

Appendix III
Summary of Tax Tools - 2011

Item	Peel		Toronto	York	Halton	Durham
	Mississauga	Brampton & Caledon				
Delegation of Tax Ratio Setting	Yes		No	No	No	No
Tax Ratios - Base Property Class						
Commercial (C)	1.409816	1.2971	3.236500	1.1431	1.4565	1.4500
Industrial (I)	1.570762	1.4700	3.236503	1.3305	2.3599	2.2598
Multi-residential (M)	1.778781	1.7050	3.316402	1.0000	2.2619	1.8665
Pipelines (P)	1.151172	0.9239	1.923564	0.9190	1.0617	1.2294
Farm (F)	0.250000	0.2500	0.250000	0.2500	0.2000	0.2000
Managed Forest (T)	0.250000	0.2500	0.250000	0.2500	0.2500	0.2500
Tax Ratios - Optional Property Class						
Office Buildings (D)	*		*	*	*	1.4500
Parking Lots (G)	*		*	*	*	*
Shopping Centres (S)	*		*	*	*	1.4500
Residual Commercial (K)	*		3.020001	*	*	*
Large Industrial (L)	*		*	*	*	2.2598
New Multi-residential (N)	*		1.0000	1.0000	2.0000	*

* **Optional property class not established**

Item	Peel		Toronto	York	Halton	Durham
	Mississauga	Brampton & Caledon				
<u>Vacant and Excess Land Discount</u>						
Commercial Property Class	30%		30%	30%	30%	30%
Industrial Property Class	30%		35%	35%	35%	35%
<u>Farmland Awaiting Development Discount</u>						
Phase I	70%	90% - 94%	75%	75%	35%	
Phase II	0%	30% - 35%	0%	0%	0%	
<u>Charities and Similar Organizations</u>						
Rebate %	40%		40%	40%	40%	40%
Royal Canadian Legions or Veterans Associations	Exempt		100%	100%	No	Exempt
Not for profit childcare centres (C & I property classes)	No		No	40%	No	No
Similar organizations included in the program	No		No	No	No	No
<u>Low-income seniors/disabled homeowners</u>						
Type of program (tax increase protection)	Annual Rebate of \$400		Deferral or	Deferral	Deferral	Deferral
			Cancellation			
Municipal Tax Reductions	No		No	No	No	No

* Optional property class not established