

**Schedule 'A' to By-law # 21-14**  
**The Corporation of the Township of South Glengarry**  
**2014 Tax Rates**

| Property Class                         | Tax Class | Current Value Assessment | Lower Tier Tax Rate | Lower Tier Tax Dollars | Upper Tier Tax Rate | Upper Tier Tax Dollars | Education Tax Rate | Education Tax Dollars | <b>Total Tax Rate</b> | Total Tax Dollars |
|--|-----------|--------------------------|---------------------|------------------------|---------------------|------------------------|--------------------|-----------------------|-----------------------|-------------------|
| Residential & Farm                     | RT        | 1,157,817,426            | 0.485255%           | 5,618,363              | 0.614200%           | 7,111,315              | 0.203000%          | 2,350,369             | <b>1.302455%</b>      | 15,080,051        |
| Multi-Residential                      | MT        | 1,759,000                | 0.868531%           | 15,277                 | 1.099200%           | 19,335                 | 0.203000%          | 3,571                 | <b>2.170731%</b>      | 38,183            |
| Commercial (occupied)                  | CT        | 45,394,479               | 0.792920%           | 359,942                | 1.003500%           | 455,534                | 1.460000%          | 662,759               | <b>3.256420%</b>      | 1,478,235         |
| Commercial Vacant Units/Excess Land    | CU        | 911,335                  | 0.555044%           | 5,058                  | 0.702500%           | 6,402                  | 1.022000%          | 9,314                 | <b>2.279544%</b>      | 20,774            |
| Commercial Vacant Land                 | CX        | 3,723,451                | 0.555044%           | 20,667                 | 0.702500%           | 26,157                 | 1.022000%          | 38,054                | <b>2.279544%</b>      | 84,878            |
| Commercial New Const (occupied)        | XT        | 6,079,602                | 0.792920%           | 48,206                 | 1.003500%           | 61,009                 | 1.220000%          | 74,171                | <b>3.016420%</b>      | 183,386           |
| Commercial New Const/Excess Land       | XU        | 142,678                  | 0.555044%           | 792                    | 0.702500%           | 1,002                  | 0.854000%          | 1,218                 | <b>2.111544%</b>      | 3,013             |
| Farmland                               | FT        | 304,922,118              | 0.121314%           | 369,913                | 0.153500%           | 468,055                | 0.050750%          | 154,748               | <b>0.325564%</b>      | 992,717           |
| Shopping Centres                       | ST        | 215,475                  | 0.792920%           | 1,709                  | 1.003500%           | 2,162                  | 1.460000%          | 3,146                 | <b>3.256420%</b>      | 7,017             |
| Shopping Centres Vacant Units          | SU        | 0                        | 0.582988%           | 0                      |                     | 0                      |                    | 0                     | <b>0.582988%</b>      | 0                 |
| Industrial (occupied)                  | IT        | 7,403,913                | 1.001291%           | 74,135                 | 1.267200%           | 93,822                 | 1.560000%          | 115,501               | <b>3.828491%</b>      | 283,458           |
| Industrial Vacant Units/Excess Land    | IU        | 168,220                  | 0.700904%           | 1,179                  | 0.887000%           | 1,492                  | 1.092000%          | 1,837                 | <b>2.679904%</b>      | 4,508             |
| Industrial Vacant Land                 | IX        | 188,400                  | 0.700904%           | 1,321                  | 0.887000%           | 1,671                  | 1.092000%          | 2,057                 | <b>2.679904%</b>      | 5,049             |
| Industrial New Construction (occupied) | JT        | 566,280                  | 1.001291%           | 5,670                  | 1.267200%           | 7,176                  | 1.220000%          | 6,909                 | <b>3.488491%</b>      | 19,755            |
| Industrial New Construction (excess)   | JU        | 28,280                   | 0.700904%           | 198                    | 0.887000%           | 251                    | 0.854000%          | 242                   | <b>2.441904%</b>      | 691               |
| Pipelines                              | PT        | 50,904,530               | 0.663764%           | 337,886                | 0.840000%           | 427,598                | 1.135107%          | 577,821               | <b>2.638871%</b>      | 1,343,305         |
| Managed Forest                         | TT        | 1,626,943                | 0.121314%           | 1,974                  | 0.153500%           | 2,497                  | 0.050750%          | 826                   | <b>0.325564%</b>      | 5,297             |
| <b>Totals</b>                          |           | <b>1,581,852,130</b>     |                     | <b>6,862,290</b>       |                     | <b>8,685,479</b>       |                    | <b>4,002,543</b>      |                       | <b>19,550,315</b> |

|                                 |            |
|---------------------------------|------------|
| <b>Sample Tax Invoice</b>       |            |
| Sample Current Value Assessment | \$ 185,000 |
| Sample Current Value Assessment | \$ 185,000 |

|   |              |
|---|--------------|
| <b>Percentage Share of Total Residential Tax Rate</b> |              |
|   | <b>%</b>     |
| Township (Lower Tier)                                 | 37.3         |
| County (Upper Tier)                                   | 47.2         |
| Education (School Boards)                             | 15.6         |
|   | <b>100.0</b> |

|                    |          | <b>Twp \$</b> | <b>County \$</b> | <b>Educ. \$</b> | <b>Total \$</b> |
|--------------------|----------|---------------|------------------|-----------------|-----------------|
| <b>Residential</b> | 2013     | 883.05        | 1,174.38         | 392.20          | 2,449.63        |
|                    | 2014     | 897.72        | 1,136.27         | 375.55          | 2,409.54        |
|                    | % Change | 1.66%         | -3.25%           | -4.25%          | -1.64%          |
| <b>Commercial</b>  | 2013     | 1,442.93      | 1,919.01         | 2,756.50        | 6,118.43        |
|                    | 2014     | 1,466.90      | 1,856.48         | 2,701.00        | 6,024.38        |
|                    | % Change | 1.66%         | -3.26%           | -2.01%          | -1.54%          |
| <b>Industrial</b>  | 2013     | 1,822.12      | 2,423.32         | 2,941.50        | 7,186.93        |
|                    | 2014     | 1,852.39      | 2,344.32         | 2,886.00        | 7,082.71        |
|                    | % Change | 1.66%         | -3.26%           | -1.89%          | -1.45%          |