

APPENDIX 4

Tax Tools, 2019 Tax Impact on Median/Typical Property

Essex Co, 3700

Using OPTA calculated rates on January 21, 2019 11:02AM EST.

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

Rollnum	RTC	RTQ	Description	Prop Code	Prop Count	2018 CVA	2019 CVA	% CVA Change	2018 Total CVA Taxes	2019 Total CVA Taxes	\$ Tax Change	% Tax Change
3751030000053000000	R	T	Single Family Home	301	49,105	230,000	237,000	3.04%	2,449.35	2,448.60	-0.75	-0.03%
3729510000191000000	R	T	Seasonal Recreational Dwelli	391	971	182,500	187,750	2.88%	2,658.14	2,666.64	8.50	0.32%
3734210000238180000	R	T	Residential Condominium Uni	370	1,719	152,500	156,250	2.46%	2,195.78	2,171.75	-24.03	-1.09%
3751120000073009802	R	T	Farm House	211	2,327	138,819	143,159	3.13%	1,478.33	1,479.07	0.74	0.05%
3711570000050009801	F	T	Farmland	211	1,944	289,700	308,450	6.47%	838.19	867.64	29.45	3.51%
375451000004009804	T	T	Managed Forest	244	51	56,850	59,075	3.91%	179.94	181.75	1.81	1.01%
3706180000013009801	M	T	Apartment Building	340	79	1,013,000	1,072,000	5.82%	32,760.73	33,740.47	979.74	2.99%
3744490000081009801	C	T	Small Office Building	400	90	263,250	268,375	1.95%	3,441.06	3,396.88	-44.18	-1.28%
3754150000125009801	C	T	Small Retail Commercial Prop	410	358	229,000	231,500	1.09%	3,290.61	3,240.88	-49.73	-1.51%
3744490000044209801	I	T	Standard Industrial Property	520	253	665,402	675,701	1.55%	15,614.38	15,353.54	-260.84	-1.67%

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)

Residential Condominium Unit is a residential condominium unit (RTC/RTQ = RT, Property Code 370)

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 on water (RTC/RTQ = TT, Property Code 245)

Apartment Building is a multi-residential building with 7 or more self-contained residential units (RTC/RTQ = MT, Property Code 340) or a multi-residential building with 7 or more self-contained residential units, with small commercial unit(s) (RTC/RTQ = MT, Property Code 341)

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)