

| CITY OF KINGSTON - 2008 TAX RATES | | | | |
|--------------------------------------------------------------------------------------------------------------------------|--------------|-------------------|-------------------|-------------------|
| | | Central | West | East |
| 1 Residential RT, RF, RG, RP Ratio = 1.000000 *Garbage rates are not levied on condominium properties | Municipal | 0.01067541 | 0.01067541 | 0.01067541 |
| | Fire | 0.00230219 | 0.00111414 | 0.00085884 |
| | Garbage | 0.00017320 | 0.00017320 | 0.00017320 |
| | Education ▲ | 0.00264000 | 0.00264000 | 0.00264000 |
| | Total | 0.01579080 | 0.01460275 | 0.01434745 |
| 2 New Multi Residential NT Ratio = 1.000000 | Municipal | 0.01067541 | 0.01067541 | 0.01067541 |
| | Fire | 0.00230219 | 0.00111414 | 0.00085884 |
| | Education ▲ | 0.00264000 | 0.00264000 | 0.00264000 |
| | Total | 0.01561760 | 0.01442955 | 0.01417425 |
| 3 Multi Residential MT, MF Ratio = 2.675045 | Municipal | 0.02855721 | 0.02855721 | 0.02855721 |
| | Fire | 0.00615846 | 0.00298038 | 0.00229744 |
| | Education ▲ | 0.00264000 | 0.00264000 | 0.00264000 |
| | Total | 0.03735567 | 0.03417759 | 0.03349465 |
| 4 a) Commercial Occupied (100%) CT, DT, GT, ST, CH, CF, CG, CP, GF Ratio = 1.980000 | Municipal | 0.02113732 | 0.02113732 | 0.02113732 |
| | Fire | 0.00455833 | 0.00220600 | 0.00170051 |
| | Education ▲ | 0.01973086 | 0.01973086 | 0.01973086 |
| | Total | 0.04542651 | 0.04307418 | 0.04256869 |
| 4 b) Commercial Vacant (70%) CU, CX, DU, SU, CQ, CW, CY Ratio = 1.980000 | Municipal | 0.01479612 | 0.01479612 | 0.01479612 |
| | Fire | 0.00319083 | 0.00154420 | 0.00119036 |
| | Education ▲ | 0.01381160 | 0.01381160 | 0.01381160 |
| | Total | 0.03179855 | 0.03015192 | 0.02979808 |
| 5 a) Industrial Occupied (100%) IT, LT, IH, IP Ratio = 2.630000 | Municipal | 0.02807633 | 0.02807633 | 0.02807633 |
| | Fire | 0.00605476 | 0.00293020 | 0.00225875 |
| | Education ▲ | 0.02654802 | 0.02654802 | 0.02654802 |
| | Total | 0.06067911 | 0.05755455 | 0.05688310 |
| 5 b) Industrial Vacant (65%) IU, IX, LU, IK Ratio = 2.630000 | Municipal | 0.01824962 | 0.01824962 | 0.01824962 |
| | Fire | 0.00393559 | 0.00190463 | 0.00146819 |
| | Education ▲ | 0.01725621 | 0.01725621 | 0.01725621 |
| | Total | 0.03944142 | 0.03741046 | 0.03697402 |
| 5 c) Industrial Farmland (9.5057%) I1 Ratio = 2.630000 | Municipal | 0.00266885 | 0.00266885 | 0.00266885 |
| | Fire | 0.00057555 | 0.00027854 | 0.00021471 |
| | Education ▲ | 0.00252358 | 0.00252358 | 0.00252358 |
| | Total | 0.00576798 | 0.00547097 | 0.00540714 |
| 6 Farmland FT Ratio = 0.250000 | Municipal | 0.00266885 | 0.00266885 | 0.00266885 |
| | Fire | 0.00057555 | 0.00027854 | 0.00021471 |
| | Education ▲ | 0.00066000 | 0.00066000 | 0.00066000 |
| | Total | 0.00390440 | 0.00360739 | 0.00354356 |
| 7 Managed Forest TT Ratio = 0.250000 | Municipal | 0.00266885 | 0.00266885 | 0.00266885 |
| | Fire | 0.00057555 | 0.00027854 | 0.00021471 |
| | Education ▲ | 0.00066000 | 0.00066000 | 0.00066000 |
| | Total | 0.00390440 | 0.00360739 | 0.00354356 |
| 8 Pipeline PT Ratio = 1.172800 | Municipal | 0.01252012 | 0.01252012 | 0.01252012 |
| | Fire | 0.00270001 | 0.00130667 | 0.00100725 |
| | Education ▲ | 0.01788121 | 0.01788121 | 0.01788121 |
| | Total | 0.03310134 | 0.03170800 | 0.03140858 |
| 9 Utility Trans. & Distrib. Corridor ♦ UF | Municipal | 0.19860000 | 0.19860000 | 0.19860000 |
| | Education | 0.34460000 | 0.34460000 | 0.34460000 |
| | Total | 0.54320000 | 0.54320000 | 0.54320000 |
| 10 Railway Right-of-Way ♦ WT | Municipal | 0.41590000 | 0.41590000 | 0.41590000 |
| | Education | 0.53620000 | 0.53620000 | 0.53620000 |
| | Total | 0.95210000 | 0.95210000 | 0.95210000 |

▲ Education tax rate has been set by Provincial Regulation O. Reg. 400/98, as amended

♦ Utility & Railway (acreage) tax rates set by Provincial Regulation O. Reg. 387/98 (Mun) and 392/98 (Edn), as amended