

# A closer look at the features of your property tax bill . . .

For a walk-through, follow the corresponding numbers on the sample tax bill provided in this pamphlet.

**1 Assessment - Tax Class:** Properties are categorized into different land use types. Some land types have sub classes. The code on your bill is made up of three characters.

The **first** character indicates the Land Use Tax Class:

C	Commercial	D	Office Building
F	Farmlands	G	Parking Lots
I	Industrial	L	Large Industrial
M	Multi Residential	R	Residential
S	Shopping Centre	T	Managed Forest

The **second** character indicates the Tax Rate at which your property is taxed:

F	Payment in Lieu (PIL) Full Rate
G	PIL General Tax Rate
M	Taxable – General Rate
T, H	Taxable – Full Rate
U, K	Taxable Excess Land Rate
V	PIL Excess Land Rate
W	PIL General Tax Rate
X, J	Taxable Vacant Land
Y	PIL Vacant Land Rate
Z	PIL General Vacant Land
1	Taxable Farmland-Development
A	Taxable General Vacant Land Rate
B	Taxable General Excess Land Rate

The **third** character indicates your recorded School Support:

P	English Public	S	English Separate
A	French Public	C	French Separate
N	No Support		

**2 Assessment - Value:** The current value of your property as of June 2003 as established by the Municipal Property Assessment Corporation.

**3 Municipal City Levy - Tax Rate:** The City of Oshawa has set this Tax Rate. It will provide funds required to deliver services to its ratepayers.

**4 Municipal City Levy - Amount:** The Tax Amount for the City of Oshawa's purposes is calculated by multiplying the City's Tax Rate by the Assessment Value.

**5 Municipal Regional Levy - Tax Rate:** The Region of Durham has set this Tax Rate. It will be used for calculating the share of the costs necessary to allow the Region to provide its services.

**6 Municipal Regional Levy - Amount:** The Amount for the Region of Durham's purposes is calculated by multiplying the Region's Tax Rate by the Assessment Value.

**7 Education Levy - Tax Rate:** The Province of Ontario has set the Education Tax Rate. It will be used to calculate your share of the cost in supporting the operating and capital costs of the school boards.

**8 Education Levy - Amount:** The Amount for Education purposes is calculated by multiplying the Education Tax Rate by the Assessment Value.

**9 Special Charges/Credits:** Indicates special area charges, e.g., Central Business District Improvement Area or a Local Improvement charge.

**10 CVA Phase-In:** There is no Phase-In program for 2004.

**11 Summary:** The sub-total of the taxes and adjustments for each of the levies or charges. It may also show amounts past due or credit balances. Interim taxes billed are deducted from the total levy. The total amount due is also indicated.

**12 Payment Plan Advice:** Advises if there is an existing Pre-Authorized Payment Plan and indicates the amounts and due dates for the two installments.

**13a 3rd Installment Form:** Represents the amount to be paid for the 3rd installment and shows the property roll number, the date on which the installment is due, and the amount of the installment. Please return this portion with payment. If paying both installments at the same time, please include both stubs with your payment.

**13b 4th Installment Form:** Represents the amount to be paid for the 4th installment. Please return this portion when making a payment for the 4th installment.

## Explanation of Tax Changes

**14 Uncapped Property Explanation Schedule:** Provides an explanation of changes to taxes paid from the previous year for the following classes: residential, farm, farmlands, managed forest or pipeline property class. If you do not have property in one of these classes, then the area will be blank.

**15 Capped Property Explanation Schedule:** Provides the taxpayer with a general understanding of how the 5% cap is calculated and how it has affected your property. If all or a portion of your property is within the commercial, industrial or multi-residential class, then you will have this schedule; if not, the area will be blank.

