

**By-Law Number 2018-93**

**A By-Law to Levy Taxes for Year 2018**

**Passed:** May 15, 2018

**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 2018-18 to adopt the estimates for the sums required to be levied by taxation during the year 2018 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 2018-91; 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 installment 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 2018 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 2018 is as follows:

	<b>Central Area</b>	<b>West Area</b>	<b>East Area</b>	<b>Total Assessment</b>
General and Local Municipal	Calculated on Total Assessment			<b>16,537,725,790</b>
Fire	6,802,813,357	7,581,041,414	2,153,871,019	<b>16,537,725,790</b>
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property			<b>11,736,111,722</b>

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 \$192,359,435 as per the line titled "Municipal - General" on Schedule 1 attached hereto the estimated property tax levy required during the year 2018 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.

<b>Area</b>	<b>Fire Levy</b>
Central	\$17,272,995
West	9,493,375
East	1,629,973

- c) The sum of \$1,618,551 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 \$57,389 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 \$1,282,190 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 \$205,014 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 \$55,907,621, 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 2018 will be billed together and shall become due and payable on the 29th day of June, 2018.

9. Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor property classes for the year 2018 will be billed together and shall become due and payable on the 29th day of June, 2018.
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 15, 2018

**City of Kingston  
 2018 Revenue to be Raised by Taxation**

**Municipal - General Tax Rate (Schedule 4)**

Residential	\$	123,282,252
New Multi-Residential	\$	4,279,672
Multi-Residential	\$	16,346,332
Commercial	\$	43,483,137
Industrial	\$	4,215,074
Farm	\$	162,544
Managed Forest	\$	4,968
Pipeline	\$	585,457

**Municipal - General** \$ 192,359,435

**Municipal - Regulated Tax Rate (Schedule 5)**

Hydro Right-Of-Ways	\$	20,464
Railway Right-Of-Ways	\$	36,925

\$ 57,389

**Fire, Special Area Rate (Schedule 6)**

Central	\$	17,272,995
West	\$	9,493,375
East	\$	1,629,973

\$ 28,396,343

**Garbage Disposal, Special Area Rate (Schedule 7)**

\$ 1,618,551

Levied on Residential Assessment, except condominium properties

**Supplementary Revenue**

\$ 1,732,002

Amount budgeted for 2018 Omitted and Supplementary Assessment

**Total Taxation Revenue per Budget**

\$ 224,163,720

**Other Taxation Related Items (Schedules 8, 9)**

Downtown Kingston! BIA Levy - Operating	\$	1,282,190
Downtown Kingston! BIA Levy - Rogers K-Rock Centre	\$	205,014

\$ 1,487,204

**Total Municipal Taxation**

\$ 225,650,924

**Total Education Taxation (Schedule 10)**

\$ 55,907,621

**Total to be Raised by Taxation**

\$ 281,558,545

## City of Kingston - 2018 Tax Rates

Property Type	Service	Central	West	East
1 <b>Residential</b> RT, RF, RG, RP Ratio = 1.000000 ▪Garbage rates are not levied on condominium properties	Municipal	0.00975716	0.00975716	0.00975716
	Fire	0.00199865	0.00107197	0.00073543
	Garbage ▪	0.00013791	0.00013791	0.00013791
	Education ▲	0.00170000	0.00170000	0.00170000
	<b>Total</b>	<b>0.01359372</b>	<b>0.01266704</b>	<b>0.01233050</b>
2 <b>New Multi Residential</b> NT, NF Ratio = 1.000000	Municipal	0.00975716	0.00975716	0.00975716
	Fire	0.00199865	0.00107197	0.00073543
	Education ▲	0.00170000	0.00170000	0.00170000
	<b>Total</b>	<b>0.01345581</b>	<b>0.01252913</b>	<b>0.01219259</b>
3 <b>Multi Residential</b> MT, MF Ratio = 1.900000	Municipal	0.01853860	0.01853860	0.01853860
	Fire	0.00379744	0.00203674	0.00139731
	Education ▲	0.00170000	0.00170000	0.00170000
	<b>Total</b>	<b>0.02403604</b>	<b>0.02227534</b>	<b>0.02163591</b>
4 <b>Farmland</b> FT Ratio = 0.225000	Municipal	0.00219536	0.00219536	0.00219536
	Fire	0.00044970	0.00024119	0.00016547
	Education ▲	0.00042500	0.00042500	0.00042500
	<b>Total</b>	<b>0.00307006</b>	<b>0.00286155</b>	<b>0.00278583</b>
5 <b>Managed Forest</b> TT Ratio = 0.250000	Municipal	0.00243929	0.00243929	0.00243929
	Fire	0.00049966	0.00026799	0.00018386
	Education ▲	0.00042500	0.00042500	0.00042500
	<b>Total</b>	<b>0.00336395</b>	<b>0.00313228</b>	<b>0.00304815</b>
6 <b>Utility Transmission &amp; Distrib. Corridor ♦</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>
7 <b>Railway Right-of-Way ♦</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>

- ▲ 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 - 2018 Tax Rates

Property Type	Service	Central	West	East
1 a) <b>Commercial Occupied (100%)</b> CT, DT, GT, ST, CH, CF, CG, CP, GF Ratio = 1.980000	Municipal	0.01931918	0.01931918	0.01931918
	Fire	0.00395733	0.00212250	0.00145614
	Education ▲	0.01340000	0.01340000	0.01340000
	<b>Total</b>	<b>0.03667651</b>	<b>0.03484168</b>	<b>0.03417532</b>
1 b) <b>Commercial New Construction Occupied (100%)</b> XT, YT, ZT, XF, XH, XP Ratio = 1.980000	Municipal	0.01931918	0.01931918	0.01931918
	Fire	0.00395733	0.00212250	0.00145614
	Education ▲	0.01090000	0.01090000	0.01090000
	<b>Total</b>	<b>0.03417651</b>	<b>0.03234168</b>	<b>0.03167532</b>
1 c) <b>Commercial Vacant (70%)</b> CU, CX, DU, SU, CQ, CW, CY Ratio = 1.980000	Municipal	0.01352342	0.01352342	0.01352342
	Fire	0.00277013	0.00148575	0.00101930
	Education ▲	0.00938000	0.00938000	0.00938000
	<b>Total</b>	<b>0.02567355</b>	<b>0.02438917</b>	<b>0.02392272</b>
1 d) <b>Commercial New Construction Vacant (70%)</b> XJ, XK, XQ, XR, XU, XV, XX, XY, YU, ZU Ratio = 1.980000	Municipal	0.01352342	0.01352342	0.01352342
	Fire	0.00277013	0.00148575	0.00101930
	Education ▲	0.00763000	0.00763000	0.00763000
	<b>Total</b>	<b>0.02392355</b>	<b>0.02263917</b>	<b>0.02217272</b>
2 a) <b>Industrial Occupied (100%)</b> IT, LT, IF, IH, IP Ratio = 2.630000	Municipal	0.02566133	0.02566133	0.02566133
	Fire	0.00525645	0.00281928	0.00193417
	Education ▲	0.01340000	0.01340000	0.01340000
	<b>Total</b>	<b>0.04431778</b>	<b>0.04188061</b>	<b>0.04099550</b>
2 b) <b>Industrial New Construction Occupied (100%)</b> JT, KT, JF, JH, JP Ratio = 2.630000	Municipal	0.02566133	0.02566133	0.02566133
	Fire	0.00525645	0.00281928	0.00193417
	Education ▲	0.01090000	0.01090000	0.01090000
	<b>Total</b>	<b>0.04181778</b>	<b>0.03938061</b>	<b>0.03849550</b>
2 c) <b>Industrial Vacant (65%)</b> IU, IX, LU, IK Ratio = 2.630000	Municipal	0.01667987	0.01667987	0.01667987
	Fire	0.00341670	0.00183253	0.00125721
	Education ▲	0.00871000	0.00871000	0.00871000
	<b>Total</b>	<b>0.02880657</b>	<b>0.02722240</b>	<b>0.02664708</b>
2 d) <b>Industrial New Construction Vacant (65%)</b> JJ, JK, JQ, JR, JU, JV, JX, JY Ratio = 2.630000	Municipal	0.01667987	0.01667987	0.01667987
	Fire	0.00341670	0.00183253	0.00125721
	Education ▲	0.00708500	0.00708500	0.00708500
	<b>Total</b>	<b>0.02718157</b>	<b>0.02559740</b>	<b>0.02502208</b>
3 <b>Pipeline</b> PT Ratio = 1.172800	Municipal	0.01144320	0.01144320	0.01144320
	Fire	0.00234402	0.00125721	0.00086251
	Education ▲	0.01281245	0.01281245	0.01281245
	<b>Total</b>	<b>0.02659967</b>	<b>0.02551286</b>	<b>0.02511816</b>

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

	Operating	K-Rock Centre	Total BIA
<b>Business Improvement Area Levy</b>			
Commercial classes: 6a, 6b (above)	0.00317864	0.00053917	0.00371781
Commercial classes: 6c, 6d (above)	0.00222505	0.00037742	0.00260247
Industrial classes: 7a, 7b (above)	0.00422214	0.00071617	0.00493831
Industrial classes: 7c, 7d (above)	0.00274439	0.00046551	0.00320990

**2018 General Municipal Levy**

**Amount to levy: \$ 192,359,435**

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
<b>Commercial</b>						
Commercial, taxable at full rate, shared as if PIL	CH	3,093,500	1.980000	100%	0.01931918	\$ 59,764
Commercial, taxable at full rate	CT	1,322,997,975	1.980000	100%	0.01931918	\$ 25,559,232
Excess Land, taxable at excess land rate	CU	18,943,467	1.980000	70%	0.01352342	\$ 256,181
Vacant Land, taxable at vacant land rate	CX	55,455,735	1.980000	70%	0.01352342	\$ 749,951
Large Office, taxable at full rate	DT	97,855,555	1.980000	100%	0.01931918	\$ 1,890,489
Large Office, taxable at vacant land rate	DU	192,522	1.980000	70%	0.01352342	\$ 2,604
Parking Lot, taxable at full rate	GT	12,778,685	1.980000	100%	0.01931918	\$ 246,874
Shopping Centre, taxable at full rate	ST	407,654,649	1.980000	100%	0.01931918	\$ 7,875,552
Shopping Centre, taxable at vacant land rate	SU	7,287,705	1.980000	70%	0.01352342	\$ 98,555
New Construction Commercial, taxable at full rate	XT	279,798,541	1.980000	100%	0.01931918	\$ 5,405,478
New Con. Excess Land, taxable at excess land rate	XU	9,351,322	1.980000	70%	0.01352342	\$ 126,462
New Con. Office, taxable at full rate	YT	14,434,661	1.980000	100%	0.01931918	\$ 278,866
New Con. Excess Land, taxable at excess land rate	YU	210,334	1.980000	70%	0.01352342	\$ 2,844
New Con. Shopping Centre, taxable at full rate	ZT	45,850,450	1.980000	100%	0.01931918	\$ 885,793
New Con. Excess Land, taxable at excess land rate	ZU	3,290,025	1.980000	70%	0.01352342	\$ 44,492
<b>Industrial</b>						
Taxable, shared as if PIL	IH	2,318,607	2.630000	100%	0.02566133	\$ 59,499
Excess land, shared as if PIL	IK	260,261	2.630000	65%	0.01667987	\$ 4,341
Industrial, taxable at full rate	IT	75,077,112	2.630000	100%	0.02566133	\$ 1,926,579
Excess Land, taxable at excess land rate	IU	857,082	2.630000	65%	0.01667987	\$ 14,296
Vacant Land, taxable at vacant land rate	IX	26,265,928	2.630000	65%	0.01667987	\$ 438,112
New Construction Industrial, taxable at full rate	JT	23,565,687	2.630000	100%	0.02566133	\$ 604,727
New Con. Ind.Excess Land, taxable at excess land rate	JU	1,686,762	2.630000	65%	0.01667987	\$ 28,135
Large Industrial, taxable at full rate	LT	41,724,387	2.630000	100%	0.02566133	\$ 1,070,703
Large Industrial, taxable at excess land rate	LU	4,117,683	2.630000	65%	0.01667987	\$ 68,682
<b>Multi-Residential</b> Taxable at full rate	MT	881,745,542	1.900000	100%	0.01853860	\$ 16,346,332
<b>New Multi-Residential</b> Taxable at full rate	NT	438,618,621	1.000000	100%	0.00975716	\$ 4,279,672
<b>Pipeline</b> Taxable at full rate	PT	51,162,000	1.172800	100%	0.01144320	\$ 585,457
<b>Residential</b> Taxable at full rate	RT	12,635,054,514	1.000000	100%	0.00975716	\$ 123,282,252
<b>Farm</b> Taxable at full rate	FT	74,039,834	0.225000	100%	0.00219536	\$ 162,544
<b>Managed Forest</b> Taxable at full rate	TT	2,036,644	0.250000	100%	0.00243929	\$ 4,968
		<b>16,537,725,790</b>				<b>\$ 192,359,435</b>

**2018 - Other Taxable Assessments**

<b>Class</b>	<b>RTC</b>	<b>RTQ</b>	<b>Total</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**			1,030.43	acres	19.86		\$ 20,464
converted to assessment and tax rate	U	H	103,043			0.19860000	\$ <b>20,464</b>
							\$ <b>57,389</b>

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

<b>2018 Fire Levy</b>											
						<b>Amount to levy: \$17,272,995</b>		<b>Amount to levy: \$9,493,375</b>		<b>Amount to levy: \$1,629,973</b>	
<b>Assessment</b>						<b>Central</b>		<b>West</b>		<b>East</b>	
Class Code*	Central	West	East	Ratio	Vacancy	Rate	Levy \$	Rate	Levy \$	Rate	Levy \$
CH	840,500	2,253,000		1.980000	100%	0.00395733	3,326	0.00212250	4,782	0.00145614	0
CT	725,856,249	559,262,075	37,879,651	1.980000	100%	0.00395733	2,872,453	0.00212250	1,187,034	0.00145614	55,158
CU	5,118,631	13,030,598	794,238	1.980000	70%	0.00277013	14,179	0.00148575	19,360	0.00101930	810
CX	13,841,194	39,829,191	1,785,350	1.980000	70%	0.00277013	38,342	0.00148575	59,176	0.00101930	1,820
DT	76,007,037	11,571,788	10,276,730	1.980000	100%	0.00395733	300,785	0.00212250	24,561	0.00145614	14,964
DU	51,000	24,947	116,575	1.980000	70%	0.00277013	141	0.00148575	37	0.00101930	119
GT	12,778,685			1.980000	100%	0.00395733	50,569	0.00212250	0	0.00145614	0
ST	44,574,955	361,453,256	1,626,438	1.980000	100%	0.00395733	176,398	0.00212250	767,185	0.00145614	2,368
SU	715,919	6,529,430	42,356	1.980000	70%	0.00277013	1,983	0.00148575	9,701	0.00101930	43
XT	108,214,603	134,930,310	36,653,628	1.980000	100%	0.00395733	428,241	0.00212250	286,390	0.00145614	53,373
XU	2,848,235	4,543,587	1,959,500	1.980000	70%	0.00277013	7,890	0.00148575	6,751	0.00101930	1,997
YT	11,696,930	2,737,731		1.980000	100%	0.00395733	46,289	0.00212250	5,811	0.00145614	0
YU	0	210,334		1.980000	70%	0.00277013	0	0.00148575	313	0.00101930	0
ZT	36,672,316	9,178,134		1.980000	100%	0.00395733	145,124	0.00212250	19,481	0.00145614	0
ZU	3,098,120	191,905		1.980000	70%	0.00277013	8,582	0.00148575	285	0.00101930	0
IH	1,062,467	1,067,790	188,350	2.630000	100%	0.00525645	5,585	0.00281928	3,010	0.00193417	364
IK	178,450	81,811		2.630000	65%	0.00341670	610	0.00183253	150	0.00125721	0
IT	29,887,118	40,536,288	4,653,706	2.630000	100%	0.00525645	157,100	0.00281928	114,283	0.00193417	9,001
IU	684,232	172,850	0	2.630000	65%	0.00341670	2,338	0.00183253	317	0.00125721	0
IX	12,280,841	13,729,587	255,500	2.630000	65%	0.00341670	41,960	0.00183253	25,160	0.00125721	321
JT	6,421,100	15,592,974	1,551,613	2.630000	100%	0.00525645	33,752	0.00281928	43,961	0.00193417	3,001
JU	421,280	1,134,500	130,982	2.630000	65%	0.00341670	1,439	0.00183253	2,079	0.00125721	165
LT	15,699,237	26,025,150		2.630000	100%	0.00525645	82,522	0.00281928	73,372	0.00193417	0
LU	3,032,033	1,085,650		2.630000	65%	0.00341670	10,360	0.00183253	1,989	0.00125721	0
MT	813,257,884	68,048,658	439,000	1.900000	100%	0.00379744	3,088,297	0.00203674	138,598	0.00139731	613
NT	215,211,509	136,917,636	86,489,476	1.000000	100%	0.00199865	430,133	0.00107197	146,772	0.00073543	63,607
PT	17,935,000		33,227,000	1.172800	100%	0.00234402	42,040	0.00125721	0	0.00086251	28,659
RT	4,644,401,132	6,107,612,153	1,883,041,229	1.000000	100%	0.00199865	9,282,542	0.00107197	6,547,179	0.00073543	1,384,837
FT		22,523,340	51,516,494	0.225000	100%	0.00044970	0	0.00024119	5,432	0.00016547	8,524
TT	26,700	766,741	1,243,203	0.250000	100%	0.00049966	13	0.00026799	205	0.00018386	229
	<b>6,802,813,357</b>	<b>7,581,041,414</b>	<b>2,153,871,019</b>				<b>\$ 17,272,995</b>		<b>\$ 9,493,375</b>		<b>\$ 1,629,973</b>

\*class code detail - see Schedule "4"

**2018 Garbage Disposal Levy - Special Area Rate**

<b>Amount to levy:</b>	<b>\$ 1,618,551</b>
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<b>Class</b>	<b>RTC</b>	<b>RTQ</b>	<b>Total</b>	<b>Ratio</b>	<b>Vacancy Factor</b>	<b>Rate</b>	<b>Levy</b>
Residential - Taxable Garbage & Edn	R	D	8,801,600	1.00	1.00	0.00013791	\$ 1,214
Residential - Taxable at Full Rate	R	T	11,727,310,122	1.00	1.00	0.00013791	\$ 1,617,337
			<b>11,736,111,722</b>				<b>\$ 1,618,551</b>

### Downtown Kingston! Business Improvement Area - 2018 Operating Levy

<b>Amount to levy:</b>	<b>\$ 1,282,190</b>
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Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial - Payment in Lieu - Federal	C	F	10,407,600	1.98	1.00	0.00317864	\$ 33,082
Commercial - Payment in Lieu - Province	C	G	2,028,500	1.98	1.00	0.00317864	\$ 6,448
Commercial, taxable at full rate	C	T	289,151,179	1.98	1.00	0.00317864	\$ 919,109
Excess Land, taxable at excess land rate	C	U	1,364,269	1.98	0.70	0.00222505	\$ 3,036
Vacant Land, taxable at vacant land rate	C	X	1,663,202	1.98	0.70	0.00222505	\$ 3,701
Large Office, taxable at full rate	D	T	39,576,415	1.98	1.00	0.00317864	\$ 125,799
Parking Lot - PIL - Full Taxable	G	F	10,562,515	1.98	1.00	0.00317864	\$ 33,574
Parking Lot, taxable at full rate	G	T	10,278,232	1.98	1.00	0.00317864	\$ 32,671
Industrial - Full Taxable former PIL asmt	I	H	103,985	2.63	1.00	0.00422214	\$ 439
New Construction Commercial, taxable at full rate	X	T	31,548,842	1.98	1.00	0.00317864	\$ 100,283
New Con. Office, taxable at full rate	Y	T	7,565,710	1.98	1.00	0.00317864	\$ 24,049
			<b>404,250,449</b>				<b>\$ 1,282,190</b>

**Downtown Kingston! Business Improvement Area - 2018 Rogers K-Rock Centre Levy**

<b>Amount to levy:</b>	<b>\$</b>	<b>205,014</b>
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<b>Class</b>	<b>RTC</b>	<b>RTQ</b>	<b>Total</b>	<b>Ratio</b>	<b>Vacancy Factor</b>	<b>Rate</b>	<b>Levy</b>
Commercial, taxable at full rate	C	T	289,151,179	1.98	1.00	0.00053917	\$ 155,902
Excess Land, taxable at excess land rate	C	U	1,364,269	1.98	0.70	0.00037742	\$ 515
Vacant Land, taxable at vacant land rate	C	X	1,663,202	1.98	0.70	0.00037742	\$ 628
Large Office, taxable at full rate	D	T	39,576,415	1.98	1.00	0.00053917	\$ 21,338
Parking Lot, taxable at full rate	G	T	10,278,232	1.98	1.00	0.00053917	\$ 5,542
New Construction Commercial, taxable at full rate	X	T	31,548,842	1.98	1.00	0.00053917	\$ 17,010
New Con. Office, taxable at full rate	Y	T	7,565,710	1.98	1.00	0.00053917	\$ 4,079
			<b>381,147,849</b>				<b>205,014.00</b>

## 2018 Education Levy

Class	Code	Assessment	Rate	Levy
<b>Commercial</b>				
Commercial, taxable at full rate, shared as if PIL	CH	3,093,500	0.01340000	\$ 41,453
Commercial, taxable at full rate	CT	1,322,997,975	0.01340000	\$ 17,728,173
Excess Land, taxable at excess land rate	CU	18,943,467	0.00938000	\$ 177,690
Vacant Land, taxable at vacant land rate	CX	55,455,735	0.00938000	\$ 520,175
Large Office, taxable at full rate	DT	97,855,555	0.01340000	\$ 1,311,264
Large Office, taxable at vacant land rate	DU	192,522	0.00938000	\$ 1,806
Parking Lot, taxable at full rate	GT	12,778,685	0.01340000	\$ 171,234
Shopping Centre, taxable at full rate	ST	407,654,649	0.01340000	\$ 5,462,572
Shopping Centre, taxable at vacant land rate	SU	7,287,705	0.00938000	\$ 68,359
New Construction Commercial, taxable at full rate	XT	279,798,541	0.01090000	\$ 3,049,804
New Con. Excess Land, taxable at excess land rate	XU	9,351,322	0.00763000	\$ 71,351
New Con. Office, taxable at full rate	YT	14,434,661	0.01090000	\$ 157,338
New Con. Excess Land, taxable at excess land rate	YU	210,334	0.00763000	\$ 1,605
New Con. Shopping Centre, taxable at full rate	ZT	45,850,450	0.01090000	\$ 499,770
New Con. Excess Land, taxable at excess land rate	ZU	3,290,025	0.00763000	\$ 25,103
<b>Industrial</b>				
Taxable, shared as if PIL	IH	2,318,607	0.01340000	\$ 31,069
Excess land, shared as if PIL	IK	260,261	0.00871000	\$ 2,267
Industrial, taxable at full rate	IT	75,077,112	0.01340000	\$ 1,006,033
Excess Land, taxable at excess land rate	IU	857,082	0.00871000	\$ 7,465
Vacant Land, taxable at vacant land rate	IX	26,265,928	0.00871000	\$ 228,776
New Construction Industrial, taxable at full rate	JT	23,565,687	0.01090000	\$ 256,866
New Con. Ind.Excess Land, taxable at excess land rate	JU	1,686,762	0.00708500	\$ 11,951
Large Industrial, taxable at full rate	LT	41,724,387	0.01340000	\$ 559,107
Large Industrial, taxable at excess land rate	LU	4,117,683	0.00871000	\$ 35,865
<b>Multi-Residential</b> Taxable at full rate	MT	881,745,542	0.00170000	\$ 1,498,967
<b>New Multi-Residential</b> Taxable at full rate	NT	438,618,621	0.00170000	\$ 745,652
<b>Pipeline</b> Taxable at full rate	PT	51,162,000	0.01281245	\$ 655,511
<b>Residential</b> Taxable at full rate	RT	12,635,054,514	0.00170000	\$ 21,479,593
<b>Farm</b> Taxable at full rate	FT	74,039,834	0.00042500	\$ 31,467
<b>Managed Forest</b> Taxable at full rate	TT	2,036,644	0.00042500	\$ 866
<b>Residential</b> Garbage and Education	RD	8,801,600	0.00170000	\$ 14,963
<b>Railway Right-Of-Way</b> Full Taxable	WT	33,568	0.53620000	\$ 17,999
<b>Utility Trans. &amp; Dist.</b> Full Taxable	UH	103,043	0.34460000	\$ 35,509
			<b>16,546,664,001</b>	<b>\$ 55,907,621</b>

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.