subtotal and is automatically calculated by adding the amounts in lines 1210 to 1340.

Line 1510 Industrial

This line displays information for the Industrial property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of I as described in the instruction for column 1 of this schedule.

Line 1610 Large Industrial

This line displays information for the Large Industrial optional industrial property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of L as described in the instruction for column 1 of this schedule.

Line 9230 Subtotal

This subtotal line represents the Industrial subtotal and is automatically calculated by adding the amounts in lines 1510 to 1610.

Line 1718 Pipelines

This line displays information for the Pipeline property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of P as described in the instruction for column 1 of this schedule.

Line 1810 Other Property Classes

This line displays information for the Other property classes. This refers to all PIL properties with the Realty Tax Class (RTC) of O as described in the instruction for column 1 of this schedule.

Line 9270 Supplementary PILS

This line displays the Supplementary PILS as shown on Schedule 24, Payments-In-Lieu of Taxation, line 9799, Total of all Supplementary PILS.

Line 9280 TOTAL LEVIED BY TAX RATE

This line is automatically calculated by adding the amounts in lines 9210, 9220, 9230, 1718, 1810, and 9270 of this Schedule.

The amounts shown on this line should equal the corresponding amounts on line 9910, Total PILS Levied by Tax Rate, on Schedule 24, Payments-In-Lieu of Taxation.

Line 9290 Amounts Added to PILS

This line displays the Amounts Added to PILS as shown on Schedule 24, Payments-In-Lieu of Taxation, subtotal line 9890.

Line 9292 Other PIL Amounts

This line displays the Other PIL Amounts as shown on Schedule 24, Payments-In-Lieu of Taxation, subtotal line 9892.

Line 9299 TOTAL BEFORE ADJUSTMENTS

This line equals the Total Levied by Tax Rate, line 9280, plus the Amounts Added to PILS, line 9290 and Other PIL Amounts, line 9292. The amount is automatically calculated by adding the amounts in lines 9280, 9290, and 9292.

Total Before Adjustments	Line 9299
=	=
Total Levied by Tax Rate	Line 9280
+	+
Amounts Added to PILS	Line 9290
+	+
Other PIL Amounts	Line 9292

The amounts shown on this line should equal the corresponding amounts on line 9990, Total PILS Levied, on Schedule 24, Payments-In-Lieu of Taxation.

3. PAYMENTS-IN-LIEU OF TAXATION - DISTRIBUTION OF ENTITLEMENTS

This Section differs from Section 2, since the Payment-In-Lieu amounts are reported by Source of the PIL, rather than by Property Class Groups.

This Section allows Municipalities to report PIL Levied amounts by Source, then show adjustments for PIL amounts not received, and then report the Final PIL Entitlement. Lastly, the Education PILS are then shown distributed by School Board.

The PILS Levied refers to the PIL amount that is arrived at by applying a tax rate to the assessment.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion "levied" for Education may not be the amount passed onto the School Boards. This section captures adjustments for cases when the municipality does not receive the full amount of the PIL (column 6), and cases where the Municipality retains the Education portion (Columns 8 and 10).

This Section is divided into the following categories:

- A. PILS Levied (Columns 2 to 5)
- B. Adjustments to PILS Levied (Column 6)
- C. PIL Entitlement After Adjustments (Columns 7 to 10)
- D. Distribution of Education PILS by School Board (Columns 11 to 15)

The PILS Levied columns will coincide with the amounts shown in Section 2 of this Schedule (which were automatically calculated from information entered on Schedule 24, Payments-In-Lieu of Taxation). Following across the schedule, column 6 has been provided to account for any Adjustments that are made to the PILS Levied. Adjustments can be reported in cases where the Municipality does not receive the full amount of the PIL. The difference between the PILS Levied and the Adjustments will result in the Final PIL Entitlement (After Adjustments).

The Total PIL Entitlement amount is also shown by Lower-Tier (Single-Tier), Upper-Tier and Education. In cases where the Education amounts are retained by the Municipality, the amount should be reported in Columns 8 (or 9) as opposed to 10. This effectively shifts the Education amounts to the Municipal Totals.

The final columns of this section allow for reporting the Education PIL Entitlements After Adjustments

by School Board.

The following box outlines the relationship between the amounts shown in this section:

$\text{PILS Levied} + \text{Adjustments to PILS Levied} = \text{PIL Entitlements After Adjustments}$ $\text{Column 2} + \text{Column 6} = \text{Column 7}$
--

Note: Adjustments to PILS Levied can be either Positive or Negative.

Remember, Hydro properties owned by Ontario Power Generation Corporation and Hydro One or their subsidiaries which are coded as Taxable properties, must be treated as PIL properties in the FIR. These properties should be included in amounts in this section. These properties must be treated in this manner because the education portion of the payment from these properties is retained by the municipality.

Description of Columns

The following table displays a list of all of the columns in this section:

Column	Description
1	Source of PILS
3	PILS Levied: Lower-Tier (Single-Tier)
4	PILS Levied: Upper-Tier
5	PILS Levied: Education PILS
2	TOTAL PILS Levied
6	Adjustments to PILS Levied
7	TOTAL PIL Entitlement (After Adjustments)
8	PIL Entitlement: Lower-Tier (Single-Tier)
9	PIL Entitlement: Upper-Tier
10	PIL Entitlement: Education PILS
11	School Board: English - Public
12	School Board: French - Public
13	School Board: English - Catholic
14	School Board: French - Catholic
15	School Board: Other

The following is a description of the columns in this section.

Column 1 Source of PILS

This column displays the Payment-In-Lieu of Taxation amounts by Source of the PIL.

The following table outlines the Sources of Payment-In-Lieu amounts available for reporting:

Line	Source of PIL
5010	Canada
5020	Canada Enterprises
5210	Ontario: Municipal Tax Assistance Act - Previously Exempt Properties
5220	Ontario: Municipal Tax Assistance Act - Other PILS
5230	Ontario: Institutional Payments - Heads and Beds
5232	Ontario: Railway Rights-Of-Way
5234	Ontario: Utility Corridors/Transmission
5236	Ontario: Hydro-Electric Power Dams
5240	Ontario: Other
5410	Ontario Enterprises: Ontario Housing Corporation
5430	Ontario Enterprises: Liquor Control Board of Ontario
5432	Ontario Enterprises: Railway Rights-Of-Way
5434	Ontario Enterprises: Utility Corridor/Transmission
5437	Ontario Enterprises: Ontario Lottery and Gaming Corporation
5460	Ontario Enterprises: Other
5610	Municipal Enterprises
5910	Other Municipalities, Other Enterprises
5950	Amounts Added to PIL
9599	TOTAL

Line 9599 automatically calculates the Total of lines 5010 to 5950 in this Section. Notice that the Totals on Line 9599 from Columns 2 to 5 should match the Totals shown on Line 9299 of Section 2, Columns 3 to 6.

A. PILS Levied

Amounts in these columns must coincide with PILS Levied amounts shown in Section 2 of this Schedule.

The PILS Levied refers to the PIL amount that is arrived at by applying a tax rate to the assessment. It should be noted that these amounts must include Supplementary PILS, and Amounts Added to PILS to ensure that Totals shown on line 9299 from Section 2 of this Schedule equal those shown on line 9599 of this Section.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion "levied" for Education may not be the amount passed onto the School Boards. Section 3 captures adjustments for cases when the municipality does not receive the full amount of the PIL, and cases where the Municipality retains the Education portion. The Final PIL Entitlement is shown in columns 7 to 10 of Section 3.

Column 3 PILS Levied: Lower-Tier (Single-Tier)

Only Lower-tier or Single-tier municipalities should have values in this column.

Municipalities must enter PILS Levied for Lower-tier (or Single-tier) purposes in this column. The Total in line 9599 must equal the Total Lower-tier (or Single-tier) PILS Levied in column 4, line 9299 of Section 2 in this Schedule.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion “levied” for Education may not be the amount passed onto the School Boards. Section 3 captures adjustments for cases when the municipality does not receive the full amount of the PIL, and cases where the Municipality retains the Education portion. The Final PIL Entitlement is shown in columns 7 to 10 of Section 3.

Column 4 PILS Levied: Upper-Tier

Only Upper-tier or Lower-tier municipalities should have values in this column.

Upper-tier municipalities will have an aggregated amount from all Lower-tier municipalities shown in this column.

Municipalities must enter PILS Levied for Upper-tier purposes in this column. The Total in line 9599 must equal the Total Upper-tier PILS Levied in column 5, line 9299 of Section 2 in this Schedule.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion “levied” for Education may not be the amount passed onto the School Boards. Section 3 captures adjustments for cases when the municipality does not receive the full amount of the PIL, and cases where the Municipality retains the Education portion. The Final PIL Entitlement is shown in columns 7 to 10 of Section 3.

Column 5 PILS Levied: Education PILS

Only Lower-tier or Single-tier municipalities should have values in this column.

Municipalities must enter PILS Levied for Education purposes in this column. The Total in line 9599 must equal the Total Education PILS Levied in column 6, line 9299 of Section 2 in this Schedule.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion “levied” for Education may not be the amount passed onto the School Boards. Section 3 captures adjustments for cases when the municipality does not receive the full amount of the PIL, and cases where the Municipality retains the Education portion. The Final PIL Entitlement is shown in columns 7 to 10 of Section 3.

Column 2 PILS Levied: TOTAL

The Total PILS Levied shown in this column are equal to the sum of Municipal PILS, and Education PILS. This column is automatically calculated by adding amounts in columns 3 to 5 of this section.

Remember, the PIL Levied amount is not necessarily the amount received by the municipality. Also, the portion “levied” for Education may not be the amount passed onto the School Boards. Section 3 captures adjustments for cases when the municipality does not receive the full amount of the PIL, and cases where the Municipality retains the Education portion. The Final PIL Entitlement is shown in columns 7 to 10 of Section 3.

B. Adjustments

Column 6 Adjustments to PILS Levied

In this column, municipalities will be able to report any adjustments to the PILS Levied.

In some cases the PIL amount received and distributed is not equal to the PIL amount levied. This column allows municipalities to account for the difference between the PILS that are levied in columns 2 to 5, with the PILS that are actually received in columns 7 to 10.

C. PIL Entitlement After Adjustments (Columns 7 to 10)

Amounts in these columns represent the PIL amounts actually received and distributed. A total PIL entitlement after Adjustments have been made should be shown in columns 7 to 10.

The PIL amounts in columns 7 to 10 may differ from the amounts shown in columns 2 to 5 in the following 2 ways:

1. PILS Levied does not equal PILS Received

The PIL amount received and distributed may not equal the PIL amount levied. In cases where the Municipality does not receive the calculated amount of the PIL, the totals will differ. The difference is reflected in the Adjustments to PILS Levied in Column 6.

2. Municipality Retains Education portion of PIL

The PIL amount retained by the Municipality may include the Education portion of the PIL. In this case, the calculated PIL amounts shown in columns 3 to 5 will be distributed differently amongst the School Boards and Municipalities involved than the amounts shown in Columns 8 to 10. The final distribution of the PILS should be reflected in columns 7 to 10.

An Adjustment to PILS Levied in column 6 is 0, since the Totals in columns 2 and 7 would remain the same.

Column 7 PIL Entitlement After Adjustments: TOTAL

The Total PILS Levied shown in this column are equal to the sum of Municipal PILS, and Education PILS, net of Adjustments to PILS Levied reported in Column 6.

This column is automatically calculated by adding amounts in columns 2 and 6.

Column 8 PIL Entitlement After Adjustments: Lower-Tier (Single-Tier)

Only Lower-tier or Single-tier municipalities should have values in this column.

Municipalities must enter PIL amounts retained for Lower-tier (or Single-tier) purposes in this column. This amount should include any education PIL amounts retained by the lower-tier or single-tier municipality.

The Total in line 9599 will be automatically carried forward into line 0499, Payments-In-Lieu of Taxation, of Schedule 10, Revenue Fund Receipts, for all Lower-tier, or Single-tier municipalities (For further details, please refer to the Carry Forward Operations table in the FIR2004 Tables file).

Column 9 PIL Entitlement After Adjustments: Upper-Tier

Only Upper-tier or Lower-tier municipalities should have values in this column.

Upper-tier municipalities will have an aggregated amount from all Lower-tier municipalities shown in this column.

Municipalities must enter PIL amounts retained for Upper-tier purposes in this column. This amount should include any education PIL amounts shared with the upper-tier municipality.

Column 10 PIL Entitlement After Adjustments: Education PILS

Only Lower-tier or Single-tier municipalities should have values in this column.

Municipalities must enter PIL amounts received and distributed for Education purposes in this column.

D. Distribution of Education PILS by School Board (Columns 11 to 15)

Only Lower-tier or Single-tier municipalities should have values in these columns.

Education PILS shown in column 10 of this Section are distributed by each school board applicable to the Municipality in columns 11 to 15 where school boards are shown as English-Public, French-Public, English-Catholic, French-Catholic, and Other School Boards.

Remember, column 5 shows Education PILS Levied, which are then adjusted to reflect the final Education PIL Entitlement in column 10. The Education amounts in column 10 is the final amount passed onto School Boards.

The following columns are available for reporting of Education PILS distributed to School Boards:

Column 11 English - Public

The portion of Education PIL amounts that are passed onto the English-Public school board should be reported in this column.

Column 12 French - Public

The portion of Education PIL amounts that are passed onto the French-Public school board should be reported in this column.

Column 13 English - Separate

The portion of Education PIL amounts that are passed onto the English-Separate school board should be reported in this column.

Column 14 French - Separate

The portion of Education PIL amounts that are passed onto the French-Separate school board should be reported in this column.

Column 15 Other

The portion of Education PIL amounts that are passed onto any other school boards other than the English-Public, French-Public, English-Separate or French-Separate school boards should be reported in this column.

Description of Lines

In this section, PIL amounts are shown by Source of the PIL. The following is a description of the lines available.

Line 5010 **Canada**

Payment-In-Lieu of Taxes paid by the Federal Government of Canada are categorized into Canada, and Canada Enterprises. PIL Amounts which are paid by the Federal Government, however, not paid by a Federal Government Enterprise should be reported on this line.

Line 5020 **Canada Enterprises**

Payment-In-Lieu of Taxes paid by the Federal Government of Canada are categorized into Canada, and Canada Enterprises. PIL Amounts which are paid by any Federal Government Enterprise should be reported on this line.

Line 5210 **Ontario: Municipal Tax Assistance Act - Previously Exempt Properties**

Payment-In-Lieu of Taxes paid by the Provincial Government of Ontario are categorized into Ontario, and Ontario Enterprises.

Amounts for Previously Exempt Properties under the Municipal Tax Assistance Act refers to payments made by the Province or Crown agency for property it occupies and leases from tax exempt bodies such as Municipalities and the Federal Government. Prior to 1998 no payments were made on these properties. This does not apply to provincial property.

Line 5220 **Ontario: Municipal Tax Assistance Act - Other**

Payment-In-Lieu of Taxes paid by the Provincial Government of Ontario are categorized into Ontario, and Ontario Enterprises.

Other amounts under the Municipal Tax Assistance Act refers to payments on provincial property owned and occupied by the Province or Crown agency.

Line 5230 **Ontario: Institutional Payments (Heads and Beds)**

Amounts in respect of Section 323 and 324 (Formerly 157 and 158) of the Municipal Act should be reported on this line. These amounts are often referred to as the "Heads and Beds" amount.

Several amounts on this line are carried-forward from SLC 24 8055 xx.

Line 5232 **Ontario: Railway Rights-Of-Way**

Rates for Railway Rights-of-way properties are being phased-in across the Province. Municipalities receive an amount from the Province as compensation for the loss of revenues resulting from the phase-in.

The compensation amounts received from the Province in respect of phasing-in Railway Rights-of-

way rates should be reported on Schedule 24, Line 8046, which are then carried-forward to this line.

Note: Amounts related to Taxable properties within the Railway Right-of-Way property class (RTC = W) which are charged by applying a rate to the Acreage of such properties should be reported on Schedule 22, line 8045. Amounts related to PIL properties within the Railway Right-of-Way property class (RTC = W) which are charged by applying a rate to the Acreage of such properties should be reported on Schedule 24, line 8045.

Please refer to the details at the beginning of the Instructions for this Schedule.

Line 5234 Ontario: Utility Corridors, Utility Transmission

Rates for Utility Corridor properties are being phased-in across the Province. Municipalities receive an amount from the Province as compensation for the loss of revenues resulting from the phase-in.

The compensation amounts received from the Province in respect of phasing-in Utility Corridor rates should be reported on Schedule 24, Line 8051, which are then carried-forward to this line.

Note: Amounts related to Taxable properties within the Utility Corridor property class (RTC = U) which are charged by applying a rate to the Acreage of such properties should be reported on Schedule 22, line 8050. Amounts related to PIL properties within the Utility Corridor property class (RTC = U) which are charged by applying a rate to the Acreage of such properties should be reported on Schedule 24, line 8050.

Please refer to the details at the beginning of the Instructions for this Schedule.

Line 5236 Ontario: Hydro-Electric Power Dams

Power Dams are now Exempt from Taxation. Municipalities no longer receive amounts from these properties based on a Tax Rate multiplied by Assessment.

To compensate for the loss of this revenue, the Province is making payments to municipalities based on the municipal taxes these properties generated in 2000.

The compensation amounts received from the Province in respect of Power Dam exemptions should be reported on Schedule 24, Line 8060, which are then carried-forward to this line.

Please refer to the details at the beginning of the Instructions for this Schedule.

Line 5240 Ontario: Other

Payment-In-Lieu of Taxes paid by the Provincial Government of Ontario which are not from Ontario Enterprises, and are not included in the lines above should be included on this line.

Line 5410 Ontario Enterprises: Ontario Housing Corporation

Payment-In-Lieu of Taxes paid by the Provincial Government of Ontario are categorized into Ontario, and Ontario Enterprises.

Under Ontario Enterprises, any PIL Amounts which are paid by the Ontario Housing Corporation should be reported on this line.

Line 5430 Ontario Enterprises: Liquor Control Board of Ontario

Payment-In-Lieu of Taxes paid by the Provincial Government of Ontario are categorized into Ontario, and Ontario Enterprises.

Under Ontario Enterprises, any PIL Amounts which are paid by the Liquor Control Board of Ontario should be reported on this line.

Line 5432 Ontario Enterprises: Railway Rights-Of-Way

Amounts related to PIL properties within the Railway Right-of-Way property class (RTC = W) are derived from applying a rate to the Acreage of such properties. These amounts are reported on Schedule 24, Line 8045, which are then carried-forward to this line.

Note: Amounts in respect of portions of the property which are regarded as Taxable should be reported on Schedule 22, Municipal and School Board Taxation, line 8045. Also, compensation amounts received from the Province in respect of phasing-in Railway Rights-of-way rates, should be reported in Schedule 24, line 8046.

Please refer to the details at the beginning of the Instructions for this Schedule.

Line 5434 Ontario Enterprises: Utility Corridors, Utility Transmission

Amounts related to PIL or Exempt properties within the Utility Transmission and Distribution Corridor property class (RTC = U) are charged by applying a rate to the Acreage of such properties. These amounts are reported on Schedule 24, Line 8050, which are then carried-forward to this line.

Note: Amounts in respect of portions of the property which are regarded as Taxable should be reported on Schedule 22, line 8050. Also, compensation amounts received from the Province in respect of phasing-in Utility Corridor rates, should be reported in Schedule 24, line 8051.

Please refer to the details at the beginning of the Instructions for this Schedule.

Line 5437 Ontario Enterprises: Ontario Lottery and Gaming Corporation

Payment-In-Lieu of Taxes paid by the Provincial Government of Ontario are categorized into Ontario, and Ontario Enterprises.

Under Ontario Enterprises, any PIL Amounts which are paid by the Ontario Lottery and Gaming Corporation should be reported on this line.

However, notice that Gaming and Casino revenues received by the Municipality should be reported on Schedule 10, Line 1870.

Line 5460 Ontario Enterprises: Other

Payment-In-Lieu of Taxes paid by the Provincial Government of Ontario which are from any Ontario Enterprises not listed above, should be included on this line.

Line 5610 Municipal Enterprises

Payment-In-Lieu of Taxes paid by any Municipal Enterprise should be reported on this line.

However, Payment-In-Lieu of Taxes paid by other Municipalities, or other Enterprises not considered

Federal, Provincial or Municipal Enterprises should be reported on line 5910.

Line 5910 Other Municipalities, Other Enterprises

Payment-In-Lieu of Taxes paid by other Municipalities, or other Enterprises not considered Federal, Provincial or Municipal Enterprises should be reported on this line.

Line 5950 Amounts Added to PIL

PIL Amounts added to tax bills which are NOT levied by applying a tax rate to an assessment value are shown in Part 6 of Schedule 24. The subtotal for Amounts Added to PIL on Line 9890 of Schedule 24 is carried forward onto this line.

All amounts reported in this section include any related supplementary PILS raised.

Examples of amounts charged by means other than applying a tax rate to an assessment are Rates per Acre, Rates per Amount of Frontage, Flat rates, etc. The following items of this nature are listed on Schedule 24 : Local improvements, Sewer and water service charges, Sewer and water connection charges, Fire service charges, Municipal drainage charges, Waste management collection charges, Business improvement area, and other.

Line 9599 TOTAL

The Total Amounts shown on this Line are automatically calculated by the sum of Lines 5010 through 5950.