



**TOWN OF FORT FRANCES  
ADMINISTRATION & FINANCE DIVISION  
TREASURY REPORT 2013/47**

**TO:** Mayor Avis & Members of Council  
**FROM:** Laurie Witherspoon, Treasurer  
**DATE:** May 7, 2013  
**SUBJECT:** 2013 Percentage of Tax Decrease Limit for Capped Properties and Industrial Capping Parameter Amendment

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**BACKGROUND**

Each year a by-law must be passed to establish a percentage by which tax decreases are limited for Commercial, Industrial and Multi-residential property classes. The attached 2013 Capping Summary Analysis Report using the tax rates adopted by by-law indicates that Multi-residential and Commercial property classes do not require capping claw back percentages (0%) and the retained percentage of 100% to achieve a zero Net Class Impact/Shortfall. The Industrial property class would require a claw back percentage of 6.0148% and retained Percentage of 93.9852% to achieve revenue neutral balance or a zero Net Class Impact/Shortfall.

By-Law No. 23/13 established the revenue neutral capping parameters for Commercial, Industrial and Multi-residential property classes financed from withholding decreases within each class. Sub-section of the By-Law states "That properties that were at CVA Tax in 2012 or that would cross over CVA Tax 10 2013 be excluded from capping. This exclusion is relevant for Commercial and Multi-residential property classes to achieve revenue neutrality within the classes. However, this would not be the case for the Industrial property class which would result in 1 capped property decreasing \$920 and 1 capped property increasing \$796 with a shortfall of \$124 within that property class.

As shown in the Capping Summary Analysis the Industrial class would require an amendment to allow the inclusion of properties previously at CVA Tax in 2012 and the non-exclusion of properties that would move properties from capped to claw back and move properties from claw back to capped in order to achieve revenue neutral in the class. This amendment would result in 3 capped properties decreasing a total of \$1,376 and 10 capped properties increasing a total of \$1,376 achieving no net class shortfall within that property class.

## RECOMMENDATION

The Administration & Finance Executive Committee recommends that the 2013 percentage by which tax decreases are limited for the Industrial property class claw back percentage of 6.0148% and retained percentage of 93.9852% be established for a zero Net Class Impact/Shortfall within that property class. Further that By-Law 23/13 be amended as follows: 4. That Commercial and Multi-residential properties that were at CVA Tax in 2012 or that would cross over CVA Tax in 2013 be excluded from capping and the addition of sub-section 5. That Industrial properties that were at CVA Tax in 2012 or that would cross over CVA in 2013 be included for capping.

Council Approval of This Report Will Agree to the recommendation from the Administration & Finance Executive Committee as follows:

1. To establish the 2013 percentage by which tax decreases are limited for the Industrial property class claw back percentage of 6.0148% and retained Percentage of 93.9852% for a zero Net Class Impact/Shortfall within that property class,
2. That an authorizing by-law be brought forth to establish the Industrial Class percentage by which tax decreases are limited, and
3. That By-Law 23/13 be amended to read 4. That Commercial and Multi-residential properties that were at CVA Tax in 2012 or that would cross over CVA Tax in 2013 be excluded from capping and the addition of sub-section excluded from capping and the addition of sub-section 5. That Industrial properties that were at CVA Tax in 2012 or or that would cross over CVA in 2013 be included for capping

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## 2013 Capping Summary Analysis Report using Actual Rates

Using Actual rates on May 3, 2013 10:37AM.

### Fort Frances Town, 5912

[Capping Report](#) | [Frequency Distribution Report](#) | [Back to Capping Options](#)

	Multi-residential	Commercial	Industrial
<b>Capping Parameters</b>			
Annualized Tax Limit	10.00%	10.00%	10.00%
Prior Year CVA Tax Limit	0.00%	0.00%	0.00%
CVA Tax Threshold - Increasers	0	0	0
CVA Tax Threshold - Decreasers	0	0	0
Exclude Properties Previously at CVA Tax	Yes	Yes	No
Exclude Properties that Move from Capped to Clawed Back	Yes	Yes	No
Exclude Properties that Move from Clawed Back to Capped	Yes	Yes	No
<b>Capping Clawback and Retained Percentages</b>			
Clawback Percentage	0.0000%	0.0000%	6.0148%
Retained Percentage	100.0000%	100.0000%	93.9852%
Total	100%	100%	100%
<b>Total Tax Adjustment</b>			
Capped Properties	0	0	-1,376
Clawback Properties	0	0	1,376
Net Class Impact/Shortfall	0	0	0

3 properties  
10 properties

<< Expand										Expand >>	
Category	Properties	2012 Annualized Taxes	2013 CVA Taxes Without Adjustments	2013 CVA Taxes Before Levy Change	2013 Capping Adjustment	2013 Overall Levy Change Adjustment	Threshold Adjustment	Revised 2013 Tax	Tax Adjustment for 2013		
									\$ Amount	% of CVA Taxes	
Multi-residential											
At CVA Tax due to Exclude Options:											
Previously CVA Tax	18	536,239	542,375	531,804	0	0	0	542,375	0	0.00%	
Commercial											
New Construction/Class subject to 100% Min Tax Level	2	0	6,116	6,026	0	0	0	6,116	0	0.00%	
At CVA Tax due to Exclude Options:											
Protection Below Limits	1	1,145	1,194	1,177	32	18	0	1,194	0	0.00%	
0% Clawback	103	1,041,612	920,775	907,143	-134,468	13,632	0	920,775	0	0.00%	
Previously CVA Tax	61	1,233,531	1,193,503	1,175,834	0	0	0	1,193,503	0	0.00%	
Moved from capped to clawed back	1	6,167	4,613	4,545	0	0	0	4,613	0	0.00%	
Moved from											



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## 2013 Capping Report using Actual Rates

Using Actual rates on May 3, 2013 10:38AM.

### Fort Frances Town, 5912

Choose a class and **click OK**

Industrial

Search Roll Number:

Annualized Tax Limit	10.00%
Prior Year CVA Tax Limit	0.00%
CVA Tax Threshold - Increasers	0
CVA Tax Threshold - Decreasers	0
Exclude Properties Previously at CVA Tax	No
Exclude Properties that Move from Capped to Clawed Back	No
Exclude Properties that Move from Clawed Back to Capped	No
Clawback Percentage	6.0148%
Net Class Impact/Shortfall	0
Levy Change	Fort Frances Town
Industrial	0.8167%
Large Industrial	0.9056%

Note: Some values have been rounded for display purposes.

[Click here](#) for detailed explanation of the treatment of new and excluded properties in the capping and notional tax rate calculation.

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Asc / Desc	Asc / Desc	Asc / Desc	Asc / Desc	Asc / Desc	Asc / Desc	Asc / Desc	Asc / Desc	Asc / Desc	Asc / Desc	Asc / Desc	Asc / Desc
<< Expand										Expand >>	
Roll Number	RTC	2012 Annualized Taxes	2013 CVA Taxes Without Adjustments	2013 CVA Taxes Before Levy Change	2013 Capping Adjustment	2013 Overall Levy Change Adjustment	Threshold Adjustment	Revised 2013 Tax	Tax Adjustment for 2013		
									\$ Amount	% of CVA Taxes	
591201000110700	L	1,983,267.75	2,077,215.28	2,058,572.48	75,304.73	18,642.80	0.00	2,077,215.28	0.00	0.00%	
591201000110750	I	2,881.10	2,735.40	2,713.24	-157.76	22.24	0.00	2,745.58	10.18	0.37%	
591201000310000	I	1,166.44	1,234.74	1,224.74	58.30	10.00	0.00	1,234.74	0.00	0.00%	

clawed back to capped	104	821,906	857,225	844,534	0	0	0	857,225	0	0.00%
<b>Total Excluded</b>	<b>270</b>	<b>3,104,362</b>	<b>2,977,311</b>	<b>2,933,233</b>	<b>-134,437</b>	<b>13,649</b>	<b>0</b>	<b>2,977,311</b>	<b>0</b>	<b>0.00%</b>
<b>Class Total</b>	<b>272</b>	<b>3,104,362</b>	<b>2,983,427</b>	<b>2,939,259</b>	<b>-134,437</b>	<b>13,649</b>	<b>0</b>	<b>2,983,427</b>	<b>0</b>	<b>0.00%</b>
<b>Industrial</b>										
Capped/Protected by Annualized Tax Limit	3	16,278	19,428	19,271	1,628	146	0	18,052	-1,376	-7.08%
Tax Above CVA Tax due to Clawback	11	122,755	100,879	100,062	-21,328	828	0	102,255	1,376	1.36%
<b>Total Subject to Capping</b>	<b>14</b>	<b>139,033</b>	<b>120,307</b>	<b>119,333</b>	<b>-19,700</b>	<b>975</b>	<b>0</b>	<b>120,307</b>	<b>0</b>	<b>0.00%</b>
New Construction/Class subject to 100% Min Tax Level	3	0	2,259	2,240	0	0	0	2,259	0	0.00%
Protection Below Limits	26	2,036,429	2,133,410	2,114,312	77,884	19,098	0	2,133,410	0	0.00%
<b>Class Total</b>	<b>43</b>	<b>2,175,462</b>	<b>2,255,976</b>	<b>2,235,885</b>	<b>58,183</b>	<b>20,073</b>	<b>0</b>	<b>2,255,976</b>	<b>0</b>	<b>0.00%</b>
<b>Total All Classes</b>										
Capped/Protected by Annualized Tax Limit	3	16,278	19,428	19,271	1,628	146	0	18,052	-1,376	-7.08%
Tax Above CVA Tax due to Clawback	11	122,755	100,879	100,062	-21,328	828	0	102,255	1,376	1.36%
<b>Total Subject to Capping</b>	<b>14</b>	<b>139,033</b>	<b>120,307</b>	<b>119,333</b>	<b>-19,700</b>	<b>975</b>	<b>0</b>	<b>120,307</b>	<b>0</b>	<b>0.00%</b>
New Construction/Class subject to 100% Min Tax Level	5	0	8,375	8,266	0	0	0	8,375	0	0.00%
At CVA Tax due to Exclude Options:										
Protection Below Limits	27	2,037,574	2,134,605	2,115,489	77,915	19,116	0	2,134,605	0	0.00%
0% Clawback	103	1,041,612	920,775	907,143	-134,468	13,632	0	920,775	0	0.00%
Previously CVA Tax	79	1,769,770	1,735,879	1,707,638	0	0	0	1,735,879	0	0.00%
Moved from capped to clawed back	1	6,167	4,613	4,545	0	0	0	4,613	0	0.00%
Moved from clawed back to capped	104	821,906	857,225	844,534	0	0	0	857,225	0	0.00%
<b>Total Excluded</b>	<b>314</b>	<b>5,677,029</b>	<b>5,653,097</b>	<b>5,579,350</b>	<b>-56,553</b>	<b>32,747</b>	<b>0</b>	<b>5,653,097</b>	<b>0</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>333</b>	<b>5,816,062</b>	<b>5,781,779</b>	<b>5,706,948</b>	<b>-76,253</b>	<b>33,722</b>	<b>0</b>	<b>5,781,779</b>	<b>0</b>	<b>0.00%</b>

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591201000411500	I	41,372.25	40,914.13	40,582.68	-742.08	331.84	0.00	40,962.01	47.88	0.12%
591201000411504	I	614.13	649.66	644.40	30.27	5.26	0.00	649.66	0.00	0.00%
591201000411615	I	2,099.59	2,104.16	2,087.11	-11.73	17.05	0.00	2,104.92	0.76	0.04%
591201000411624	I	595.17	623.07	618.02	22.85	5.05	0.00	623.07	0.00	0.00%
591201000411628	I	890.87	911.80	904.41	13.54	7.39	0.00	911.80	0.00	0.00%
591201000411652	I	598.97	628.76	623.67	24.70	5.09	0.00	628.76	0.00	0.00%
591201000411880	I	417.00	451.16	447.51	30.51	3.65	0.00	451.16	0.00	0.00%
591201000411900	I		454.96	451.27				454.96	0.00	0.00%
591201000411950	I	394.26	430.25	426.76	32.50	3.49	0.00	430.25	0.00	0.00%
591201000412320	I	727.86	751.29	745.20	17.34	6.09	0.00	751.29	0.00	0.00%
591201000412328	I	9,273.18	9,614.82	9,536.93	263.75	77.89	0.00	9,614.82	0.00	0.00%
591201000412332	I	9,214.85	9,264.13	9,189.08	-24.22	75.06	0.00	9,265.69	1.56	0.02%
591201000412341	I		758.89	752.74				758.89	0.00	0.00%
591201000412345	I	1,194.14	1,267.97	1,257.70	63.56	10.27	0.00	1,267.97	0.00	0.00%
591201000412346	I	640.67	671.51	666.07	25.40	5.44	0.00	671.51	0.00	0.00%
591201000412402	I	1,004.59	1,025.78	1,017.47	12.88	8.31	0.00	1,025.78	0.00	0.00%
591201000412406	I	1,080.41	1,097.01	1,088.12	7.71	8.89	0.00	1,097.01	0.00	0.00%
591201000412408	I	75.82	75.98	75.36	-0.43	0.62	0.00	76.01	0.03	0.04%
591201000412420	I		1,044.78	1,036.32				1,044.78	0.00	0.00%
591201000412421	I	1,326.82	1,329.71	1,318.94	-7.41	10.78	0.00	1,330.19	0.48	0.04%
591201000412434	I	1,080.41	1,097.01	1,088.12	7.71	8.89	0.00	1,097.01	0.00	0.00%
591201000412440	I	871.91	888.05	880.86	8.95	7.19	0.00	888.05	0.00	0.00%
591201000412503	I	1,175.19	1,187.24	1,177.62	2.43	9.62	0.00	1,187.24	0.00	0.00%
591201000413350	I	3,324.35	3,404.64	3,377.06	52.71	27.58	0.00	3,404.64	0.00	0.00%
591201000413352	I	834.00	854.82	847.89	13.89	6.93	0.00	854.82	0.00	0.00%
591201000413353	I	834.00	854.82	847.89	13.89	6.93	0.00	854.82	0.00	0.00%
591201000602500	I	1,176.06	1,205.44	1,195.67	19.61	9.77	0.00	1,205.44	0.00	0.00%
591201000602600	I	151.48	1,087.51	1,078.70	15.15	1.36	0.00	167.99	-919.52	-84.55%
591201000610000	I	7,124.89	7,769.00	7,706.06	581.17	62.94	0.00	7,769.00	0.00	0.00%
591201000610110	I	1,345.78	1,429.44	1,417.86	72.08	11.58	0.00	1,429.44	0.00	0.00%
591201000611000	I	13,962.26	15,128.00	15,005.45	1,043.19	122.55	0.00	15,128.00	0.00	0.00%
591201000611710	I	1,080.41	1,638.39	1,625.12	108.04	9.71	0.00	1,198.16	-440.23	-26.87%
591201000612000	I	8,573.31	3,799.17	3,768.39	-4,515.91	33.14	0.00	4,090.54	291.37	7.67%
591201000614000	I	15,046.31	16,702.46	16,567.15	1,504.63	135.18	0.00	16,686.12	-16.34	-0.10%
591201000716900	I	37,311.41	21,122.19	20,951.08	-15,376.29	179.15	0.00	22,114.27	992.08	4.70%
591202000502900	I	268.28	271.79	269.59	1.31	2.20	0.00	271.79	0.00	0.00%
591202000700800	I	2,974.41	2,834.76	2,811.80	-152.83	23.04	0.00	2,844.62	9.86	0.35%
591202000702700	I	3,382.67	3,097.78	3,072.68	-291.34	25.25	0.00	3,116.58	18.80	0.61%
591202000705000	I	2,566.16	2,747.09	2,724.84	158.68	22.25	0.00	2,747.09	0.00	0.00%
591203000100400	I	13,542.34	13,601.38	13,491.19	-48.07	110.21	0.00	13,604.48	3.10	0.02%

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TOWN OF FORT FRANCES

BY-LAW NO. 23/13

(Being a By-Law to authorize capping parameters for commercial, industrial and multi-residential capped property classes and to establish a minimum tax level for certain eligible properties).

**WHEREAS** S.329.1 of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended, provides that Councils of upper-tier and single-tier municipalities may pass by-laws to increase the annual limit on tax increases on property by up to 10 per cent of the previous year's annualized taxes or by up to 5 per cent of what would have been the CVA taxes for the previous year. If these options are exercised, landlords of commercial and industrial property are required to adjust the amount of the tenant's cap accordingly. If a municipality establishes a threshold of up to the maximum \$250 for increasing properties or decreasing properties or both, and the resulting billing adjustment for a property is less than the threshold, the property would be liable for full CVA tax for the year. This section also provides municipalities the option of taxing commercial, industrial or multi-residential properties that become eligible new construction properties in 2007 at up to 90 per cent of the CVA taxes and the maximum percentage increases to 100 per cent of CVA taxes for properties that become eligible properties in 2008 and subsequent taxation years. Municipalities have the option to include or exclude properties from the capping and claw-back calculation if they were at CVA tax in the prior year and to include or exclude properties that would move from being capped in the prior year to being clawed-back in the current year or from being clawed-back in the prior year to being capped in the current year.


**AND WHEREAS** on April 22, 2013 Council supported the Treasurer's recommendation that capping on all capped classes (commercial, industrial and multi-residential) be applied in 2013 in the same manner as in 2012, and to exclude from capping those properties that were at CVA tax in 2012 or would cross over CVA tax in 2013 be exercised and that a minimum tax level threshold in 2013 for certain eligible properties be set.


**NOW THEREFORE** Council for the Corporation of the Town of Fort Frances **HEREBY ENACTS** as follows:

1. That revenue neutral shall be maintained within each class.
2. The annual limit on capping for Commercial, Industrial and Multi-Residential classes will be a 10 per cent increase of the annualized tax limit based on the previous year's annualized taxes.
3. There shall be a minimum tax level of 100% for properties eligible for New Construction or New to Class in 2013.
4. That properties that were at CVA Tax in 2012 or that would cross over CVA Tax in 2013 be excluded from capping.

This By-Law shall come into force and take effect on final passing.

READ THREE TIMES and finally passed in open Council this 22nd day of April 2013.

  
\_\_\_\_\_  
R. Avis, Mayor



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## 2013 Capping Summary Analysis Report using Calculated Rates

Using OPTA calculated rates on April 17, 2013 12:14PM.

Assessment Data Filter Option Used: No Filter, Filter PIL: No with 2013 Alternative Tax Ratios

### Fort Frances Town, 5912

Capping Report		Frequency Distribution Report		Back to Capping Options						
		Multi-residential	Commercial	Industrial						
<b>Capping Parameters</b>										
Annualized Tax Limit		10.00%	10.00%	10.00%						
Prior Year CVA Tax Limit		0.00%	0.00%	0.00%						
CVA Tax Threshold - Increasers		0	0	0						
CVA Tax Threshold - Decreasers		0	0	0						
Exclude Properties Previously at CVA Tax		Yes	Yes	Yes						
Exclude Properties that Move from Capped to Clawed Back		Yes	Yes	Yes						
Exclude Properties that Move from Clawed Back to Capped		Yes	Yes	Yes						
<b>Capping Clawback and Retained Percentages</b>										
Clawback Percentage		0.0000%	0.0000%	100.0000%						
Retained Percentage		100.0000%	100.0000%	0.0000%						
Total		100%	100%	100%						
<b>Total Tax Adjustment</b>										
Capped Properties		0	0	-920	1 Property					
Clawback Properties		0	0	796	1 Property					
Net Class Impact/Shortfall		0	0	-124	Shortfall					
<< Expand										
Expand >>										
Category	Properties	2012 Annualized Taxes	2013 CVA Taxes Without Adjustments	2013 CVA Taxes Before Levy Change	2013 Capping Adjustment	2013 Overall Levy Change Adjustment	Threshold Adjustment	Revised 2013 Tax	Tax Adjustment for 2013	
<b>Multi-residential</b>										
At CVA Tax due to Exclude Options:										
Previously CVA Tax	18	536,239	542,375	531,804	0	0	0	542,375	0	0.00%
<b>Commercial</b>										
New Construction/Class subject to 100% Min Tax Level	2	0	6,116	6,026	0	0	0	6,116	0	0.00%
At CVA Tax due to Exclude Options:										
Protection Below Limits	1	1,145	1,194	1,177	32	18	0	1,194	0	0.00%
0% Clawback	103	1,041,612	920,775	907,143	-134,468	13,631	0	920,775	0	0.00%
Previously CVA Tax	61	1,233,531	1,193,503	1,175,834	0	0	0	1,193,503	0	0.00%
Moved from capped to clawed	1	6,167	4,613	4,545	0	0	0	4,613	0	0.00%



back										
Moved from clawed back to capped	104	821,906	857,225	844,534	0	0	0	857,225	0	0.00%
Total Excluded	270	3,104,362	2,977,311	2,933,233	-134,437	13,649	0	2,977,311	0	0.00%
Class Total	272	3,104,362	2,983,427	2,939,259	-134,437	13,649	0	2,983,427	0	0.00%
<b>Industrial</b>										
Capped/Protected by Annualized Tax Limit	1	151	1,088	1,079	15	1	0	168	-920	84.55%
Tax Above CVA Tax due to Clawback	1	41,372	40,914	40,583	0	338	0	41,710	796	1.95%
Total Subject to Capping	2	41,524	42,002	41,661	15	339	0	41,878	-124	-0.29%
New Construction/Class subject to 100% Min Tax Level	3	0	2,259	2,240	0	0	0	2,259	0	0.00%
At CVA Tax due to Exclude Options:										
Previously CVA Tax	36	135,624	117,798	116,844	0	0	0	117,798	0	0.00%
Moved from clawed back to capped	2	1,998,314	2,093,918	2,075,140	0	0	0	2,093,918	0	0.00%
Total Excluded	38	2,133,938	2,211,716	2,191,984	0	0	0	2,211,716	0	0.00%
Class Total	43	2,175,462	2,255,976	2,235,885	15	339	0	2,255,853	-124	-0.01%
<b>Total All Classes</b>										
Capped/Protected by Annualized Tax Limit	1	151	1,088	1,079	15	1	0	168	-920	84.55%
Tax Above CVA Tax due to Clawback	1	41,372	40,914	40,583	0	338	0	41,710	796	1.95%
Total Subject to Capping	2	41,524	42,002	41,661	15	339	0	41,878	-124	-0.29%
New Construction/Class subject to 100% Min Tax Level	5	0	8,375	8,266	0	0	0	8,375	0	0.00%
At CVA Tax due to Exclude Options:										
Protection Below Limits	1	1,145	1,194	1,177	32	18	0	1,194	0	0.00%
0% Clawback	103	1,041,612	920,775	907,143	-134,468	13,631	0	920,775	0	0.00%
Previously CVA Tax	115	1,905,394	1,853,677	1,824,482	0	0	0	1,853,677	0	0.00%
Moved from capped to clawed back	1	6,167	4,613	4,545	0	0	0	4,613	0	0.00%
Moved from clawed back to capped	106	2,820,221	2,951,143	2,919,674	0	0	0	2,951,143	0	0.00%
Total Excluded	326	5,774,538	5,731,402	5,657,021	-134,437	13,649	0	5,731,402	0	0.00%
Grand Total	333	5,816,062	5,781,778	5,706,948	-134,422	13,988	0	5,781,655	-124	0.00%

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