

By-Law Number 2017-103
A By-Law to Levy Taxes for Year 2017

Passed: May 16, 2017

Whereas pursuant to Section 290 of the *Municipal Act, 2001*, as amended, provides that the Council of a local municipality, shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the municipality; and

Whereas the Council of the Corporation of the City of Kingston has passed By-Law Number 2017-22 to adopt the estimates for the sums required to be levied by taxation during the year 2017 for the purposes of the City of Kingston; and

Whereas pursuant to subsection 312(2) of the *Municipal Act, 2001*, as amended, the sums required to be levied by taxation for general local municipality levies are to be levied by separate tax rates on the assessment in each property class for general local municipality rateable for local municipality; and

Whereas pursuant to subsection 312(4) of the *Municipal Act, 2001*, as amended the sums required to be levied by taxation for special local municipality levies are to be levied by separate tax rates on all or part of the assessment in each property class in the local municipality rateable for local municipality purposes; and

Whereas pursuant to Section 307 of the *Municipal Act, 2001*, as amended, the rates must be set so that when they are levied on the applicable assessment rateable for local municipality purposes, an amount equal to the general local municipality or special local municipality levy is raised and that the rates on the different classes of property must be in the same proportion to each other as the tax ratios established under City of Kingston By-Law Number 2017-100; and

Whereas Section 313 provides the subclass tax reductions, which apply to the tax rates that would otherwise be levied for subclasses prescribed under subsection 8(1) of the *Assessment Act*; and

Whereas subsection 342(1)(a) of the *Municipal Act, 2001*, as amended, provides that a local 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; and

Whereas subsection 343(4) of the *Municipal Act, 2001*, as amended, provides that a local municipality may pass a by-law providing for the billing of a property class separately from the other property classes; and

Whereas subsection 345(1) of the *Municipal Act, 2001*, as amended, provides that a local municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date; and

Whereas sub-sections 345(2) and (3) of the *Municipal Act, 2001*, as amended, contains the following additional rules:

1. A percentage charge, not to exceed 1¼ per cent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default or such later date as the by-law specifies;
2. Interest charges, not to exceed 1¼ per cent each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes in the manner specified in the by-law but interest may not start to accrue before the first day of default; and

Whereas subsection 346(2) of the *Municipal Act, 2001*, as amended, provides that the Council of a local municipality may pass by-laws 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 shall be entitled to be issued a receipt by the institution for the amount paid; and

Whereas By-Law Number 87-315 of the Corporation of the City of Kingston, passed December 15, 1987, established a Business Improvement Area in the City of Kingston; and

Whereas Section 208 of the *Municipal Act, 2001*, as amended, provides that the municipality shall annually raise the amount required for the purposes of the Business Improvement Area in the City of Kingston; and

Whereas the sums required for the 2017 Budget are detailed in Schedule 1 attached hereto; and

Whereas the Tax Rate Schedule, for all tax rates and charges to be levied are detailed in Schedules 2 and 3 attached hereto; and

Whereas the amount to be raised on the assessment for the general local municipality levies and the special local municipality levies is detailed in Schedules 4, 5, 6, 7, 8 and 9 attached hereto; and

Whereas the amount to be levied on the assessment for education purposes is detailed in Schedule 10;

Therefore be it resolved that the Council of the Corporation of the City of Kingston hereby enacts as follows:

1. The whole of the assessment for real property within the Corporation of the City of Kingston for the year 2017 is as follows:

	Central Area	West Area	East Area	Total Assessment
General and Local Municipal	Calculated on Total Assessment			15,798,951,697
Fire	6,495,183,398	7,273,491,636	2,030,276,663	15,798,951,697
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property			11,270,849,510

2. a) There shall be levied and collected upon the whole of the assessment for real property within the Corporation of the City of Kingston, the sum of \$185,782,242 as per the line titled "Municipal - General" on Schedule 1 attached hereto the estimated property tax levy required during the year 2017 for general municipal purposes. Schedule 4 attached hereto details the tax rate to be applied to the assessment on each class producing the amount to be raised.
- b) The sum required to defray expenses of fire protection, as set out in the table below, shall be raised by the levy of special rates upon the whole of the assessment for real property within that area, which rate shall be in addition to other rates for which the same land is and shall be liable. Schedule 6 attached hereto details the tax rate to be applied to the assessment on each class producing the amount to be raised for this special area rate.

Area	Fire Levy
Central	\$16,818,205
West	9,130,501
East	1,550,964

- c) The sum of \$1,563,359 shall be raised by the levy of special rates to defray expenses of residential garbage disposal and shall be levied upon the whole of the residential property assessment, except for condominium properties, and which rate shall be in addition to other rates for which the same land is and shall be liable. Schedule 7 attached hereto details the tax rate to be applied to the assessment on each class producing the amount to be raised for this special area rate.
3. That a special rate be levied and collected 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*, R.S.O. 1990, c.A.31, as amended. Schedule 5 details the special rate and amount of \$34,424 to be raised.

4. That a special rate shall be levied and collected upon the rateable property that is in the Commercial Assessment and Industrial Assessment property classes, as defined in the *Assessment Act*, R.S.O. 1990, c.A.31, as amended, within the area defined as the Business Improvement Area within the City of Kingston, for the purposes of raising \$1,224,778 for the Business Improvement Area (BIA) as required for the operating budget approved and which rate shall be in addition to other rates for which the same land is and shall be liable. Schedule 8 details the amount to be raised on the assessment.
5. That a special rate, as prescribed pursuant to By-Law Number 2006-137, for the purposes of raising \$196,186 for the Rogers K-Rock Centre loan repayment, shall be levied and collected upon the rateable property that is in the Commercial Assessment and Industrial Assessment property classes as defined in the *Assessment Act*, R.S.O. 1990, c.A.31, as amended, which rate shall be in addition to other rates for which the same land is and shall be liable. Schedule 9 details the amount to be raised on the assessment.
6. That education tax levies, in the amount of \$55,858,704, shall be levied and collected upon the whole of the assessment for real property within the Corporation of the City of Kingston. Schedule 10 attached hereto details the education tax rates, as set in O.Reg.400/98 and O.Reg.382/98, to be applied to the assessment producing the amount to be levied and collected.
7. That the following subclass tax reductions apply to:
 - i. the vacant land and excess land subclasses in the commercial property class is 30%;
 - ii. the vacant land and excess land subclasses in the industrial property class is 35%;
 - iii. the first subclass factor in the industrial farmland awaiting development class is 35%;
8. Taxes levied for Residential, New Multi-residential, Managed Forests and Farm property classes for the year 2017 will be billed together and shall become due and payable on the 30th day of June, 2017.
9. Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor property classes for the year 2017 will be billed together and shall become due and payable on the 30th day of June, 2017.
10. There shall 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.

11. There shall 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.
12. 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 instalment.
13. Taxes are payable at the following:
 - a) City of Kingston municipal office at 216 Ontario Street, Kingston, Ontario,
 - b) At any financial institution in the City of Kingston area having payment arrangements with the City of Kingston,
 - c) Through banks offering telephone and internet payment plans registered with the City of Kingston,
 - d) By using one of the 24 hour drop boxes located at City Hall and 1211 John Counter Boulevard,
 - 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 City Treasurer has received and approved a taxpayer's request to use the alternative instalments 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 By-Law Number 2014-69.
14. Pursuant to section 347 of the *Municipal Act, 2001* as amended, where any payment is received on account of taxes, the following applies:
 - i. The payment shall 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.

- ii. The payment shall 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.
- iii. No part payment shall be accepted on account of taxes in respect of which a tax arrears certificate is registered except under an extension agreement entered into.

15. This By-Law shall come into force and take effect on the date of its passing.

Given All Three Readings and Passed: May 16, 2017.

City of Kingston
2017 Revenue to be Raised by Taxation

Municipal - General Tax Rate (Schedule 4)

Residential	\$ 119,377,192
New Multi-Residential	\$ 3,807,163
Multi-Residential	\$ 15,969,360
Commercial	\$ 42,003,165
Industrial	\$ 3,903,769
Farm	\$ 147,426
Managed Forest	\$ 4,753
Pipeline	\$ 569,412

Municipal - General \$ 185,782,242

Municipal - Regulated Tax Rate (Schedule 5)

Hydro Right-Of-Ways	\$ 20,464
Railway Right-Of-Ways	\$ 13,960

\$ 34,424

Fire, Special Area Rate (Schedule 6)

Central	\$ 16,818,205
West	\$ 9,130,501
East	\$ 1,550,964

\$ 27,499,669

Garbage Disposal, Special Area Rate (Schedule 7)

\$ 1,563,359

Levied on Residential Assessment, except condominium properties

Supplementary Revenue

\$ 895,000

Amount budgeted for 2017 Omitted and Supplementary Assessment

Total Taxation Revenue per Budget

\$ 215,774,694

Other Taxation Related Items (Schedules 8, 9)

Downtown Kingston! BIA Levy - Operating	\$ 1,224,778
Downtown Kingston! BIA Levy - Rogers K-Rock Centre	\$ 196,186

\$ 1,420,964

Total Municipal Taxation

\$ 217,195,658

Total Education Taxation (Schedule 10)

\$ 55,858,704

Total to be Raised by Taxation

\$ 273,054,362

City of Kingston - 2017 Tax Rates

Property Type	Service	Central	West	East
1 Residential RT, RF, RG, RP Ratio = 1.000000 ▪Garbage rates are not levied on condominium properties	Municipal	0.00983437	0.00983437	0.00983437
	Fire	0.00202480	0.00107595	0.00073891
	Garbage ▪	0.00013871	0.00013871	0.00013871
	Education ▲	0.00179000	0.00179000	0.00179000
	Total	0.01378788	0.01283903	0.01250199
2 New Multi Residential NT, NF Ratio = 1.000000	Municipal	0.00983437	0.00983437	0.00983437
	Fire	0.00202480	0.00107595	0.00073891
	Education ▲	0.00179000	0.00179000	0.00179000
	Total	0.01364917	0.01270032	0.01236328
3 Multi Residential MT, MF Ratio = 2.000000	Municipal	0.01966873	0.01966873	0.01966873
	Fire	0.00404959	0.00215190	0.00147781
	Education ▲	0.00179000	0.00179000	0.00179000
	Total	0.02550832	0.02361063	0.02293654
4 Farmland FT Ratio = 0.237500	Municipal	0.00233566	0.00233566	0.00233566
	Fire	0.00048089	0.00025554	0.00017549
	Education ▲	0.00044750	0.00044750	0.00044750
	Total	0.00326405	0.00303870	0.00295865
5 Managed Forest TT Ratio = 0.250000	Municipal	0.00245859	0.00245859	0.00245859
	Fire	0.00050620	0.00026899	0.00018473
	Education ▲	0.00044750	0.00044750	0.00044750
	Total	0.00341229	0.00317508	0.00309082
Utility Transmission &				
6 Distrib. Corridor ♦ UH	Municipal	0.19860000	0.19860000	0.19860000
	Education	0.34460000	0.34460000	0.34460000
	Total	0.54320000	0.54320000	0.54320000
7 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 Transportation and Railway (acreage) tax rates set by Provincial Regulation O.Reg. 387/98 (Municipal) and 392/98 (Education), as amended

City of Kingston - 2017 Tax Rates

Property	Service	Central	West	East
6 a) Commercial Occupied (100%) CT, DT, GT, ST, CH, CF, CG, CP, GF Ratio = 1.980000	Municipal	0.01947204	0.01947204	0.01947204
	Fire	0.00400910	0.00213038	0.00146303
	Education ▲	0.01390000	0.01390000	0.01390000
	Total	0.03738114	0.03550242	0.03483507
6 b) Commercial New Construction Occupied (100%) XT, YT, ZT, XF, XH, XP Ratio = 1.980000	Municipal	0.01947204	0.01947204	0.01947204
	Fire	0.00400910	0.00213038	0.00146303
	Education ▲	0.01140000	0.01140000	0.01140000
	Total	0.03488114	0.03300242	0.03233507
6 c) Commercial Vacant (70%) CU, CX, DU, SU, CQ, CW, CY Ratio = 1.980000	Municipal	0.01363043	0.01363043	0.01363043
	Fire	0.00280637	0.00149126	0.00102412
	Education ▲	0.00973000	0.00973000	0.00973000
	Total	0.02616680	0.02485169	0.02438455
6 d) Commercial New Construction Vacant (70%) XJ, XK, XQ, XR, XU, XV, XX, XY, YU, ZU Ratio = 1.980000	Municipal	0.01363043	0.01363043	0.01363043
	Fire	0.00280637	0.00149126	0.00102412
	Education ▲	0.00798000	0.00798000	0.00798000
	Total	0.02441680	0.02310169	0.02263455
7 a) Industrial Occupied (100%) IT, LT, IF, IH, IP Ratio = 2.630000	Municipal	0.02586438	0.02586438	0.02586438
	Fire	0.00532521	0.00282974	0.00194332
	Education ▲	0.01390000	0.01390000	0.01390000
	Total	0.04508959	0.04259412	0.04170770
7 b) Industrial New Construction Occupied (100%) JT, KT, JF, JH, JP Ratio = 2.630000	Municipal	0.02586438	0.02586438	0.02586438
	Fire	0.00532521	0.00282974	0.00194332
	Education ▲	0.01140000	0.01140000	0.01140000
	Total	0.04258959	0.04009412	0.03920770
7 c) Industrial Vacant (65%) IU, IX, LU, IK Ratio = 2.630000	Municipal	0.01681185	0.01681185	0.01681185
	Fire	0.00346139	0.00183933	0.00126316
	Education ▲	0.00903500	0.00903500	0.00903500
	Total	0.02930824	0.02768618	0.02711001
7 d) Industrial New Construction Vacant (65%) JJ, JK, JQ, JR, JU, JV, JX, JY Ratio = 2.630000	Municipal	0.01681185	0.01681185	0.01681185
	Fire	0.00346139	0.00183933	0.00126316
	Education ▲	0.00741000	0.00741000	0.00741000
	Total	0.02768324	0.02606118	0.02548501
8 Pipeline PT Ratio = 1.172800	Municipal	0.01153374	0.01153374	0.01153374
	Fire	0.00237468	0.00126187	0.00086659
	Education ▲	0.01321061	0.01321061	0.01321061
	Total	0.02711903	0.02600622	0.02561094

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

	Operating	K-Rock Centre	Total BIA
Business Improvement Area Levy			
Commercial classes: 6a, 6b (above)	0.00313869	0.00053394	0.00367263
Commercial classes: 6c, 6d (above)	0.00219708	0.00037376	0.00257084
Industrial classes: 7a, 7b (above)	0.00416907	0.00070922	0.00487829
Industrial classes: 7c, 7d (above)	0.00270990	0.00046100	0.00317090

2017 General Municipal Levy

Amount to levy: \$ 185,782,242

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Commercial						
Commercial, taxable at full rate, shared as if PIL	CH	2,909,750	1.980000	100%	0.01947204	\$ 56,659
Commercial, taxable at full rate	CT	1,274,416,152	1.980000	100%	0.01947204	\$ 24,815,488
Excess Land, taxable at excess land rate	CU	20,264,864	1.980000	70%	0.01363043	\$ 276,219
Vacant Land, taxable at vacant land rate	CX	52,394,363	1.980000	70%	0.01363043	\$ 714,158
Large Office, taxable at full rate	DT	99,211,725	1.980000	100%	0.01947204	\$ 1,931,855
Large Office, taxable at vacant land rate	DU	178,547	1.980000	70%	0.01363043	\$ 2,434
Parking Lot, taxable at full rate	GT	12,285,597	1.980000	100%	0.01947204	\$ 239,226
Shopping Centre, taxable at full rate	ST	387,239,411	1.980000	100%	0.01947204	\$ 7,540,343
Shopping Centre, taxable at vacant land rate	SU	7,193,977	1.980000	70%	0.01363043	\$ 98,057
New Construction Commercial, taxable at full rate	XT	258,688,808	1.980000	100%	0.01947204	\$ 5,037,200
New Con. Excess Land, taxable at excess land rate	XU	9,477,342	1.980000	70%	0.01363043	\$ 129,180
New Con. Office, taxable at full rate	YT	14,007,828	1.980000	100%	0.01947204	\$ 272,761
New Con. Excess Land, taxable at excess land rate	YU	44,256	1.980000	70%	0.01363043	\$ 603
New Con. Shopping Centre, taxable at full rate	ZT	41,840,607	1.980000	100%	0.01947204	\$ 814,722
New Con. Excess Land, taxable at excess land rate	ZU	5,448,106	1.980000	70%	0.01363043	\$ 74,260
Industrial						
Taxable, shared as if PIL	IH	2,204,128	2.630000	100%	0.02586438	\$ 57,008
Excess land, shared as if PIL	IK	168,225	2.630000	65%	0.01681185	\$ 2,828
Industrial, taxable at full rate	IT	69,184,863	2.630000	100%	0.02586438	\$ 1,789,424
Excess Land, taxable at excess land rate	IU	1,157,564	2.630000	65%	0.01681185	\$ 19,461
Vacant Land, taxable at vacant land rate	IX	23,129,150	2.630000	65%	0.01681185	\$ 388,844
New Construction Industrial, taxable at full rate	JT	13,809,188	2.630000	100%	0.02586438	\$ 357,166
New Con. Ind.Excess Land, taxable at excess land rate	JU	548,477	2.630000	65%	0.01681185	\$ 9,221
Large Industrial, taxable at full rate	LT	46,841,695	2.630000	100%	0.02586438	\$ 1,211,532
Large Industrial, taxable at excess land rate	LU	4,061,774	2.630000	65%	0.01681185	\$ 68,286
Multi-Residential Taxable at full rate	MT	811,916,106	2.000000	100%	0.01966873	\$ 15,969,360
New Multi-Residential Taxable at full rate	NT	387,128,498	1.000000	100%	0.00983437	\$ 3,807,163
Pipeline Taxable at full rate	PT	49,369,250	1.172800	100%	0.01153374	\$ 569,412
Residential Taxable at full rate	RT	12,138,778,671	1.000000	100%	0.00983437	\$ 119,377,192
Farm Taxable at full rate	FT	63,119,650	0.237500	100%	0.00233566	\$ 147,426
Managed Forest Taxable at full rate	TT	1,933,125	0.250000	100%	0.00245859	\$ 4,753
		15,798,951,697				\$ 185,782,242

2017 - Other Taxable Assessments

Class	RTC	RTQ	Total		Rate per acre**	Tax Rate	Levy
Railway Right-Of-Way - Full Taxable**			335.68	acres	41.59		\$ 13,960
converted to assessment and tax rate	W	T	33,568			0.41590000	\$ 13,960
Utility Transmission & Distribution Corridor - Full Taxable**			1,030.43	acres	19.86		\$ 20,464
converted to assessment and tax rate	U	H	103,043			0.19860000	\$ 20,464
							\$ 34,424

**rate is set by O.Reg. 387/98

2017 Fire Levy											
						Amount to levy: \$16,818,205	Amount to levy: \$9,130,501	Amount to levy: \$1,550,964			
Class Code*	Assessment			Ratio	Vacancy	Central		West		East	
	Central	West	East			Rate	Levy \$	Rate	Levy \$	Rate	Levy \$
CH	838,250	2,071,500		1.980000	100%	0.00400910	3,361	0.00213038	4,413	0.00146303	0
CT	693,639,016	541,949,475	38,827,661	1.980000	100%	0.00400910	2,780,865	0.00213038	1,154,557	0.00146303	56,806
CU	6,022,867	13,529,279	712,718	1.980000	70%	0.00280637	16,902	0.00149126	20,176	0.00102412	730
CX	13,408,513	37,040,875	1,944,975	1.980000	70%	0.00280637	37,629	0.00149126	55,238	0.00102412	1,992
DT	77,180,282	11,919,948	10,111,495	1.980000	100%	0.00400910	309,423	0.00213038	25,394	0.00146303	14,793
DU	51,000	24,947	102,600	1.980000	70%	0.00280637	143	0.00149126	37	0.00102412	105
GT	12,285,597			1.980000	100%	0.00400910	49,254	0.00213038	0	0.00146303	0
ST	43,142,026	342,517,411	1,579,974	1.980000	100%	0.00400910	172,961	0.00213038	729,692	0.00146303	2,312
SU	777,467	6,374,154	42,356	1.980000	70%	0.00280637	2,182	0.00149126	9,506	0.00102412	43
XT	96,726,738	127,419,620	34,542,450	1.980000	100%	0.00400910	387,787	0.00213038	271,452	0.00146303	50,537
XU	4,350,743	3,125,074	2,001,525	1.980000	70%	0.00280637	12,210	0.00149126	4,660	0.00102412	2,050
YT	11,475,715	2,532,113		1.980000	100%	0.00400910	46,007	0.00213038	5,394	0.00146303	0
YU	11,225	33,031		1.980000	70%	0.00280637	32	0.00149126	49	0.00102412	0
ZT	34,043,804	7,796,803		1.980000	100%	0.00400910	136,485	0.00213038	16,610	0.00146303	0
ZU	5,182,763	265,343		1.980000	70%	0.00280637	14,545	0.00149126	396	0.00102412	0
IH	994,353	1,050,400	159,375	2.630000	100%	0.00532521	5,295	0.00282974	2,972	0.00194332	310
IK	168,225			2.630000	65%	0.00346139	582	0.00183933	0	0.00126316	0
IT	26,840,158	37,765,867	4,578,838	2.630000	100%	0.00532521	142,930	0.00282974	106,868	0.00194332	8,898
IU	634,527	171,175	351,862	2.630000	65%	0.00346139	2,196	0.00183933	315	0.00126316	444
IX	12,418,150	10,538,750	172,250	2.630000	65%	0.00346139	42,984	0.00183933	19,384	0.00126316	218
JT	6,753,440	5,847,923	1,207,825	2.630000	100%	0.00532521	35,964	0.00282974	16,548	0.00194332	2,347
JU	52,400	496,077		2.630000	65%	0.00346139	181	0.00183933	912	0.00126316	0
LT	21,062,670	25,779,025		2.630000	100%	0.00532521	112,163	0.00282974	72,948	0.00194332	0
LU	2,984,049	1,077,725		2.630000	65%	0.00346139	10,329	0.00183933	1,982	0.00126316	0
MT	744,301,169	66,114,937	1,500,000	2.000000	100%	0.00404959	3,014,116	0.00215190	142,273	0.00147781	2,217
NT	198,280,475	127,399,298	61,448,725	1.000000	100%	0.00202480	401,477	0.00107595	137,075	0.00073891	45,405
PT	17,299,750		32,069,500	1.172800	100%	0.00237468	41,081	0.00126187	0	0.00086659	27,791
RT	4,464,198,976	5,879,738,086	1,794,841,609	1.000000	100%	0.00202480	9,039,091	0.00107595	6,326,295	0.00073891	1,326,220
FT		20,171,575	42,948,075	0.237500	100%	0.00048089	0	0.00025554	5,155	0.00017549	7,537
TT	59,050	741,225	1,132,850	0.250000	100%	0.00050620	30	0.00026899	199	0.00018473	209
	6,495,183,398	7,273,491,636	2,030,276,663				\$ 16,818,205		\$ 9,130,501		\$ 1,550,964

*class code detail - see Schedule "4"

2017 Garbage Disposal Levy - Special Area Rate

Amount to levy:	\$ 1,563,359
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Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Residential - Taxable Garbage & Edn	R	D	8,646,550	1.00	1.00	0.00013871	\$ 1,199
Residential - Taxable at Full Rate	R	T	11,262,202,960	1.00	1.00	0.00013871	\$ 1,562,159
			11,270,849,510				\$ 1,563,359

Downtown Kingston! Business Improvement Area - 2017 Operating Levy

Amount to levy:	\$ 1,224,778
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Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial - Payment in Lieu - Federal	C	F	10,293,700	1.98	1.00	0.00313869	\$ 32,309
Commercial - Payment in Lieu - Province	C	G	2,025,750	1.98	1.00	0.00313869	\$ 6,358
Commercial, taxable at full rate	C	T	281,715,815	1.98	1.00	0.00313869	\$ 884,219
Excess Land, taxable at excess land rate	C	U	2,069,253	1.98	0.70	0.00219708	\$ 4,546
Vacant Land, taxable at vacant land rate	C	X	3,070,650	1.98	0.70	0.00219708	\$ 6,746
Large Office, taxable at full rate	D	T	39,209,118	1.98	1.00	0.00313869	\$ 123,065
Parking Lot - PIL - Full Taxable	G	F	10,344,873	1.98	1.00	0.00313869	\$ 32,469
Parking Lot, taxable at full rate	G	T	10,648,247	1.98	1.00	0.00313869	\$ 33,422
Industrial - Full Taxable former PIL asmt	I	H	94,878	2.63	1.00	0.00416907	\$ 396
New Construction Commercial, taxable at full rate	X	T	24,703,373	1.98	1.00	0.00313869	\$ 77,536
New Con. Office, taxable at full rate	Y	T	7,554,615	1.98	1.00	0.00313869	\$ 23,712
			391,730,272				\$ 1,224,778

Downtown Kingston! Business Improvement Area - 2017 Rogers K-Rock Centre Levy

Amount to levy:	\$	196,186
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Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial, taxable at full rate	C	T	281,715,815	1.98	1.00	0.00053394	\$ 150,420
Excess Land, taxable at excess land rate	C	U	2,069,253	1.98	0.70	0.00037376	\$ 773
Vacant Land, taxable at vacant land rate	C	X	3,070,650	1.98	0.70	0.00037376	\$ 1,148
Large Office, taxable at full rate	D	T	39,209,118	1.98	1.00	0.00053394	\$ 20,935
Parking Lot, taxable at full rate	G	T	10,648,247	1.98	1.00	0.00053394	\$ 5,686
New Construction Commercial, taxable at full rate	X	T	24,703,373	1.98	1.00	0.00053394	\$ 13,190
New Con. Office, taxable at full rate	Y	T	7,554,615	1.98	1.00	0.00053394	\$ 4,034
			368,971,071				\$ 196,186

2017 Education Levy

Class	Code	Assessment	Rate	Levy
Commercial				
Commercial, taxable at full rate, shared as if PIL	CH	2,909,750	0.01390000	\$ 40,446
Commercial, taxable at full rate	CT	1,274,416,152	0.01390000	\$ 17,714,385
Excess Land, taxable at excess land rate	CU	20,264,864	0.00973000	\$ 197,177
Vacant Land, taxable at vacant land rate	CX	52,394,363	0.00973000	\$ 509,797
Large Office, taxable at full rate	DT	99,211,725	0.01390000	\$ 1,379,043
Large Office, taxable at vacant land rate	DU	178,547	0.00973000	\$ 1,737
Parking Lot, taxable at full rate	GT	12,285,597	0.01390000	\$ 170,770
Shopping Centre, taxable at full rate	ST	387,239,411	0.01390000	\$ 5,382,628
Shopping Centre, taxable at vacant land rate	SU	7,193,977	0.00973000	\$ 69,997
New Construction Commercial, taxable at full rate	XT	258,688,808	0.01140000	\$ 2,949,052
New Con. Excess Land, taxable at excess land rate	XU	9,477,342	0.00798000	\$ 75,629
New Con. Office, taxable at full rate	YT	14,007,828	0.01140000	\$ 159,689
New Con. Excess Land, taxable at excess land rate	YU	44,256	0.00798000	\$ 353
New Con. Shopping Centre, taxable at full rate	ZT	41,840,607	0.01140000	\$ 476,983
New Con. Excess Land, taxable at excess land rate	ZU	5,448,106	0.00798000	\$ 43,476
Industrial				
Taxable, shared as if PIL	IH	2,204,128	0.01390000	\$ 30,637
Excess land, shared as if PIL	IK	168,225	0.00903500	\$ 1,520
Industrial, taxable at full rate	IT	69,184,863	0.01390000	\$ 961,670
Excess Land, taxable at excess land rate	IU	1,157,564	0.00903500	\$ 10,459
Vacant Land, taxable at vacant land rate	IX	23,129,150	0.00903500	\$ 208,972
New Construction Industrial, taxable at full rate	JT	13,809,188	0.01140000	\$ 157,425
New Con. Ind.Excess Land, taxable at excess land rate	JU	548,477	0.00741000	\$ 4,064
Large Industrial, taxable at full rate	LT	46,841,695	0.01390000	\$ 651,100
Large Industrial, taxable at excess land rate	LU	4,061,774	0.00903500	\$ 36,698
Multi-Residential Taxable at full rate	MT	811,916,106	0.00179000	\$ 1,453,330
New Multi-Residential Taxable at full rate	NT	387,128,498	0.00179000	\$ 692,960
Pipeline Taxable at full rate	PT	49,369,250	0.01321061	\$ 652,198
Residential Taxable at full rate	RT	12,138,778,671	0.00179000	\$ 21,728,414
Farm Taxable at full rate	FT	63,119,650	0.00044750	\$ 28,246
Managed Forest Taxable at full rate	TT	1,933,125	0.00044750	\$ 865
Residential Garbage and Education	RD	8,646,550	0.00179000	\$ 15,477
Railway Right-Of-Way Full Taxable	WT	33,568	0.53620000	\$ 17,999
Utility Trans. & Dist. Full Taxable	UH	103,043	0.34460000	\$ 35,509
		15,807,734,858		\$ 55,858,704

Education tax rate has been set by Provincial Regulation O.Reg. 400/98, as amended.
Utility Transportation and Distribution plus Railway education tax rates set by
Provincial Regulation O.Reg. 392/98, as amended.