

TAXATION ANALYSIS - May 28, 2014

Tax Class	2013			2014			2014 Municipal Tax Rate as compared to 2013	2014 School Tax Rate as compared to 2013	Overall 2014 Tax Rate compared to 2013	Total Tax Levy % Change within the Class
	2013 Tax Ratio	Municipal Tax Rate	School Tax Rate	2013 Total Tax Rate	2014 Tax Ratio	Municipal Tax Rate	School Tax Rate	2014 Total Tax Rate		
Residential	1.000000	0.01670548	0.00212	0.01882548	1.000000	0.01687815	0.0020300	0.01890815	-4.25%	0.4391%
Multi-Residential	2.597000	0.04338415	0.00212	0.04550415	2.597000	0.04383256	0.0020300	0.04586256	-4.25%	0.7876%
Commercial Occupied	1.980000	0.03307687	0.01260	0.04567687	1.980000	0.03341874	0.0122000	0.04561874	-3.17%	-0.1273%
Commercial Excess Land	1.386000	0.02315380	0.00882	0.03197380	1.386000	0.02339312	0.0085400	0.03193312	-3.17%	-0.1272%
Commercial Vacant Land	1.386000	0.02315380	0.00882	0.03197380	1.386000	0.02339312	0.0085400	0.03193312	-3.17%	-0.1272%
Industrial Occupied	2.744534	0.04584876	0.01260	0.05844876	2.744534	0.04632266	0.0122000	0.05852266	-3.17%	0.1264%
Industrial Excess Land	1.783947	0.02980170	0.00819	0.03799170	1.783947	0.03010973	0.0079300	0.03803973	-3.17%	0.1264%
Industrial Vacant Land	1.783947	0.02980170	0.00819	0.03799170	1.783947	0.03010973	0.0079300	0.03803973	-3.17%	0.1264%
Large Industrial	5.755343	0.09614577	0.01260	0.10874577	7.038400	0.11879517	0.0122000	0.13099517	-3.17%	20.4600%
Pipelines	2.526858	0.04221239	0.01260	0.05481239	2.554795	0.04312022	0.0122000	0.05532022	-3.17%	0.9265%
Farm	0.250000	0.00417637	0.00053	0.00470637	0.250000	0.00421954	0.0005075	0.00472704	-4.25%	0.4392%

Tax Impact By Property Class

Property Class	# of Properties Increasing	Average \$ 0-100 Change	Average \$ 100-200 Change	Average \$ 200-300 Change	Average \$ 300-500 Change	Average \$ 500-700 Change	700- 1000 Average \$ Change	1000- 1500 Average \$ Change	Average \$ 1500- 2000 Change	Average \$ Change 2000- 3000	3000 & Over	Average \$ Change	Total Dollar Increase in Class	# of Properties with Decrease	Average Change	Total Dollar increase in Class									
Residential	3,073	2,099	\$43	696	\$138	182	\$238	93	\$344	2	\$564	1	\$722	0	\$0	\$0	\$263,473								
Multi-Residential	19	1	\$47	5	\$161	1	\$287	10	\$361	1	\$504	1	\$721	0	\$0	\$0	\$5,981								
Commercial Occupied	154	60	\$42	29	\$150	23	\$238	21	\$380	7	\$640	5	\$858	4	\$1,238	2	\$1,805	1	\$17,960	\$59,967	105	-\$348	-\$36,507		
Commercial Excess Land	3	2	\$41	0	\$0	0	\$0	0	\$0	0	\$0	1	\$987	0	\$0	0	\$0	0	\$0	0	0	5	-\$6	-\$28	
Commercial Vacant Land	16	8	\$34	5	\$125	2	\$238	1	\$386	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	0	19	-\$2	-\$33	
Industrial Occupied	18	12	\$27	1	\$179	1	\$229	0	\$0	2	\$564	1	\$982	0	\$0	1	\$1,850	0	\$0	0	0	\$0	\$4,889		
Industrial Excess Land	6	4	\$28	1	\$174	0	\$0	1	\$331	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	0	0	\$0	\$617	
Industrial Vacant Land	24	22	\$22	0	\$0	1	\$253	0	\$0	1	\$558	0	\$0	0	\$0	0	\$0	0	\$0	0	0	0	\$0	\$1,288	
Large Industrial	0																						1	-\$601,553	-\$601,553
Pipelines	2	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	1	\$952	0	\$0	0	\$0	0	\$0	1	\$3,514	\$4,466			
Farm	3	3	\$8	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	0	0	\$0	\$24	
																								\$343,338	-\$638,121

Tax Tools, 2014 Tax Impact on Median/Typical Property

Fort Frances Town, 5912

Rollnum	RTC	RTQ	Description	Prop Code	Prop Count	2013 CVA	2014 CVA	% CVA Change	2013 Total CVA Taxes	2014 Total CVA Taxes	\$ Tax Change	% Tax Change
5912030006083009801	R	T	Single Family Home	301	2,615	111,500	115,000	3.14%	2,099.04	2,174.44	75.40	3.59%
5912010001182000000	R	T	Seasonal Recreational Dweller	391	5	157,000	157,000	0.00%	2,955.60	2,968.58	12.98	0.44%
591202000608009802	R	T	Farm House	211	3	132,300	133,100	0.60%	2,490.62	2,516.67	26.05	1.05%
5912010004139009802	F	T	Farmland	211	2	111,360	114,774	3.07%	524.10	542.54	18.44	3.52%
5912020002078009801	C	T	Small Office Building	400	17	139,000	141,000	1.44%	6,349.08	6,432.24	83.16	1.31%
591200007052009801	C	T	Small Retail Commercial Prop	410	36	121,000	124,000	2.48%	5,526.90	5,656.72	129.82	2.35%
5912010004115009801	I	T	Standard Industrial Property	520	1	700,000	700,000	0.00%	40,914.13	40,965.86	51.73	0.13%

The median or typical property in each group represents a property with an assessed value at or near the midpoint or median for the group and a per cent change in assessment for the year at or near the median for the group.

The property code displayed opposite the property indicates the specific subgroup to which the property belongs.

Single Family Home is a single family detached house not on water (RTC/RTQ = RT, Property Code 301)

Seasonal Recreational Dwelling can be a cottage on water (RTC/RTQ = RT, Property Code 391), a cottage with access to water (RTC/RTQ = RT, Property Code 392) or a cottage without access to water (RTC/RTQ = RT, Property Code 395)

Farm House can be a house on a farm that may have secondary structures but no farm buildings (RTC/RTQ = RT, Property Code 201) or a house on a farm that has secondary structures and farm buildings (RTC/RTQ = RT, Property Code 211)

Farmland can be land on a farm on which there is also a house that may have secondary structures but no farm buildings (RTC/RTQ = FT, Property Code 201) or land on a farm on which there is also a house, secondary structures and farm buildings (RTC/RTQ = FT, Property Code 211)

Managed Forest can be vacant land not on water (RTC/RTQ = TT, Property Code 240), vacant land on water (RTC/RTQ = TT, Property Code 241), land on which there is also a cottage not on water (RTC/RTQ = TT, Property Code 242), land on which there is also a cottage on water (RTC/RTQ = TT, Property Code 243), land on which there is also a house not on water (RTC/RTQ = TT, Property Code 244) or land on which there is also a house not on water (RTC/RTQ = TT, Property Code 245)

Small Office Building is a single tenant or owner occupied office building under 7,500 sq. ft. (RTC = C or X that pays both education and municipal taxes, excludes vacant/excess land, Property Code 400)

Small Retail Commercial Property is a one storey retail property under 10,000 sq. ft. (RTC = C or X that pays both education and municipal taxes, excludes vacant/excess land, Property Code 410)

Standard Industrial Property is an industrial property not identified by type or use (RTC = I or J that pays both education and municipal taxes, excludes vacant/excess land, Property Code 520)