

SCHEDULE 80D: Municipal Performance Statistical Information

General Information

Schedule 80D collects statistical information. Municipalities report the data when they are responsible for the service, whether provided by municipal staff or contracted out. This schedule consists of section 9 through 14.

9. **Building Permit Information (Performance Measures)**
10. **Planning and development**
11. **Transportation services**
12. **Environmental services**
13. **Recreation services**
14. **Other revenue (Used for the calculation of Operating Cost).**

In Schedule 80D the number of columns and column headings change with each section to accommodate the information collected.

9. BUILDING PERMIT INFORMATION (PERFORMANCE MEASURES)

Line 1300: What method does your municipality use to determine total construction value?

Municipalities are asked to select the method used to determine the total value of construction activity from a pull-down list in **column 4, Line 1300**. If “Other” is selected, a cell will open, providing space for the municipality to enter a description of the other method in **Line 1302**.

Prior to 2014 the data was reported in SLC 94 1301 03 and SLC 94 1302 03.

Line 1302: If “Other Method” is selected in Line 1300, please describe the method used to determine total construction value.

This field is enabled if “Other Method” is selected on Line 1300.

Column 4 Method used to determine construction value.

Since many municipal building departments charge building permit fees based on the floor area of the building or work requiring a building permit, it is necessary to convert the building area, usually in square meters, to construction value for that particular type of construction. Municipal methods of determining total construction value are typically based on:

- A standard value schedule, such as:
 - *Hanscomb Yardsticks for Costing*
<http://www.hanscomb.com/Yardsticks.html>
 - *Toronto Area Chief Building Officials Committee (TACBOC) Construction Value Standard.* <http://www.tacvoc.ca/about-tacvoc/tacvoc>
 - *Toronto Real Estate Board's Rough/Advanced Guide to Construction Costs*
http://www.trebcommercial.com/realtor/pdf/rough_guide-green_guide-2012.pdf
- Estimation; and applicant's declared value

A standard value schedule is the preferred method of determining construction value to improve consistency and comparability in reporting results.

Line 1304: Total Value of Construction Activity for 2024 based on permits issued.

Total value of construction activity, based on permits issued is entered in **Line 1304**.

The total value of construction activity is the hard construction or demolition cost, including:

- All general construction, labour, and equipment; plumbing, heating, and air conditioning; elevators and other building services and systems; site services and landscaping inside the property line; contractor's overhead and profit; and provincial sales tax.

These costs will approximate a construction tender in most cases. The value of construction should not include:

- Cost of land, professional design fees; soft costs, such as financing, marketing, legal, appraisal, surveying, soil testing or remediation, development charges; furnishings and process equipment housed in the building; and allowances.

Review of Complete Building Permit Applications:

Please enter the median number of working days to complete building permit applications and issue a permit or not issue a permit. Please provide all reasons for refusal (by Category)

Definition of a complete application

To be considered a complete application, a permit application must meet the requirements of Sentence 5 in Article 1.3.1.3. of Division C, Administrative Provisions, of the *Building Code*.¹ To be considered a **complete application**, a permit application must be made by the owner or authorized agent on a form approved by the Minister of Municipal Affairs and Housing, and all applicable fields and schedules must be completed in the application. All fees must be paid which are required under the applicable municipal by-law, resolution or regulation made under paragraph 7(1)(c) of the *Building Code Act*.

If an application for a building permit is submitted as a complete application, the Chief Building Official is required to determine within two working days whether an application is complete, which means that it is accompanied by the required plans, specifications, information, and documents and whether the proposed building, construction or demolition will contravene any applicable law.

The starting time for determining the number of working days for the review and notification of the applicant is the first working day after a complete application is submitted. See Sentence 7 in Article 1.3.1.3. of Division C of the *Building Code* for a discussion of this matter.

The maximum number of working days to review a complete building application and issue a permit or not issue a permit, and provide all reasons for refusal, are outlined in the Building Code under Table 1.3.1.3. and range from 10 to 30 days depending on the class of building. For building permit applications that are not accepted as complete and instead are accepted as incomplete, there are no permit review timeframes under the Building Code.

For the purpose of determining the “median number of days to review a complete building permit application, and issue a permit or not issue a permit, and provide all reasons for refusal, by category”, municipalities should only include applications that are submitted and accepted as complete applications. Do not include building permit applications that are submitted and accepted by the municipality as incomplete.

Generally, municipalities that accept incomplete building permit applications consider the number of working days to review the application, once it is deemed to be complete, as zero (0) days. For purposes of completing this measure, these applications are not to be included when calculating the median number of working days to review a complete application.

If your municipality, over the course of a year, received and accepted only incomplete building permit applications for a particular building permit category, then the corresponding line should be left blank.

If your municipality accepts both complete building permit applications and incomplete applications, include only the building permit applications initially submitted and accepted by

¹ The *Building Code* is technically known as *Ontario Regulation 163/24*, under the *Building Code Act, 1992*, and can be accessed at Ontario.ca::

[The 2024 Ontario Building Code | ontario.ca](https://www.ontario.ca/building-code)

The link for the *Building Code Act, 1992*, on e-Laws is:

http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_92b23_e.htm

the municipality as complete for purposes of calculating the median number of working days to review applications for each building category.

The categories and the time period within which a permit shall be issued or refused are listed in Table 1.3.1.3. in Sentence 10 of Article 1.3.1.3. in Division C of the *Building Code*.

The **method of determining the median number of working days** “to review a complete building permit application and issue a permit or not issue a permit and provide all reasons for refusal” is provided below.

For each permit category:

- Create a list which identifies each building permit application submitted and accepted by the municipality as complete. Include the exact number of working days to review each complete building application, and issue a permit or not issue a permit, and provide all reasons for refusal.
- Next, order the list by the number of working days from lowest to highest. The median is the midpoint observation. For example, in a list of 101 observations, ordered from low to high, the median is observation 51. If the number of observations is even, the two middle observations are averaged.
- Spreadsheet programs, such as Excel, can be used to calculate the median.

Enter the median number of working days for each category on lines 1306 to 1312.

Line 1306: Category 1: Houses (houses not exceeding 3 storeys/ 600 square meters)

Reference: provincial standard is 10 working days.

- A detached house, semi-detached house, townhouse, or row house where no dwelling unit is located above another dwelling unit.
- A detached structure that serves a building listed above, that does not exceed 55 square meters in building area. This would include a deck, shed or the like, if the structure requires a building permit.
- A tent to which Section 3.14. of Division B of the *Building Code* applies.
- A sign to which Section 3.15. of Division B of the *Building Code* applies.
- A demountable stage or demountable support structure to which Section 3.17. of Division B of the *Building Code* applies.

Line 1308: Category 2: Small buildings (small commercial/ industrial not exceeding 3 storeys/ 600 square meters)

Reference: provincial standard is 15 working days.

- Buildings having three or fewer stories in building height, not exceeding 600 square meters in building area and which are used for major occupancies, such as:
 - Group C, residential occupancies; Group D, business and personal services occupancies; Group E, mercantile occupancies; Group F, Divisions 2 and 3, medium hazard industrial occupancies and low hazard industrial occupancies.

Note that smaller buildings are described in Clauses 1.1.2.4.(1)(a), (b), (c) of Division A of the Building Code.
- Farm buildings that do not exceed 600 square meters in building area.

Line 1310: Category 3: Large buildings (large residential/ commercial/ industrial/ institutional)

Reference: provincial standard is 20 working days

- All buildings used for major occupancies classified as:
 - Group A, assembly occupancies; Group B, care or detention occupancies; or Group F, Division 1, high hazard industrial occupancies.

Large buildings listed here are described in Clause 1.1.2.2.(1)(a) of Division A of the Building Code.

Buildings exceeding 600 square meters in building area or exceeding three stories in building height and used for major occupancies classified as:

- Group C, residential occupancies; Group D, business and personal services occupancies; Group E, mercantile occupancies, or; Group F, Divisions 2 and 3, medium hazard industrial occupancies and low hazard industrial occupancies.

Large buildings listed here are described in Clause 1.1.2.2.(1)(b) of Division A of the Building Code.

- Group G, farm buildings that exceed 600 square meters in building area.

Line 1312: Category 4: Complex buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS, communications)

Reference: provincial standard is 30 working days

- Post disaster buildings include:
 - a) hospitals, emergency treatment facilities and blood banks; b) telephone exchanges; c) power generating stations and electrical substations; d) control centres for land transportation; e) public water treatment and storage facilities; f) water and sewage pumping stations; g) emergency response facilities; h) fire, rescue and police stations; i) storage facilities for vehicles, or boats used for fire, rescue and police purposes; j) communications facilities including radio and television stations

Note that these post-disaster buildings are listed in the definitions in Article 1.4.1.2 of Division A of the Building Code.

- High buildings: *High buildings are buildings to which provisions of Subsection 3.2.6. of Division B of the Building Code apply.*
- Complex buildings with mezzanine: *Complex buildings with mezzanines are buildings to which provisions of Articles 3.2.8.3. to 3.2.8.1.1. of Division B of the Building Code apply.*

Numbers of building permit applications, by category

To be considered a complete application, a permit application must meet the requirements of Sentence 5 in Article 1.3.1.3. of Division C of the *Building Code*.

Column 1 Number of complete applications, by category

In column 1, report the number of building permit applications which are submitted and accepted by the municipality as complete applications for each permit category on lines **1314 to 1320**.

Zero (0) may be entered in column 1 for any line if no applications for a permit category were submitted and accepted by the municipality as complete.

Column 2 Number of incomplete applications, by category

In column 2, report the number of building permit applications submitted and accepted by the municipality as incomplete for each permit category on lines **1314 to 1320**.

Zero (0) may be entered in column 2 for any line if no incomplete applications were submitted and accepted by the municipality for the permit category.

Column 3 Subtotal: number of complete and incomplete applications

The subtotal for the number of complete and incomplete applications, by category, is automatically calculated in column 3 for lines **1314 to 1322**.

The total number of building permit applications is automatically calculated in SLC 80D 1322 03 and equals the sum of the total number of building permit applications submitted and accepted by the municipality as complete and as incomplete for all categories.

The total number of building permit applications provides a measure of volume for the processing of building permit applications. Municipalities interested in comparing their results may wish to consider the volume and application status (complete/incomplete) of building permit applications in selecting comparators.

10. PLANNING AND DEVELOPMENT

Location of residential units within settlement areas

The data can be used to calculate the percentage of new residential units located within settlement areas.

Column 1 Residential units within settlement areas

Use lines **1350 to 1356, column 1**, to report new residential units within settlement areas which involve the construction of new buildings or structures as follows:

- Line 1350 Number of residential units in new detached houses
- Line 1352 Number of residential units in new semi-detached houses
- Line 1354 Number of residential units in new row houses
- Line 1356 Number of residential units in new apartments/condo apartments

The subtotal in **line 1358** is automatically calculated as the sum of lines 1350 to 1356.

Column 2 Total residential units

Use lines **1350 to 1356, column 2**, to report total residential units which involve the construction of new buildings or structures as follows:

- Line 1350 Number of residential units in new detached houses
- Line 1352 Number of residential units in new semi-detached houses
- Line 1354 Number of residential units in new row houses
- Line 1356 Number of residential units in new apartments/condo apartments

The subtotal in **line 1358** is automatically calculated as the sum of lines 1350 to 1356.

Column 3 Total secondary units

Use lines **1350 to 1356, column 3**, to report total **secondary units** which involve the construction of new buildings or structures as follows:

- Line 1350 Number of secondary units in new detached houses
- Line 1352 Number of secondary units in new semi-detached houses

Line 1354 Number of secondary units in new row houses

Line 1356 Number of secondary units in new apartments/condo apartments

The subtotal in **line 1358** is automatically calculated as the sum of lines 1350 to 1356.

The number of new residential units should be based on building permit information.

Do not report new residential construction for additions to existing residential buildings or reconstructions that do not involve the creation of additional residential units.

Only the level of municipal government responsible for issuing building permits reports this information.

A residential unit refers to a part of a property consisting of a room or rooms designed and intended for use by one or more persons and usually containing cooking, eating, living, sleeping and sanitary facilities.

Settlement area means areas within cities, towns, villages, or hamlets which have been designated for development in an approved municipal official plan. This includes areas designated for seasonal or shoreline development which have been identified by the municipality as being part of a settlement area.

If no official plan exists in a municipality, settlement area means areas within cities, towns, villages, or hamlets where development is concentrated. It includes existing development, as well as vacant registered and draft approved lots, and immediately surrounding lands, within cities, towns, villages, or hamlets.

Land designated for agricultural purposes in the official plan.

Enter hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2023, in **line 1370**.

Report hectares of land specifically designated as agricultural land or bearing any other designation intended to preserve agricultural land in an Official plan as of December 31, 2023.

Where there is no Official Plan, a municipality does not input data.

In Planning Areas where there is a Planning Board, the appropriate information will need to be obtained from the Board to reflect new lot approvals within local municipal boundaries and unincorporated areas.

11. TRANSPORTATION SERVICES

Line 1710: Roads: Total paved lane kilometers

A lane kilometer is a continuous lane of road which conveys traffic in one direction. Continuous two-way median turn lanes and assumed access lanes may be counted as a single lane. A two-way median turn lane is a continuous centre left turn lane that accepts traffic travelling in both directions.

Unlike previous reporting years, parking, storage, ramp and turning lanes are counted.

Total lane kilometers are determined by multiplying the number of centre line kilometers by the number of lanes, for each road.

- Example: Municipality A has 140 kilometers of roads. All roads have two lanes. Therefore, total lane kilometers equal 280.
- Example: Municipality B has 200 kilometers of roads. Only 30 kilometers have four lanes. Total lane kilometers equal 170 times 2 plus 30 times 4 or 460 total lane km.

When the reporting municipality provides service to another municipality on a contractual basis, the lane kilometers in the denominator refer to lane kilometers in the reporting municipality only.

If a municipality does not report expenses for maintaining particular lane kilometers, it should not include those lane kilometers in the denominator.

Both the lane kilometers and adequacy must be completed before the FIR is considered complete.

Line 1720: Condition of roads: number of paved lane kilometers where the condition is rated as good to very good.

Enter the number of paved lane kilometers where the condition is rated as good to very good in **line 1720**.

This measure assumes that the entire municipal road system has been rated. Please enter in **line 1722** whether the entire road system has been rated or just a sample.

Condition of roads is determined using a Pavement Condition Index (PCI) or the Ministry of Transportation's Roads Inventory Management System (RIMS) or other similar rating system used by the municipality.

The Good Roads Association has a PCI method that includes a decision matrix for determining which roads are rated as good to very good and which roads require repair. For information, please contact the Association at goodroads.ca.

Please indicate the rating system used and year rating was conducted in **line 1725**.

A road rated as good to very good, is a road whose surface distress is minimal, and no maintenance or rehabilitation action is required. Paved (hard top) roads are defined as roads with an asphalt surface, concrete surface, composite pavement, portland cement or surface treatment.

Line 1730: Roads: total unpaved lane kilometers:

Unpaved (loose top) roads are defined as roads with a gravel, stone, or other loose travelling surface. Report only unpaved lane kilometers maintained within your municipality.

Line 1740: Winter control: total lane kilometers maintained in winter.

Report only lane kilometers maintained in winter within your municipality. Winter maintenance of roadways uses the functional definition of “winter control – except sidewalks, parking lots” on line 0621 of Schedule 40.

Line 1750: Transit: total number of regular service passenger trips on conventional transit in service area

Conventional transit is defined as all regular public transport services as opposed to specialized transit services for persons with disabilities who are unable to access regular public transport services. Conventional transit does not include GO transit.

Include only regular service passenger trips on conventional transit where the fare system is applicable including regular fare, reduced fare, free trips, passes and tickets. Transfers are not counted as passenger trips. Count the number of trips for the full year.

Line 1755: Transit: population of service area

The population of the service area is defined as the population residing within the built-up area which receives regular transit service. Frequently, local service standards define the population of the service area as the population within 400 meters of service routes.

Line 1760: Bridges and culverts: total square meters of surface area on bridges and culverts:

Enter the total square meters of surface area on bridges and culverts in **line 1760**.

A bridge is a structure which provides a roadway or walkway for the passage of vehicles, pedestrians, or cyclists across an obstruction, gap, or facility and which is greater than or equal to three meters in span. A pedestrian bridge is a structure which provides a walkway for pedestrians or cyclists across an obstruction, gap, or facility and which is greater than or equal to three meters in span.

Culverts, (including concrete and steel), is defined as an opening through soil with a span equal to or greater than three meters. Include adjacent multiple cell culverts separated by soil with individual spans greater than or equal to three meters.

Total square meters of surface area on bridges and culverts means the equivalent deck area, including sidewalks and railings. For structures with no measurable deck, such as some rigid frame and pipe structures, the equivalent deck area is the width times the length.

Sum the number of square meters of surface area for all bridges and culverts with a span greater than three meters.

Column 1 Number of structures where the condition of the primary components is rated as good to very good, requiring only repair.

The condition of a bridge or culvert in this measure means the condition of primary components which are the main load carrying components of the structure and includes: the deck, beams, girders, abutments, foundations, etc. Secondary and auxiliary components are not included.

A bridge or culvert is rated as good to very good if distress to primary components is minimal, requiring only maintenance.

Secondary components are any component which helps to distribute loads to primary components or carries wind loads or stabilizes primary components, such as: sidewalk, curb, sway bracing, ballast wall, wingwalls, etc.

Auxiliary components are any component which does not share in the load carrying capacity of the structure and includes deck drains, gutters, catch-basins, etc.

This measure assumes that all bridges and culverts in the municipal road system have been rated. In **line 1768**, please indicate whether all bridges and culverts in the municipal system have been rated or just a sample.

The structural integrity, safety and condition of every bridge shall be determined through the performance of at least one inspection in every second calendar year under the direction of a professional engineer and in accordance with the *Ontario Structure Inspection Manual*, published by the Ministry of Transportation, as it may be amended from time to time.

Please indicate the rating system used and year it was conducted in **line 1769**.

Line 1765: Bridges: enter the number of bridges where the condition of primary components is rated as good to very good, requiring only repair.

Line 1766: Culverts: entre the number of culverts where the condition of primary components is rated as good to very good, requiring only repair.

Column 2 Total number

Line 1765: Bridges: total number

Line 1766: Culverts: total number

12. ENVIRONMENTAL SERVICES

Line 1810: Wastewater main backups: total number of backed up mains.

A backup in a wastewater main is defined as an obstruction or hydraulic overload in a municipal system which results in a backup of wastewater which may enter a house. Do not include an obstruction in a lateral line from a house to the wastewater main which results in a backup. Wastewater mains on private property are not measured.

Line 1815: Wastewater collection/conveyance: total kilometers of wastewater mains

Total kilometers of wastewater mains, means total kilometers of sanitary sewer pipe, plus total kilometers of combined sanitary/storm sewer pipe; and is the responsibility of the municipality. This does not include service connections.

Line 1820: Wastewater treatment and disposal: total mega liters of wastewater treated.

The volume of wastewater treated is defined as the volume at the point where the wastewater enters the treatment plant. A mega liter equals 1,000,000 liters or 1,000 cubic meters. Divide total liters by 1,000,000 and enter the value to three decimal places.

Line 1825: Wastewater bypasses treatment: estimated mega liters of untreated wastewater.

Wastewater which bypasses treatment refers to sewage which is untreated and has by-passed any form of municipal treatment. Note that untreated effluents may occur when the influent exceeds the capacity of the treatment plant. One mega liter equals 1,000,000 liters or 1,000 cubic meters. Divide total liters by 1,000,000 and enter the value to three decimal places.

Line 1835: Urban Storm Water Management: Total kilometers of urban drainage system plus (0.005 kilometers times number of catch basins)

Provide kilometers of storm water mains (storm sewers) and ditches in the urban drainage systems and multiply the number of catch basins. If ditches run along both sides of a road, multiply the number of kilometers by 2.

Line 1840: Rural Storm Water Management: Total kilometers of rural drainage system plus (0.005 kilometers times catch basins)

Provide kilometers of storm water mains and ditches in the rural drainage systems and multiply the number of catch basins. If ditches run along both sides of a road, multiply the number of kilometers by 2.

Line 1845: Water Treatment: Total mega liters of drinking water treated.

Enter total mega liters of drinking water treated. The volume of drinking water treated is defined as the volume at the point where treated water exits the treatment plant. One mega liter equals 1,000,000 liters or 1,000 cubic meters. Divide total liters by 1,000,000 and enter the value to three decimal places.

Line 1850: Water Main Breaks: Number of water main breaks in a year.

Record the number of breaks/leaks in municipal water mains which require digging to repair. This does not include service connections.

Line 1855: Water Distribution/Transmission: Total kilometers of water distribution/transmission pipe.

Include total kilometers of water distribution pipe for which the municipality is responsible. This does not include service connections.

Line 1860: Solid Waste collection: total tonnes collected from all property classes.

Report total tonnes collected from all property classes by the municipality and its contractors, if available. If not available leave blank. Do not include any tonnage for material delivered directly to a transfer station by residents. A tonne is defined as a metric tonne and equal 2,204.62 or 1,000 kilograms.

Line 1865: Solid Waste disposal: total tonnes disposed of from all property classes.

Report total tonnes disposed from all property classes by the municipality, if available. If not available, leave blank. A tonne is defined as a metric tonne and equal 2,204.62 or 1,000 kilograms.

Line 1870: Waste diversion: total tonnes diverted from all property classes.

Report total tonnes diverted from all property classes by the municipality, if available. If not available, leave blank.

13. RECREATION SERVICES

Line 1910: Trails: total kilometers of trails (owned by municipality and third parties)

Report trails owned by the municipalities plus trails owned by third parties where the municipality has a formal lease contract, joint use agreement or reciprocal use agreement. If there no trails, please entre zero, but do not leave blank.

Total kilometers of trails should include the length of all trails that fall under municipal responsibility or control. Include leased trails if there is a formal lease agreement and the trail is managed and controlled by the municipality and made available for public use.

The following criteria are suggested to define a trail: land is dedicated to trail use; trail is mapped; and signage exists.

Trails may support a range of non-motorized and motorized recreational uses. Examples are walking/hiking, bicycling, riding/equestrian, and snowmobiling. Include trails on property owned by third parties if the municipality has a formal lease, joint use agreement or reciprocal agreement.

Line 1920: Indoor Recreation Facility Space: Square meters of indoor recreation facilities (municipally owned)

Indoor recreation facilities include built or enclosed structures used for the purposes of community recreation and leisure. In the case of multi-use facilities, include only recreation facility space. Multi-purpose rooms may be included if they are used for recreation purposes.

Include only municipally owned indoor recreation facility space. Square meters of indoor recreation facilities owned by third parties are not included in the measure.

Line 1930: Outdoor Recreation Facility Space: Square meters of outdoor recreation facility space (municipally owned)

Report square meters of outdoor recreation space with controlled access and electrical or mechanical functions (municipally owned). Outdoor recreation facility space is defined as involving some form of operating function (e.g., mechanical, electrical) and some form of controlled access (e.g., entranceways). Square meters of outdoor recreation facilities owned by third parties are not included in the measure.

14. OTHER REVENUE (Used for the calculation of Operating Cost)

The MPMP calculated cost or efficiency measures use standard formulas. In the FIR, costs are reported on a gross basis. Only revenue received from other municipalities are netted out from costs. In developing the formulas for costs measures, there were four exceptions where other revenue was subtracted from operating costs recorded in Schedule 40. These are noted below.

Line 2310: Fire services: other revenue

The Fire Services measure based on operating costs, nets out both revenue from other municipalities and other revenue from expenses. Other revenue is narrowly defined as revenue received for fire services provided outside municipal boundaries. This consists of revenue received for fire services to an Indian band, unorganized areas, or Crown land outside municipal boundaries. Revenue for fire services provided to federal airports and armed forces basis are not considered other revenue because the services is provided within municipal boundaries.

Line 2320: Paved roads: other revenue

For the Paved Roads measure based on operating costs, other revenue consisting of revenue from utilities for utility cut repairs is netted from operating expenses.

Line 2330: Solid Waste disposal: other revenue

Other Revenue is subtracted from expenses for Operating Costs. Other revenue refers to revenue from the sale of resources related to disposal activity. Examples include revenue pertaining to electricity production and landfill gas (e.g. methane), including landfill gas credits, royalties and sales. Revenue from tipping fees, user fees, grants or Waste Diversion Ontario (WDO) is not subtracted.

Line 2340: Waste diversion: other revenue

Other revenue refers to revenue from the sale of resources related to diversion activities. Examples include revenue pertaining to electricity production and landfill gas (e.g., methane), including landfill gas credits, royalties, and sales of recyclable materials. Revenue from tipping

fees and user fees are not to be reported as other revenue. Other revenue does not refer to user fees, grants, or funding from Waste Diversion Ontario (WDO).

Line 2370: Assessment on exempt properties (Enter data from returned roll)

This line contains assessment for properties which are exempt from taxes and do not make Payments-in-Lieu of taxes. The municipality must enter this amount using the returned roll. The returned roll used to set tax rates for the reporting year should be used.

Examples of exempt properties under section 3 of the Assessment Act include churches, certain charitable institutions, small theatres, large non-profit theatres, hydro-electric generating stations, etc. Please see the Assessment Act for a further description.