

TAX CLASS OR LAND-USE CODES

The land-use code (or tax class) on your bill is made up of three characters:

1st Character refers to the Realty Tax Class : R - Residential, M - Multi-Residential, C - Commercial, I - Industrial, P - Pipelines,
F - Farm, T - Managed Forests
2nd Character refers to the Tax Rate : T - Taxable Full, U - Taxable Vacant Unit Excess Land (Commercial / Industrial Only)
X - Taxable Vacant Land (Commercial / Industrial Only)
3rd & 4th Character refers to the School Support : EP - English Public, N- No Support, FP- French Public, ES - English Separate,
FS - French Separate

REGIONAL LEVY

Tax levies for the Regional Municipality of Durham are made up of three separate rates for: General Levy, Waste Disposal and Durham Regional Transit. The breakdown of these levies is shown below.

	<u>GENERAL</u>	<u>WASTE DISPOSAL</u>	<u>TRANSIT</u>	<u>TOTAL</u>
Residential	.0065365	.0009188	.0003683	.0078236
Multi-Residential	.0122005	.0017149	.0006874	.0146028
Commercial - Occupied	.0094780	.0013323	.0005340	.0113443
Commercial - Vacant Buildings/excess land	.0066346	.0009325	.0003738	.0079409
Commercial - Vacant Land	.0066346	.0009325	.0003738	.0079409
Industrial - Occupied	.0147713	.0020762	.0008323	.0176798
Industrial - Vacant Buildings/excess land	.0096015	.0013496	.0005410	.0114921
Industrial - Vacant Land	.0096015	.0013496	.0005410	.0114921
Pipelines	.0080360	.0011295	.0004528	.0096183
Farm	.0013073	.0001838	.0000736	.0015647
Managed Forests	.0016341	.0002297	.0000921	.0019559

NOTICE TO COMMERCIAL & INDUSTRIAL ASSESSED LAND

Notification must be made to the Municipal Office by February 28, 2009 for 2008, for a re-classification of assessment from Occupied to Vacant Buildings / Excess Land.

Property must be vacant for at least 90 consecutive days prior to making application in order to qualify for re-classification.

REBATES FOR CHARITABLE ORGANIZATIONS

Certain qualifying charitable organizations, which are included in the Commercial/Industrial Tax Class of property owners, are eligible for a 40% reduction of their taxes. Eligible charities are defined in section 248(1) of the Income Tax Act (Canada) that have a registration number issued by the Department of National Revenue. Qualifying charities must apply annually to their local municipality for this rebate.

Applications for assistance for Low Income Senior Homeowners and Low Income Homeowners with disabilities are available at the Municipal Office.

TAX ADJUSTMENTS

Applications are available at the Municipal Office to apply for an adjustment to taxes under Section 357 of the Municipal Act, 2001, c.25. An example for such an adjustment is a building damaged by fire, demolition or otherwise. An application under this section must be filed with the treasurer on or before February 28 of the year following the year in respect of which the application is made.

LOW INCOME SENIORS PROPERTY TAX REBATE PROGRAM

A \$250.00 Property Tax Rebate is being offered to any tax payer who is 65 years of age or older, who is currently in receipt of the Guaranteed Income Supplement, and who owns and occupies the property being applied for.

Applications and details of the program can be obtained at the Municipal Administration Building in Cannington.