

City Council voted in favour of this by-law on April 16, 2024

Written approval of this by-law was given on April 16, 2024 by Mayoral Decision Number 2024-12

Clause 4, Report Number 42-2024

**City of Kingston By-Law Number 2024–187**  
***A By-Law to Levy Taxes for Year 2024***

1 <sup>st</sup> Reading	April 16, 2024
2 <sup>nd</sup> Reading	April 16, 2024
3 <sup>rd</sup> Reading	April 16, 2024
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# City of Kingston By-Law Number 2024–187

*A By-Law to Levy Taxes for Year 2024*

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# City of Kingston By-Law Number 2024–187

## A By-Law to Levy Taxes for Year 2024

### Whereas:

The *City* is a single-tier municipality incorporated pursuant to an order made under section 25.2 of the *Municipal Act*, R.S.O. 1990, c. M.45.

The powers of a municipality must be exercised by its *council* (*Municipal Act*, 2001, S.O. 2001, c. 25 (the “**Municipal Act, 2001**”), s. 5 (1)).

A municipal power must be exercised by by-law unless the municipality is specifically authorized to do otherwise (*Municipal Act*, 2001, s. 5 (3)).

A single-tier municipality may pass by-laws respecting financial management of the municipality and its local boards (*Municipal Act*, 2001, s. 10 (2)).

The budget for the *City* was adopted in accordance with section 284.16 of the *Municipal Act*, 2001 and the regulations made thereunder.

For each year, a local municipality must, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality (*Municipal Act*, 2001, s. 290 (1)).

All taxes must, unless expressly provided otherwise, be levied upon the whole of the *assessment* for real property or other assessments made under the *Assessment Act*, R.S.O. 1990, c. A.31 (the “**Assessment Act**”) according to the amounts assessed and not upon one or more kinds of property or *assessment* or in different proportions (*Municipal Act*, 2001, s. 307 (1)).

If, in the *Municipal Act*, 2001 or any other Act or any by-law passed under any Act, taxes, fees or charges are expressly or in effect directed or authorized to be levied upon *rateable property* of a municipality for municipal purposes, unless expressly provided otherwise: (a) the municipality must calculate such taxes, fees or charges as percentages of the *assessment* for real property in each *property class*; and (b) the municipality must establish *tax rates* and the rates to raise the fees or charges in the same proportion to each other as the *tax rates* established under section 308 of the *Municipal Act*, 2001 for the *property classes* are to each other (*Municipal Act*, 2001, s. 307 (2)).

For the purposes of raising the general municipal levy, a local municipality must, each year, pass a by-law levying a separate *tax rate*, as specified in the by-law, on the *assessment* in each *property class* in the City of Kingston rateable for local municipality purposes (*Municipal Act*, 2001, s. 312 (2)).

For the purposes of raising a special local municipal levy, a local municipality must, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on all or part of the *assessment*, as specified in the by-law, in each *property class* in the local municipality rateable for local municipality purposes (*Municipal Act, 2001*, s. 312 (4)).

A municipality may pass by-laws providing for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due (*Municipal Act, 2001*, s. 342 (1) (a)).

A taxpayer must pay taxes in accordance with the installments and due dates established by the municipality unless the municipality has established alternative instalments and due dates and the treasurer receives and approves the taxpayer's request to use the alternative instalments and due dates (*Municipal Act, 2001*, s. 342 (3)).

A local municipality may pass a by-law providing for the billing of a property class separately from the other property classes (*Municipal Act, 2001*, s. 343 (4)).

A local municipality may, in accordance with section 345 of the *Municipal Act, 2001*, pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date (*Municipal Act, 2001*, s. 345 (1)).

A local municipality may pass a by-law to provide for the payment of taxes by any person into a financial institution to the credit of the treasurer of the municipality and, in that case, the person making the payment is entitled to be issued a receipt by the institution for the amount paid (*Municipal Act, 2001*, s. 346 (2)).

On December 15, 1987, the *City* designated an area downtown as an improvement area and established a board of management under subsection 204 (1) of the *Municipal Act, 2001*. The *City* must annually raise the amount required for the purposes of the board of management (*Municipal Act, 2001*, s. 208 (1)).

Therefore, *council* enacts:

## 1. Interpretation

1.1 This by-law may be cited as a *By-Law to Levy Taxes for Year 2024*.

1.2 In this by-law:

**"Assessment"** means the assessment of real property made under the *Assessment Act* according to the latest returned assessment roll;

**"City"** means The Corporation of the City of Kingston;

**"council"** means the council of the *City*;

**"property class"** means a class of real property prescribed under the *Assessment Act*;

**"rateable property"** means land that is subject to municipal taxation;

**"tax rate"** means the tax rate to be levied against property expressed as a percentage, to eight decimal places, of the assessment of the property; and

**"treasurer"** means the individual appointed by the *City* as treasurer or the *treasurer's* designate;

1.3 The following are the schedules attached to and forming part of this by-law:

Schedule 1 - 2024 Revenue to be Raised by Taxation ;

Schedule 2 - 2024 Tax Rate Schedule – Non-capped Property Classes;

Schedule 3 - 2024 Tax Rate Schedule – Business Property Classes;

Schedule 4 - 2024 Tax Rate Schedule – Business Property Classes (Education Retained);

Schedule 5 - 2024 General Municipal Levy;

Schedule 6 - 2024 Regulated Municipal Levy;

Schedule 7 - 2024 Fire Levy – Special Area Rates;

Schedule 8 - 2024 Garbage Disposal Levy - Special Area Rate;

Schedule 9 - 2024 University Hospitals Kingston Foundation Levy;

Schedule 10 - 2024 County of Frontenac Levy;

Schedule 11 - 2024 Downtown Kingston! Business Improvement Area Operating Levy;

Schedule 12 - 2024 Downtown Kingston! Business Improvement Area - Slush Puppie Place Levy;

Schedule 13 - 2024 Education Levy.

- 1.4 In the event of a conflict or inconsistency between the provisions of this by-law and the provisions of a schedule, the provisions of the by-law will prevail,
- 1.5 In the event of a conflict or inconsistency between the provisions of any of the schedules, the order of priority of the schedules will be the order, from highest to lowest, in which the schedules are listed in section 1.3.
- 1.6 For the purposes of interpreting this by-law:
  - (a) a reference to any legislation, regulation, or by-law or to a provision thereof includes a reference to any legislation, regulation or by-law enacted, made or passed in substitution thereof or amendment thereof;
  - (b) any reference to legislation or by-laws includes all of the regulations made thereunder; and“
  - (c) include”, “includes” and “including” indicate that the subsequent list is not exhaustive.

## 2. Tax Levy

- 2.1 The whole of the *assessment* for real property within the City of Kingston for the year 2024 is as follows:

Service	Assessment	Total Assessment
General and Local Municipal	Calculated on Total Assessment	<b>19,099,909,494</b>
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property	<b>13,275,034,512</b>

Service	Central Area	West Area	East Area	Total Assessment
Fire	7,696,200,608	8,865,873,068	2,537,835,818	<b>19,099,909,494</b>

- 2.2 Schedule 1 sets out the sums required for the 2024 budget of the *City*.
- 2.3 There will be levied and collected upon the whole of the *assessment* for real property within the City of Kingston the sum of \$233,938,970 as per the line titled “Municipal - General” on Schedule 1 as the estimated property tax levy required during the year 2024 for general municipal purposes.
- 2.4 Schedules 2, 3 and 4 specify the tax rates and charges to be levied on certain *property classes*.
- 2.5 Schedule 5 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised for the general municipal levy.
- 2.6 The sum required to defray expenses of fire protection, as specified in the table below, will be raised by the levy of special rates upon the whole of the *assessment* for real property within that area, which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 7 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised for this special area *tax rate*.

Area	Fire Levy
Central	\$18,858,074
West	\$12,549,529
East	\$ 2,232,962

- 2.7 There will be levied and collected a special *tax rate* upon the *rateable property* that is in the Utility Right-of-Way and Railway Right-of-Way *property classes*, as defined in the *Assessment Act*. Schedule 6 sets out the special *tax rate* and amount of \$57,378 to be raised.
- 2.8 The sum of \$2,009,364 will be raised by the levy of special *tax rates* to defray expenses of residential garbage collection and will be levied upon the whole of the residential property *assessment*, except for condominium properties, and which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 8 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised for this special area rate.

- 2.9 There will be levied and collected upon the whole of the *assessment* for real property within the City of Kingston, the sum of \$2,500,000, for the purpose of raising funds required for the University Hospitals Kingston Foundation, and which rate will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 9 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised.
- 2.10 There will be levied and collected upon the whole of the *assessment* for real property within the City of Kingston, the sum of \$15,331,119, for the purpose of raising funds required for the County of Frontenac requisition for Fairmount Home for the Aged and Frontenac Paramedic Services, as specified in the table below, and which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 10 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised.

Service	Levy
Fairmount Home for the Aged	\$3,033,935
Frontenac Paramedic Services	\$12,297,184

- 2.11 There will be levied and collected a special *tax rate* upon the *rateable property* that is in the Commercial Assessment and Industrial Assessment property classes, as defined in the *Assessment Act*, within the area defined as the Business Improvement Area within the City of Kingston, for the purposes of raising \$1,533,099 for the Business Improvement Area as required for the operating budget approved and which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 11 sets out the amount to be raised on the *assessment*.
- 2.12 There will be levied and collected a special *tax rate*, as prescribed by *City of Kingston By-Law Number 2006-137*, for the purposes of raising \$266,982 for the Slush Puppie Place loan repayment, upon the *rateable property* that is in the Commercial Assessment and Industrial Assessment *property classes*, as defined in the *Assessment Act*, which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 12 sets out the amount to be raised on the *assessment*.



- 2.13 There will be levied and collected education *tax rates*, in the amount of \$49,514,288, upon the whole of the *assessment* for real property within the City of Kingston. Schedule 13 sets out the education *tax rates*, as set in *Ontario Regulation 400/98* and *Ontario Regulation 382/98*, to be applied to the *assessment* producing the amount to be levied and collected.
- 2.14 Taxes levied for Residential, New Multi-residential, Managed Forests and Farm *property classes* for the year 2024 will be billed together and will become due and payable on the 28th day of June 2024.
- 2.15 Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor *property classes* for the year 2024 will be billed together and will become due and payable on the 28th day of June 2024.
- 2.16 There will be imposed a penalty of one and one-quarter percent per month (15% per annum) on the first day of default of payment on all rates and taxes of the current year remaining unpaid after the due date of the said rates and taxes.
- 2.17 There will be imposed interest of one and one-quarter percent per month (15% per annum) on the first day of each month on all rates and taxes remaining unpaid, except that interest will not be charged before the first day of default.
- 2.18 All omitted and supplementary taxes levied under the *Assessment Act* will be due not less than 21 days after demand, and penalties and interest will be added in the same manner as other taxes levied under this by-law. Omitted and supplementary taxes will be payable in one installment.
- 2.19 Instead of the percentages described in paragraph 2, 3, 4 or 5 of subsection 313 (1) of the *Municipal Ac, 2001*, all *tax rates* will be reduced by 0%.

### **3. Tax Payment**

- 3.1 Taxes are payable at the following:
- (a) at any financial institution in the City of Kingston area having payment arrangements with the *City*;
  - (b) through banks offering telephone and internet payment plans registered with the *City*;
  - (c) by using one of the 24 hour drop boxes located at City Hall and 1211 John Counter Boulevard;
  - (d) the *City's* municipal office at 216 Ontario Street, Kingston, Ontario;

- (e) by mail;
- (f) at Canada Post outlets where MoneyGram Bill payment services are offered;
- (g) under the *City's* pre-authorized property tax payment program and provided the *treasurer* has received and approved a taxpayer's request to use the alternative installments and due dates under that program pursuant to *City of Kingston By-Law Number 2003-368*; and
- (h) by **VISA or MasterCard** online or over the telephone through Paymentus Corporation, a third-party automated bill payment service, subject to a **convenience fee**, pursuant to *City of Kingston By-Law Number 2014-69*.

3.2 Pursuant to Section 347 of the *Municipal Act, 2001*, where any payment is received on account of taxes, the following applies:

- (a) the payment will first be applied against late payment charges owing in respect of those taxes according to the length of time the charges have been owed, with the charges imposed earlier being discharged before charges imposed later;
- (b) the payment will then be applied against the taxes owing according to the length of time they have been owed, with the taxes imposed earlier being discharged before taxes imposed later; and
- (c) no part payment will be accepted on account of taxes in respect of which a tax arrears certificate is registered except under an extension agreement entered into.

#### **4. Administration**

4.1 The *treasurer* is responsible for the administration of this by-law.

4.2 The *treasurer* may approve or prescribe the form of all tax forms and other forms for the purpose of this by-law, specify the procedure for the use of the forms and require their use for any purpose of this by-law.

4.3 The treasurer may rectify minor administrative oversights in respect of this by-law.

4.4 Where this by-law provides that the *treasurer* may do an act, the *treasurer* may, when doing the act, seek and consider information or documents from any *person*, and may consult with other *City* employees, legal counsel, or other advisors, all as the *treasurer* considers necessary.

- 4.5 Where this by-law provides that the *treasurer* may do an act, it may be done by a *person* authorized by the *treasurer* to do the act.

**5. Miscellaneous**

- 5.1 If a court of competent jurisdiction declares any provision, or any part of a provision, of this by-law to be invalid, or to be of no force and effect, it is the intention of *council* in enacting this by-law that each and every provision of this by-law authorized by law be applied and enforced in accordance with its terms to the extent possible according to law.
- 5.2 This by-law will come into force and take effect on the date it is passed.

**2024 Revenue to be Raised by Taxation****Municipal - General Tax Rate (Schedule 5)****Revenue**

Residential	\$ 148,372,828
New Multi-Residential	8,255,098
Multi-Residential	18,642,816
Commercial	50,867,981
Industrial	6,915,246
Farm	199,899
Managed Forest	6,667
Pipeline	678,436
<b>Total Municipal - General</b>	<b>\$ 233,938,970</b>
<b>Municipal - Regulated Tax Rate (Schedule 6)</b>	
Hydro Right-Of-Ways	20,453
Railway Right-Of-Ways	36,925
<b>Total Municipal - Regulated</b>	<b>\$ 57,378</b>
<b>Fire, Special Area Rate (Schedule 7)</b>	
Central	18,858,074
West	12,549,529
East	2,232,962
<b>Total Fire</b>	<b>\$ 33,640,565</b>
<b>Garbage Disposal, Special Area Rate (Schedule 8)</b>	
Levied on Residential Assessment, except condominium properties	2,009,364
<b>Supplementary Revenue</b>	<b>2,680,357</b>
Amount budgeted for 2024 Omitted and Supplementary Assessment	
<b>Total Taxation Revenue per Budget</b>	<b>\$ 272,326,634</b>
<b>University Hospitals Kingston Foundation Levy Tax Rate (Schedule 9)</b>	<b>2,500,000</b>
<b>County of Frontenac Tax Rate (Schedule 10)</b>	<b>15,331,119</b>
Fairmount Home for the Aged & Frontenac Paramedic Services	
<b>Other Taxation Related Items (Schedules 11, 12)</b>	
Downtown Kingston! BIA Levy - Operating	1,533,099
Downtown Kingston! BIA Levy - Slush Puppie Place	266,982
<b>Total Other Taxation Related Items</b>	<b>\$ 1,800,081</b>
<b>Total Municipal Taxation</b>	<b>291,957,834</b>
<b>Total Education Taxation (Schedule 13)</b>	<b>49,514,288</b>
<b>Total to be Raised by Taxation</b>	<b>\$ 341,472,122</b>

**2024 Tax Rate Schedule - Non-capped Property Classes**

<b>Property Type</b>	<b>Service</b>	<b>Central</b>	<b>West</b>	<b>East</b>
<b>1 - Residential</b> RF, RG, RH, RP, RT Ratio = 1.000000	Municipal	0.01112960	0.01112960	0.01112960
	Fire	0.00197225	0.00120567	0.00084224
	Garbage <sup>1</sup>	0.00015136	0.00015136	0.00015136
	Education <sup>2</sup>	0.00153000	0.00153000	0.00153000
	<b>Total</b>	<b>0.01478321</b>	<b>0.01401663</b>	<b>0.01365320</b>
<b>2 - New Multi Residential</b> NF, NT Ratio = 1.000000	Municipal	0.01112960	0.01112960	0.01112960
	Fire	0.00197225	0.00120567	0.00084224
	Education <sup>2</sup>	0.00153000	0.00153000	0.00153000
	<b>Total</b>	<b>0.01463185</b>	<b>0.01386527</b>	<b>0.01350184</b>
<b>3 - Multi Residential</b> MF, MT Ratio = 1.700000	Municipal	0.01892032	0.01892032	0.01892032
	Fire	0.00335282	0.00204964	0.00143181
	Education <sup>2</sup>	0.00153000	0.00153000	0.00153000
	<b>Total</b>	<b>0.02380314</b>	<b>0.02249996</b>	<b>0.02188213</b>
<b>4 - Farmland</b> FT Ratio = 0.200000	Municipal	0.00222591	0.00222591	0.00222591
	Fire	0.00039445	0.00024113	0.00016845
	Education <sup>2</sup>	0.00038250	0.00038250	0.00038250
	<b>Total</b>	<b>0.00300286</b>	<b>0.00284954</b>	<b>0.00277686</b>
<b>5 - Managed Forest</b> TT Ratio = 0.250000	Municipal	0.00278240	0.00278240	0.00278240
	Fire	0.00049306	0.00030142	0.00021056
	Education <sup>2</sup>	0.00038250	0.00038250	0.00038250
	<b>Total</b>	<b>0.00365796</b>	<b>0.00346632</b>	<b>0.00337546</b>
<b>6 - Pipeline</b> PT Ratio = 1.172800	Municipal	0.01305280	0.01305280	0.01305280
	Fire	0.00231305	0.00141401	0.00098778
	Education <sup>2</sup>	0.00880000	0.00880000	0.00880000
	<b>Total</b>	<b>0.02416585</b>	<b>0.02326681</b>	<b>0.02284058</b>
<b>7 - Utility Transmission &amp; Distribution Corridor <sup>3</sup></b> UH	Municipal	0.19860000	0.19860000	0.19860000
	Education	0.34460000	0.34460000	0.34460000
	<b>Total</b>	<b>0.54320000</b>	<b>0.54320000</b>	<b>0.54320000</b>
<b>8 - Railway Right-of-Way <sup>3</sup></b> WT	Municipal	1.10000000	1.10000000	1.10000000
	Education	0.53620000	0.53620000	0.53620000
	<b>Total</b>	<b>1.63620000</b>	<b>1.63620000</b>	<b>1.63620000</b>

<sup>1</sup> Garbage rates are not levied on condominium properties.<sup>2</sup> Education tax rate has been set by Ontario Regulation 400/98, as amended.<sup>3</sup> Utility Transportation and Railway (acreage) tax rates set by Ontario Regulations 387/98 (Municipal) and 392/98 (Education), as amended.**Note:** Municipal rate includes University Hospitals Kingston Foundation and the County of Frontenac levies.

## 2024 Tax Rate Schedule - Business Property Classes

Commercial Property Classes	Service	Central	West	East
a) <b>Occupied &amp; Vacant (100%)</b> CP, CQ, CT, CU, CX, DT, DU, GT, ST, SU Ratio = 1.980000	Municipal	0.02203661	0.02203661	0.02203661
	Fire	0.00390505	0.00238723	0.00166763
	Education <sup>1</sup>	0.00880000	0.00880000	0.00880000
	<b>Total</b>	<b>0.03474166</b>	<b>0.03322384</b>	<b>0.03250424</b>
b) <b>Occupied Small Business on Farm (100%)</b> C7 Ratio = 1.980000	Municipal	0.02203661	0.02203661	0.02203661
	Fire	0.00390505	0.00238723	0.00166763
	Education <sup>1</sup>	0.00220000	0.00220000	0.00220000
	<b>Total</b>	<b>0.02814166</b>	<b>0.02662384</b>	<b>0.02590424</b>

<sup>1</sup> Education tax rates set by Provincial Regulation O.Reg. 400/98, as amended.

Business Improvement Area Levy	Operating	LVEC	Total BIA
Commercial classes:	0.00356912	0.00065796	0.00422708

Industrial Property Classes	Service	Central	West	East
a) <b>Occupied &amp; Vacant (100%)</b> IP, IT, IU, IX, LT, LU Ratio = 2.630000	Municipal	0.02927085	0.02927085	0.02927085
	Fire	0.00518702	0.00317092	0.00221509
	Education <sup>1</sup>	0.00880000	0.00880000	0.00880000
	<b>Total</b>	<b>0.04325787</b>	<b>0.04124177</b>	<b>0.04028594</b>

<sup>1</sup> Education tax rates set by Provincial Regulation O.Reg. 400/98, as amended.

Business Improvement Area Levy	Operating	LVEC	Total BIA
Industrial classes:	0.00474080	0.00087395	0.00561475

**Note:** Municipal rate includes University Hospital Foundation and the County of Frontenac levies.

## 2024 Tax Rate Schedule - Business Property Classes (Education Retained)

Commercial Property Classes	Service	Central	West	East
a) Occupied & Vacant (100%)	Municipal	0.02203661	0.02203661	0.02203661
CF, CG, CH, CW, CY, GF	Fire	0.00390505	0.00238723	0.00166763
Ratio =	Education <sup>1</sup>	0.01250000	0.01250000	0.01250000
1.980000	<b>Total</b>	<b>0.03844166</b>	<b>0.03692384</b>	<b>0.03620424</b>

<sup>1</sup> Education tax rates set by Provincial Regulation O.Reg. 400/98, as amended.

### Business Improvement Area Levy

Commercial classes:

### Operating

0.00356912

Industrial Property Classes	Service	Central	West	East
a) Occupied & Vacant (100%)	Municipal	0.02927085	0.02927085	0.02927085
IF, IH, IK	Fire	0.00518702	0.00317092	0.00221509
Ratio =	Education <sup>1</sup>	0.01250000	0.01250000	0.01250000
2.630000	<b>Total</b>	<b>0.04695787</b>	<b>0.04494177</b>	<b>0.04398594</b>

<sup>1</sup> Education tax rates set by Provincial Regulation O.Reg. 400/98, as amended.

### Business Improvement Area Levy

Industrial classes:

### Operating

0.00474080

Note: Municipal rate includes University Hospital Foundation and the County of Frontenac levies.

**2024 General Municipal Levy**

**Amount to levy: \$ 233,938,970**

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Commercial</b>						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.02047591	\$ 174
Commercial, taxable at full rate, shared as if PIL	CH	3,224,800	1.980000	100%	0.02047591	\$ 66,031
Commercial, taxable at full rate	CT	1,772,356,142	1.980000	100%	0.02047591	\$ 36,290,603
Excess Land, taxable at excess land rate	CU	29,622,935	1.980000	100%	0.02047591	\$ 606,557
Vacant Land, taxable at vacant land rate	CX	49,855,609	1.980000	100%	0.02047591	\$ 1,020,839
Large Office, taxable at full rate	DT	110,722,381	1.980000	100%	0.02047591	\$ 2,267,141
Large Office, taxable at vacant land rate	DU	126,900	1.980000	100%	0.02047591	\$ 2,598
Parking Lot, taxable at full rate	GT	8,465,300	1.980000	100%	0.02047591	\$ 173,335
Shopping Centre, taxable at full rate	ST	500,090,357	1.980000	100%	0.02047591	\$ 10,239,805
Shopping Centre, taxable at vacant land rate	SU	9,811,439	1.980000	100%	0.02047591	\$ 200,898
<b>Industrial</b>						
Taxable, shared as if PIL	IH	3,081,500	2.630000	100%	0.02719780	\$ 83,810
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.02719780	\$ 9,022
Industrial, taxable at full rate	IT	125,498,277	2.630000	100%	0.02719780	\$ 3,413,277
Excess Land, taxable at excess land rate	IU	2,666,700	2.630000	100%	0.02719780	\$ 72,528
Vacant Land, taxable at vacant land rate	IX	28,067,300	2.630000	100%	0.02719780	\$ 763,369
Large Industrial, taxable at full rate	LT	88,906,700	2.630000	100%	0.02719780	\$ 2,418,066
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.02719780	\$ 155,174



<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,060,436,300	1.700000	100%	0.01758033	\$ 18,642,816
<b>New Multi-Residential</b> , taxable at full rate	NT	798,259,719	1.000000	100%	0.01034137	\$ 8,255,098
<b>Pipeline</b> , taxable at full rate	PT	55,938,000	1.172800	100%	0.01212836	\$ 678,436
<b>Residential</b> , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.01034137	\$ 827
<b>Residential</b> , taxable at full rate	RT	14,347,424,648	1.000000	100%	0.01034137	\$ 148,372,001
<b>Farm</b> , taxable at full rate	FT	96,649,987	0.200000	100%	0.00206827	\$ 199,899
<b>Managed Forest</b> , taxable at full rate	TT	2,578,900	0.250000	100%	0.00258534	\$ 6,667
		<b>19,099,909,494</b>				<b>\$ 233,938,970</b>

**2024 Regulated Municipal Levy**

<b>Class</b>	<b>Realty Tax Class</b>	<b>Realty Tax Qualifier</b>	<b>Total</b>	<b>Unit of land</b>	<b>Rate per acre</b>	<b>Tax Rate</b>	<b>Levy</b>
Railway Right-Of-Way - Full Taxable *			335.68	acres	110.00		\$ 36,925
converted to assessment and tax rate	W	T	33,568			1.10000000	<b>\$ 36,925</b>
Utility Transmission & Distribution Corridor - Full Taxable *			1,029.84	acres	19.86		\$ 20,453
converted to assessment and tax rate	U	H	102,984			0.19860000	<b>\$ 20,453</b>
							<b>\$ 57,378</b>

\* Rate is set by Ontario Regulation 387/98

**2024 Fire Levy - Special Area Rates**

						Central amount to levy: <b>\$18,858,074</b>		West amount to levy: <b>\$12,549,529</b>		East amount to levy: <b>\$2,232,962</b>	
Class Code*	Central Assessment	West Assessment	East Assessment	Ratio	Subclass Factor	Central Rate	Central Levy	West Rate	West Levy	East Rate	East Levy
C7	0	8,500	0	1.9800	100%	0.00390505	0	0.00238723	20	0.00166763	0
CH	489,800	2,735,000	0	1.9800	100%	0.00390505	1,913	0.00238723	6,529	0.00166763	0
CT	867,505,024	794,377,418	110,473,700	1.9800	100%	0.00390505	3,387,654	0.00238723	1,896,363	0.00166763	184,230
CU	9,639,300	18,286,735	1,696,900	1.9800	100%	0.00390505	37,642	0.00238723	43,655	0.00166763	2,830
CX	15,078,600	34,200,100	576,909	1.9800	100%	0.00390505	58,883	0.00238723	81,644	0.00166763	962
DT	94,537,181	4,618,700	11,566,500	1.9800	100%	0.00390505	369,173	0.00238723	11,026	0.00166763	19,289
DU	29,000	41,800	56,100	1.9800	100%	0.00390505	113	0.00238723	100	0.00166763	94
GT	7,879,300	586,000	0	1.9800	100%	0.00390505	30,769	0.00238723	1,399	0.00166763	0
ST	82,412,200	397,853,557	19,824,600	1.9800	100%	0.00390505	321,824	0.00238723	949,769	0.00166763	33,060
SU	4,641,000	5,066,339	104,100	1.9800	100%	0.00390505	18,123	0.00238723	12,095	0.00166763	174
IH	1,800,500	1,108,500	172,500	2.6300	100%	0.00518702	9,339	0.00317092	3,515	0.00221509	382
IK	172,200	159,500	0	2.6300	100%	0.00518702	893	0.00317092	506	0.00221509	0
IT	44,837,300	69,833,777	10,827,200	2.6300	100%	0.00518702	232,572	0.00317092	221,437	0.00221509	23,983
IU	841,900	1,682,800	142,000	2.6300	100%	0.00518702	4,367	0.00317092	5,336	0.00221509	315
IX	12,266,200	15,273,000	528,100	2.6300	100%	0.00518702	63,625	0.00317092	48,429	0.00221509	1,170
LT	13,531,400	75,375,300	0	2.6300	100%	0.00518702	70,188	0.00317092	239,009	0.00221509	0
LU	3,085,600	2,619,800	0	2.6300	100%	0.00518702	16,005	0.00317092	8,307	0.00221509	0
MT	966,751,100	92,257,200	1,428,000	1.7000	100%	0.00335282	3,241,346	0.00204964	189,094	0.00143181	2,045
NT	377,272,700	322,784,619	98,202,400	1.0000	100%	0.00197225	744,076	0.00120567	389,173	0.00084224	82,710
PT	20,396,000	0	35,542,000	1.1728	100%	0.00231305	47,177	0.00141401	0	0.00098778	35,108
RH	0	0	80,000	1.0000	100%	0.00197225	0	0.00120567	0	0.00084224	67
RT	5,172,953,303	6,995,686,627	2,178,784,718	1.0000	100%	0.00197225	10,202,353	0.00120567	8,434,507	0.00084224	1,835,059
FT	0	30,242,996	66,406,991	0.2000	100%	0.00039445	0	0.00024113	7,293	0.00016845	11,186
TT	81,000	1,074,800	1,423,100	0.2500	100%	0.00049306	40	0.00030142	324	0.00021056	300
	<b>7,696,200,608</b>	<b>8,865,873,068</b>	<b>2,537,835,818</b>				<b>\$ 18,858,074</b>		<b>\$ 12,549,529</b>		<b>\$ 2,232,962</b>

\*Class code detail - see Schedule "5"

**2024 Garbage Disposal Levy - Special Area Rate**

**Amount to levy: \$ 2,009,364**

<b>Class</b>	<b>Realty Tax Class</b>	<b>Realty Tax Qualifier</b>	<b>Total</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
Residential - Taxable Garbage & Education	R	D	7,471,000	1.00	100%	0.00015136	\$ 1,131
Residential - Taxable, Shared as Payment-in-Lieu (PIL)	R	H	80,000	1.00	100%	0.00015136	\$ 12
Residential - Taxable at Full Rate	R	T	13,267,483,512	1.00	100%	0.00015136	\$ 2,008,222
			<b>13,275,034,512</b>				<b>\$ 2,009,364</b>

**2024 University Hospitals Kingston Foundation Levy**

Amount to levy: \$ 2,500,000

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
<b>Commercial</b>						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.00021882	\$ 2
Commercial, taxable at full rate, shared as if payment in lieu (PIL)	CH	3,224,800	1.980000	100%	0.00021882	\$ 706
Commercial, taxable at full rate	CT	1,772,356,142	1.980000	100%	0.00021882	\$ 387,821
Excess Land, taxable at excess land rate	CU	29,622,935	1.980000	100%	0.00021882	\$ 6,482
Vacant Land, taxable at vacant land rate	CX	49,855,609	1.980000	100%	0.00021882	\$ 10,909
Large Office, taxable at full rate	DT	110,722,381	1.980000	100%	0.00021882	\$ 24,228
Large Office, taxable at vacant land rate	DU	126,900	1.980000	100%	0.00021882	\$ 28
Parking Lot, taxable at full rate	GT	8,465,300	1.980000	100%	0.00021882	\$ 1,852
Shopping Centre, taxable at full rate	ST	500,090,357	1.980000	100%	0.00021882	\$ 109,428
Shopping Centre, taxable at vacant land rate	SU	9,811,439	1.980000	100%	0.00021882	\$ 2,147
<b>Industrial</b>						
Taxable, shared as if PIL	IH	3,081,500	2.630000	100%	0.00029065	\$ 896
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.00029065	\$ 96
Industrial, taxable at full rate	IT	125,498,277	2.630000	100%	0.00029065	\$ 36,476
Excess Land, taxable at excess land rate	IU	2,666,700	2.630000	100%	0.00029065	\$ 775
Vacant Land, taxable at vacant land rate	IX	28,067,300	2.630000	100%	0.00029065	\$ 8,158
Large Industrial, taxable at full rate	LT	88,906,700	2.630000	100%	0.00029065	\$ 25,841
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.00029065	\$ 1,658

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,060,436,300	1.700000	100%	0.00018787	\$ 199,227
<b>New Multi-Residential</b> , taxable at full rate	NT	798,259,719	1.000000	100%	0.00011051	\$ 88,218
<b>Pipeline</b> , taxable at full rate	PT	55,938,000	1.172800	100%	0.00012961	\$ 7,250
<b>Residential</b> , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00011051	\$ 9
<b>Residential</b> , taxable at full rate	RT	14,347,424,648	1.000000	100%	0.00011051	\$ 1,585,584
<b>Farm</b> , taxable at full rate	FT	96,649,987	0.200000	100%	0.00002210	\$ 2,136
<b>Managed Forest</b> , taxable at full rate	TT	2,578,900	0.250000	100%	0.00002763	\$ 71
		<b>19,099,909,</b>				<b>\$ 2,500,000</b>

**Note:** University Hospitals Kingston Foundation Levy rates are included in Municipal rates on Schedules 2 to 4.

**2024 County of Frontenac Levy**

Amount to levy: \$ 15,331,119

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
<b>Commercial</b>						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.00134188	\$ 11
Commercial, taxable at full rate, shared as if payment in lieu (PIL)	CH	3,224,800	1.980000	100%	0.00134188	\$ 4,327
Commercial, taxable at full rate	CT	1,772,356,142	1.980000	100%	0.00134188	\$ 2,378,294
Excess Land, taxable at excess land rate	CU	29,622,935	1.980000	100%	0.00134188	\$ 39,750
Vacant Land, taxable at vacant land rate	CX	49,855,609	1.980000	100%	0.00134188	\$ 66,900
Large Office, taxable at full rate	DT	110,722,381	1.980000	100%	0.00134188	\$ 148,576
Large Office, taxable at vacant land rate	DU	126,900	1.980000	100%	0.00134188	\$ 170
Parking Lot, taxable at full rate	GT	8,465,300	1.980000	100%	0.00134188	\$ 11,359
Shopping Centre, taxable at full rate	ST	500,090,357	1.980000	100%	0.00134188	\$ 671,062
Shopping Centre, taxable at vacant land rate	SU	9,811,439	1.980000	100%	0.00134188	\$ 13,166
<b>Industrial</b>						
Taxable, shared as if PIL	IH	3,081,500	2.630000	100%	0.00178240	\$ 5,492
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.00178240	\$ 591
Industrial, taxable at full rate	IT	125,498,277	2.630000	100%	0.00178240	\$ 223,688
Excess Land, taxable at excess land rate	IU	2,666,700	2.630000	100%	0.00178240	\$ 4,753
Vacant Land, taxable at vacant land rate	IX	28,067,300	2.630000	100%	0.00178240	\$ 50,027
Large Industrial, taxable at full rate	LT	88,906,700	2.630000	100%	0.00178240	\$ 158,467
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.00178240	\$ 10,169

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,060,436,300	1.700000	100%	0.00115212	\$ 1,221,751
<b>New Multi-Residential</b> , taxable at full rate	NT	798,259,719	1.000000	100%	0.00067772	\$ 540,995
<b>Pipeline</b> , taxable at full rate	PT	55,938,000	1.172800	100%	0.00079483	\$ 44,461
<b>Residential</b> , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00067772	\$ 54
<b>Residential</b> , taxable at full rate	RT	14,347,424,648	1.000000	100%	0.00067772	\$ 9,723,514
<b>Farm</b> , taxable at full rate	FT	96,649,987	0.200000	100%	0.00013554	\$ 13,100
<b>Managed Forest</b> , taxable at full rate	TT	2,578,900	0.250000	100%	0.00016943	\$ 437
		<b>19,099,909,494</b>				<b>\$ 15,331,119</b>

**Note:** County of Frontenac Levy rates are included in Municipal rates on Schedules 2 to 4.



<b>2024 Downtown Kingston! Business Improvement Area Operating Levy</b>						<b>Amount to levy: \$ 1,533,099</b>	
<b>Class</b>	<b>Realty Tax Class</b>	<b>Realty Tax Qualifier</b>	<b>Total</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
Commercial - Payment in Lieu - Federal	C	F	10,613,600	1.98	100%	0.00356912	\$ 37,881
Commercial - Payment in Lieu - Province	C	G	2,069,000	1.98	100%	0.00356912	\$ 7,385
Commercial, taxable at full rate	C	T	339,985,401	1.98	100%	0.00356912	\$ 1,213,450
Excess Land, taxable at excess land rate	C	U	2,134,600	1.98	100%	0.00356912	\$ 7,619
Vacant Land, taxable at vacant land rate	C	X	2,908,900	1.98	100%	0.00356912	\$ 10,382
Large Office, taxable at full rate	D	T	53,316,400	1.98	100%	0.00356912	\$ 190,293
Parking Lot, Payment in Lieu (PIL) - full taxable	G	F	10,932,000	1.98	100%	0.00356912	\$ 39,018
Parking Lot, taxable at full rate	G	T	6,782,900	1.98	100%	0.00356912	\$ 24,209
Industrial - full taxable shared as Payment in Lieu (PIL)	I	H	118,000	2.63	100%	0.00474080	\$ 559
Industrial - taxable at full rate	I	T	486,000	2.63	100%	0.00474080	\$ 2,304
			<b>429,346,801</b>				<b>\$ 1,533,099</b>

### 2024 Downtown Kingston! Business Improvement Area - Slush Puppie Place Levy

						Amount to levy: \$ 266,982	
Class	Realty Tax Class	Realty Tax Qualifier	Total	Ratio	Subclass Factor	Rate	Levy
Commercial, taxable at full rate	C	T	339,985,401	1.98	100%	0.00065796	\$ 223,696
Excess Land, taxable at excess land rate	C	U	2,134,600	1.98	100%	0.00065796	\$ 1,404
Vacant Land, taxable at vacant land rate	C	X	2,908,900	1.98	100%	0.00065796	\$ 1,914
Large Office, taxable at full rate	D	T	53,316,400	1.98	100%	0.00065796	\$ 35,080
Parking Lot, taxable at full rate	G	T	6,782,900	1.98	100%	0.00065796	\$ 4,463
Industrial, taxable at full rate	I	T	486,000	2.63	100%	0.00087395	\$ 425
			<b>405,614,201</b>				<b>\$ 266,982</b>

**2024 Education Levy**

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Rate</b>	<b>Levy</b>
<b>Commercial</b>				
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	0.00220000	\$ 19
Commercial, taxable at full rate, shared as if Payment in Lieu (PIL)	CH	3,224,800	0.01250000	\$ 40,310
Commercial, taxable at full rate	CT	1,772,356,142	0.00880000	\$ 15,596,734
Excess Land, taxable at excess land rate	CU	29,622,935	0.00880000	\$ 260,682
Vacant Land, taxable at vacant land rate	CX	49,855,609	0.00880000	\$ 438,729
Large Office, taxable at full rate	DT	110,722,381	0.00880000	\$ 974,357
Large Office, taxable at vacant land rate	DU	126,900	0.00880000	\$ 1,117
Parking Lot, taxable at full rate	GT	8,465,300	0.00880000	\$ 74,495
Shopping Centre, taxable at full rate	ST	500,090,357	0.00880000	\$ 4,400,795
Shopping Centre, taxable at vacant land rate	SU	9,811,439	0.00880000	\$ 86,341
<b>Industrial</b>				
Taxable, shared as if Payment in Lieu (PIL)	IH	3,081,500	0.01250000	\$ 38,519
Excess land, shared as if Payment in Lieu (PIL)	IK	331,700	0.01250000	\$ 4,146
Industrial, taxable at full rate	IT	125,498,277	0.00880000	\$ 1,104,385
Excess Land, taxable at excess land rate	IU	2,666,700	0.00880000	\$ 23,467
Vacant Land, taxable at vacant land rate	IX	28,067,300	0.00880000	\$ 246,992
Large Industrial, taxable at full rate	LT	88,906,700	0.00880000	\$ 782,379
Large Industrial, taxable at excess land rate	LU	5,705,400	0.00880000	\$ 50,208

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,060,436,300	0.00153000	\$ 1,622,468
<b>New Multi-Residential</b> , taxable at full rate	NT	798,259,719	0.00153000	\$ 1,221,337
<b>Pipeline</b> , taxable at full rate	PT	55,938,000	0.00880000	\$ 492,254
<b>Residential</b> , taxable, shared as if Payment in Lieu (PIL)	RH	80,000	0.00153000	\$ 122
<b>Residential</b> , taxable at full rate	RT	14,347,424,648	0.00153000	\$ 21,951,560
<b>Farm</b> , taxable at full rate	FT	96,649,987	0.00038250	\$ 36,969
<b>Managed Forest</b> , taxable at full rate	TT	2,578,900	0.00038250	\$ 986
<b>Residential</b> , Garbage and Education	RD	7,471,000	0.00153000	\$ 11,431
<b>Railway Right-Of-Way</b> , full taxable	WT	33,568	0.53620000	\$ 17,999
<b>Utility Transportation and Dististribution</b> , full taxable	UH	102,984	0.34460000	\$ 35,488
		<b>19,107,517,046</b>		<b>\$ 49,514,288</b>

**Notes:** Education tax rate has been set by Ontario Regulation 400/98, as amended.

Utility Transportation and Distribution plus Railway education tax rates set by Ontario Regulation 392/98, as amended.