

# SCHEDULE 28: Upper-Tier Entitlements

## General Information

This schedule outlines the upper-tier Municipalities entitlements from each lower-tier municipality.

**This schedule must be completed by Upper-tier municipalities only.**

Information contained in this schedule should be obtained from each lower-tier municipality within the upper-tier municipality. Column 11, Upper-tier tax adjustments recovered from allowances, should be available from the upper-tier Municipalities records.

Each line in the schedule is reserved for an individual lower-tier municipality. The columns that appear across this schedule can be summarized into the following three categories:

- 1. Lower-tier Municipality Description (Columns 1 to 3)**
- 2. Taxation and Payments-In-Lieu (Columns 4 to 8, 13)**
- 3. Adjustments (Columns 9 to 11)**

The following is a description of each of the columns that appear across this schedule:

### A. LOWER-TIER MUNICIPALITY DESCRIPTION

Information displayed in these columns will automatically appear when the upper-tier municipality enters this schedule. All lower-tier municipalities that exist within the upper-tier municipality should be shown.

#### **Column 1 Lower-tier Municipalities**

This column displays the name of each of the lower-tier municipalities within the upper-tier municipality.

#### **Column 2 MAH Code**

This column displays the Municipal Affairs and Housing Code (MAH Code) which is associated with the municipality. The MAH Code is a five-digit code which is unique to each municipality in the province.

The five-digit MAH Code is divided into three parts.

First two digits: Code which identifies the Region, County, or District where the municipality is located.

Third digit: Code which identifies the Municipalities status according to the following table:

Digit	Municipal Status	Abbreviation
1	City	C
2	Borough	B
3	Separated Town	ST
4	Town	T
5	Village	V
6	Township	Tp
7	Development Area Board	DB
8	Improvement District	ID
9	District School Area	DSA

Last two digits: Represent a sequential ordering of Municipalities of the same status in the same Geographic region, county, or district.

**Example: 27401 Town of Aurora (in York Region)**

- 27 Represents York Region
- 4 Represents Town
- 01 Identifies Aurora as Town 1 in the Region

First two digits XX Geographic Region, County, or District	Middle digit X Municipal Status	Last two digits XX Sequence
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**Column 3 Municipal Assessment Code**

This column displays the Municipal Assessment Code (Asmt Code) which is associated with the municipality. The Municipal Assessment Code is a four-digit code which is unique to each municipality in the province.

The Municipal Assessment Code is used by the Municipal Property Assessment Corporation (MPAC) to identify properties in the assessment roll. The first four digits of properties roll number begins with this code.

The four-digit code is divided into two parts:

First two digits: Identifies the Region, County, or District where the municipality is located.

Last two digits: Identifies each Municipality

**Example: 1946 Town of Aurora (in York Region)**

19 Represents York R  
46 Represents Aurora T

First two digits XX Geographic Region, County, or District	Last two digits XX Municipality
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**B. TAXATION and PAYMENTS-IN-LIEU**

**Column 4      General Purpose Levy**

For each lower-tier municipality, the General-Purpose Levy for upper-tier purposes should be reported in this column.

This amount is reported by each lower-tier municipality, in Schedule 22, Municipal and School Board Taxation, line 9299 (Total General-Purpose Levy), column 13 (Municipal Taxes: Upper-tier).

**Column 5      Upper-tier Special Area Levies**

For each lower-tier municipality, the total of all Upper-tier Special Area Levies should be reported in this column.

This amount is reported by each lower-tier municipality, in Schedule 22, Municipal and School Board Taxation, line 9699 (Total Upper-tier Special Area Levies), column 13 (Municipal Taxes: Upper-tier).

This amount equals the sum of all subtotals for upper-tier special area levies that are reported (Lines 9601, 9602, 9603...).

## **Column 6      Supplementary Taxes**

For each lower-tier municipality, the Supplementary Taxes should be reported in this column.

This amount is reported by each lower-tier municipality, in Schedule 22, Municipal and School Board Taxation, line 9799 (Total of all Supplementary Taxes), column 13 (Municipal Taxes: Upper-tier).

## **Column 7      Amounts Added to Tax Bills**

For each lower-tier municipality, the Amounts Added to Tax Bills should be reported in this column.

This amount is reported by each lower-tier municipality, in Schedule 22, Municipal and School Board Taxation, line 9890 (Subtotal: Amounts Added to Tax Bills), column 13 (Municipal Taxes: Upper-tier).

## **Column 13      Other Taxation Amounts**

For each lower-tier municipality, the Other Taxation Amounts should be reported in this column.

This amount is reported by each lower-tier municipality, in Schedule 22, Municipal and School Board Taxation, line 9892 (Subtotal: Other Taxation Amounts), column 13 (Municipal Taxes: Upper-tier).

## **Column 8      Payments-In-Lieu**

For each lower-tier municipality, the total Payments-In-Lieu of Taxation should be reported in this column.

### **Please Report Hydro-Electric Power Dam PIL on Schedule 28-line 0222 column 8.**

This amount is reported by each lower-tier municipality, in Schedule 26, Taxation and Payments-In-Lieu, line 9599 (Total: PIL Entitlement after Adjustments), column 9 (Municipal PILS: Upper-tier).

## **C. ADJUSTMENTS**

### **Column 9      5% Capping Limit Adjustment**

For each lower-tier municipality, the surplus or deficit of taxation for upper-tier purposes which occurs because of the 5% Capping Limit program should be reported (Refer to Instructions for Section 2 of Schedule 20 for further information).

The School Tax Recovery amount should be included in the amounts shown for each lower-tier municipality.

The sum of this column should equal 0.

**Column 10 PLUS: UT Tax Adjustment Applied to Taxation**

For each lower-tier municipality, the Total Tax Adjustments Applied to Taxation should be reported.

This amount is reported by each lower-tier municipality in Schedule 72, Continuity of Taxes Receivable, on line 2899 (TOTAL Tax Adjustments before Adjustments) in column 8 (Upper-tier).

**Column 11 LESS: UT Tax Adjustment Recovered from Allowances**

**Upper-tier municipalities should enter amounts in respect of allowance for doubtful accounts that pertain to each lower-tier municipality.**

**Column 12 TOTAL**

This automatically calculated amount is equal to the sum of the amounts in columns 4 to 10 and 13, less the amounts in column 11.

For each lower-tier municipality shown on this schedule, the TOTAL can be described by the following:

**Total Upper-Tier Entitlement - Column 12**

**Equals: Taxes Levied (for Upper-Tier Purposes) - Columns 4, 5**

**PLUS: Supplementary Taxes (for Upper-Tier Purposes) – Column 6**

**PLUS: Amounts Added to Tax Bills (for Upper-Tier Purposes) - Column 7**

**PLUS: Other Taxation Amounts (for Upper-Tier Purposes) - Column 13**

**PLUS: PILS Raised (for Upper-Tier Purposes) - Column 8**

**PLUS: Upper-Tier Tax Adjustments for 5% Capping Limit Program - Column 9**

**PLUS: Upper-Tier Tax Adjustments Applied to Taxation - Column 10**

**LESS: Upper-Tier Tax Adjustments Recovered from Allowances - Column 11**