

By-Law Number 2015-87
A By-Law to Levy Taxes for Year 2015

Passed: May 5, 2015

The Council of The Corporation of the City of Kingston enacts as follows:

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 2015-31 to adopt the estimates for the sums required to be levied by taxation during the year 2015 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 2015-52; 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 2015 Budget are detailed in Schedule A attached hereto; and

Whereas the Tax Rate Schedule, for all tax rates and charges to be levied are detailed in Schedule B1 and B2 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 C1, C1a, C2, C3, C4, C5 and C6 attached hereto; and

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

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 2015 is as follows:

	Central Area	West Area	East Area	Total Assessment
General and Local Municipal	Calculated on Total Assessment			14,539,567,341
Fire	5,912,463,347	6,745,959,969	1,881,144,025	14,539,567,341
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property			10,417,445,358

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 \$174,064,995 as per the line titled "Municipal - General" on Schedule A attached hereto the estimated property tax levy required during the year 2015 for general municipal purposes. Schedule C1 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 C2 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	\$16,026,442
West	8,600,844
East	1,457,082
Total of all areas	\$26,084,368

- c) The sum of \$1,465,964 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 C3 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 C1a details the special rate and amount of \$34,425 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 \$1,112,728 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 C4 details the amount to be raised on the assessment.
5. That a special rate, as prescribed pursuant to By-Law Number 2003-10, for the purposes of raising \$60,495 for the Market Levy 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, within the area defined as the Business Improvement Area within the City of Kingston, which rate shall be in addition to other rates for which the same land is and shall be liable. Schedule C5 details the amount to be raised on the assessment.
6. That a special rate, as prescribed pursuant to By-Law Number 2006-137, for the purposes of raising \$118,888 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 C6 details the amount to be raised on the assessment.
7. That education tax levies, in the amount of \$55,560,569, shall be levied and collected upon the whole of the assessment for real property within the Corporation of the City of Kingston. Schedule D 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.

8. 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%;
9. Taxes levied for Residential, New Multi-residential, Managed Forests and Farm property classes for the year 2015 will be billed together and shall become due and payable on the 30th day of June, 2015.
10. Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor property classes for the year 2015 will be billed together and shall become due and payable on the 30th day of June, 2015.
11. 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.
12. 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.
13. 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.
14. 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) At Canada Post outlets where MoneyGram Bill payment services are offered.
 - d) 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 instalments and due dates under that program pursuant to City of Kingston By-Law Number 2003-368.

- e) By VISA or MasterCard online or over the telephone. The City has partnered with Paymentus Corporation, pursuant to By-Law Number 2014-69, to provide the option of making payments by credit cards. Paymentus will charge a convenience fee for each transaction.

15. 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 owing, 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 owing, 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.

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

Given All Three Readings and Passed: May 5, 2015

John Bolognone
City Clerk

Bryan Paterson
Mayor

City of Kingston
2015 Revenue to be Raised by Taxation

Municipal - General Tax Rate (Schedule C1)

Residential	\$ 110,772,540
New Multi-Residential	\$ 2,386,367
Multi-Residential	\$ 16,059,355
Commercial	\$ 40,056,973
Industrial	\$ 4,123,127
Farm	\$ 124,222
Managed Forest	\$ 4,085
Pipeline	\$ 538,324

Municipal - General \$ 174,064,995

Municipal - Regulated Tax Rate (Schedule C1a)

Hydro Right-Of-Ways	\$ 20,464
Railway Right-Of-Ways	\$ 13,961

\$ 34,425

Fire, Special Area Rate (Schedule C2)

Central	\$ 16,026,442
West	\$ 8,600,844
East	\$ 1,457,082

\$ 26,084,368

Garbage Disposal, Special Area Rate (Schedule C3)

\$ 1,465,964

Levied on Residential Assessment, except condominium properties

Supplementary Revenue

\$ 957,341

Amount budgeted for 2014 Omitted and Supplementary Assessment

Total Taxation Revenue per Budget

\$ 202,607,093

Other Taxation Related Items (Schedules C4, C5, C6)

Downtown Kingston! BIA Levy - Operating	\$ 1,112,728
Downtown Kingston! BIA Levy - Capital	
Market Sq.	\$ 60,495
Rogers K-Rock	\$ 118,888

\$ 1,292,111

Total Municipal Taxation

\$ 203,899,204

Total Education Taxation (Schedule D)

\$ 55,560,569

Total to be Raised by Taxation

\$ 259,459,773

City of Kingston - 2015 Tax Rates

		Central	West	East
1 Residential RT, RF, RG, RP Ratio = 1.000000 ♦Garbage rates are not levied on condominium properties	Municipal	0.00987080	0.00987080	0.00987080
	Fire	0.00206900	0.00108398	0.00074576
	Garbage ♦	0.00014072	0.00014072	0.00014072
	Education ▲	0.00195000	0.00195000	0.00195000
	Total	0.01403052	0.01304550	0.01270728
2 New Multi Residential NT, NF Ratio = 1.000000	Municipal	0.00987080	0.00987080	0.00987080
	Fire	0.00206900	0.00108398	0.00074576
	Education ▲	0.00195000	0.00195000	0.00195000
	Total	0.01388980	0.01290478	0.01256656
3 Multi Residential MT, MF Ratio = 2.227788	Municipal	0.02199004	0.02199004	0.02199004
	Fire	0.00460930	0.00241487	0.00166139
	Education ▲	0.00195000	0.00195000	0.00195000
	Total	0.02854934	0.02635491	0.02560143
4 Farmland FT Ratio = 0.250000	Municipal	0.00246770	0.00246770	0.00246770
	Fire	0.00051725	0.00027099	0.00018644
	Education ▲	0.00048750	0.00048750	0.00048750
	Total	0.00347245	0.00322619	0.00314164
5 Managed Forest TT Ratio = 0.250000	Municipal	0.00246770	0.00246770	0.00246770
	Fire	0.00051725	0.00027099	0.00018644
	Education ▲	0.00048750	0.00048750	0.00048750
	Total	0.00347245	0.00322619	0.00314164

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

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

City of Kingston - 2015 Tax Rates

		Central	West	East
6 a) Commercial Occupied (100%) CT, DT, GT, ST, CH, CF, CG, CP, GF Ratio = 1.980000	Municipal	0.01954418	0.01954418	0.01954418
	Fire	0.00409662	0.00214627	0.00147660
	Education ▲	0.01430000	0.01430000	0.01430000
	Total	0.03794080	0.03599045	0.03532078
6 b) Commercial New Construction Occupied (100%) XT, YT, ZT, XF, XH, XP Ratio = 1.980000	Municipal	0.01954418	0.01954418	0.01954418
	Fire	0.00409662	0.00214627	0.00147660
	Education ▲	0.01190000	0.01190000	0.01190000
	Total	0.03554080	0.03359045	0.03292078
6 c) Commercial Vacant (70%) CU, CX, DU, SU, CQ, CW, CY Ratio = 1.980000	Municipal	0.01368093	0.01368093	0.01368093
	Fire	0.00286764	0.00150239	0.00103362
	Education ▲	0.01001000	0.01001000	0.01001000
	Total	0.02655857	0.02519332	0.02472455
6 d) Commercial New Construction Vacant (70%) XJ, XK, XQ, XR, XU, XV, XX, XY, YU, ZU Ratio = 1.980000	Municipal	0.01368093	0.01368093	0.01368093
	Fire	0.00286764	0.00150239	0.00103362
	Education ▲	0.00833000	0.00833000	0.00833000
	Total	0.02487857	0.02351332	0.02304455
7 a) Industrial Occupied (100%) IT, LT, IF, IH, IP Ratio = 2.630000	Municipal	0.02596020	0.02596020	0.02596020
	Fire	0.00544147	0.00285086	0.00196134
	Education ▲	0.01530000	0.01530000	0.01530000
	Total	0.04670167	0.04411106	0.04322154
7 b) Industrial New Construction Occupied (100%) JT, KT, JF, JH, JP Ratio = 2.630000	Municipal	0.02596020	0.02596020	0.02596020
	Fire	0.00544147	0.00285086	0.00196134
	Education ▲	0.01190000	0.01190000	0.01190000
	Total	0.04330167	0.04071106	0.03982154
7 c) Industrial Vacant (65%) IU, IX, LU, IK Ratio = 2.630000	Municipal	0.01687413	0.01687413	0.01687413
	Fire	0.00353696	0.00185306	0.00127487
	Education ▲	0.00994500	0.00994500	0.00994500
	Total	0.03035609	0.02867219	0.02809400
7 d) Industrial New Construction Vacant (65%) JJ, JK, JQ, JR, JU, JV, JX, JY Ratio = 2.630000	Municipal	0.01687413	0.01687413	0.01687413
	Fire	0.00353696	0.00185306	0.00127487
	Education ▲	0.00773500	0.00773500	0.00773500
	Total	0.02814609	0.02646219	0.02588400
8 Pipeline PT Ratio = 1.172800	Municipal	0.01157647	0.01157647	0.01157647
	Fire	0.00242652	0.00127129	0.00087462
	Education ▲	0.01394616	0.01394616	0.01394616
	Total	0.02794915	0.02679392	0.02639725
9 Utility Trans. & Distrib. Corridor ♦ UH	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 rates set by Provincial Regulation O.Reg. 400/98, as amended

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

Business Improvement Area Levy	Operating	Market Square	K-Rock Centre	Total BIA
Commercial classes: 6a, 6b (above)	0.00295501	0.00017111	0.00033628	0.00346240
Commercial classes: 6c, 6d (above)	0.00206851	0.00011978	0.00023540	0.00242369
Industrial classes: 7a, 7b (above)	0.00392509	0.00022728	0.00044667	0.00459905
Industrial classes: 7c, 7d (above)	0.00255131	0.00014773	0.00029034	0.00298938

2015 General Municipal Levy

Amount to levy: \$ 174,064,995

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Commercial						
Commercial, taxable at full rate, shared as if PIL	CH	2,664,000	1.980000	100%	0.01954418	\$ 52,066
Commercial, taxable at full rate	CT	1,275,229,017	1.980000	100%	0.01954418	\$ 24,923,304
Excess Land, taxable at excess land rate	CU	22,264,089	1.980000	70%	0.01368093	\$ 304,593
Vacant Land, taxable at vacant land rate	CX	53,132,871	1.980000	70%	0.01368093	\$ 726,907
Large Office, taxable at full rate	DT	91,896,340	1.980000	100%	0.01954418	\$ 1,796,039
Large Office, taxable at vacant land rate	DU	385,899	1.980000	70%	0.01368093	\$ 5,279
Parking Lot, taxable at full rate	GT	11,077,593	1.980000	100%	0.01954418	\$ 216,502
Shopping Centre, taxable at full rate	ST	342,506,250	1.980000	100%	0.01954418	\$ 6,694,003
Shopping Centre, taxable at vacant land rate	SU	6,071,524	1.980000	70%	0.01368093	\$ 83,064
New Construction Commercial, taxable at full rate	XT	222,956,039	1.980000	100%	0.01954418	\$ 4,357,493
New Con. Excess Land, taxable at excess land rate	XU	12,566,661	1.980000	70%	0.01368093	\$ 171,924
New Con. Office, taxable at full rate	YT	7,737,343	1.980000	100%	0.01954418	\$ 151,220
New Con. Excess Land, taxable at excess land rate	YU	8,210	1.980000	70%	0.01368093	\$ 112
New Con. Shopping Centre, taxable at full rate	ZT	29,031,911	1.980000	100%	0.01954418	\$ 567,405
New Con. Excess Land, taxable at excess land rate	ZU	516,164	1.980000	70%	0.01368093	\$ 7,062
Industrial						
Taxable, shared as if PIL	IH	2,004,017	2.630000	100%	0.02596020	\$ 52,025
Excess land, shared as if PIL	IK	149,250	2.630000	65%	0.01687413	\$ 2,518
Industrial, taxable at full rate	IT	70,262,911	2.630000	100%	0.02596020	\$ 1,824,039
Excess Land, taxable at excess land rate	IU	760,718	2.630000	65%	0.01687413	\$ 12,836
Vacant Land, taxable at vacant land rate	IX	22,850,824	2.630000	65%	0.01687413	\$ 385,588
New Construction Industrial, taxable at full rate	JT	11,444,398	2.630000	100%	0.02596020	\$ 297,099
New Con. Ind.Excess Land, taxable at excess land rate	JU	67,670	2.630000	65%	0.01687413	\$ 1,142
Large Industrial, taxable at full rate	LT	56,742,399	2.630000	100%	0.02596020	\$ 1,473,044
Large Industrial, taxable at excess land rate	LU	4,434,979	2.630000	65%	0.01687413	\$ 74,836
Multi-Residential Taxable at full rate	MT	730,301,185	2.227788	100%	0.02199004	\$ 16,059,355
New Multi-Residential Taxable at full rate	NT	241,760,299	1.000000	100%	0.00987080	\$ 2,386,367
Pipeline Taxable at full rate	PT	46,501,545	1.172800	100%	0.01157647	\$ 538,324
Residential Taxable at full rate	RT	11,222,248,324	1.000000	100%	0.00987080	\$ 110,772,540
Farm Taxable at full rate	FT	50,339,369	0.250000	100%	0.00246770	\$ 124,222
Managed Forest Taxable at full rate	TT	1,655,542	0.250000	100%	0.00246770	\$ 4,085
		14,539,567,341				\$ 174,064,995

2015 - Other Taxable Assessments

Class	RTC	RTQ	Total		Rate per acre**	Tax Rate	Levy
Railway Right-Of-Way - Full Taxable**			335.68	acres	41.59		\$ 13,961
converted to assessment and tax rate	W	T	33,568			0.41590000	\$ 13,961
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
							\$ 34,425

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

2015 Fire Levy											
						Amount to levy: \$16,026,442		Amount to levy: \$8,600,844		Amount to levy: \$1,457,082	
Class Code*	Assessment			Ratio	Vacancy	Central		West		East	
	Central	West	East			Rate	Levy \$	Rate	Levy \$	Rate	Levy \$
CH	987,250	1,676,750		1.980000	100%	0.00409662	4,044	0.00214627	3,599	0.00147660	0
CT	685,731,257	542,992,853	46,504,907	1.980000	100%	0.00409662	2,809,182	0.00214627	1,165,411	0.00147660	68,669
CU	5,754,324	15,910,006	599,759	1.980000	70%	0.00286764	16,501	0.00150239	23,903	0.00103362	620
CX	13,437,110	36,671,646	3,024,115	1.980000	70%	0.00286764	38,533	0.00150239	55,095	0.00103362	3,126
DT	72,820,594	9,159,410	9,916,336	1.980000	100%	0.00409662	298,318	0.00214627	19,659	0.00147660	14,642
DU	109,340	164,271	112,288	1.980000	70%	0.00286764	314	0.00150239	247	0.00103362	116
GT	11,077,593			1.980000	100%	0.00409662	45,381	0.00214627	0	0.00147660	0
ST	36,696,429	304,376,371	1,433,450	1.980000	100%	0.00409662	150,331	0.00214627	653,275	0.00147660	2,117
SU	875,673	5,140,048	55,803	1.980000	70%	0.00286764	2,511	0.00150239	7,722	0.00103362	58
XT	83,977,965	115,076,753	23,901,321	1.980000	100%	0.00409662	344,026	0.00214627	246,986	0.00147660	35,293
XU	8,564,379	1,801,966	2,200,316	1.980000	70%	0.00286764	24,560	0.00150239	2,707	0.00103362	2,274
YT	7,224,735	512,608		1.980000	100%	0.00409662	29,597	0.00214627	1,100	0.00147660	0
YU		8,210		1.980000	70%	0.00286764	0	0.00150239	12	0.00103362	0
ZT	20,836,734	6,439,892	1,755,285	1.980000	100%	0.00409662	85,360	0.00214627	13,822	0.00147660	2,592
ZU	281,473	234,691		1.980000	70%	0.00286764	807	0.00150239	353	0.00103362	0
IH	945,492	931,150	127,375	2.630000	100%	0.00544147	5,145	0.00285086	2,655	0.00196134	250
IK	149,250			2.630000	65%	0.00353696	528	0.00185306	0	0.00127487	0
IT	28,083,756	37,712,349	4,466,806	2.630000	100%	0.00544147	152,817	0.00285086	107,513	0.00196134	8,761
IU	589,416	171,302		2.630000	65%	0.00353696	2,085	0.00185306	317	0.00127487	0
IX	12,111,892	10,651,932	87,000	2.630000	65%	0.00353696	42,839	0.00185306	19,739	0.00127487	111
JT	5,823,729	4,433,552	1,187,117	2.630000	100%	0.00544147	31,690	0.00285086	12,639	0.00196134	2,328
JU	52,500	15,170		2.630000	65%	0.00353696	186	0.00185306	28	0.00127487	0
LT	18,886,891	37,855,508		2.630000	100%	0.00544147	102,772	0.00285086	107,921	0.00196134	0
LU	2,981,525	1,453,454		2.630000	65%	0.00353696	10,546	0.00185306	2,693	0.00127487	0
MT	667,614,894	62,444,791	241,500	2.227788	100%	0.00460930	3,077,234	0.00241487	150,796	0.00166139	401
NT	99,286,384	88,053,537	54,420,378	1.000000	100%	0.00206900	205,424	0.00108398	95,448	0.00074576	40,584
PT	16,405,795		30,095,750	1.172800	100%	0.00242652	39,809	0.00127129	0	0.00087462	26,322
RT	4,111,102,742	5,445,400,816	1,665,744,766	1.000000	100%	0.00206900	8,505,875	0.00108398	5,902,686	0.00074576	1,242,242
FT		16,035,545	34,303,824	0.250000	100%	0.00051725	0	0.00027099	4,346	0.00018644	6,396
TT	54,225	635,388	965,929	0.250000	100%	0.00051725	28	0.00027099	172	0.00018644	180
	5,912,463,347	6,745,959,969	1,881,144,025				\$ 16,026,442		\$ 8,600,844		\$ 1,457,082

*class code detail - see Schedule "C"

2015 Garbage Disposal Levy - Special Area Rate

Amount to levy:	\$	1,465,964
------------------------	-----------	------------------

Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Residential - Taxable at Full Rate	R	T	10,417,445,358	1.00	1.00	0.00014072	\$ 1,465,964
			10,417,445,358				\$ 1,465,964

Downtown Kingston! Business Improvement Area - 2015 Operating Levy

Amount to levy:	\$ 1,112,728
------------------------	---------------------

Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial - Payment in Lieu - Federal	C	F	9,099,975	1.98	1.00	0.00295501	\$ 26,891
Commercial - Payment in Lieu - Province	C	G	2,411,750	1.98	1.00	0.00295501	\$ 7,127
Commercial, taxable at full rate	C	T	274,021,825	1.98	1.00	0.00295501	\$ 809,738
Excess Land, taxable at excess land rate	C	U	1,020,703	1.98	0.70	0.00206851	\$ 2,111
Vacant Land, taxable at vacant land rate	C	X	2,897,662	1.98	0.70	0.00206851	\$ 5,994
Large Office, taxable at full rate	D	T	37,634,646	1.98	1.00	0.00295501	\$ 111,211
Parking Lot - PIL - Full Taxable	G	F	11,394,612	1.98	1.00	0.00295501	\$ 33,671
Parking Lot, taxable at full rate	G	T	9,669,589	1.98	1.00	0.00295501	\$ 28,574
Industrial - Full Taxable former PIL asmt	I	H	84,867	2.63	1.00	0.00392509	\$ 333
New Construction Commercial, taxable at full rate	X	T	22,243,340	1.98	1.00	0.00295501	\$ 65,729
New Con. Office, taxable at full rate	Y	T	7,224,735	1.98	1.00	0.00295501	\$ 21,349
			377,703,704				\$ 1,112,728

Downtown Kingston! Business Improvement Area - 2015 Market Square Levy

Amount to levy:	\$	60,495
------------------------	-----------	---------------

Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial, taxable at full rate	C	T	274,021,825	1.98	1.00	0.00017111	46,889
Excess Land, taxable at excess land rate	C	U	1,020,703	1.98	0.70	0.00011978	122
Vacant Land, taxable at vacant land rate	C	X	2,897,662	1.98	0.70	0.00011978	347
Large Office, taxable at full rate	D	T	37,634,646	1.98	1.00	0.00017111	6,440
Parking Lot, taxable at full rate	G	T	9,669,589	1.98	1.00	0.00017111	1,655
New Construction Commercial, taxable at full rate	X	T	22,243,340	1.98	1.00	0.00017111	3,806
New Con. Office, taxable at full rate	Y	T	7,224,735	1.98	1.00	0.00017111	1,236
			354,712,500				\$ 60,495

Downtown Kingston! Business Improvement Area - 2015 Rogers K-Rock Centre Levy

Amount to levy:	\$	118,888
------------------------	-----------	----------------

Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial, taxable at full rate	C	T	274,021,825	1.98	1.00	0.00033628	\$ 92,149
Excess Land, taxable at excess land rate	C	U	1,020,703	1.98	0.70	0.00023540	\$ 240
Vacant Land, taxable at vacant land rate	C	X	2,897,662	1.98	0.70	0.00023540	\$ 682
Large Office, taxable at full rate	D	T	37,634,646	1.98	1.00	0.00033628	\$ 12,656
Parking Lot, taxable at full rate	G	T	9,669,589	1.98	1.00	0.00033628	\$ 3,252
New Construction Commercial, taxable at full rate	X	T	22,243,340	1.98	1.00	0.00033628	\$ 7,480
New Con. Office, taxable at full rate	Y	T	7,224,735	1.98	1.00	0.00033628	\$ 2,430
			354,712,500				\$ 118,888

2015 Education Levy

Class	Code	Assessment	Rate	Levy
Commercial				
Commercial, taxable at full rate, shared as if PIL	CH	2,664,000	0.01430000	\$ 38,095
Commercial, taxable at full rate	CT	1,275,229,017	0.01430000	\$ 18,235,775
Excess Land, taxable at excess land rate	CU	22,264,089	0.01001000	\$ 222,864
Vacant Land, taxable at vacant land rate	CX	53,132,871	0.01001000	\$ 531,860
Large Office, taxable at full rate	DT	91,896,340	0.01430000	\$ 1,314,118
Large Office, taxable at vacant land rate	DU	385,899	0.01001000	\$ 3,863
Parking Lot, taxable at full rate	GT	11,077,593	0.01430000	\$ 158,410
Shopping Centre, taxable at full rate	ST	342,506,250	0.01430000	\$ 4,897,839
Shopping Centre, taxable at vacant land rate	SU	6,071,524	0.01001000	\$ 60,776
New Construction Commercial, taxable at full rate	XT	222,956,039	0.01190000	\$ 2,653,177
New Con. Excess Land, taxable at excess land rate	XU	12,566,661	0.00833000	\$ 104,680
New Con. Office, taxable at full rate	YT	7,737,343	0.01190000	\$ 92,074
New Con. Excess Land, taxable at excess land rate	YU	8,210	0.00833000	\$ 68
New Con. Shopping Centre, taxable at full rate	ZT	29,031,911	0.01190000	\$ 345,480
New Con. Excess Land, taxable at excess land rate	ZU	516,164	0.00833000	\$ 4,300
Industrial				
Taxable, shared as if PIL	IH	2,004,017	0.01530000	\$ 30,661
Excess land, shared as if PIL	IK	149,250	0.00994500	\$ 1,484
Industrial, taxable at full rate	IT	70,262,911	0.01530000	\$ 1,075,023
Excess Land, taxable at excess land rate	IU	760,718	0.00994500	\$ 7,565
Vacant Land, taxable at vacant land rate	IX	22,850,824	0.00994500	\$ 227,251
New Construction Industrial, taxable at full rate	JT	11,444,398	0.01190000	\$ 136,188
New Con. Ind.Excess Land, taxable at excess land rate	JU	67,670	0.00773500	\$ 523
Large Industrial, taxable at full rate	LT	56,742,399	0.01530000	\$ 868,159
Large Industrial, taxable at excess land rate	LU	4,434,979	0.00994500	\$ 44,106
Multi-Residential Taxable at full rate	MT	730,301,185	0.00195000	\$ 1,424,087
New Multi-Residential Taxable at full rate	NT	241,760,299	0.00195000	\$ 471,433
Pipeline Taxable at full rate	PT	46,501,545	0.01394616	\$ 648,518
Residential Taxable at full rate	RT	11,222,248,324	0.00195000	\$ 21,883,384
Farm Taxable at full rate	FT	50,339,369	0.00048750	\$ 24,540
Managed Forest Taxable at full rate	TT	1,655,542	0.00048750	\$ 807
Railway Right-Of-Way Full Taxable	WT	33,478	0.53620000	\$ 17,951
Utility Trans. & Dist. Full Taxable	UH	103,043	0.34460000	\$ 35,509
		14,539,567,341		\$ 55,560,569

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.