

## FIR 2025 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.

\*\*\*List here also includes external data provided by Ministry of Finance, Ministry of Education and Reamined Systems Inc.

Schedule	Line/Column Description	From (FIR 2024)	To (FIR 2025)
10	Accumulated Surplus/Deficit	SLC 10 9950 01	<b>SLC 10 2060 01</b>
10	Government Business Enterprise Equity	SLC 10 6090 01	<b>SLC 10 6010 01</b>
10	Ontario Municipal Partnership Fund (OMPF)	Ministry of Finance	<b>SLC 10 0620 01</b>
20	Taxation Information 1. Optional Property Classes in Effect 2. Capping Parameters and Results 3. Graduated Taxation (Tax Bands)	Reamined Systems Inc. (OPTA data)	<u>Section 1</u> <u>SLC 20 xxxx 02</u> , <u>Section 2</u> <u>SLC 20 xxxx 01</u> to <u>SLC 20 xxxx 11</u> <u>Section 3</u> <u>SLC 20 xxxx 02</u> to <u>SLC 20 xxxx 07</u>
22A	Municipal and School Board Taxation: General Purpose Levy Info - RTC RTQ, Tax Ratio, Percent of Full Rate, CVA Assessment, Phase-In Taxable Assessment, Tax Rates - (LT/ST), UT and Educ.	Reamined Systems Inc. (OPTA data)	<b>SLC 22 xxxx 01</b> , <b>SLC 22 xxxx 05</b> , <b>SLC 22 xxxx 06</b> , <b>SLC 22 xxxx 07</b> , <b>SLC 22 xxxx 16</b> , <b>SLC 22 xxxx 08</b> , <b>SLC 22 xxxx 09</b> , <b>SLC 22 xxxx 10</b>
24A	Payments in Lieu of Taxation: General Purpose PIL Info - RTC RTQ, Tax Ratio, Percent of Full Rate, PIL CVA Assessment, PIL Phase-In Assessment, Tax Rates - (LT/ST), UT and Educ.	Reamined Systems Inc. (OPTA data)	<b>SLC 24 xxxx 01</b> , <b>SLC 24 xxxx 05</b> , <b>SLC 24 xxxx 06</b> , <b>SLC 24 xxxx 07</b> , <b>SLC 24 xxxx 16</b> , <b>SLC 24 xxxx 08</b> , <b>SLC 24 xxxx 09</b> , <b>SLC 24 xxxx 10</b>
26	2023 Legislated Education Percentages from the Ministry of Education :  English-Public French-Public English-Separate French-Separate Other	Ministry Of Education	<b>SLC 26 9010 07</b> <b>SLC 26 9010 08</b> <b>SLC 26 9010 09</b> <b>SLC 26 9010 10</b> <b>SLC 26 9010 11</b>
28	Lower-Tier Municipality Name	MAH Data	<b>SLC 28 xxxx 01</b>
51A	Net Book Value	SLC 51A xxxx 11	<b>SLC 51A xxxx 01</b>
	Cost Balance	SLC 51A xxxx 06	<b>SLC 51A xxxx 02</b>
	Amortization Balance	SLC 51A xxxx 10	<b>SLC 51A xxxx 07</b>

Schedule	Line/Column Description	FROM (FIR 2024)	TO (FIR 2025)
<b>51B</b>	Net Book Value (Segmented by Asset Class)	SLC 51B xxxx 11	<b>SLC 51B xxxx 01</b>
<b>53</b>	Net Financial Assets (Net debt)	SLC 53 9910 01	<b>SLC 53 1420 01</b>
<b>54</b>	Cash and cash equivalents (Direct / Indirect Method)	SLC 54 9920 01	<b>SLC 54 1220 01</b>
<b>60</b>	Obligatory Reserve Funds, Deferred Revenue	SLC 60 2099 01	<b>SLC 60 0299 01</b>
	Discretionary Reserve Funds	SLC 60 2099 02	<b>SLC 60 0299 02</b>
	Reserves	SLC 60 2099 03	<b>SLC 60 0299 03</b>
<b>61</b>	Development Charges - Balance	SLC 61 xxxx 25	<b>SLC 61A xxxx 24</b>
<b>61</b>	Development Charges - Balance	SLC 61 xxxx 28	<b>SLC 61B xxxx 26</b>
<b>71</b>	Taxes Receivable	SLC 71 9910 01	<b>SLC 71 0299 01</b>
<b>72A</b>	Taxes Receivable	SLC 72 0290 09	<b>SLC 72 0210 09</b>
<b>72B</b>	Tax Adjustments Applied to Taxation - Data on Municipal Act and Assessment Act. Lines 1000 to 1090, also lines 2099 to 2400 inclusive.	Reamined Systems Inc. Received by April 2024 Municipalities will have to do a backup and restore.	<b>SLC 72 xxxx 01, SLC 72 xxxx 02, SLC 72 xxxx 03, SLC 72 xxxx 04, SLC 72 xxxx 05, SLC 72 xxxx 07, SLC 72 xxxx 08</b>

## FIR 2025 Automatic Carry-Forward Operations

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Schedule	Datapoint	Carry-Forward FROM	Text Description
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 0815 01	12 9910 05	Ontario Grants for Tangible Capital Assets on SLC 10 0815 01 must equal SLC 12 9910 05.
	10 0820 01	12 9910 02	Canada Conditional Grants on SLC 10 0820 01 must equal SLC 12 9910 02.
	10 0825 01	12 9910 06	Canada Grants for Tangible Capital Assets on SLC 10 0825 01 must equal SLC 12 9910 06.
	10 0830 01	60 1042 01 + 60 1045 01	Deferred revenue earned (Provincial Gas Tax) on SLC 10 0830 01 must equal the sum of (SLC 60 1042 01 + SLC 60 1045 01).
	10 1098 01	12 9910 07	Revenue from Other Municipalities for Tangible Capital Assets on SLC 10 1098 01 must equal SLC 12 9910 07.
	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	Total User Fees and Service Charges on SLC 10 1299 01 must equal SLC 12 9910 04.
	10 1812 01	60 1025 01 + 60 1026 01	Deferred revenue earned (Development Charges) on SLC 10 1812 01 must equal to the sum of (SLC 60 1025 01 + SLC 60 1026 01).
	10 1813 01	60 1032 01 + 60 1035 01	Deferred revenue earned (Recreational Land) on SLC 10 1813 01 must equal the sum of (SLC 60 1032 01 + SLC 60 1035 01).
	10 1815 01	60 1036 01	Deferred revenue earned (Community Benefits) on SLC 10 1815 01 must equal SLC 60 1036 01.
	10 1831 01	53 0610 01	Donated Tangible Capital Assets on SLC 10 1831 01 must equal SLC 53 0610 01.

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Schedule	Datapoint	Carry-Forward FROM	Text Description
	10 2010 01	10 9910 01	Total Revenues on SLC 10 2010 01 must equal SLC 10 9910 01.
	10 2020 01	40 9910 11	Total Expenses on SLC 10 2020 01 must equal SLC 40 9910 11.
	10 9950 01	(10 2099 01 + 10 2062 01)	Accumulated surplus/(deficit) at the end of the year on SLC 10 9950 01 must equal to the sum of (SLC 10 2099 01 + SLC 10 2062 01)
	<b>10 6021 01</b>	<b>76 0840 20</b>	<b>PLUS: Other Comprehensive Income for Year on 10 6021 01 must equal Other Comprehensive Income on 76 0840 20</b>
<b>26</b>	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.
	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 Taxation Amounts on SLC 26 9192 04 must equal SLC 22 9892 12.
	26 9192 05	22 9892 13	UT Other Taxation Amounts on SLC 26 9192 05 must equal SLC 22 9892 13.
	26 9192 06	22 9892 14	Education Other Taxation 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.

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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.
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.

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Schedule	Datapoint	Carry-Forward FROM	Text Description
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.
40	40 0260 13	(40 0260 01 + 40 0260 03 + 40 0260 04 + 40 0260 05 + 40 0260 12)* (-1)	Allocation of Program Support on SLC 40 0260 13 must equal (SLC 40 0260 01 + SLC 40 0260 03 + SLC 40 0260 04 + SLC 40 0260 05 + SLC 40 0260 12) * (-1).
	40 xxxx 16	51 xxxx 08	Amortization on SLC 40 xxxx 16 must equal to Annual Amortization of SLC 51 xxxx 08.
53	53 1010 01	10 2099 01	Annual Surplus/(Deficit), Before Remeasurement Gains (Losses) on SLC 53 1010 01 must equal SLC 10 10 2099 01.

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Schedule	Datapoint	Carry-Forward FROM	Text Description
	53 1020 01	(51A 9910 03 + 51A 9910 14 + 53 1031 01) * (-1)	Acquisition of Tangible Capital Assets must equal (SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) * (-1).
	53 1030 01	51 9910 08	Amortization of tangible capital assets on SLC 53 1030 01 must equal SLC 51 9910 08.
	53 1032 01	(51B 2405 03 - 51B 2405 02)	Change in construction-in-progress on SLC 53 1032 01 must equal (SLC 51B 2405 03 - SLC 51B 2405 02)
	53 1301 01	71 1299 01	Net Change in Remeasurement Gains (Loesses) For the Year must equal to SLC 71 1299 01
	53 0406 01	(60 1012 02 + 60 1012 03)	Reserves and Reserve Funds on SLC 53 0406 01 must equal the sum of (SLC 60 1012 02 + SLC 60 1012 03).
	53 0415 01	61 0299 08	Development Charges on SLC 53 0415 01 must equal SLC 61 0299 08.
	53 0416 01	60 1032 01	Recreation land (The Planning Act) on SLC 53 0416 01 must equal SLC 60 1032 01.
	53 0417 01	60 1036 01	Community Benefit Charges on SLC 53 0417 01 must equal SLC 60 1036 01.
	53 0425 01	12 9910 06 - 10 4099 01	Capital Grants: Federal on SLC 53 0425 01 must equal SLC 12 9910 06 - SLC 10 4099 01
	53 0430 01	12 9910 05 - (10 4019 01 - 60 1045 01)	Capital Grants: Provincial on SLC 53 0430 01 must equal (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)).
	53 0435 01	12 9910 07	Capital Grants: Other Municipalities on SLC 53 0435 01 must equal SLC 12 9910 07.
	53 0440 01	10 4099 01	Canada Community - Building Fund - AMO on SLC 53 0440 01 must equal to SLC 10 4099 01.
	53 0445 01	10 4019 01	Provincial Gas Tax on SLC 53 0445 01 must equal to SLC 10 4019 01.
	53 0810 01	(53 9920 01 + 53 1020 01 + 53 1031 01 + 53 1032 01)	Unexpended Capital Financing on SLC 53 0810 01 must equal to the sum of (SLC 53 9920 01 + SLC 53 1020 01 + SLC 53 1031 01 + SLC 53 1032 01).
54	54 9920 01	54 1210 01 + 54 1220 01	Cash and cash equivalents, end of year on SLC 54 9920 01 must equal SLC 54 1210 01 + SLC 54 1220 01(Direct and Indirect Method)
	54 9920 01	54 9940 01	Cash and cash equivalents, end of year on SLC 54 9920 01 must equal SLC 54 9940 01 (Direct and Indirect Method).
	54 9920 01	54 9950 01	Cash and cash equivalents, end of year on SLC 54 9920 01 must equal SLC 54 9950 01 (Direct and Indirect Method).

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	54 2010 01	10 2099 01	Annual Surplus/Deficit on SLC 54 2010 01 must equal SLC 10 2099 01 (Indirect Method).
	<b>54B 2023 01</b>	<b>74E 9910 05</b>	<b>Accretion Expense on SLC 54B 2023 01 must equal the Total Increase in Liabilities Due to Accretion Expense on SLC 74E 9910 05.</b>
<b>60</b>	60 0615 01	(61B 0299 06 - 61B 0299 03)	Net Development Charges Collected on SLC 60 0615 01 must equal to (SLC 61B 0299 06 - SLC 61B 0299 03).
	60 0616 01	(61A 0299 20 - 61 0299 18)	Net Development Charges Receivable on SLC 60 0616 01 must equal to (SLC 61A 0299 20 - SLC 61A 0299 18).
	60 0842 01	61A 0299 18	Interest earned on Development Charges Receivable on SLC 60 0842 01 must equal to SLC 61A 0299 18.
	60 1025 01	61B 0299 08	Development Charges earned to tangible capital asset acquisition on SLC 60 1025 01 must equal SLC 61B 0299 08.
	60 1026 01	61B 0299 07	Development Charges earned to operations on SLC 60 1026 01 must equal SLC 61B 0299 07.
	60 1027 01	61B 0299 23	Monies Borrowed from Development Charges Reserve Fund on SLC 60 1027 01 must equal to SLC 61B 0299 23.
	60 5635 01	61B 0299 28	Development Charges on SLC 60 5635 01 must equal to SLC 61 0299 28.
	60 5636 01	61A 0299 25	Development Charges Installments Receivable (Uncollected) on SLC 60 5636 01 must equal to SLC 61A 0299 25.
<b>70</b>	70 0861 01	74 0630 01	Debt recoverable from Others - Municipalities on SLC 70 0861 01 must equal SLC 74 0630 01.
	70 0862 01	74 0620 01	Debt recoverable from Others - School Boards on SLC 70 0862 01 must equal SLC 74 0620 01.
	70 0863 01	74 0899 01	Debt recoverable from Others - Retirement Funds on SLC 70 0863 01 must equal SLC 74 0899 01.
	70 0864 01	74 1099 01	Debt recoverable from Others - Sinking Funds on SLC 70 0864 01 must equal SLC 74 1099 01.
	70 0852 01	60 5636 01	Development Charges Installments Receivable on SLC 70 0852 01 must equal SLC 60 5636 01.
	70 2410 01	60 2099 01	Obligatory Reserve Funds in SLC 70 2410 01 must equal SLC 60 2099 01.
	70 2920 01	74E 9910 07	Asset Retirement Obligation Liabilities must equal SLC 74E 9910 07.
	70 6210 01	51 9921 11	Tangible Capital Assets on SLC 70 6210 01 must equal SLC 51 9921 11.

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	70 6420 01	60 2099 02 + 60 2099 03	Reserves and Reserve Funds on SLC 70 6420 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.
	70 9980 01	10 9950 01	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 70 9980 01) must equal SLC 10 9950 01.
	70 9981 01	71 9910 01	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 70 9981 01) must equal SLC 71 9910 01.
	<b>70 6432 01</b>	<b>71 9910 01</b>	<b>Remeasurement Gains (Losses) in SLC 70 6432 01 must equal Accumulated Remeasurement Gains (Losses), End of Year in SLC 71 9910 01.</b>
<b>72</b>	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 09 must equal SLC 72 4999 09.
<b>81</b>	81 0210 01	74 3099 01	Debt Charges - Principal on SLC 81 0210 01 must equal SLC 74 3099 01.
	81 0220 01	74 3099 02	Debt Charges - Interest on SLC 81 0220 01 must equal SLC 74 3099 02.
	81 0610 01	42 6010 01	Payments for Long Term Commitments and Liabilities on SLC 81 0610 01 must equal SLC 42 6010 01.
	81 1010 01	74 3030 01	Electricity - Principal on SLC 81 1010 01 must equal SLC 74 3030 01.
	81 1020 01	74 3030 02	Electricity - Interest on SLC 81 1020 01 must equal SLC 74 3030 02.
	81 1030 01	74 3040 01	Gas - Principal on SLC 81 1030 01 must equal SLC 74 3040 01.
	81 1040 01	74 3040 02	Gas - Interest on SLC 81 1040 01 must equal SLC 74 3040 02.
	81 1050 01	74 3050 01	Telephone - Principal on SLC 81 1050 01 must equal SLC 74 3050 01.
	81 1060 01	74 3050 02	Telephone - Interest on SLC 81 1060 01 must equal

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Schedule	Datapoint	Carry-Forward FROM	Text Description
			SLC 74 3050 02.
81 1410 01	74 3015 01 + 74 3015 02		Debt Charges for Tile Drainage/Shoreline Assistance on SLC 81 1410 01 must equal the sum of (SLC 74 3015 01 + SLC 74 3015 02).
81 1411 01	74 3120 01 + 74 3120 02		Provincial Grant funding for repayment of long term debt on SLC 81 1411 01 must equal the sum of (SLC 74 3120 01 + SLC 74 3120 02).
81 1412 01	74 3110 01 + 74 3110 02		Lump sum (balloon) repayments of long term debt on SLC 81 1412 01 must equal the sum of (SLC 74 3110 01 + SLC 74 3110 02).
81 1610 01	10 9910 01		Total Revenues on SLC 81 1610 01 must equal SLC 10 9910 01.
81 2010 01	12 1850 04		Fees for Tile Drainage/Shoreline Assistance on SLC 81 2010 01 must equal SLC 12 1850 04.
81 2210 01	10 0699 01 + 10 0810 01 + 10 0815 01		Ontario Grants including Grants for Tangible Capital Assets on SLC 81 2210 01 must equal the sum of (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01).
81 2220 01	10 0820 01 + 10 0825 01		Canada Grants including Grants for Tangible Capital Assets on SLC 81 2220 01 must equal the sum of (SLC 10 0820 01 + SLC 10 0825 01).
81 2225 01	10 0830 01		Deferred revenue earned (Provincial Gas Tax) on SLC 81 2225 01 must equal SLC 10 0830 01.
81 2226 01	10 0831 01		Deferred revenue earned (Canada Gas Tax) on SLC 81 2226 01 must equal SLC 10 0831 01.
81 2230 01	10 1099 01 + 10 1098 01		Revenue from other municipalities, including Revenue for Tangible Capital Assets on SLC 81 2230 01 must equal (SLC 10 1099 01 + SLC 10 1098 01).
81 2240 01	10 1811 01		Gain/Loss on sale of land & capital assets on SLC 81 2240 01 must equal SLC 10 1811 01.
81 2250 01	10 1812 01		Deferred revenue earned (Development Charges) on SLC 81 2250 01 must equal SLC 10 1812 01.
81 2251 01	10 1813 01		Deferred revenue earned (Recreation Land) on SLC 81 2251 01 must equal SLC 10 1813 01.
81 2256 01	10 1815 01		Deferred revenue earned (Community Benefits) on SLC 81 2256 01 must equal to SLC 10 1815 01.

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81 2252 01	53 0610 01		Donated Tangible Capital Assets on SLC 81 2252 01 must equal SLC 53 0610 01.
81 2254 01	10 1905 01		Increase/Decrease in Government Business Enterprise equity on SLC 81 2254 01 must equal SLC 10 1905 01.
81 2255 01	(10 1890 01 + 10 1891 01 + 10 1892 01 + 10 1893 01 + 10 1894 01 + 10 1895 01 + 10 1896 01 + 10 1897 01 + 10 1898 01)		Other Revenue on SLC 81 2255 01 must equal the sum of (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01).

## FIR 2025 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 of the FIR. The corresponding LineID which is unique to each RTC and RTQ Combination, along with the Distribution of Tax amounts are also shown.

LineID	RTC	Tax Band	RTQ	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0010	RT	0		Residential	Full Occupied				
0012	RH	0		Residential	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Given to SCH BD
0027	RD	0		Residential	Education Only				
0031	R1	0		Residential	Farm. Awaiting Devel. - Ph I				
0034	R4	0		Residential	Farm. Awaiting Devel. - Ph II				
0042	RB	0		Residential	Lower Tier Only				
0044	RC	0		Residential	Lower Tier & Education Only				
0046	RL	0		Residential	Upper Tier & Education 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				
0065	MM	0		Multi-Residential	'General' Only (No Educ.)				
0072	MB	0		Multi-Residential	Lower Tier Only				
0074	MC	0		Multi-Residential	Lower Tier & Education Only				
0076	MD	0		Multi-Residential	Education Only				
0078	ML	0		Multi-Residential	Upper Tier & Education Only				
0080	NT	0		New Multi-Residential	Full Occupied				
0082	NB	0		New Multi-Residential	Lower Tier Only				
0084	NC	0		New Multi-Residential	Lower Tier & Education Only				
0086	ND	0		New Multi-Residential	Education Only				
0088	NL	0		New Multi-Residential	Upper Tier & Education Only				
0089	NT1	0		New Multi-Residential	<b>Municipal Reduction Subclass</b>				
0090	NM	0		New Multi-Residential	'General' Only (No Educ.)				
0110	FT	0		Farmland	Full Occupied				
0140	TT	0		Managed Forest	Full Occupied				
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
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			
0228	CM	0		Commercial	'General' Only (No Educ.)				
0231	C1	0		Commercial	Farm. Awaiting Devel. - Ph I				
0232	C1	L		Commercial	Farm. Awaiting Devel. - Ph I	Low Tax Band			
0233	C1	M		Commercial	Farm. Awaiting Devel. - Ph I	Middle Tax Band			
0234	C4	0		Commercial	Farm. Awaiting Devel. - Ph II				
0235	C1	H		Commercial	Farm. Awaiting Devel. - Ph I	High Tax Band			
0240	CU	0		Commercial	Excess Land				

LineID	RTC	Tax	RTQ	Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
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	O	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
0270	CX	O	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	O	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
0290	CC	O	Commercial		Lower Tier & Education Only					
0291	CC	L	Commercial		Lower Tier & Education Only		Low Tax Band			
0292	CC	M	Commercial		Lower Tier & Education Only		Middle Tax Band			
0293	CC	H	Commercial		Lower Tier & Education Only		High Tax Band			
0294	CD	O	Commercial		Education Only					
0295	CL	O	Commercial		Upper Tier & Education Only					
0296	CL	L	Commercial		Upper Tier & Education Only		Low Tax Band			
0297	CL	M	Commercial		Upper Tier & Education Only		Middle Tax Band			
0298	CL	H	Commercial		Upper Tier & Education Only		High Tax Band			
0310	GT	O	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			
0320	DT	O	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			
0330	DU	O	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			
0340	ST	O	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			
0350	SU	O	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			
0385	D9	O	Office Building		Creative Enterprise Facilities					
0386	D9	L	Office Building		Creative Enterprise Facilities		Low Tax Band			
0387	D9	M	Office Building		Creative Enterprise Facilities		Middle Tax Band			
0388	D9	H	Office Building		Creative Enterprise Facilities		High Tax Band			
0390	DC	O	Office Building		Lower Tier & Education Only					
0391	DC	L	Office Building		Lower Tier & Education Only		Low Tax Band			

LineID	RTC	Tax	RTQ	Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0392	DC	M			Office Building	Lower Tier & Education Only	Middle Tax Band			
0393	DC	H			Office Building	Lower Tier & Education Only	High Tax Band			
0394	DD	O			Office Building	Education Only				
0395	DL	O			Office Building	Upper Tier & Education Only				
0396	DL	L			Office Building	Upper Tier & Education Only	Low Tax Band			
0397	DL	M			Office Building	Upper Tier & Education Only	Middle Tax Band			
0398	DL	H			Office Building	Upper Tier & Education Only	High Tax Band			
0418	AM	O			Large Theatre	'General' Only (No Educ.)				
0420	QT	O			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	O			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	O			Prof. Sports Facility	Vacant Land				
0436	QX	L			Prof. Sports Facility	Vacant Land	Low Tax Band			
0437	QX	M			Prof. Sports Facility	Vacant Land	Middle Tax Band			
0438	QX	H			Prof. Sports Facility	Vacant Land	High Tax Band			
0460	DH	O			Office Building	Full Occupied, Shared PIL				
0461	DH	L			Office Building	Full Occupied, Shared PIL	Low Tax Band			
0462	DH	M			Office Building	Full Occupied, Shared PIL	Middle Tax Band			
0463	DH	H			Office Building	Full Occupied, Shared PIL	High Tax Band			
0465	DK	O			Office Building	Excess Land, Shared PIL				
0466	DK	L			Office Building	Excess Land, Shared PIL	Low Tax Band			
0467	DK	M			Office Building	Excess Land, Shared PIL	Middle Tax Band			
0468	DK	H			Office Building	Excess Land, Shared PIL	High Tax Band			
0470	SH	O			Shopping Centre	Full Occupied, Shared PIL				
0471	SH	L			Shopping Centre	Full Occupied, Shared PIL	Low Tax Band			
0472	SH	M			Shopping Centre	Full Occupied, Shared PIL	Middle Tax Band			
0473	SH	H			Shopping Centre	Full Occupied, Shared PIL	High Tax Band			
0475	SK	O			Shopping Centre	Excess Land, Shared PIL				
0476	SK	L			Shopping Centre	Excess Land, Shared PIL	Low Tax Band			
0477	SK	M			Shopping Centre	Excess Land, Shared PIL	Middle Tax Band			
0478	SK	H			Shopping Centre	Excess Land, Shared PIL	High Tax Band			
0480	DM	O			Office Building	'General' Only (No Educ.)				
0481	DM	L			Office Building	'General' Only (No Educ.)	Low Tax Band			
0482	DM	M			Office Building	'General' Only (No Educ.)	Middle Tax Band			
0483	DM	H			Office Building	'General' Only (No Educ.)	High Tax Band			
0490	SC	O			Shopping Centre	Lower Tier & Education Only				
0491	SC	L			Shopping Centre	Lower Tier & Education Only	Low Tax Band			
0492	SC	M			Shopping Centre	Lower Tier & Education Only	Middle Tax Band			
0493	SC	H			Shopping Centre	Lower Tier & Education Only	High Tax Band			
0494	SD	O			Shopping Centre	Education Only				
0495	SL	O			Shopping Centre	Upper Tier & Education Only				
0496	SL	L			Shopping Centre	Upper Tier & Education Only	Low Tax Band			
0497	SL	M			Shopping Centre	Upper Tier & Education Only	Middle Tax Band			
0498	SL	H			Shopping Centre	Upper Tier & Education Only	High Tax Band			
0500	IS	O			Industrial	Generating Station, Shared PIL				
								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
0501	IS	L	Industrial	Generating Station, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0502	IS	M	Industrial	Generating Station, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0503	IS	H	Industrial	Generating Station, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0505	S9	O	Shopping Centre	Creative Enterprise Facilities				
0506	S9	L	Shopping Centre	Creative Enterprise Facilities	Low Tax Band			
0507	S9	M	Shopping Centre	Creative Enterprise Facilities	Middle Tax Band			
0508	S9	H	Shopping Centre	Creative Enterprise Facilities	High Tax Band			
0510	IT	O	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	O	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
0525	IM	L	Industrial	'General' Only (No Educ.)	Low Tax Band			
0526	IM	M	Industrial	'General' Only (No Educ.)	Middle Tax Band			
0527	IM	H	Industrial	'General' Only (No Educ.)	High Tax Band			
0528	IM	O	Industrial	'General' Only (No Educ.)				
0531	I1	O	Industrial	Farm. Awaiting Devel. - Ph I				
0534	I4	O	Industrial	Farm. Awaiting Devel. - Ph II				
0540	IU	O	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	O	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
0560	IL	O	Industrial	Upper Tier & Education Only				
0561	IL	L	Industrial	Upper Tier & Education Only	Low Tax Band			
0562	IL	M	Industrial	Upper Tier & Education Only	Middle Tax Band			
0563	IL	H	Industrial	Upper Tier & Education Only	High Tax Band			
0565	IN	O	Industrial	Non-Generating Station, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0566	IN	L	Industrial	Non-Generating Station, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0567	IN	M	Industrial	Non-Generating Station, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0568	IN	H	Industrial	Non-Generating Station, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0570	IX	O	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	O	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
0585	II	O	Industrial	Water Intake System, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
0586	II	L	Industrial	Water Intake System, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0587	II	M	Industrial	Water Intake System, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0588	II	H	Industrial	Water Intake System, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
0594	ID	O	Industrial	Education Only				

LineID	RTC	Tax	RTQ	Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0595	IC	0	Industrial			Lower Tier & Education Only				
0596	IC	L	Industrial			Lower Tier & Education Only	Low Tax Band			
0597	IC	M	Industrial			Lower Tier & Education Only	Middle Tax Band			
0598	IC	H	Industrial			Lower Tier & Education Only	High Tax Band			
0600	LH	0	Large Industrial			Full Occupied, Shared PIL				
0601	LH	L	Large Industrial			Full Occupied, Shared PIL	Low Tax Band			
0602	LH	M	Large Industrial			Full Occupied, Shared PIL	Middle Tax Band			
0603	LH	H	Large Industrial			Full Occupied, Shared PIL	High Tax Band			
0605	LM	0	Large Industrial			'General' Only (No Educ.)				
0606	LM	L	Large Industrial			'General' Only (No Educ.)	Low Tax Band			
0607	LM	M	Large Industrial			'General' Only (No Educ.)	Middle Tax Band			
0608	LM	H	Large Industrial			'General' Only (No Educ.)	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			
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			
0625	LK	0	Large Industrial			Excess Land, Shared PIL				
0626	LK	L	Large Industrial			Excess Land, Shared PIL	Low Tax Band			
0627	LK	M	Large Industrial			Excess Land, Shared PIL	Middle Tax Band			
0628	LK	H	Large Industrial			Excess Land, Shared PIL	High Tax Band			
0635	LI	0	Large Industrial			Water Intake System, Shared PIL				
0636	LI	L	Large Industrial			Water Intake System, Shared PIL	Low Tax Band			
0637	LI	M	Large Industrial			Water Intake System, Shared PIL	Middle Tax Band			
0638	LI	H	Large Industrial			Water Intake System, Shared PIL	High Tax Band			
0640	LN	0	Large Industrial			Non-Generating Station, Shared PIL				
0641	LN	L	Large Industrial			Non-Generating Station, Shared PIL	Low Tax Band			
0642	LN	M	Large Industrial			Non-Generating Station, Shared PIL	Middle Tax Band			
0643	LN	H	Large Industrial			Non-Generating Station, Shared PIL	High Tax Band			
0645	LS	0	Large Industrial			Generating Station, Shared PIL				
0646	LS	L	Large Industrial			Generating Station, Shared PIL	Low Tax Band			
0647	LS	M	Large Industrial			Generating Station, Shared PIL	Middle Tax Band			
0648	LS	H	Large Industrial			Generating Station, Shared PIL	High Tax Band			
0650	LA	0	Large Industrial			Excess/Vacant Land, Education Only				
0651	LA	L	Large Industrial			Excess/Vacant Land, Education Only	Low Tax Band			
0652	LA	M	Large Industrial			Excess/Vacant Land, Education Only	Middle Tax Band			
0653	LA	H	Large Industrial			Excess/Vacant Land, Education Only	High Tax Band			
0654	LD	0	Large Industrial			Education Only				
0655	LX	0	Large Industrial			Vacant Land				
0656	LX	L	Large Industrial			Vacant Land	Low Tax Band			
0657	LX	M	Large Industrial			Vacant Land	Middle Tax Band			
0658	LX	H	Large Industrial			Vacant Land	High Tax Band			
0710	PT	0	Pipeline			Full Occupied				
0810	OT	0	Resort Condominium			Full Occupied				
0827	OD	0	Resort Condominium			Education Only				
0900	CB	0	Commercial			Lower Tier Only				
0901	CB	L	Commercial			Lower Tier Only	Low Tax Band			

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0902	CB	M	Commercial	Lower Tier Only	Middle Tax Band			
0903	CB	H	Commercial	Lower Tier Only	High Tax Band			
0905	IB	O	Industrial	Lower Tier Only				
0906	IB	L	Industrial	Lower Tier Only	Low Tax Band			
0907	IB	M	Industrial	Lower Tier Only	Middle Tax Band			
0908	IB	H	Industrial	Lower Tier Only	High Tax Band			
0910	CA	O	Commercial	Excess/Vacant Land, Education Only				
0911	CA	L	Commercial	Excess/Vacant Land, Education Only	Low Tax Band			
0912	CA	M	Commercial	Excess/Vacant Land, Education Only	Middle Tax Band			
0913	CA	H	Commercial	Excess/Vacant Land, Education Only	High Tax Band			
0915	IA	O	Industrial	Excess/Vacant Land, Education Only				
0916	IA	L	Industrial	Excess/Vacant Land, Education Only	Low Tax Band			
0917	IA	M	Industrial	Excess/Vacant Land, Education Only	Middle Tax Band			
0918	IA	H	Industrial	Excess/Vacant Land, Education Only	High Tax Band			
0920	C7	O	Commercial	Small Scale On-Farm Business				
0921	C7	L	Commercial	Small Scale On-Farm Business	Low Tax Band			
0922	C7	M	Commercial	Small Scale On-Farm Business	Middle Tax Band			
0923	C7	H	Commercial	Small Scale On-Farm Business	High Tax Band			
0925	C9	O	Commercial	Creative Enterprise Facilities				
0926	C9	L	Commercial	Creative Enterprise Facilities	Low Tax Band			
0927	C9	M	Commercial	Creative Enterprise Facilities	Middle Tax Band			
0928	C9	H	Commercial	Creative Enterprise Facilities	High Tax Band			
0950	I7	O	Industrial	Small Scale On-Farm Business				
0951	I7	L	Industrial	Small Scale On-Farm Business	Low Tax Band			
0952	I7	M	Industrial	Small Scale On-Farm Business	Middle Tax Band			
0953	I7	H	Industrial	Small Scale On-Farm Business	High Tax Band			
0955	I9	O	Industrial	Creative Enterprise Facilities				
0956	I9	L	Industrial	Creative Enterprise Facilities	Low Tax Band			
0957	I9	M	Industrial	Creative Enterprise Facilities	Middle Tax Band			
0958	I9	H	Industrial	Creative Enterprise Facilities	High Tax Band			
0960	I0	O	Industrial	Small Scale On-Farm Business Discounted				
0961	I0	L	Industrial	Small Scale On-Farm Business Discounted	Low Tax Band			
0962	I0	M	Industrial	Small Scale On-Farm Business Discounted	Middle Tax Band			
0963	I0	H	Industrial	Small Scale On-Farm Business Discounted	High Tax Band			
0965	I8	O	Industrial	Small Business				
0966	I8	L	Industrial	Small Business	Low Tax Band			
0967	I8	M	Industrial	Small Business	Middle Tax Band			
0968	I8	H	Industrial	Small Business	High Tax Band			
0970	C0	O	Commercial	Small Scale On-Farm Business Discounted				
0971	C0	L	Commercial	Small Scale On-Farm Business Discounted	Low Tax Band			
0972	C0	M	Commercial	Small Scale On-Farm Business Discounted	Middle Tax Band			
0973	C0	H	Commercial	Small Scale On-Farm Business Discounted	High Tax Band			
0975	C8	O	Commercial	Small Business				
0976	C8	L	Commercial	Small Business	Low Tax Band			
0977	C8	M	Commercial	Small Business	Middle Tax Band			
0978	C8	H	Commercial	Small Business	High Tax Band			
0980	D8	O	Office Building	Small Business				
0981	D8	L	Office Building	Small Business	Low Tax Band			
0982	D8	M	Office Building	Small Business	Middle Tax Band			
0983	D8	H	Office Building	Small Business	High Tax Band			

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
0985	S8	0	Shopping Centre	Small Business				
0986	S8	L	Shopping Centre	Small Business	Low Tax Band			
0987	S8	M	Shopping Centre	Small Business	Middle Tax Band			
0988	S8	H	Shopping Centre	Small Business	High Tax Band			
2110	JH	0	Industrial, New Construction	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
2111	JH	L	Industrial, New Construction	Full Occupied, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2112	JH	M	Industrial, New Construction	Full Occupied, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2113	JH	H	Industrial, New Construction	Full Occupied, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2115	JI	0	Industrial, New Construction	Water Intake System, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
2116	JI	L	Industrial, New Construction	Water Intake System, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2117	JI	M	Industrial, New Construction	Water Intake System, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2118	JI	H	Industrial, New Construction	Water Intake System, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2120	JJ	0	Industrial, New Construction	Vacant Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
2121	JJ	L	Industrial, New Construction	Vacant Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2122	JJ	M	Industrial, New Construction	Vacant Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2123	JJ	H	Industrial, New Construction	Vacant Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2125	JK	0	Industrial, New Construction	Excess Land, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
2126	JK	L	Industrial, New Construction	Excess Land, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2127	JK	M	Industrial, New Construction	Excess Land, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2128	JK	H	Industrial, New Construction	Excess Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2130	JN	0	Industrial, New Construction	Non-Generating Station, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
2131	JN	L	Industrial, New Construction	Non-Generating Station, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2132	JN	M	Industrial, New Construction	Non-Generating Station, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2133	JN	H	Industrial, New Construction	Non-Generating Station, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2135	JS	0	Industrial, New Construction	Generating Station, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
2136	JS	L	Industrial, New Construction	Generating Station, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2137	JS	M	Industrial, New Construction	Generating Station, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2138	JS	H	Industrial, New Construction	Generating Station, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2140	JT	0	Industrial, New Construction	Full Occupied				
2141	JT	L	Industrial, New Construction	Full Occupied	Low Tax Band			
2142	JT	M	Industrial, New Construction	Full Occupied	Middle Tax Band			
2143	JT	H	Industrial, New Construction	Full Occupied	High Tax Band			
2145	JU	0	Industrial, New Construction	Excess Land				
2146	JU	L	Industrial, New Construction	Excess Land	Low Tax Band			
2147	JU	M	Industrial, New Construction	Excess Land	Middle Tax Band			
2148	JU	H	Industrial, New Construction	Excess Land	High Tax Band			
2150	JX	0	Industrial, New Construction	Vacant Land				
2151	JX	L	Industrial, New Construction	Vacant Land	Low Tax Band			
2152	JX	M	Industrial, New Construction	Vacant Land	Middle Tax Band			
2153	JX	H	Industrial, New Construction	Vacant Land	High Tax Band			
2155	J7	0	Industrial, New Construction	Small Scale On-Farm Business				
2156	J7	L	Industrial, New Construction	Small Scale On-Farm Business	Low Tax Band			
2157	J7	M	Industrial, New Construction	Small Scale On-Farm Business	Middle Tax Band			
2158	J7	H	Industrial, New Construction	Small Scale On-Farm Business	High Tax Band			
2160	J0	0	Industrial, New Construction	Small Scale On-Farm Business Discounted				
2161	J0	L	Industrial, New Construction	Small Scale On-Farm Business Discounted	Low Tax Band			
2162	J0	M	Industrial, New Construction	Small Scale On-Farm Business Discounted	Middle Tax Band			
2163	J0	H	Industrial, New Construction	Small Scale On-Farm Business Discounted	High Tax Band			
2165	J8	0	Industrial, New Construction	Small Business				
2166	J8	L	Industrial, New Construction	Small Business	Low Tax Band			

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
2167	J8	M	Industrial, New Construction	Small Business	Middle Tax Band			
2168	J8	H	Industrial, New Construction	Small Business	High Tax Band			
2210	KH	O	Large Industrial, New Construction	Full Occupied, Shared PIL				
2211	KH	L	Large Industrial, New Construction	Full Occupied, Shared PIL	Low Tax Band			
2212	KH	M	Large Industrial, New Construction	Full Occupied, Shared PIL	Middle Tax Band			
2213	KH	H	Large Industrial, New Construction	Full Occupied, Shared PIL	High Tax Band			
2215	KI	O	Large Industrial, New Construction	Water Intake System, Shared PIL				
2216	KI	L	Large Industrial, New Construction	Water Intake System, Shared PIL	Low Tax Band			
2217	KI	M	Large Industrial, New Construction	Water Intake System, Shared PIL	Middle Tax Band			
2218	KI	H	Large Industrial, New Construction	Water Intake System, Shared PIL	High Tax Band			
2220	KK	O	Large Industrial, New Construction	Excess Land, Shared PIL				
2221	KK	L	Large Industrial, New Construction	Excess Land, Shared PIL	Low Tax Band			
2222	KK	M	Large Industrial, New Construction	Excess Land, Shared PIL	Middle Tax Band			
2223	KK	H	Large Industrial, New Construction	Excess Land, Shared PIL	High Tax Band			
2225	KN	O	Large Industrial, New Construction	Non-Generating Station, Shared PIL				
2226	KN	L	Large Industrial, New Construction	Non-Generating Station, Shared PIL	Low Tax Band			
2227	KN	M	Large Industrial, New Construction	Non-Generating Station, Shared PIL	Middle Tax Band			
2228	KN	H	Large Industrial, New Construction	Non-Generating Station, Shared PIL	High Tax Band			
2230	KS	O	Large Industrial, New Construction	Generating Station, Shared PIL				
2231	KS	L	Large Industrial, New Construction	Generating Station, Shared PIL	Low Tax Band			
2232	KS	M	Large Industrial, New Construction	Generating Station, Shared PIL	Middle Tax Band			
2233	KS	H	Large Industrial, New Construction	Generating Station, Shared PIL	High Tax Band			
2235	KT	O	Large Industrial, New Construction	Full Occupied				
2236	KT	L	Large Industrial, New Construction	Full Occupied	Low Tax Band			
2237	KT	M	Large Industrial, New Construction	Full Occupied	Middle Tax Band			
2238	KT	H	Large Industrial, New Construction	Full Occupied	High Tax Band			
2240	KU	O	Large Industrial, New Construction	Excess Land				
2241	KU	L	Large Industrial, New Construction	Excess Land	Low Tax Band			
2242	KU	M	Large Industrial, New Construction	Excess Land	Middle Tax Band			
2243	KU	H	Large Industrial, New Construction	Excess Land	High Tax Band			
2245	KX	O	Large Industrial, New Construction	Vacant Land				
2246	KX	L	Large Industrial, New Construction	Vacant Land	Low Tax Band			
2247	KX	M	Large Industrial, New Construction	Vacant Land	Middle Tax Band			
2248	KX	H	Large Industrial, New Construction	Vacant Land	High Tax Band			
2410	XC	O	Commercial, New Construction	Lower Tier & Education Only				
2411	XC	L	Commercial, New Construction	Lower Tier & Education Only	Low Tax Band			
2412	XC	M	Commercial, New Construction	Lower Tier & Education Only	Middle Tax Band			
2413	XC	H	Commercial, New Construction	Lower Tier & Education Only	High Tax Band			
2415	XD	O	Commercial, New Construction	Education Only				
2420	XH	O	Commercial, New Construction	Full Occupied, Shared PIL				
2421	XH	L	Commercial, New Construction	Full Occupied, Shared PIL	Low Tax Band			
2422	XH	M	Commercial, New Construction	Full Occupied, Shared PIL	Middle Tax Band			
2423	XH	H	Commercial, New Construction	Full Occupied, Shared PIL	High Tax Band			
2425	XJ	O	Commercial, New Construction	Vacant Land, Shared PIL				
2426	XJ	L	Commercial, New Construction	Vacant Land, Shared PIL	Low Tax Band			
2427	XJ	M	Commercial, New Construction	Vacant Land, Shared PIL	Middle Tax Band			
2428	XJ	H	Commercial, New Construction	Vacant Land, Shared PIL	High Tax Band			
2430	XK	O	Commercial, New Construction	Excess Land, Shared PIL				
2431	XK	L	Commercial, New Construction	Excess Land, Shared PIL	Low Tax Band			
2432	XK	M	Commercial, New Construction	Excess Land, Shared PIL	Middle Tax Band			

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
2433	XK	H	Commercial, New Construction	Excess Land, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
2435	XL	0	Commercial, New Construction	Upper Tier & Education Only				
2436	XL	L	Commercial, New Construction	Upper Tier & Education Only	Low Tax Band			
2437	XL	M	Commercial, New Construction	Upper Tier & Education Only	Middle Tax Band			
2438	XL	H	Commercial, New Construction	Upper Tier & Education Only	High Tax Band			
2440	XT	0	Commercial, New Construction	Full Occupied				
2441	XT	L	Commercial, New Construction	Full Occupied	Low Tax Band			
2442	XT	M	Commercial, New Construction	Full Occupied	Middle Tax Band			
2443	XT	H	Commercial, New Construction	Full Occupied	High Tax Band			
2445	XU	0	Commercial, New Construction	Excess Land				
2446	XU	L	Commercial, New Construction	Excess Land	Low Tax Band			
2447	XU	M	Commercial, New Construction	Excess Land	Middle Tax Band			
2448	XU	H	Commercial, New Construction	Excess Land	High Tax Band			
2450	XX	0	Commercial, New Construction	Vacant Land				
2451	XX	L	Commercial, New Construction	Vacant Land	Low Tax Band			
2452	XX	M	Commercial, New Construction	Vacant Land	Middle Tax Band			
2453	XX	H	Commercial, New Construction	Vacant Land	High Tax Band			
2550	X7	0	Commercial, New Construction	Small Scale On-Farm Business				
2551	X7	L	Commercial, New Construction	Small Scale On-Farm Business	Low Tax Band			
2552	X7	M	Commercial, New Construction	Small Scale On-Farm Business	Middle Tax Band			
2553	X7	H	Commercial, New Construction	Small Scale On-Farm Business	High Tax Band			
2555	X9	0	Commercial, New Construction	Creative Enterprise Facilities				
2556	X9	L	Commercial, New Construction	Creative Enterprise Facilities	Low Tax Band			
2557	X9	M	Commercial, New Construction	Creative Enterprise Facilities	Middle Tax Band			
2558	X9	H	Commercial, New Construction	Creative Enterprise Facilities	High Tax Band			
2560	X0	0	Commercial, New Construction	Small Scale On-Farm Business Discounted				
2561	X0	L	Commercial, New Construction	Small Scale On-Farm Business Discounted	Low Tax Band			
2562	X0	M	Commercial, New Construction	Small Scale On-Farm Business Discounted	Middle Tax Band			
2563	X0	H	Commercial, New Construction	Small Scale On-Farm Business Discounted	High Tax Band			
2565	X8	0	Commercial, New Construction	Small Business				
2566	X8	L	Commercial, New Construction	Small Business	Low Tax Band			
2567	X8	M	Commercial, New Construction	Small Business	Middle Tax Band			
2568	X8	H	Commercial, New Construction	Small Business	High Tax Band			
2610	YC	0	Office Building, New Construction	Lower Tier & Education Only				
2611	YC	L	Office Building, New Construction	Lower Tier & Education Only	Low Tax Band			
2612	YC	M	Office Building, New Construction	Lower Tier & Education Only	Middle Tax Band			
2613	YC	H	Office Building, New Construction	Lower Tier & Education Only	High Tax Band			
2615	YD	0	Office Building, New Construction	Education Only				
2620	YH	0	Office Building, New Construction	Full Occupied, Shared PIL				
2621	YH	L	Office Building, New Construction	Full Occupied, Shared PIL	Low Tax Band			
2622	YH	M	Office Building, New Construction	Full Occupied, Shared PIL	Middle Tax Band			
2623	YH	H	Office Building, New Construction	Full Occupied, Shared PIL	High Tax Band			
2625	YK	0	Office Building, New Construction	Excess Land, Shared PIL				
2626	YK	L	Office Building, New Construction	Excess Land, Shared PIL	Low Tax Band			
2627	YK	M	Office Building, New Construction	Excess Land, Shared PIL	Middle Tax Band			
2628	YK	H	Office Building, New Construction	Excess Land, Shared PIL	High Tax Band			
2630	YL	0	Office Building, New Construction	Upper Tier & Education Only				
2631	YL	L	Office Building, New Construction	Upper Tier & Education Only	Low Tax Band			
2632	YL	M	Office Building, New Construction	Upper Tier & Education Only	Middle Tax Band			
2633	YL	H	Office Building, New Construction	Upper Tier & Education Only	High Tax Band			

LineID	RTC	Tax	RTQ	RTQ Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
2635	YT	0	Office Building, New Construction	Full Occupied						
2636	YT	L	Office Building, New Construction	Full Occupied		Low Tax Band				
2637	YT	M	Office Building, New Construction	Full Occupied		Middle Tax Band				
2638	YT	H	Office Building, New Construction	Full Occupied		High Tax Band				
2640	YU	0	Office Building, New Construction	Excess Land						
2641	YU	L	Office Building, New Construction	Excess Land		Low Tax Band				
2642	YU	M	Office Building, New Construction	Excess Land		Middle Tax Band				
2643	YU	H	Office Building, New Construction	Excess Land		High Tax Band				
2645	Y7	0	Office Building, New Construction	Small Scale On-Farm Business						
2646	Y7	L	Office Building, New Construction	Small Scale On-Farm Business		Low Tax Band				
2647	Y7	M	Office Building, New Construction	Small Scale On-Farm Business		Middle Tax Band				
2648	Y7	H	Office Building, New Construction	Small Scale On-Farm Business		High Tax Band				
2650	Y8	0	Office Building, New Construction	Small Business						
2651	Y8	L	Office Building, New Construction	Small Business		Low Tax Band				
2652	Y8	M	Office Building, New Construction	Small Business		Middle Tax Band				
2653	Y8	H	Office Building, New Construction	Small Business		High Tax Band				
2810	ZC	0	Shopping Centre, New Construction	Lower Tier & Education Only						
2811	ZC	L	Shopping Centre, New Construction	Lower Tier & Education Only		Low Tax Band				
2812	ZC	M	Shopping Centre, New Construction	Lower Tier & Education Only		Middle Tax Band				
2813	ZC	H	Shopping Centre, New Construction	Lower Tier & Education Only		High Tax Band				
2815	ZD	0	Shopping Centre, New Construction	Education Only						
2820	ZH	0	Shopping Centre, New Construction	Full Occupied, Shared PIL			Kept by LT/ST	Given to UT	Kept by LT/ST	
2821	ZH	L	Shopping Centre, New Construction	Full Occupied, Shared PIL		Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST	
2822	ZH	M	Shopping Centre, New Construction	Full Occupied, Shared PIL		Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST	
2823	ZH	H	Shopping Centre, New Construction	Full Occupied, Shared PIL		High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST	
2825	ZK	0	Shopping Centre, New Construction	Excess Land, Shared PIL			Kept by LT/ST	Given to UT	Kept by LT/ST	
2826	ZK	L	Shopping Centre, New Construction	Excess Land, Shared PIL		Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST	
2827	ZK	M	Shopping Centre, New Construction	Excess Land, Shared PIL		Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST	
2828	ZK	H	Shopping Centre, New Construction	Excess Land, Shared PIL		High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST	
2830	ZL	0	Shopping Centre, New Construction	Upper Tier & Education Only						
2831	ZL	L	Shopping Centre, New Construction	Upper Tier & Education Only		Low Tax Band				
2832	ZL	M	Shopping Centre, New Construction	Upper Tier & Education Only		Middle Tax Band				
2833	ZL	H	Shopping Centre, New Construction	Upper Tier & Education Only		High Tax Band				
2835	ZT	0	Shopping Centre, New Construction	Full Occupied						
2836	ZT	L	Shopping Centre, New Construction	Full Occupied		Low Tax Band				
2837	ZT	M	Shopping Centre, New Construction	Full Occupied		Middle Tax Band				
2838	ZT	H	Shopping Centre, New Construction	Full Occupied		High Tax Band				
2840	ZU	0	Shopping Centre, New Construction	Excess Land						
2841	ZU	L	Shopping Centre, New Construction	Excess Land		Low Tax Band				
2842	ZU	M	Shopping Centre, New Construction	Excess Land		Middle Tax Band				
2843	ZU	H	Shopping Centre, New Construction	Excess Land		High Tax Band				
2845	Z8	0	Shopping Centre, New Construction	Small Business						
2846	Z8	L	Shopping Centre, New Construction	Small Business		Low Tax Band				
2847	Z8	M	Shopping Centre, New Construction	Small Business		Middle Tax Band				
2848	Z8	H	Shopping Centre, New Construction	Small Business		High Tax Band				
3010	HA	0	LandFill	Excess/Vacant Land, Education Only						
3011	HA	L	LandFill	Excess/Vacant Land, Education Only		Low Tax Band				
3012	HA	M	LandFill	Excess/Vacant Land, Education Only		Middle Tax Band				
3013	HA	H	LandFill	Excess/Vacant Land, Education Only		High Tax Band				
3015	HB	0	LandFill	Lower Tier Only						

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
3016	HB	L	LandFill	Lower Tier Only	Low Tax Band			
3017	HB	M	LandFill	Lower Tier Only	Middle Tax Band			
3018	HB	H	LandFill	Lower Tier Only	High Tax Band			
3020	HC	0	LandFill	Lower Tier & Education Only				
3021	HC	L	LandFill	Lower Tier & Education Only	Low Tax Band			
3022	HC	M	LandFill	Lower Tier & Education Only	Middle Tax Band			
3023	HC	H	LandFill	Lower Tier & Education Only	High Tax Band			
3025	HD	0	LandFill	Education Only				
3030	HH	0	LandFill	Full Occupied, Shared PIL		Kept by LT/ST	Given to UT	Kept by LT/ST
3031	HH	L	LandFill	Full Occupied, Shared PIL	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
3032	HH	M	LandFill	Full Occupied, Shared PIL	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
3033	HH	H	LandFill	Full Occupied, Shared PIL	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
3035	HL	0	LandFill	Upper Tier & Education Only				
3036	HL	L	LandFill	Upper Tier & Education Only	Low Tax Band			
3037	HL	M	LandFill	Upper Tier & Education Only	Middle Tax Band			
3038	HL	H	LandFill	Upper Tier & Education Only	High Tax Band			
3040	HM	0	LandFill	'General' Only (No Educ.)				
3041	HM	L	LandFill	'General' Only (No Educ.)	Low Tax Band			
3042	HM	M	LandFill	'General' Only (No Educ.)	Middle Tax Band			
3043	HM	H	LandFill	'General' Only (No Educ.)	High Tax Band			
3045	HT	0	LandFill	Full Occupied				
3046	HT	L	LandFill	Full Occupied	Low Tax Band			
3047	HT	M	LandFill	Full Occupied	Middle Tax Band			
3048	HT	H	LandFill	Full Occupied	High Tax Band			
3110	VT	0	Aggregate Extraction Property	Full Occupied				
3111	VT	L	Aggregate Extraction Property	Full Occupied	Low Tax Band			
3112	VT	M	Aggregate Extraction Property	Full Occupied	Middle Tax Band			
3113	VT	H	Aggregate Extraction Property	Full Occupied	High Tax Band			

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.

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

## FIR 2025 Payments-In-Lieu RTC - RTQ Combinations

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

LineID	RTC	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
	RTQ							
1010	RF	0	Residential	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1032	R2	0	Residential	PIL: Farm. Awaiting Devel. - Ph I		Kept by LT/ST	Given to UT	Given to SCH BD
1033	R3	0	Residential	PIL: Farm. Awaiting Devel. - Ph I, 'General' Only		Kept by LT/ST	Given to UT	-
1035	R5	0	Residential	PIL: Farm. Awaiting Devel. - Ph II		Kept by LT/ST	Given to UT	Given to SCH BD
1036	R6	0	Residential	PIL: Farm. Awaiting Devel. - Ph II, 'General' Only		Kept by LT/ST	Given to UT	-
1050	MF	0	Multi-Residential	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1070	MP	0	Multi-Residential	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1058	MG	0	Multi-Residential	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1062	M2	0	Multi-Residential	PIL: Farm. Awaiting Devel. - Ph I		Kept by LT/ST	Given to UT	Given to SCH BD
1063	M3	0	Multi-Residential	PIL: Farm. Awaiting Devel. - Ph I, 'General' Only		Kept by LT/ST	Given to UT	-
1065	M5	0	Multi-Residential	PIL: Farm. Awaiting Devel. - Ph II		Kept by LT/ST	Given to UT	Given to SCH BD
1066	M6	0	Multi-Residential	PIL: Farm. Awaiting Devel. - Ph II, 'General' Only		Kept by LT/ST	Given to UT	-
1080	NF	0	New Multi-Residential	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1090	NP	0	New Multi-Residential	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1089	NP1	0	New Multi-Residential	PIL: Municipal Reduction Subclass		Kept by LT/ST	Given to UT	Given to SCH BD
1088	NG	0	New Multi-Residential	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1100	FF	0	Farmland	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1120	FP	0	Farmland	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1130	FG	0	Farmland	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
1140	TF	0	Managed Forest	PIL: Full Occupied		Kept by LT/ST	Given to UT	Given to SCH BD
1150	TP	0	Managed Forest	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1210	CF	0	Commercial	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1211	CF	L	Commercial	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1212	CF	M	Commercial	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1213	CF	H	Commercial	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1215	CP	L	Commercial	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1216	CP	M	Commercial	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1217	CP	H	Commercial	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
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

LineID	RTC	RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
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	-
1418	AG	0	Large Theatre	PIL: 'General' Only (No Educ.)			Kept by LT/ST	Given to UT	-
1430	AQ	0	Large 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
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	-
1390	GR	0	Parking Lot	PIL: Vacant Land, Taxable Tenant of Province			Kept by LT/ST	Given to UT	Given to SCH BD
1391	GR	L	Parking Lot	PIL: Vacant Land, Taxable Tenant of Province		Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1392	GR	M	Parking Lot	PIL: Vacant Land, Taxable Tenant of Province		Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1393	GR	H	Parking Lot	PIL: Vacant 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	-

LineID	RTC	RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
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	O	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	O	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	O	Office Building	PIL: Excess Land, 'General' Only		Kept by LT/ST	Given to UT	-	
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	O	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	O	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	O	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	O	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	O	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	O	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	O	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	O	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	O	Industrial	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-	
1521	IG	L	Industrial	PIL: 'General' Only (No Educ.)	Low Tax Band	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
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	O	Industrial		PIL: Farm. Awaiting Devel. - Ph I		Kept by LT/ST	Given to UT	Kept by LT/ST
1533	I3	O	Industrial		PIL: Farm. Awaiting Devel. - Ph I, 'General' Only		Kept by LT/ST	Given to UT	-
1535	I5	O	Industrial		PIL: Farm. Awaiting Devel. - Ph II		Kept by LT/ST	Given to UT	Kept by LT/ST
1536	I6	O	Industrial		PIL: Farm. Awaiting Devel. - Ph II, 'General' Only		Kept by LT/ST	Given to UT	-
1550	IV	O	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	O	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	O	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	O	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	O	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	O	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	O	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	O	Large Industrial		PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
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	O	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	O	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	O	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

LineID	RTC RTQ	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
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	-
1650	LR	0	Large Industrial	PIL: Vacant Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
1651	LR	L	Large Industrial	PIL: Vacant Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1652	LR	M	Large Industrial	PIL: Vacant Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
1653	LR	H	Large Industrial	PIL: Vacant Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
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	Resort Condominium	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
1828	OG	0	Resort Condominium	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
4010	JF	0	Industrial, New Construction	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
4011	JF	L	Industrial, New Construction	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4012	JF	M	Industrial, New Construction	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4013	JF	H	Industrial, New Construction	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4015	JP	0	Industrial, New Construction	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4016	JP	L	Industrial, New Construction	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4017	JP	M	Industrial, New Construction	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4018	JP	H	Industrial, New Construction	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4020	JQ	0	Industrial, New Construction	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4021	JQ	L	Industrial, New Construction	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4022	JQ	M	Industrial, New Construction	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4023	JQ	H	Industrial, New Construction	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4025	JR	0	Industrial, New Construction	PIL: Vacant Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4026	JR	L	Industrial, New Construction	PIL: Vacant Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4027	JR	M	Industrial, New Construction	PIL: Vacant Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4028	JR	H	Industrial, New Construction	PIL: Vacant Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4030	JV	0	Industrial, New Construction	PIL: Excess Land		Kept by LT/ST	Given to UT	Kept by LT/ST
4031	JV	L	Industrial, New Construction	PIL: Excess Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4032	JV	M	Industrial, New Construction	PIL: Excess Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4033	JV	H	Industrial, New Construction	PIL: Excess Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4035	JY	0	Industrial, New Construction	PIL: Vacant Land		Kept by LT/ST	Given to UT	Kept by LT/ST
4036	JY	L	Industrial, New Construction	PIL: Vacant Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4037	JY	M	Industrial, New Construction	PIL: Vacant Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4038	JY	H	Industrial, New Construction	PIL: Vacant Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4210	KF	0	Large Industrial, New Construction	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
4211	KF	L	Large Industrial, New Construction	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4212	KF	M	Large Industrial, New Construction	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4213	KF	H	Large Industrial, New Construction	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4215	KP	0	Large Industrial, New Construction	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4216	KP	L	Large Industrial, New Construction	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4217	KP	M	Large Industrial, New Construction	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4218	KP	H	Large Industrial, New Construction	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4220	KQ	0	Large Industrial, New Construction	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4221	KQ	L	Large Industrial, New Construction	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4222	KQ	M	Large Industrial, New Construction	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4223	KQ	H	Large Industrial, New Construction	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD

LineID	RTC	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
	RTQ							
4225	KR	0	Large Industrial, New Construction	PIL: Vacant Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4226	KR	L	Large Industrial, New Construction	PIL: Vacant Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4227	KR	M	Large Industrial, New Construction	PIL: Vacant Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4228	KR	H	Large Industrial, New Construction	PIL: Vacant Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4230	KV	0	Large Industrial, New Construction	PIL: Excess Land		Kept by LT/ST	Given to UT	Kept by LT/ST
4231	KV	L	Large Industrial, New Construction	PIL: Excess Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4232	KV	M	Large Industrial, New Construction	PIL: Excess Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4233	KV	H	Large Industrial, New Construction	PIL: Excess Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4410	XF	0	Commercial, New Construction	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
4411	XF	L	Commercial, New Construction	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4412	XF	M	Commercial, New Construction	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4413	XF	H	Commercial, New Construction	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4415	XP	0	Commercial, New Construction	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4416	XP	L	Commercial, New Construction	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4417	XP	M	Commercial, New Construction	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4418	XP	H	Commercial, New Construction	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4420	XQ	0	Commercial, New Construction	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4421	XQ	L	Commercial, New Construction	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4422	XQ	M	Commercial, New Construction	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4423	XQ	H	Commercial, New Construction	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4425	XR	0	Commercial, New Construction	PIL: Vacant Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4426	XR	L	Commercial, New Construction	PIL: Vacant Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4427	XR	M	Commercial, New Construction	PIL: Vacant Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4428	XR	H	Commercial, New Construction	PIL: Vacant Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4430	XV	0	Commercial, New Construction	PIL: Excess Land		Kept by LT/ST	Given to UT	Kept by LT/ST
4431	XV	L	Commercial, New Construction	PIL: Excess Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4432	XV	M	Commercial, New Construction	PIL: Excess Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4433	XV	H	Commercial, New Construction	PIL: Excess Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4435	XY	0	Commercial, New Construction	PIL: Vacant Land		Kept by LT/ST	Given to UT	Kept by LT/ST
4436	XY	L	Commercial, New Construction	PIL: Vacant Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4437	XY	M	Commercial, New Construction	PIL: Vacant Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4438	XY	H	Commercial, New Construction	PIL: Vacant Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4610	YF	0	Office Building, New Construction	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
4611	YF	L	Office Building, New Construction	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4612	YF	M	Office Building, New Construction	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4613	YF	H	Office Building, New Construction	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4615	YP	0	Office Building, New Construction	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4616	YP	L	Office Building, New Construction	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4617	YP	M	Office Building, New Construction	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4618	YP	H	Office Building, New Construction	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4620	YQ	0	Office Building, New Construction	PIL: Excess Land, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
4621	YQ	L	Office Building, New Construction	PIL: Excess Land, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4622	YQ	M	Office Building, New Construction	PIL: Excess Land, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4623	YQ	H	Office Building, New Construction	PIL: Excess Land, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4625	YV	0	Office Building, New Construction	PIL: Excess Land		Kept by LT/ST	Given to UT	Kept by LT/ST
4626	YV	L	Office Building, New Construction	PIL: Excess Land	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4627	YV	M	Office Building, New Construction	PIL: Excess Land	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4628	YV	H	Office Building, New Construction	PIL: Excess Land	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4810	ZF	0	Shopping Centre, New Construction	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST

LineID	RTC	Tax Band	RTC Description	RTQ Description	Tax Band Desc	LT/ST Portion	UT Portion	EDUC Portion
	RTQ							
4811	ZF	L	Shopping Centre, New Construction PIL: Full Occupied		Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4812	ZF	M	Shopping Centre, New Construction PIL: Full Occupied		Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4813	ZF	H	Shopping Centre, New Construction PIL: Full Occupied		High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4815	ZP	0	Shopping Centre, New Construction PIL: Full Occupied, Taxable Tenant of Province			Kept by LT/ST	Given to UT	Given to SCH BD
4816	ZP	L	Shopping Centre, New Construction PIL: Full Occupied, Taxable Tenant of Province		Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4817	ZP	M	Shopping Centre, New Construction PIL: Full Occupied, Taxable Tenant of Province		Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4818	ZP	H	Shopping Centre, New Construction PIL: Full Occupied, Taxable Tenant of Province		High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4820	ZQ	0	Shopping Centre, New Construction PIL: Excess Land, Taxable Tenant of Province			Kept by LT/ST	Given to UT	Given to SCH BD
4821	ZQ	L	Shopping Centre, New Construction PIL: Excess Land, Taxable Tenant of Province		Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4822	ZQ	M	Shopping Centre, New Construction PIL: Excess Land, Taxable Tenant of Province		Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4823	ZQ	H	Shopping Centre, New Construction PIL: Excess Land, Taxable Tenant of Province		High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
4825	ZV	0	Shopping Centre, New Construction PIL: Excess Land			Kept by LT/ST	Given to UT	Kept by LT/ST
4826	ZV	L	Shopping Centre, New Construction PIL: Excess Land		Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4827	ZV	M	Shopping Centre, New Construction PIL: Excess Land		Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
4828	ZV	H	Shopping Centre, New Construction PIL: Excess Land		High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
5010	HF	0	LandFill	PIL: Full Occupied		Kept by LT/ST	Given to UT	Kept by LT/ST
5011	HF	L	LandFill	PIL: Full Occupied	Low Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
5012	HF	M	LandFill	PIL: Full Occupied	Middle Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
5013	HF	H	LandFill	PIL: Full Occupied	High Tax Band	Kept by LT/ST	Given to UT	Kept by LT/ST
5015	HG	0	LandFill	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
5016	HG	L	LandFill	PIL: 'General' Only (No Educ.)	Low Tax Band	Kept by LT/ST	Given to UT	-
5017	HG	M	LandFill	PIL: 'General' Only (No Educ.)	Middle Tax Band	Kept by LT/ST	Given to UT	-
5018	HG	H	LandFill	PIL: 'General' Only (No Educ.)	High Tax Band	Kept by LT/ST	Given to UT	-
5020	HP	0	LandFill	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
5021	HP	L	LandFill	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
5022	HP	M	LandFill	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
5023	HP	H	LandFill	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
5110	VP	0	Aggregate Extraction Property	PIL: Full Occupied, Taxable Tenant of Province		Kept by LT/ST	Given to UT	Given to SCH BD
5111	VP	L	Aggregate Extraction Property	PIL: Full Occupied, Taxable Tenant of Province	Low Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
5112	VP	M	Aggregate Extraction Property	PIL: Full Occupied, Taxable Tenant of Province	Middle Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
5113	VP	H	Aggregate Extraction Property	PIL: Full Occupied, Taxable Tenant of Province	High Tax Band	Kept by LT/ST	Given to UT	Given to SCH BD
5210	VG	0	Aggregate Extraction Property	PIL: 'General' Only (No Educ.)		Kept by LT/ST	Given to UT	-
5211	VG	L	Aggregate Extraction Property	PIL: 'General' Only (No Educ.)	Low Tax Band	Kept by LT/ST	Given to UT	-
5212	VG	M	Aggregate Extraction Property	PIL: 'General' Only (No Educ.)	Middle Tax Band	Kept by LT/ST	Given to UT	-
5213	VG	H	Aggregate Extraction Property	PIL: 'General' Only (No Educ.)	High Tax Band	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
NA	UP	Utility Corridor
	UG	PIL: 'General' Only (No Educ.)
	WF	Railway Right-of-Way
NA	WP	Railway Right-of-Way
	WG	PIL: 'General' Only (No Educ.)

Kept by LT/ST	Given to UT	Kept by LT/ST
Kept by LT/ST	Given to UT	Given to SCH BD
Kept by LT/ST	Given to UT	-
Kept by LT/ST	Given to UT	Kept by LT/ST
Kept by LT/ST	Given to UT	Given to SCH BD
Kept by LT/ST	Given to UT	-

## FIR 2025 RTC - Realty Tax Class

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

RTC	RTC Description	RTCG	Tax Ratio	Exception
R	Residential	R	1.0000	
M	Multi-Residential	M	MT / RT Rate	
N	New Multi-Residential	M	NT / RT Rate	
F	Farmland	F	0.2500	
T	Managed Forest	T	0.2500	
C	Commercial	C	CT / RT Rate	
A	Theatre	C	AT / RT Rate	
Q	Prof. Sports Facility	C	QT / RT Rate	
G	Parking Lot	G	CT / RT Rate	IF Parking Lot Optional Class is selected, THEN GT / RT Rate
D	Office Building	D	CT / RT Rate	IF Office Bldg. Optional Class is selected, THEN DT / RT Rate
S	Shopping Centre	S	CT / RT Rate	IF Shopping Ctr. Optional Class is selected, THEN ST / RT Rate
I	Industrial	I	IT / RT Rate	
L	Large Industrial	L	IT / RT Rate	IF Large Ind. Optional Class is selected, THEN LT / RT Rate
H	Landfill	H	HT / RT Rate	
P	Pipeline	P	PT / RT Rate	
O	Resort Condominium	O	OT / RT Rate	
J	Industrial, New Construction	J	JT / RT Rate	
K	Large Industrial, New Construction	K	KT / RT Rate	
V	<b>Aggregate Extraction Property</b>	V	<b>VT / RT Rate</b>	
X	Commercial, New Construction	X	XT / RT Rate	
Y	Office Building, New Construction	Y	YT / RT Rate	
Z	Shopping Centre, New Construction	Z	ZT / RT Rate	
U	Utility Corridor	-	-	-
W	Railway Right-of-Way	-	-	-
E	Exempt	-	-	-
-	Blank (ie. Non-assessable unit)	-	-	-

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

# FIR 2025 RTQ - Realty Tax Qualifier

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

RTQ	RTQ Description	Percent of Full Rate
<b>Taxable</b>		
T	Full Occupied	100.0%
<b>T1</b>	<b>Taxable Municipal Reduction Subclass</b>	<b>65% +</b>
H	Full Occupied, Shared PIL	100.0%
D	Education Only	100.0%
M	'General' Only (No Educ.)	100.0%
1	Farm. Awaiting Devel. - Ph I	n1 Rate / (RT Rate x nT Tax Ratio)
4	Farm. Awaiting Devel. - Ph II	n4 Rate / (RT Rate x nT Tax Ratio)
U	Excess Land	nU Rate / (RT Rate x nT Tax Ratio)
K	Excess Land, Shared PIL	nK Rate / (RT Rate x nT Tax Ratio)
B	Lower Tier Only	nB Rate / (RT Rate x nT Tax Ratio)
X	Vacant Land	nX Rate / (RT Rate x nT Tax Ratio)
J	Vacant Land, Shared PIL	nJ Rate / (RT Rate x nT Tax Ratio)
A	Excess/Vacant Land, Education Only	nA Rate / (RT Rate x nT Tax Ratio)
I	Water Intake System, Shared PIL	nI Rate / (RT Rate x nT Tax Ratio)
N	Non-Generating Station, Shared PIL	nN Rate / (RT Rate x nT Tax Ratio)
S	Generating Station, Shared PIL	nS Rate / (RT Rate x nT Tax Ratio)
C	Lower Tier & Education Only	nC Rate / (RT Rate x nT Tax Ratio)
L	Upper Tier & Education Only	nL Rate / (RT Rate x nT Tax Ratio)
7	Small Scale On Farm Business	n7 Rate / (RT Rate x nT Tax Ratio)
9	Creative Enterprise Facilities	n9 Rate / (RT Rate x nT Tax Ratio)
8	Small Business	n8 Rate / (RT Rate x nT Tax Ratio)
0	Small Scale On Farm Business Discounted	n0 Rate / (RT Rate x nT Tax Ratio)
<b>Payments-In-Lieu</b>		
F	PIL: Full Occupied	100.0%
P	PIL: Full Occupied, Taxable Tenant of Province	100.0%
<b>P1</b>	<b>PIL: Municipal Reduction Subclass</b>	<b>65% +</b>
G	PIL: 'General' Only (No Educ.)	100.0%
2	PIL: Farm. Awaiting Devel. - Ph I	n2 Rate / (RF Rate x nF Tax Ratio)
3	PIL: Farm. Awaiting Devel. - Ph I, 'General' Only	n3 Rate / (RF Rate x nF Tax Ratio)
5	PIL: Farm. Awaiting Devel. - Ph II	n5 Rate / (RF Rate x nF Tax Ratio)
6	PIL: Farm. Awaiting Devel. - Ph II, 'General' Only	n6 Rate / (RF Rate x nF Tax Ratio)
V	PIL: Excess Land	nV Rate / (RF Rate x nF Tax Ratio)
Q	PIL: Excess Land, Taxable Tenant of Province	nQ Rate / (RF Rate x nF Tax Ratio)
W	PIL: Excess Land, 'General' Only	nW Rate / (RF Rate x nF Tax Ratio)
Y	PIL: Vacant Land	nY Rate / (RF Rate x nF Tax Ratio)
R	PIL: Vacant Land, Taxable Tenant of Province	nR Rate / (RF Rate x nF Tax Ratio)
Z	PIL: Vacant Land, 'General' Only	nZ Rate / (RF Rate x nF 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)		

## FIR 2025 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 Payments-In-Lieu (PIL), Schedule 26 of the FIR.

RTCG	RTCG Description	RTC Included
R	Residential	R
M	Multi-Residential	M, N
F	Farmland	F
T	Managed Forest	T
C	Commercial	C, A, Q
G	Parking Lot	G
D	Office Building	D
S	Shopping Centre	S
I	Industrial	I
L	Large Industrial	L
H	Landfill	H
P	Pipeline	P
O	Resort Condominium	O
J	Industrial (New Construction)	J
K	Large Industrial (New Construction)	K
X	Commercial (New Construction)	X
Y	Office Building (New Construction)	Y
Z	Shopping Centre (New Construction)	Z
V	Aggregate Extraction Property	V

## FIR 2025 Levy Types

The following are Levy codes and Special Area Levies reported on the Taxation (Schedule 22) and Payments-In-Lieu (Schedule 24) of 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	LONG TERM CARE	LONG TERM CARE
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 2025 - Municipal Services and Code Listings for Schedule 62

The following code listing is used to classify residential and non-residential development charges based on Municipal Services.

Code	Municipal Service List
205	General Government
206	Emergency Preparedness Services
207	Electrical Power Services
210	Fire Protection Services
215	Policing Services
216	Provincial Offences Act Services
220	Highways (Roads and Structures)
225	Transit
226	Toronto-York Subway Extension
230	Wastewater Services (Including Sewers and Treatment Services)
235	Stormwater Drainage and Control Services
240	Water Supply Services (Including Distribution and Treatment Services)
245	Emergency Medical Services
246	Public Health Services
250	Long-term Care
255	Child Care and Early Years Programs and Services
260	Housing
270	GO-Transit
275	Library
280	Parks and Recreation Services
285	Development Studies
286	Parking
287	Animal Control
288	Municipal Cemeteries
289	Waste Diversion Services
900	Other

## FIR 2025 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.

Code	Local Boards
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	Long Term Care
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