

2019 TAX RATIO ANALYSIS

For April 1, 2019 Meeting

2019 Levy Increase - \$368,025										
2018 (Actual Year End Taxation)			Starting Tax Ratios			Revenue Neutral Ratios			Variance Starting Ratios vs. Revenue Neutral Ratios	
Tax Class	Ratio	Tax Rate	Mun Taxation	Ratio	Tax Rate	Mun Taxation	Ratio	Tax Rate	Mun Taxation	
Residential	1.000000	0.01652955	6,920,864	1.000000	0.01682625	7,140,911	1.000000	0.01689580	7,170,427	29,516
Farm	0.250000	0.00413239	712	0.250000	0.00420656	763	0.250000	0.00422395	766	3
Muti-Residential	2.600119	0.04297880	606,815	2.553970	0.04143459	603,686	2.553970	0.04160629	606,188	2,502
Commercial - Occupied	1.967217	0.03251721	2,071,971	1.967217	0.03310089	2,159,518	1.943770	0.03284155	2,142,608	-16,910
Commercial - Excess Land	1.377052	0.02276205	12,083	1.672134	0.02813574	15,405	1.652210	0.02791541	15,285	-120
Commercial - Vacant Land	1.377052	0.02276205	41,528	1.672134	0.02813574	55,059	1.652210	0.02791541	54,628	-431
Industrial - Occupied	2.823341	0.04666856	89,264	2.823341	0.04665550	92,283	2.777299	0.04608460	91,154	-1,129
Industrial - Excess Land	1.835172	0.03033456	7,715	2.258673	0.03800500	9,718	2.221839	0.03686767	9,599	-119
Industrial - Vacant Land	1.835172	0.03033456	29,432	2.258673	0.03800500	38,856	2.221839	0.03686767	38,380	-476
Large Industrial	7.240504	0.11968227	746,361	7.240504	0.12183053	757,376	7.122428	0.11818469	748,109	-9,267
Pipeline	2.574024	0.04254746	126,850	2.574024	0.04331117	132,519	2.542267	0.04295364	131,425	-1,094
Payment In-Lieu			300,433			316,008			313,516	-2,492
Total Municipal Taxation			\$10,954,028			\$11,322,102			\$11,322,085	-17

Variance of \$17 is due to rounding

Based on the OPTA Tax Impact Summary and Overall Levy Changes Reports for Starting Tax Ratios and Revenue Neutral Tax Ratios

The variance shows the shift of the tax burden to the residential and Multi-Residential tax payers in the revenue neutral tax ratios

Commercial Excess/Vacant Land is 85% of the Commercial Occupied rate

Industrial Excess/Vacant Land is currently 80% of the Industrial Occupied rate

Consumer Price Index 2018- Ontario	2.30%
2018 Municipal Tax Rate	0.01652955
Rate with CPI applied	0.01690973

Starting Ratios- Increase over 2018	1.795%
Revenue Neutral Ratios- Increase over 2018	2.216%

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Tax Tools, Set 2019 Levies

Using OPTA calculated rates on March 29, 2019 1:32PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Tax Ratios

Select Method for Setting Levies:

- ☒ Dollar Levy Change
☐ Percent Levy Change
☐ Total Levy

The expected residential rate method cannot be used because the rate increase restriction.

☒ Use PIL in Tax Rate calculation

OK

Notification: Rate increase restriction is in effect because the tax ratio of one or more of the business property classes exceeds the provincially set threshold. Increase in the general tax rate for the restricted class will be limited to the Rate Increase Restriction Factor. Please enter the factor for your municipality in the provided. Click [View Restricted Tax Rate Calculation](#) below to view the calculation of the restricted general municipal tax rates

Municipality	Levy Type	2019 Base Taxes	2019 Base PIL	2019 Base Tax Revenue	Levy/PIL Revenue Change	Estimated 2019 Levy/PIL Revenue	Rate Increase Restriction Factor
Fort Frances Town	General	\$10,641,665 +	\$312,415 =	\$10,954,080 +	<input type="text" value="368025"/> =	\$11,322,105	Multi-residential 0% Industrial <input type="text" value="50"/> %

Calculate Levy

View Tax Ratios

View Restricted Tax Rate Calculation

Close

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Tax Tools, Set 2019 Tax Ratios

Using OPTA calculated rates on March 29, 2019 1:37PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Tax Ratios

Fort Frances Town, 5912

This page allows you to perform the following activities:

1. Model alternative tax ratio scenarios;
2. Model alternative optional class tax ratios;
3. Test and select alternative assessment data filters for the calculation of revenue neutral ratios and notional rates;
4. Choose *Notional Tax Rate Calculation Adjustment* to remove in-year changes from previous year CVA for the calculation of revenue neutral ratios and rates; and
5. Accept the revenue neutral ratios as the transition ratios.

Alternative Tax Ratios and Optional Classes

To change the default tax ratios displayed on the page, select one of the buttons below the tax ratios columns, use the "Switch to" buttons above the tax ratio columns or enter alternative tax ratios in the Alternative Tax Ratios column. The tax ratios you enter in the Alternative Tax Ratios column must be within the Flexibility displayed at the bottom of the page.

To change the default assessment data filters that OPTA uses in the calculation of the Revenue Neutral Ratios and the Notional Tax Rates, make your select Assessment Data Filter section. The default filters have been set to exclude properties with assessment decrease or increases between the 2012 and 2016 v base years that are greater than 25% and 100%, respectively. You can either turn the filters off or select values greater than 25% and 100%.

To view the calculation of the revenue neutral ratios and the tax shifts they produce, select the Worksheet 1 and Worksheet 2 buttons below. To accept the revenue neutral ratios as the transition ratios for the year select the Accept button at the bottom of Worksheet 1.

For municipalities with tax ratios above the provincial thresholds, the starting tax ratios have been recalculated in accordance to Part II of Ontario Regulation

	2019 Average Transition Ratio	2019 Starting Tax Ratio	2019 Tax Ratios	Revenue Neutral Ratios	Alternative Tax Ratios	
New Multi-residential		1.000000	1.000000	1.000000	<input type="text" value="1.000000"/>	
Multi-residential		2.600119	2.553970	2.553970	<input type="text" value="2.553970"/>	Notification: The Multi-residential tax ratio is limited to the Revenue Neutral Ratio. Full levy in effect if your adopted 2019 Tax Ratio is greater than 2.000000.
Commercial (Broad Class)	1.967217	1.967217	1.967217	1.943777	<input type="text" value="1.967217"/>	
Industrial (Broad Class)	5.891495	5.784668	5.784668	5.690334	<input type="text" value="5.784668"/>	Notification: Industrial Ratio above provincial threshold (2.630000), class restriction in effect
Landfills		1.100000	1.100000	1.100000	<input type="text" value="1.100000"/>	
Pipelines		2.574024	2.574024	2.542267	<input type="text" value="2.574024"/>	
Farm		0.250000	0.250000	0.250000	<input type="text" value="0.250000"/>	
			⊙		○	

Commercial Excess Land Reduction Factor (0.0-1.0):

Commercial Vacant Land Reduction Factor (0.0-1.0):

Industrial Excess Land Reduction Factor (0.0-1.0):

Industrial Vacant Land Reduction Factor (0.0-1.0):

Select Assessment Data Filter and In-year Adjustments for Calculation of Revenue Neutral Ratios and Notional Rates

The initial values of the filter in this section are those displayed in Step 2(b) of Tax Rate/Parameters Input. In two tier municipalities the upper tier is responsible for setting the filter for the year in Step 2(b).

Data Filters

Municipalities are permitted to (a) select the default % increase/decrease limits, (b) increase the % increase/decrease limits or (c) turn the filter off. If 'No Filter' selected, no properties will be filtered or removed from the revenue neutral tax ratio and notional tax rate calculations. In addition, municipalities can either include or exclude PIL properties for the revenue neutral tax ratio and notional tax rate calculations by selecting the Filter PIL properties check box below.

The selection of the filter may also impact the Overall Levy Change and Clawback/Retained percentages that are used in the capping reports and the amount reported on the explanation portion of tax bills. See Step 2 of Tax Rates/Parameters Input for more information.

☐ Default Filter
 ☐ User Specified Filter
 ☒ No Filter

Decrease Limit 25%	Decrease Limit	<input type="text" value="25"/>	%
Increase Limit 100%	Increase Limit	<input type="text" value="100"/>	%

☐ Filter PIL properties

Notional Tax Rate Calculation Adjustment

In addition to existing Filter options, municipalities may remove CVA adjustments for actual, previous year changes received by OPTA between previous year date to current year cut-off date. The magnitude of each CVA adjustment is subtracted from the total year-end CVAs accordingly. Furthermore, if Filters (Decrease Limit / Increase Limit) are also chosen, then Filtered properties are first removed and if a change exists for the remaining properties, then those adjustments are subtracted from the year-end CVA used in the calculation.

To obtain a report of the CVA adjustments and to see revised notional rates, check button below for *Remove Previous Year Adjustments*. Click *Close* (there is a wait period). In the *Reports* section in Tax Tools menu, select *Notional Tax Rates* report and press gray button, *Adjustments Removed from Calculations*.

☐ Remove Previous Year Adjustments

* CVA adjustments for ANAs, ARBs, PRANs, Recons, SANs, and TIAs are removed from the previous year CVA used in the calculation of revenue neutral rate notional tax rates when the change was the result of a correction. Adjustments are only made for changes where the 2012 Base Year CVA did not change. For Recons, adjustments will also be made where the 2012 Base Year CVA did change but there was also an ARB or Recon which changed the 2012 Base CVA in the 2016 tax year.

Click OK to see resulting revised Revenue Neutral Ratios.

To view the calculation of the revenue neutral ratios and the tax shifts they produce, select the Worksheet 1 and Worksheet 2 buttons below. To accept the revenue neutral ratios as the transition ratios for the year select the Accept button at the bottom of Worksheet 1. Please note that the desired filter options must be selected prior to accepting revenue neutral ratios in Worksheet 1 as the filter options cannot be changed after clicking accept.

Ranges of Fairness and Range of Flexibility for tax ratios:

Class	Range of Fairness		Range of Flexibility	
	Low	High	Low	High
Residential	1.000000	1.000000	1.000000	1.000000
Multi-residential	1.000000	1.100000	1.000000	2.553970
Commercial	0.600000	1.100000	0.600000	1.967217
Industrial	0.600000	1.100000	0.600000	5.784668
Landfills	0.600000	1.100000	0.600000	1.100000
Pipelines	0.600000	0.700000	0.600000	2.574024
Farm	0.010000	0.250000	0.010000	0.250000
Managed Forests	0.250000	0.250000	0.250000	0.250000

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Tax Tools, 2019 Graduated Commercial Banding

Using OPTA calculated rates on March 29, 2019 1:39PM EST.

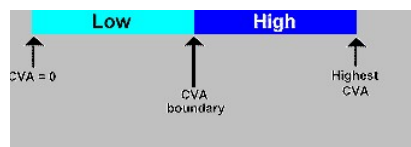
Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Tax Ratios

Fort Frances Town, 5912

- Review the summary of Commercial assessment. The assessment is divided into groups based on assessment value.

CVA Range	No. of Properties	Total CVA	% of Properties	% of Total CVA
0 to 31,749	29	422,649	10.1	0.5
31,750 to 58,499	29	1,338,000	10.1	1.7
58,500 to 76,049	29	1,969,939	10.1	2.6
76,050 to 93,191	29	2,459,449	10.1	3.2
93,192 to 116,499	29	3,007,147	10.1	3.9
116,500 to 155,999	29	3,742,200	10.1	4.8
156,000 to 207,999	29	5,111,527	10.1	6.6
208,000 to 308,249	29	7,318,032	10.1	9.5
308,250 to 521,170	29	11,138,523	10.1	14.4
521,171 to 5,615,000	26	40,659,048	9.1	52.7
Total	287	77,166,514	100.0	100.0

- Record the assessment boundaries between the bands. Use 2019 CVA.



CVA boundary between Low and High:

- Record the percentage relationship between the bands.

% of High Band tax rate

Low Band: %

High Band 100%

- Click OK to continue using these band parameters.



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Tax Tools, 2019 Tax Impact Summary

Using OPTA calculated rates on March 29, 2019 1:40PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Tax Ratios

Fort Frances Town, 5912

	2018 Total Year End Taxation			2019 Estimated Total Taxation (\$)			Difference Between 2018 and 2019 Taxation					
Class	Municipal	Education	Total 2018	Municipal	Education	Total 2019	Municipal		Education		Total Change	
							\$	%	\$	%	\$	%
Taxable												
Residential	6,920,864	0	6,920,864	7,140,911	0	7,140,911	220,047	3.2	0		220,047	3.2
Multi-residential	606,815	0	606,815	603,686	0	603,686	-3,129	-0.5	0		-3,129	-0.5
Com. Occupied	2,071,971	0	2,071,971	2,159,518	0	2,159,518	87,548	4.2	0		87,548	4.2
Com. Exc. Land	12,083	0	12,083	15,405	0	15,405	3,322	27.5	0		3,322	27.5
Com. Vac. Land	41,528	0	41,528	55,059	0	55,059	13,531	32.6	0		13,531	32.6
Ind. Occupied	89,264	0	89,264	92,283	0	92,283	3,019	3.4	0		3,019	3.4
Ind. Exc. Land	7,715	0	7,715	9,718	0	9,718	2,003	26.0	0		2,003	26.0
Ind. Vac. Land	29,432	0	29,432	38,856	0	38,856	9,423	32.0	0		9,423	32.0
Large Ind. Occ.	746,361	0	746,361	757,376	0	757,376	11,015	1.5	0		11,015	1.5
Large Ind. Exc.	0	0	0	0	0	0	0		0		0	
Pipelines	126,850	0	126,850	132,519	0	132,519	5,669	4.5	0		5,669	4.5
Farm	712	0	712	763	0	763	51	7.1	0		51	7.1
Managed Forests	0	0	0	0	0	0	0		0		0	
Commercial Total Taxable	2,125,582	0	2,125,582	2,229,983	0	2,229,983	104,401	4.9	0		104,401	4.9
Industrial Total Taxable	872,773	0	872,773	898,233	0	898,233	25,460	2.9	0		25,460	2.9
Total Taxable	10,653,596	0	10,653,596	11,006,094	0	11,006,094	352,499	3.3	0		352,499	3.3
Payment in Lieu												
Residential	118	0	118	123	0	123	5	4.3	0		5	4.3
Multi-residential	0	0	0	0	0	0	0		0		0	
Com. Occupied	296,914	0	296,914	311,553	0	311,553	14,639	4.9	0		14,639	4.9
Com. Exc. Land	0	0	0	0	0	0	0		0		0	
Com. Vac. Land	0	0	0	0	0	0	0		0		0	
Ind. Occupied	0	0	0	0	0	0	0		0		0	
Ind. Exc. Land	0	0	0	0	0	0	0		0		0	
Ind. Vac. Land	3,401	0	3,401	4,332	0	4,332	931	27.4	0		931	27.4
Large Ind. Occ.	0	0	0	0	0	0	0		0		0	
Large Ind. Exc.	0	0	0	0	0	0	0		0		0	
Pipelines	0	0	0	0	0	0	0		0		0	
Farm	0	0	0	0	0	0	0		0		0	
Managed Forests	0	0	0	0	0	0	0		0		0	
Commercial Total PIL	296,914	0	296,914	311,553	0	311,553	14,639	4.9	0		14,639	4.9
Industrial Total PIL	3,401	0	3,401	4,332	0	4,332	931	27.4	0		931	27.4
Total PIL	300,433	0	300,433	316,008	0	316,008	15,575	5.2	0		15,575	5.2
Commercial Grand Total	2,422,496	0	2,422,496	2,541,536	0	2,541,536	119,040	4.9	0		119,040	4.9

Industrial Grand Total	876,174	0	876,174	902,565	0	902,565	26,391	3.0	0	26,391	3.0
Grand Total	10,954,029	0	10,954,029	11,322,103	0	11,322,103	368,074	3.4	0	368,074	3.4

CVA amounts used to determine the municipal general levy in the report:

Class	Taxable CVA	PIL CVA	Total CVA	Tax Ratio	Edu. Tax Rate
Residential	424,391,086	7,325	424,398,411	1.000000	0.00000000
New Multi-residential	0	0	0	1.000000	0.00000000
Multi-residential	14,569,618	0	14,569,618	2.553970	0.00000000
Com. Occupied	64,948,110	9,651,897	74,600,007	1.967217	0.00000000
Com. Exc. Land	559,768	0	559,768	1.672134	0.00000000
Com. Vac. Land	2,006,739	0	2,006,739	1.672134	0.00000000
Ind. Occupied	1,977,965	0	1,977,965	2.823341	0.00000000
Ind. Exc. Land	260,370	0	260,370	2.258673	0.00000000
Ind. Vac. Land	1,041,024	116,058	1,157,082	2.258673	0.00000000
Large Ind. Occ.	6,329,995	0	6,329,995	7.240504	0.00000000
Large Ind. Exc.	0	0	0	5.792403	0.00000000
Landfills	0	0	0	1.100000	0.00000000
Pipelines	3,059,689	0	3,059,689	2.574024	0.00000000
Farm	181,368	0	181,368	0.250000	0.00000000
Managed Forests	0	0	0	0.250000	0.00000000
Total	519,325,732	9,775,280	529,101,012		

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Tax Tools, 2019 Graduated Commercial Levy Report

Using OPTA calculated rates on March 29, 2019 1:41PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Tax Ratios

Fort Frances Town, 5912

Total Taxation (Municipal and Education)

Note on Graduated, New Construction Education Tax Rates:

Graduated, New Construction Education Tax Rates are fixed in Tax Tools based on last years' banding parameters. Please contact OPTA to update these rates on alternative banding parameters.

	Taxation Before Banding			Taxation After Banding			Difference Between Before and After Banding					
	Low Band	High Band	Total	Low Band	High Band	Total	Low Band	High Band	Total			
							\$	%	\$	%	\$	%
Occupied	2,372,326	97,000	2,469,326	2,313,419	157,652	2,471,072	-58,907	-2	60,652	63	1,746	0
Excess Land	15,677	72	15,749	15,288	117	15,405	-389	-2	45	63	-344	-2
Vacant Land	56,461	0	56,461	55,059	0	55,059	-1,402	-2	0		-1,402	-2
Sub-total	2,444,464	97,072	2,541,536	2,383,766	157,770	2,541,536	-60,698	-2	60,698	63	0	0

☒ Total Taxation

☐ Municipal Taxation

☐ Education Taxation

OK

Change Band Parameters

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Tax Rates Summary

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Tax Tools, 2019 Overall Levy Changes

Using OPTA calculated rates on March 29, 2019 1:43PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Tax Ratios

Choose a class and **click OK**.

All

Fort Frances Town, 5912

	2019 Notional Base Rates	2019 Rates	Overall Levy Change
Residential	0.01622360	0.01682625	3.7147%
Multi-residential	0.04143459	0.04143459	0.0000%
Commercial	0.03191534	0.03310088	3.7146%
Industrial	0.04580476	0.04665550	1.8573%
Large Industrial	0.11746704	0.11964878	1.8573%
Pipelines	0.04175994	0.04331118	3.7147%
Farm	0.00405590	0.00420656	3.7146%

2019 Notional Rates Overall Levy Change Breakdown

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2019 Tax Rates Summary

Starting Ratios

Using OPTA calculated rates on March 29, 2019 1:44PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Tax Ratios

	Residential	Multi-residential	Commercial									Industrial			Large Industrial		Pipelines	Farm
	Occupied	Occupied	Occupied			Excess Land			Vacant Land			Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Occupied	Occupied
			No Band	Low Band	High Band	No Band	Low Band	High Band	No Band	Low Band	High Band							
Tax Ratios	1.000000	2.553970	1.967217									2.823341			7.240504		2.574024	0.250000
Fort Frances Town, 5912																		
General	0.01622360	0.04143459	0.03191534	0.03112286	0.05187144	0.02712803	0.02645443	0.04409071	0.02712803	0.02645443	0.04409071	0.04580476	0.03664381	0.03664381	0.11746704	0.09397363	0.04175994	0.00405590
Budget Increase	0.00060265	0.00000000	0.00118554	0.00115610	0.00192684	0.00100771	0.00098269	0.00163781	0.00100771	0.00098269	0.00163781	0.00085074	0.00068059	0.00068059	0.00218174	0.00174540	0.00155124	0.00015066
Total Municipal Rate	0.01682625	0.04143459	0.03310088	0.03227896	0.05379828	0.02813574	0.02743712	0.04572852	0.02813574	0.02743712	0.04572852	0.04665550	0.03732440	0.03732440	0.11964878	0.09571903	0.04331118	0.00420656
2018 Municipal Rate	0.01652955	0.04297880	0.03251721	0.03154300	0.05257167	0.02276205	0.02208010	0.03680017	0.02276205	0.02208010	0.03680017	0.04666856	0.03033457	0.03033457	0.11968227	0.07779348	0.04254746	0.00413239
2019 Increase over 2018	1.795%	-3.593%	1.795%	2.333%	2.333%	23.608%	24.262%	24.262%	23.608%	24.262%	24.262%	-0.028%	23.042%	23.042%	-0.028%	23.042%	1.795%	1.795%

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Tax Tools, Set 2019 Tax Ratios

Using OPTA calculated rates on March 29, 2019 2:54PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Revenue Neutral Tax Ratios

Fort Frances Town, 5912

This page allows you to perform the following activities:

1. Model alternative tax ratio scenarios;
2. Model alternative optional class tax ratios;
3. Test and select alternative assessment data filters for the calculation of revenue neutral ratios and notional rates;
4. Choose *Notional Tax Rate Calculation Adjustment* to remove in-year changes from previous year CVA for the calculation of revenue neutral ratios and notional rates; and
5. Accept the revenue neutral ratios as the transition ratios.

Alternative Tax Ratios and Optional Classes

To change the default tax ratios displayed on the page, select one of the buttons below the tax ratios columns, use the "Switch to" buttons above the tax ratio columns or enter alternative tax ratios in the Alternative Tax Ratios column. The tax ratios you enter in the Alternative Tax Ratios column must be within the Flexibility displayed at the bottom of the page.

To change the default assessment data filters that OPTA uses in the calculation of the Revenue Neutral Ratios and the Notional Tax Rates, make your select Assessment Data Filter section. The default filters have been set to exclude properties with assessment decrease or increases between the 2012 and 2016 v base years that are greater than 25% and 100%, respectively. You can either turn the filters off or select values greater than 25% and 100%.

To view the calculation of the revenue neutral ratios and the tax shifts they produce, select the Worksheet 1 and Worksheet 2 buttons below. To accept the revenue neutral ratios as the transition ratios for the year select the Accept button at the bottom of Worksheet 1.

For municipalities with tax ratios above the provincial thresholds, the starting tax ratios have been recalculated in accordance to Part II of Ontario Regulation 119/03.

	2019 Average Transition Ratio	2019 Starting Tax Ratio	2019 Tax Ratios	Revenue Neutral Ratios	Alternative Tax Ratios	
New Multi-residential		1.000000	1.000000	1.000000	<input type="text" value="1.000000"/>	
Multi-residential		2.600119	2.553970	2.553970	<input type="text" value="2.553970"/>	Notification: Full levy restriction in effect if your adopted 2019 Tax Ratio is greater than 2.000000.
Commercial (Broad Class)	1.967217	1.967217	1.967217	1.943777	<input type="text" value="1.943777"/>	
Industrial (Broad Class)	5.891495	5.784668	5.784668	5.690334	<input type="text" value="5.690334"/>	Notification: Industrial Ratio above provincial threshold (2.630000), class restricted
Landfills		1.100000	1.100000	1.100000	<input type="text" value="1.100000"/>	
Pipelines		2.574024	2.574024	2.542267	<input type="text" value="2.542267"/>	
Farm		0.250000	0.250000	0.250000	<input type="text" value="0.250000"/>	
				⊙	○	

Commercial Excess Land Reduction Factor (0.0-1.0):

Commercial Vacant Land Reduction Factor (0.0-1.0):

Industrial Excess Land Reduction Factor (0.0-1.0):

Industrial Vacant Land Reduction Factor (0.0-1.0):

Select Assessment Data Filter and In-year Adjustments for Calculation of Revenue Neutral Ratios and Notional Rates

The initial values of the filter in this section are those displayed in Step 2(b) of Tax Rate/Parameters Input. In two tier municipalities the upper tier is responsible for setting the filter for the year in Step 2(b).

Data Filters

Municipalities are permitted to (a) select the default % increase/decrease limits, (b) increase the % increase/decrease limits or (c) turn the filter off. If 'No Filter' selected, no properties will be filtered or removed from the revenue neutral tax ratio and notional tax rate calculations. In addition, municipalities can either include or exclude PIL properties for the revenue neutral tax ratio and notional tax rate calculations by selecting the Filter PIL properties check box below.

The selection of the filter may also impact the Overall Levy Change and Clawback/Retained percentages that are used in the capping reports and the amount reported on the explanation portion of tax bills. See Step 2 of Tax Rates/Parameters Input for more information.

☐ Default Filter
 ☐ User Specified Filter
 ☒ No Filter

Decrease Limit 25% Decrease Limit %
 Increase Limit 100% Increase Limit %

☐ Filter PIL properties

Notional Tax Rate Calculation Adjustment

In addition to existing Filter options, municipalities may remove CVA adjustments for actual, previous year changes received by OPTA between previous year date to current year cut-off date. The magnitude of each CVA adjustment is subtracted from the total year-end CVAs accordingly. Furthermore, if Filters (Decrease Limit / Increase Limit) are also chosen, then Filtered properties are first removed and if a change exists for the remaining properties, then those adjustments are subtracted from the year-end CVA used in the calculation.

To obtain a report of the CVA adjustments and to see revised notional rates, check button below for *Remove Previous Year Adjustments*. Click *Close* (there is a wait period). In the *Reports* section in Tax Tools menu, select *Notional Tax Rates* report and press gray button, *Adjustments Removed from Calculations*.

☐ Remove Previous Year Adjustments

* CVA adjustments for ANAs, ARBs, PRANs, Recons, SANs, and TIAs are removed from the previous year CVA used in the calculation of revenue neutral rate notional tax rates when the change was the result of a correction. Adjustments are only made for changes where the 2012 Base Year CVA did not change. For Recons, adjustments will also be made where the 2012 Base Year CVA did change but there was also an ARB or Recon which changed the 2012 Base CVA in the 2016 tax year.

Click OK to see resulting revised Revenue Neutral Ratios.

To view the calculation of the revenue neutral ratios and the tax shifts they produce, select the Worksheet 1 and Worksheet 2 buttons below. To accept the revenue neutral ratios as the transition ratios for the year select the Accept button at the bottom of Worksheet 1. Please note that the desired filter options must be selected prior to accepting revenue neutral ratios in Worksheet 1 as the filter options cannot be changed after clicking accept.

Worksheet 1: Calculation of Revenue Neutral Ratios

Worksheet 2: Calculation Of Tax Shifts Under Revenue-Neutral Ratios

OK

Close

Ranges of Fairness and Range of Flexibility for tax ratios:

Class	Range of Fairness		Range of Flexibility	
	Low	High	Low	High
Residential	1.000000	1.000000	1.000000	1.000000
Multi-residential	1.000000	1.100000	1.000000	2.553970
Commercial	0.600000	1.100000	0.600000	1.943777
Industrial	0.600000	1.100000	0.600000	5.690334
Landfills	0.600000	1.100000	0.600000	1.100000
Pipelines	0.600000	0.700000	0.600000	2.542267
Farm	0.010000	0.250000	0.010000	0.250000
Managed Forests	0.250000	0.250000	0.250000	0.250000

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Tax Tools, 2019 Graduated Commercial Levy Report

Using OPTA calculated rates on March 29, 2019 2:58PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Revenue Neutral Tax Ratios

Fort Frances Town, 5912

Total Taxation (Municipal and Education)

Note on Graduated, New Construction Education Tax Rates:

Graduated, New Construction Education Tax Rates are fixed in Tax Tools based on last years' banding parameters. Please contact OPTA to update these rates on alternative banding parameters.

	Taxation Before Banding			Taxation After Banding			Difference Between Before and After Banding					
	Low Band	High Band	Total	Low Band	High Band	Total	Low Band	High Band	Total			
							\$	%	\$	%	\$	%
Occupied	2,353,748	96,240	2,449,989	2,295,303	156,418	2,451,721	-58,445	-2	60,177	63	1,732	0
Excess Land	15,555	72	15,626	15,168	116	15,285	-386	-2	45	63	-341	-2
Vacant Land	56,019	0	56,019	54,628	0	54,628	-1,391	-2	0		-1,391	-2
Sub-total	2,425,322	96,312	2,521,634	2,365,100	156,534	2,521,634	-60,222	-2	60,222	63	0	0

☒ Total Taxation

☐ Municipal Taxation

☐ Education Taxation



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Tax Tools, 2019 Tax Impact Summary

Using OPTA calculated rates on March 29, 2019 2:57PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Revenue Neutral Tax Ratios

Fort Frances Town, 5912

	2018 Total Year End Taxation			2019 Estimated Total Taxation (\$)			Difference Between 2018 and 2019 Taxation					
Class	Municipal	Education	Total 2018	Municipal	Education	Total 2019	Municipal		Education		Total Change	
							\$	%	\$	%	\$	%
Taxable												
Residential	6,920,864	0	6,920,864	7,170,427	0	7,170,427	249,563	3.6	0		249,563	3.6
Multi-residential	606,815	0	606,815	606,188	0	606,188	-627	-0.1	0		-627	-0.1
Com. Occupied	2,071,971	0	2,071,971	2,142,608	0	2,142,608	70,637	3.4	0		70,637	3.4
Com. Exc. Land	12,083	0	12,083	15,285	0	15,285	3,201	26.5	0		3,201	26.5
Com. Vac. Land	41,528	0	41,528	54,628	0	54,628	13,100	31.5	0		13,100	31.5
Ind. Occupied	89,264	0	89,264	91,154	0	91,154	1,889	2.1	0		1,889	2.1
Ind. Exc. Land	7,715	0	7,715	9,599	0	9,599	1,884	24.4	0		1,884	24.4
Ind. Vac. Land	29,432	0	29,432	38,380	0	38,380	8,948	30.4	0		8,948	30.4
Large Ind. Occ.	746,361	0	746,361	748,109	0	748,109	1,747	0.2	0		1,747	0.2
Large Ind. Exc.	0	0	0	0	0	0	0		0		0	
Pipelines	126,850	0	126,850	131,425	0	131,425	4,575	3.6	0		4,575	3.6
Farm	712	0	712	766	0	766	54	7.6	0		54	7.6
Managed Forests	0	0	0	0	0	0	0		0		0	
Commercial Total Taxable	2,125,582	0	2,125,582	2,212,520	0	2,212,520	86,939	4.1	0		86,939	4.1
Industrial Total Taxable	872,773	0	872,773	887,242	0	887,242	14,468	1.7	0		14,468	1.7
Total Taxable	10,653,596	0	10,653,596	11,008,568	0	11,008,568	354,972	3.3	0		354,972	3.3
Payment in Lieu												
Residential	118	0	118	124	0	124	6	4.7	0		6	4.7
Multi-residential	0	0	0	0	0	0	0		0		0	
Com. Occupied	296,914	0	296,914	309,113	0	309,113	12,199	4.1	0		12,199	4.1
Com. Exc. Land	0	0	0	0	0	0	0		0		0	
Com. Vac. Land	0	0	0	0	0	0	0		0		0	
Ind. Occupied	0	0	0	0	0	0	0		0		0	
Ind. Exc. Land	0	0	0	0	0	0	0		0		0	
Ind. Vac. Land	3,401	0	3,401	4,279	0	4,279	878	25.8	0		878	25.8
Large Ind. Occ.	0	0	0	0	0	0	0		0		0	
Large Ind. Exc.	0	0	0	0	0	0	0		0		0	
Pipelines	0	0	0	0	0	0	0		0		0	
Farm	0	0	0	0	0	0	0		0		0	
Managed Forests	0	0	0	0	0	0	0		0		0	
Commercial Total PIL	296,914	0	296,914	309,113	0	309,113	12,199	4.1	0		12,199	4.1
Industrial Total PIL	3,401	0	3,401	4,279	0	4,279	878	25.8	0		878	25.8
Total PIL	300,433	0	300,433	313,516	0	313,516	13,083	4.4	0		13,083	4.4
Commercial Grand Total	2,422,496	0	2,422,496	2,521,634	0	2,521,634	99,138	4.1	0		99,138	4.1

Industrial Grand Total	876,174	0	876,174	891,520	0	891,520	15,346	1.8	0	15,346	1.8
Grand Total	10,954,029	0	10,954,029	11,322,084	0	11,322,084	368,054	3.4	0	368,054	3.4

CVA amounts used to determine the municipal general levy in the report:

Class	Taxable CVA	PIL CVA	Total CVA	Tax Ratio	Edu. Tax Rate
Residential	424,391,086	7,325	424,398,411	1.000000	0.00000000
New Multi-residential	0	0	0	1.000000	0.00000000
Multi-residential	14,569,618	0	14,569,618	2.553970	0.00000000
Com. Occupied	64,948,110	9,651,897	74,600,007	1.943777	0.00000000
Com. Exc. Land	559,768	0	559,768	1.652210	0.00000000
Com. Vac. Land	2,006,739	0	2,006,739	1.652210	0.00000000
Ind. Occupied	1,977,965	0	1,977,965	2.777299	0.00000000
Ind. Exc. Land	260,370	0	260,370	2.221839	0.00000000
Ind. Vac. Land	1,041,024	116,058	1,157,082	2.221839	0.00000000
Large Ind. Occ.	6,329,995	0	6,329,995	7.122428	0.00000000
Large Ind. Exc.	0	0	0	5.697942	0.00000000
Landfills	0	0	0	1.100000	0.00000000
Pipelines	3,059,689	0	3,059,689	2.542267	0.00000000
Farm	181,368	0	181,368	0.250000	0.00000000
Managed Forests	0	0	0	0.250000	0.00000000
Total	519,325,732	9,775,280	529,101,012		

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Tax Tools, 2019 Overall Levy Changes

Using OPTA calculated rates on March 29, 2019 2:59PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Revenue Neutral Tax Ratios

Choose a class and **click OK**.

All

Fort Frances Town, 5912

	2019 Notional Base Rates	2019 Rates	Overall Levy Change
Residential	0.01629083	0.01689580	3.7136%
Multi-residential	0.04160629	0.04160629	0.0000%
Commercial	0.03166574	0.03284167	3.7136%
Industrial	0.04524451	0.04608460	1.8568%
Large Industrial	0.11603026	0.11818469	1.8568%
Pipelines	0.04141564	0.04295364	3.7136%
Farm	0.00407271	0.00422395	3.7135%

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2019 Tax Rates Summary

Revenue Neutral

Using OPTA calculated rates on March 29, 2019 3:00PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2019 Revenue Neutral Tax Ratios

	Residential	Multi-residential	Commercial									Industrial			Large Industrial		Pipelines	Farm	
	Occupied	Occupied	Occupied			Excess Land			Vacant Land			Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Occupied	Occupied	
			No Band	Low Band	High Band	No Band	Low Band	High Band	No Band	Low Band	High Band								
Tax Ratios	1.000000	2.553970	1.943777									2.777299			7.122428		2.542267		0.250000
Fort Frances Town, 5912																			
General	0.01629083	0.04160629	0.03166574	0.03087946	0.05146577	0.02691587	0.02624753	0.04374589	0.02691587	0.02624753	0.04374589	0.04524451	0.03619560	0.03619560	0.11603026	0.09282420	0.04141564	0.00407271	
Budget Increase	0.00060497	0.00000000	0.00117593	0.00114673	0.00191122	0.00099954	0.00097472	0.00162453	0.00099954	0.00097472	0.00162453	0.00084009	0.00067207	0.00067207	0.00215443	0.00172354	0.00153800	0.00015124	
Total Municipal Rate	0.01689580	0.04160629	0.03284167	0.03202619	0.05337699	0.02791541	0.02722225	0.04537042	0.02791541	0.02722225	0.04537042	0.04608460	0.03686767	0.03686767	0.11818469	0.09454774	0.04295364	0.00422395	
2018 Municipal Rate	0.01652955	0.04297880	0.03251721	0.03154300	0.05257167	0.02276205	0.02208010	0.03680017	0.02276205	0.02208010	0.03680017	0.04666856	0.03033457	0.03033457	0.11968227	0.07779348	0.04254746	0.00413239	
2019 Increase over 2018	2.216%	-3.193%	0.998%	1.532%	1.532%	22.640%	23.289%	23.289%	22.640%	23.289%	23.289%	-1.251%	21.537%	21.537%	-1.251%	21.537%	0.955%	2.216%	