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## Tax Tools, Set 2018 Tax Ratios

Using OPTA calculated rates on March 21, 2018 11:23AM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2018 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 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

	2018 Average Transition Ratio	2018 Starting Tax Ratio	2018 Tax Ratios	Revenue Neutral Ratios	Alternative Tax Ratios	
New Multi-residential		0.000000		0.000000	<input type="text" value="0.000000"/>	
Multi-residential		2.649658	2.600119	2.600119	<input type="text" value="2.600119"/>	Notification: Full levy restriction in effect if your adopted 2018 Tax Ratio is greater than 2.000000.
Commercial (Broad Class)	1.980000	1.980000	1.980000	1.967217	<input type="text" value="1.967217"/>	
Industrial (Broad Class)	5.932175	5.919496	5.919496	5.891495	<input type="text" value="5.891495"/>	Notification: Industrial Ratio above provincial threshold (2.630000), class restricted
Landfills		1.100000	1.100000	1.100000	<input type="text" value="1.100000"/>	
Pipelines		2.606431	2.606431	2.574024	<input type="text" value="2.574024"/>	
Farm		0.250000	0.250000	0.250000	<input type="text" value="0.250000"/>	
<input checked="" type="radio"/> <input type="radio"/>						

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' is 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.

<input type="radio"/> Default Filter	<input type="radio"/> User Specified Filter	
Decrease Limit 25%	Decrease Limit <input type="text" value="25"/> %	<input checked="" type="radio"/> No Filter
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 and 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	2.600119
Commercial	0.600000	1.100000	0.600000	1.967217
Industrial	0.600000	1.100000	0.600000	5.891495
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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