



CITY OF KINGSTON
REPORT TO COUNCIL

Report No.: 12-130

TO: Mayor and Members of Council

FROM: Desirée Kennedy, City Treasurer

RESOURCE STAFF: Pat Carrol, Manager of Taxation and Revenue
Stephen Dickey, Deputy Treasurer

DATE OF MEETING: May 1, 2012

SUBJECT: 2012 Final Tax Rates

EXECUTIVE SUMMARY:

The Municipal Act, 2001 requires municipalities to pass a by-law to enable the levying and collecting of taxes. The 2012 operating budget, including the amounts to be raised by taxation, was passed by Council on December 20, 2011 as By-Law Number 2012-20. As part of the 2012 operating budget deliberations, Council authorized an overall average tax levy increase of 3.5%, recognizing that the actual tax bill change may differ from property to property based on area rated services and tax shifts resulting from reassessment.

Consistent with past years, the by-law also includes provisions for the final 2012 tax installment to be due on the last business day in June, with a due date of June 29, 2012, separate billings for capped and non-capped property classes, penalty and interest charges to be applied for non-payment of taxes and payments to be made at financial institutions or Canada Post outlets.

RECOMMENDATION:

1. **THAT** Council pass a new by-law, "A By-Law To Establish General Municipal, Fire, Garbage, And Special Tax Rates For The Year 2012 To Provide For A Final Tax Levy; To Provide For Late Payment Charges To Be Charged On Unpaid Taxes; And To Provide For Payment Of Taxes By Instalment" to:

i. set the tax rates to be levied upon the assessment in each property class to raise the amounts required by taxation:

a.	General Municipal Levy	\$ 156,313,979
b. Special Area Levies		
i)	Fire Central	\$ 14,631,375
ii)	Fire West	\$ 7,625,798
iii)	Fire East	\$ 1,230,326
iv)	Garbage Disposal	\$ 1,312,797
c. Business Improvement Area Levies		
i)	Operating Levy	\$ 1,025,848
ii)	Capital Levies	\$ 167,405

ii. establish the necessary provisions to enable preparation and collection of 2012 final taxes.

2. **THAT** the above-noted by-law be presented for all three readings in order to meet tax billing process deadlines.

AUTHORIZING SIGNATURES:

ORIGINAL SIGNED BY DIRECTOR OF FINANCIAL SERVICES _____ Stephen Dickey, Deputy Treasurer
ORIGINAL SIGNED BY CHIEF ADMINISTRATIVE OFFICER _____ Gerard Hunt, Chief Administrative Officer

CONSULTATION WITH THE FOLLOWING COMMISSIONERS:

Cynthia Beach, <i>Sustainability & Growth</i>	N/R
Lanie Hurdle, <i>Community Services</i>	N/R
Denis Leger, <i>Transportation, Properties & Emergency Services</i>	N/R
Jim Keech, <i>President and CEO, Utilities Kingston</i>	N/R

(N/R indicates consultation not required)

May 1, 2012

-Page 4 -

OPTIONS/DISCUSSION:

It is recommended that Council waive the requirements of By-Law 2010-1 so that “A By-Law To Establish General Municipal, Fire, Garbage, And Special Tax Rates For The Year 2012 To Provide For A Final Tax Levy; To Provide For Late Payment Charges To Be Charged On Unpaid Taxes; And To Provide For Payment Of Taxes By Installment” may be given three readings at the same Council meeting in order to meet tax billing process deadlines.

The operating budget (By-Law 2012-20) and tax ratio (By-Law 2012-66) by-laws have been approved by Council. Council approved an average general tax rate increase of 3.5%. Once final assessment growth was confirmed and factored in, the actual average municipal tax increase was calculated at 3.45%. In addition, tax ratios have factored in the approved phased-in reduction to the multi-residential tax ratio. As a result of reassessment and tax ratio shifts, the average tax increase will vary for each property class. Final tax bill changes will also differ from property to property based on property specific reassessment changes.

The aforementioned budget and tax ratios have been used in calculating the tax rates, which will be applied against the assessment to raise the taxation revenue required for general municipal purposes and area-rated services for fire and garbage. The by-law also includes tax rates to raise amounts for the Downtown Kingston! Business Improvement Area.

The draft 2012 Tax Rate By-law, attached to this report as Exhibit A, sets the tax rates and assessments upon which the taxes are calculated to provide the required levies. Tax rates have been determined for each property class by calculating the residential tax rate and multiplying it against the ratio and subclass reduction, if applicable, for each class.

Attached to the tax rate by-law are the following schedules:

Schedule A	2012 Taxation Revenue Summary
Schedule B1	2012 Tax Rate Schedule – Residential & Farm Properties
Schedule B2	2012 Tax Rate Schedule – Business Properties
Schedule C-1	2012 General Municipal Levy
Schedule C-1a	2012 Regulated Municipal Levy
Schedule C-2	2012 Fire Levy
Schedule C-3	2012 Garbage Disposal Levy
Schedule C-4	2012 BIA Operating Levy
Schedule C-5	2012 BIA Market Square Levy
Schedule C-6	2012 BIA K-Rock Centre Levy

Tax Bill Comparison by Class - Residential

The following two tables provide a comparison and explanation of tax increases for residential taxpayers. Tax increases differ by area due to the policies associated with levying fire costs by area. It is noted that the overall assessment base for the City increased in value by 4.64%, whereas residential properties increased in value by an average 4.17% resulting in a tax shift to the commercial classes. Table 1 compares 2011 taxes for an average residential valued at \$242,136, to the same residence now valued at \$252,224 (a 4.17% increase) resulting in overall tax increase of 2.74%. Table 2 provides further breakdown of budget increase and reassessment and tax ratio shifts that make up the overall municipal increase of 3.34% and overall increase, including education taxes, of 2.74%. Changes to the education tax rates are explained later in the report.

Table 1: 2011-2012 Residential Tax Bill Comparison

	2011 ASSESSMENT = \$242,136			2012 ASSESSMENT = \$252,224		
	CENTRAL	WEST	EAST	CENTRAL	WEST	EAST
TAXATION						
General	2,509.47	2,509.47	2,509.47	2,593.89	2,593.89	2,593.89
Fire	524.14	275.20	186.19	542.95	283.32	192.28
Garbage	36.59	36.59	36.59	37.30	37.30	37.30
MUNICIPAL TOTAL	3,070.20	2,821.26	2,732.25	3,174.14	2,914.51	2,823.47
Education	559.33	559.33	559.33	557.41	557.41	557.41
TAX TOTAL	3,629.53	3,380.59	3,291.58	3,731.55	3,471.92	3,380.88
				% change		
	Average Increase by Area			2.81%	2.70%	2.71%
	Average Municipal			3.34%		
	Average Total			2.74%		

Table 2: 2012 Residential Tax Increase

	Average Residential %
Municipal Budget Increase	3.45
Reassessment Tax Shift ⁽¹⁾	(0.38)
Multi-Res Tax Ratio Reduction Tax Shift ⁽²⁾	0.27
Average Tax Rate Increase - Municipal	3.34
Education Tax Change/Shift ⁽³⁾	(0.60)
Average Tax Rate Increase - with Education	2.74

- (¹) The overall assessment base increased 4.64% compared to the residential property tax class average assessment increase of 4.17%. Taxes were shifted onto commercial classes.
- (²) The multi-residential tax ratio reduction shifted taxes onto all other property classes.
- (³) The provincial education tax rate decreased greater than Kingston's average assessment increase for residential properties, resulting in a tax shift to other municipalities.

Tax Bill Comparison by Class - Commercial, Industrial and Multi-Residential

Similar to residential classes above, Table 3 below provides a breakdown of budget increases, reassessment and tax ratio shifts and average tax rate increases, including education taxes, for commercial, industrial and multi-residential property classes. Changes to education tax rates, including business education tax rates, are explained later in the report.

Table 3: 2012 Tax Increases – Other Classes

	Average Commercial %	Average Industrial %	Average Multi Residential %
Municipal Budget Increase	3.48	3.48	3.48
Reassessment Tax Shift ⁽¹⁾	1.55	0.11	(0.79)
Multi-Res Tax Ratio Reduction Tax Shift ⁽²⁾	0.28	0.27	(2.29)
Average Tax Rate Increase - Municipal	5.31	3.86	0.40
Education Tax Change/Shift ⁽³⁾	(2.81)	(15.06)	(0.08)
Average Tax Rate Increase (Decrease) – with Education	2.50	(11.20)	0.32

- ⁽¹⁾ The overall assessment base increased 4.64% compared to the commercial property tax class average assessment increase of 6.13%, the industrial property tax class average increase of 4.67% and the multi-residential property tax class average increase of 3.85%.
- ⁽²⁾ The multi-residential tax ratio reduction shifted taxes onto all other property classes.
- ⁽³⁾ The provincial education tax rate decreased greater than Kingston's average assessment increase resulting in a tax shift to other municipalities.

Tax Bill Provisions

Also included in the draft 2012 Tax Rate By-law are provisions for installment due dates, separate billings for capped and non-capped property classes, penalty and interest charges to be applied for non-payment of taxes and payments to be made at financial institutions. All of these items are required to be passed by by-law, pursuant to the *Municipal Act, 2001*.

Separate tax billings are recommended for both non-capped property and capped property classes. Due dates for both billings are June 29, 2012, accordingly, tax bills must be sent by June 8, 2012 to comply with the 21-day notice period.

With respect to payment at financial institutions, it has been the city's practice to allow property owners to pay taxes at financial institutions and this provision is set out in the by-law. In addition to paying at financial institutions, taxpayers now also have the option to pay at Canada Post outlets where MoneyGram Bill Payment Services are offered. Taxpayers will pay a fee for this service: \$3.99 for next day payment service and \$9.99 to have the payment credited on the payment date. This new service expands the hours available for taxpayers to make their payment. The fee is less than purchasing a postal money order and there is no additional processing cost to the City.

The application of late payment charges for non-payment of taxes is provided at the maximum amount permitted in the *Municipal Act, 2001*, which is 1.25% per month (15% per annum). These charges are consistent with previous years.

Education Tax

The provincial government sets the education tax rates for all property classes in O.Reg. 400/98, as amended. The residential, farm and managed forest education tax rates are 4.33% lower than 2011. This reduction is equivalent to the provincial average current value assessment increase. By reducing the rate, the Province ensures it does not raise additional taxes because of the reassessment.

The business education tax rates (BET) for commercial and industrial properties have also been reduced, according to targets set by the Province that would have effectively reduced these rates to 1.26% by 2014. However, in its March 2012 proposed budget, the Province announced that it would be freezing further reductions beginning in 2013 and that they would resume the BET reductions when the Province returns to a balanced budget position in 2017-18. As of the writing of this report, the Provincial budget had not yet been passed.

The 2012 education tax rates are included in the 2012 Tax Rates as part of Schedule B to the by-law. A 2011 – 2012 comparison by property class is provided in Table 4 below.

Table 4: 2011 - 2012 Education Tax Rates Comparison

Property Class	2011 Education Tax Rates	2012 Education Tax Rates
Residential, New Multi-residential, Multi-Residential	0.00231000	0.00221000
Farm, Managed Forest	0.00057750	0.00055250
Pipeline	0.01562124	0.01497765
Commercial	0.01606364	0.01490000
Industrial	0.01930000	0.01590000
Commercial New Construction (set at target education tax rate)*	0.01330000	0.01260000
Industrial New Construction (set at target education tax rate)*	0.01330000	0.01260000

* The target education tax rate is being phased-in for existing commercial and industrial properties. Commercial and industrial new construction rates apply to eligible properties having a building permit after March 22, 2007. For existing property, the assessment must increase by 50% to be eligible for the new rate.

EXISTING POLICY/BY LAW:

Municipal Act, 2001, as amended

City of Kingston By-law Nos. 87-315, 84-101A, 2003-10, 2006-137, 2012-20; 2012-66

NOTICE PROVISIONS:

There are no notice requirements under the *Municipal Act, 2001* for this report.

ACCESSIBILITY CONSIDERATIONS:

Copies of reports may be available in alternative formats. Assistive listening devices may be provided at the public meetings upon request two weeks prior to meeting date.

FINANCIAL CONSIDERATIONS:

With the approval of this report and related by-law, 2012 taxation revenue will be billed and collected in accordance with existing policy and practice.

CONTACTS:

Pat Carrol, Manager, Taxation and Revenue

Ext. 2468

OTHER CITY OF KINGSTON STAFF CONSULTED:

Gerard Hunt, Chief Administrative Officer

Desirée Kennedy, City Treasurer

Stephen Dickey, Deputy Treasurer

EXHIBITS ATTACHED:

Exhibit A: Draft 2012 Tax Rate By-law, including Schedules A, B1, B2, C1, C1a, C2, C3, C4, C5, C6

DRAFT BY-LAW

A BY-LAW TO ESTABLISH GENERAL MUNICIPAL, FIRE, GARBAGE, AND SPECIAL TAX RATES FOR THE YEAR 2012 TO PROVIDE FOR A FINAL TAX LEVY; TO PROVIDE FOR LATE PAYMENT CHARGES TO BE CHARGED ON UNPAID TAXES; AND TO PROVIDE FOR PAYMENT OF TAXES BY INSTALMENT.

PASSED: May 1, 2012

WHEREAS pursuant to Section 290 of the *Municipal Act, 2001*, S.O. 2001, c.25, 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 No. 2012-20 to adopt the estimates for the sums required to be levied by taxation during the year 2012 for the purposes of the City of Kingston; and

WHEREAS pursuant to subsection 312(2) of the *Municipal Act, 2001*, S.O. 2001, c.25, 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*, S.O. 2001, c.25, 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*, S.O. 2001, c.25, 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 No. 2012-66; 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*, S.O. 2001, c.25, 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*, S.O. 2001, c.25, 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*, S.O. 2001, c.25, 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*, S.O. 2001, c.25, 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 No. 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*, S.O. 2001, c.25, 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 2012 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 B 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 C-1, C-1a, C-2, C-3, C-4, C-5 and C-6 attached hereto;

NOW THEREFORE the Council of the Corporation of the City of Kingston enacts as follows:

1. The whole of the assessment for real property within the Corporation of the City of Kingston for the year 2012 is as follows:

	Central Area	West Area	East Area	Total Assessment
General and Local Municipal	Calculated on Total Assessment			12,405,037,373
Fire	5,105,221,999	5,728,997,840	1,570,817,534	12,405,037,373
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property			8,877,953,774

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 \$156,313,979 as per the line titled "General Municipal" on Schedule A attached hereto the estimated property tax levy required during the year 2012 for general municipal purposes. Schedule C-1 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, 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 C-2 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.

	Central Area	West Area	East Area	Total to be raised
Fire	\$ 14,631,375	\$ 7,625,798	\$ 1,230,326	\$ 23,487,499

- (c) The sum of \$1,312,797 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 C-3 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 C-1a details the special rate and amount of \$34,388 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 raising \$1,025,848 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 C-4 details the amount to be raised on the assessment.
 5. That a special rate, as prescribed pursuant to By-Law No. 2003-10, for the purposes of raising \$63,224 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 C-5 details the amount to be raised on the assessment.
 6. That a special rate, as prescribed pursuant to By-Law No. 2006-137, for the purposes of raising \$104,181 for the 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 C-6 details the amount to be raised on the assessment.
 7. That education tax rates, as prescribed pursuant to Ontario Regulation No. 400/98, as amended, be applied to the assessment on each class, including optional classes, as outlined below:

Property Class	2012 Education Tax Rates
Residential, New Multi-residential, Multi-Residential	0.00221000
Farm, Managed Forest	0.00055250
Pipeline	0.01497765
Commercial (includes all optional classes)	0.01490000
Industrial (includes all optional classes)	0.01590000
Commercial New Construction (includes all optional classes)	0.01260000
Industrial New Construction (includes all optional classes)	0.01260000

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 in the industrial farmland awaiting development class is 86.692%;

9. Taxes levied for Residential, New Multi-residential, Managed Forests, and Farm property classes for the year 2012 will be billed together and shall become due and payable on the 29th day of June, 2012.

10. Taxes levied for Commercial, Industrial, Multi-residential, Pipeline and Railway and Utility Transmission & Distribution Corridor property classes for the year 2012 will be billed together and shall become due and payable on the 29th day of June, 2012.

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. 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 No. 2003-368.
14. The Treasurer is hereby empowered to accept partial payments from time to time on account of taxes due and shall credit such payment first on account of the interest and percentage charges, if any, added to such taxes and shall credit the remainder of such payment against that part of the taxes that has been in arrears for the greatest period of time but no such payment shall be received after a tax arrears certificate has been registered under Section 378 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended.
15. This By-Law shall come into force and take effect on the date of its passing.

GIVEN ALL THREE READINGS AND PASSED: May 1, 2012

CITY CLERK

MAYOR

**CITY OF KINGSTON
2012 REVENUE TO BE RAISED BY TAXATION**

MUNICIPAL - General Tax Rate (Schedule C-1)		
Residential/Farm	\$	98,900,911
New Multi-Residential	\$	1,307,818
Multi-Residential	\$	15,892,373
Commercial	\$	35,902,414
Industrial	\$	3,681,317
Farm	\$	115,544
Managed Forest	\$	2,123
Pipeline	\$	511,478
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		\$ 156,313,979
MUNICIPAL - Regulated Tax Rate (Schedule C-1a)		
Hydro Right-Of-Ways	\$	20,464
Railway Right-Of-Ways	\$	13,924
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		\$ 34,388
FIRE, Special Area Rate (Schedule C-2)		
Central	\$	14,631,375
West	\$	7,625,798
East	\$	1,230,326
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		\$ 23,487,499
GARBAGE DISPOSAL, Special Area Rate (Schedule C-3)		
		\$ 1,312,797
Levied on Residential Assessment, except condominium properties		
OTHER TAXATION RELATED ITEMS (Schedules C-4, C-5, C-6)		
Downtown Kingston! BIA Levy - Operating	\$	1,025,848
Downtown Kingston! BIA Levy - Capital	Market Sq.	\$ 63,224
	K-Rock	\$ 104,181
		<hr/>
		\$ 1,193,253
TOTAL TAXATION REVENUE		<hr/> \$ 182,341,916

CITY OF KINGSTON - 2012 TAX RATES

		Central	West	East
1 Residential RT, RF, RG, RP Ratio = 1.000000 •Garbage rates are not levied on condominium properties	Municipal	0.01028409	0.01028409	0.01028409
	Fire	0.00215267	0.00112328	0.00076234
	Garbage •	0.00014787	0.00014787	0.00014787
	Education ▲	0.00221000	0.00221000	0.00221000
	Total	0.01479463	0.01376524	0.01340430
2 New Multi Residential NT Ratio = 1.000000	Municipal	0.01028409	0.01028409	0.01028409
	Fire	0.00215267	0.00112328	0.00076234
	Education ▲	0.00221000	0.00221000	0.00221000
	Total	0.01464676	0.01361737	0.01325643
3 Multi Residential MT, MF Ratio = 2.419470	Municipal	0.02488204	0.02488204	0.02488204
	Fire	0.00520831	0.00271775	0.00184445
	Education ▲	0.00221000	0.00221000	0.00221000
	Total	0.03230035	0.02980979	0.02893649
4 Farmland FT Ratio = 0.250000	Municipal	0.00257102	0.00257102	0.00257102
	Fire	0.00053817	0.00028082	0.00019058
	Education ▲	0.00055250	0.00055250	0.00055250
	Total	0.00366169	0.00340434	0.00331410
5 Managed Forest TT Ratio = 0.250000	Municipal	0.00257102	0.00257102	0.00257102
	Fire	0.00053817	0.00028082	0.00019058
	Education ▲	0.00055250	0.00055250	0.00055250
	Total	0.00366169	0.00340434	0.00331410

▲ 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

CITY OF KINGSTON - 2012 TAX RATES

		Central	West	East
6 a) Commercial Occupied (100%) CT, DT, GT, ST, CH, CF, CG, CP, GF Ratio = 1.980000	Municipal	0.02036249	0.02036249	0.02036249
	Fire	0.00426228	0.00222410	0.00150943
	Education ▲	0.01490000	0.01490000	0.01490000
	Total	0.03952477	0.03748659	0.03677192
6 b) Commercial New Construction Occupied (100%) XT, YT, ZT, XF, XH, XP Ratio = 1.980000	Municipal	0.02036249	0.02036249	0.02036249
	Fire	0.00426228	0.00222410	0.00150943
	Education ▲	0.01260000	0.01260000	0.01260000
	Total	0.03722477	0.03518659	0.03447192
6 c) Commercial Vacant (70%) CU, CX, DU, SU, CQ, CW, CY Ratio = 1.980000	Municipal	0.01425374	0.01425374	0.01425374
	Fire	0.00298360	0.00155687	0.00105660
	Education ▲	0.01043000	0.01043000	0.01043000
	Total	0.02766734	0.02624061	0.02574034
6 d) Commercial New Construction Vacant (70%) XJ, XK, XQ, XR, XU, XV, XX, XY, YU, ZU Ratio = 1.980000	Municipal	0.01425374	0.01425374	0.01425374
	Fire	0.00298360	0.00155687	0.00105660
	Education ▲	0.00882000	0.00882000	0.00882000
	Total	0.02605734	0.02463061	0.02413034
7 a) Industrial Occupied (100%) IT, LT, IH, IP Ratio = 2.630000	Municipal	0.02704714	0.02704714	0.02704714
	Fire	0.00566152	0.00295423	0.00200495
	Education ▲	0.01590000	0.01590000	0.01590000
	Total	0.04860866	0.04590137	0.04495209
7 b) Industrial New Construction Occupied (100%) JT, KT, JF, JH, JP Ratio = 2.630000	Municipal	0.02704714	0.02704714	0.02704714
	Fire	0.00566152	0.00295423	0.00200495
	Education ▲	0.01260000	0.01260000	0.01260000
	Total	0.04530866	0.04260137	0.04165209
7 c) Industrial Vacant (65%) IU, IX, LU, IK Ratio = 2.630000	Municipal	0.01758064	0.01758064	0.01758064
	Fire	0.00367999	0.00192025	0.00130322
	Education ▲	0.01033500	0.01033500	0.01033500
	Total	0.03159563	0.02983589	0.02921886
7 d) Industrial New Construction Vacant (65%) JJ, JK, JQ, JR, JU, JV, JX, JY Ratio = 2.630000	Municipal	0.01758064	0.01758064	0.01758064
	Fire	0.00367999	0.00192025	0.00130322
	Education ▲	0.00819000	0.00819000	0.00819000
	Total	0.02945063	0.02769089	0.02707386
7 e) Industrial Farmland (13.308%) I1 Ratio = 2.630000	Municipal	0.00359943	0.00359943	0.00359943
	Fire	0.00075343	0.00039315	0.00026682
	Education ▲	0.00211597	0.00211597	0.00211597
	Total	0.00646883	0.00610855	0.00598222
8 Pipeline PT Ratio = 1.172800	Municipal	0.01206118	0.01206118	0.01206118
	Fire	0.00252465	0.00131738	0.00089407
	Education ▲	0.01497765	0.01497765	0.01497765
	Total	0.02956348	0.02835621	0.02793290
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 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

Business Improvement Area Levy	Operating	Market Square	K-Rock Centre	Total BIA
Commercial classes: 6a, 6b (above)	0.00334527	0.00022136	0.00036476	0.00393139
Commercial classes: 6c, 6d (above)	0.00234169	0.00015495	0.00025533	0.00275197
Industrial classes: 7a, 7b (above)	0.00444346	0.00029403	0.00048450	0.00522199
Industrial classes: 7c, 7d (above)	0.00288825	0.00019112	0.00031493	0.00339430

2012 General Municipal Levy

Amount to levy: \$ 156,313,979

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Commercial						
Commercial, taxable at full rate, shared as if PIL	CH	1,860,000	1.980000	100%	0.02036249	\$ 37,874
Commercial, taxable at full rate	CT	1,151,847,523	1.980000	100%	0.02036249	\$ 23,454,482
Excess Land, taxable at excess land rate	CU	21,089,385	1.980000	70%	0.01425374	\$ 300,603
Vacant Land, taxable at vacant land rate	CX	63,946,334	1.980000	70%	0.01425374	\$ 911,475
Large Office, taxable at full rate	DT	78,652,070	1.980000	100%	0.02036249	\$ 1,601,552
Large Office, taxable at vacant land rate	DU	354,330	1.980000	70%	0.01425374	\$ 5,051
Parking Lot, taxable at full rate	GT	10,170,900	1.980000	100%	0.02036249	\$ 207,105
Shopping Centre, taxable at full rate	ST	298,515,180	1.980000	100%	0.02036249	\$ 6,078,512
Shopping Centre, taxable at vacant land rate	SU	3,110,800	1.980000	70%	0.01425374	\$ 44,341
New Construction Commercial, taxable at full rate	XT	140,213,934	1.980000	100%	0.02036249	\$ 2,855,105
New Con. Excess Land, taxable at excess land rate	XU	2,034,353	1.980000	70%	0.01425374	\$ 28,997
New Con. Office, taxable at full rate	YT	421,450	1.980000	100%	0.02036249	\$ 8,582
New Con. Excess Land, taxable at excess land rate	YU	6,770	1.980000	70%	0.01425374	\$ 96
New Con. Shopping Centre, taxable at full rate	ZT	17,908,120	1.980000	100%	0.02036249	\$ 364,654
New Con. Excess Land, taxable at excess land rate	ZU	279,710	1.980000	70%	0.01425374	\$ 3,987
Industrial						
Industrial Farmland Awaiting Development	I1	364,520	2.630000	13.308%	0.00359943	\$ 1,312
Taxable, shared as if PIL	IH	1,815,300	2.630000	100%	0.02704714	\$ 49,099
Excess land, shared as if PIL	IK	123,000	2.630000	65%	0.01758064	\$ 2,162
Industrial, taxable at full rate	IT	68,891,067	2.630000	100%	0.02704714	\$ 1,863,307
Excess Land, taxable at excess land rate	IU	668,352	2.630000	65%	0.01758064	\$ 11,750
Vacant Land, taxable at vacant land rate	IX	15,642,500	2.630000	65%	0.01758064	\$ 275,005
New Construction Industrial, taxable at full rate	JT	2,312,189	2.630000	100%	0.02704714	\$ 62,538
New Con. Ind.Excess Land, taxable at excess land	JU	61,280	2.630000	65%	0.01758064	\$ 1,077
Large Industrial, taxable at full rate	LT	49,554,084	2.630000	100%	0.02704714	\$ 1,340,296
Large Industrial, taxable at excess land rate	LU	4,252,970	2.630000	65%	0.01758064	\$ 74,770
Multi-Residential						
Taxable at full rate	MT	638,708,730	2.419470	100%	0.02488204	\$ 15,892,373
New Multi-Residential						
Taxable at full rate	NT	127,169,130	1.000000	100%	0.01028409	\$ 1,307,818
Pipeline						
Taxable at full rate	PT	42,407,000	1.172800	100%	0.01206118	\$ 511,478
Residential						
Taxable at full rate	RT	9,616,889,492	1.000000	100%	0.01028409	\$ 98,900,911
Farm						
Taxable at full rate	FT	44,941,000	0.250000	100%	0.00257102	\$ 115,544
Managed Forest						
Taxable at full rate	TT	825,900	0.250000	100%	0.00257102	\$ 2,123
		12,405,037,373				\$ 156,313,979

2012 - Other Taxable Assessments

Class	RTC	RTQ	Total		Rate per acre**	Tax Rate	Levy
Railway Right-Of-Way - Full Taxable**			334.78	acres	41.59		\$ 13,924
converted to assessment and tax rate	W	T	33,478			0.41590000	\$ 13,924
Hydro Right-Of-Way - Full Taxable**			1,030.43	acres	19.86		\$ 20,464
converted to assessment and tax rate	U	H	103,043			0.19860000	\$ 20,464
							\$ 34,388

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

2012 Fire Levy											
						Amount to levy: \$14,631,375		Amount to levy: \$7,625,798		Amount to levy: \$1,230,326	
Class Code*	Assessment			Ratio	Vacancy	Central		West		East	
	Central	West	East			Rate	Levy \$	Rate	Levy \$	Rate	Levy \$
CH	823,000	1,037,000	0	1.980000	100%	0.00426228	3,508	0.00222410	2,306	0.00150943	0
CT	606,804,753	506,626,371	38,416,399	1.980000	100%	0.00426228	2,586,373	0.00222410	1,126,787	0.00150943	57,987
CU	7,196,213	13,420,292	472,880	1.980000	70%	0.00298360	21,471	0.00155687	20,894	0.00105660	500
CX	19,907,300	40,657,034	3,382,000	1.980000	70%	0.00298360	59,395	0.00155687	63,298	0.00105660	3,573
DT	61,806,930	7,930,790	8,914,350	1.980000	100%	0.00426228	263,439	0.00222410	17,639	0.00150943	13,456
DU	89,300	157,430	107,600	1.980000	70%	0.00298360	266	0.00155687	245	0.00105660	114
GT	10,170,900	0	0	1.980000	100%	0.00426228	43,351	0.00222410	0	0.00150943	0
ST	35,629,450	261,752,460	1,133,270	1.980000	100%	0.00426228	151,863	0.00222410	582,163	0.00150943	1,711
SU	1,062,020	1,993,060	55,720	1.980000	70%	0.00298360	3,169	0.00155687	3,103	0.00105660	59
XT	52,127,110	84,984,790	3,102,034	1.980000	100%	0.00426228	222,180	0.00222410	189,014	0.00150943	4,682
XU	684,230	1,301,340	48,783	1.980000	70%	0.00298360	2,041	0.00155687	2,026	0.00105660	52
YT	0	421,450	0	1.980000	100%	0.00426228	0	0.00222410	937	0.00150943	0
YU	0	6,770	0	1.980000	70%	0.00298360	0	0.00155687	11	0.00105660	0
ZT	16,051,470	1,856,650	0	1.980000	100%	0.00426228	68,416	0.00222410	4,129	0.00150943	0
ZU	279,710	0	0	1.980000	70%	0.00298360	835	0.00155687	0	0.00105660	0
I1	0	364,520	0	2.630000	13.3080%	0.00075343	0	0.00039315	143	0.00026682	0
IH	839,000	858,000	118,300	2.630000	100%	0.00566152	4,750	0.00295423	2,535	0.00200495	237
IK	123,000	0	0	2.630000	65%	0.00367999	453	0.00192025	0	0.00130322	0
IT	24,032,837	40,510,913	4,347,317	2.630000	100%	0.00566152	136,062	0.00295423	119,679	0.00200495	8,716
IU	472,663	195,689	0	2.630000	65%	0.00367999	1,739	0.00192025	376	0.00130322	0
IX	7,228,500	8,333,000	81,000	2.630000	65%	0.00367999	26,601	0.00192025	16,001	0.00130322	106
JT	1,419,000	445,720	447,469	2.630000	100%	0.00566152	8,034	0.00295423	1,317	0.00200495	897
JU	48,000	13,280	0	2.630000	65%	0.00367999	177	0.00192025	26	0.00130322	0
LT	15,550,050	34,004,034	0	2.630000	100%	0.00566152	88,037	0.00295423	100,456	0.00200495	0
LU	3,980,000	272,970	0	2.630000	65%	0.00367999	14,646	0.00192025	524	0.00130322	0
MT	587,176,830	50,551,900	980,000	2.419470	100%	0.00520831	3,058,202	0.00271775	137,387	0.00184445	1,808
NT	65,351,590	47,529,540	14,288,000	1.000000	100%	0.00215267	140,680	0.00112328	53,389	0.00076234	10,892
PT	14,770,000	0	27,637,000	1.172800	100%	0.00252465	37,289	0.00131738	0	0.00089407	24,709
RT	3,571,557,943	4,609,070,337	1,436,261,212	1.000000	100%	0.00215267	7,688,377	0.00112328	5,177,285	0.00076234	1,094,916
FT	0	14,522,300	30,418,700	0.250000	100%	0.00053817	0	0.00028082	4,078	0.00019058	5,797
TT	40,200	180,200	605,500	0.250000	100%	0.00053817	22	0.00028082	51	0.00019058	115
	5,105,221,999	5,728,997,840	1,570,817,534				\$ 14,631,375		\$ 7,625,798		\$ 1,230,326

*class code detail - see Schedule "C"

2012 Garbage Disposal Levy - Special Area Rate

Amount to levy: \$ 1,312,797

Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Residential - Taxable at Full Rate	R	T	8,877,953,774	1.00	1.00	0.00014787	\$ 1,312,797
			8,877,953,774				\$ 1,312,797

Downtown Kingston! Business Improvement Area - 2012 Operating Levy

Amount to levy: \$ 1,025,848

Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial - Payment in Lieu - Federal	C	F	7,483,900	1.98	1.00	0.00334527	\$ 25,036
Commercial - Payment in Lieu - Province	C	G	1,958,000	1.98	1.00	0.00334527	\$ 6,550
Commercial - Full Taxable	C	T	230,135,442	1.98	1.00	0.00334527	\$ 769,865
Commercial - Excess Land	C	U	915,000	1.98	0.70	0.00234169	\$ 2,143
Commercial - Vacant Land	C	X	2,259,700	1.98	0.70	0.00234169	\$ 5,292
Commercial - Large Office	D	T	32,228,240	1.98	1.00	0.00334527	\$ 107,812
Parking Lot - PIL - Full Taxable	G	F	11,536,500	1.98	1.00	0.00334527	\$ 38,593
Parking Lot - Full Taxable	G	T	8,199,000	1.98	1.00	0.00334527	\$ 27,428
Industrial - Full Taxable former PIL asmt	I	H	45,500	2.63	1.00	0.00444346	\$ 202
Commercial - New Const. - Full Taxable	X	T	12,832,520	1.98	1.00	0.00334527	\$ 42,928
			307,593,802				\$ 1,025,848

Downtown Kingston! Business Improvement Area - 2012 Market Square Levy

Amount to levy: \$ 63,224

Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial - Full Taxable	C	T	230,135,442	1.98	1.00	0.00022136	50,943
Commercial - Excess Land	C	U	915,000	1.98	0.70	0.00015495	142
Commercial - Vacant Land	C	X	2,259,700	1.98	0.70	0.00015495	350
Commercial - Large Office	D	T	32,228,240	1.98	1.00	0.00022136	7,134
Parking Lot - Full Taxable	G	T	8,199,000	1.98	1.00	0.00022136	1,815
Commercial - New Const. - Full Taxable	X	T	12,832,520	1.98	1.00	0.00022136	2,841
			286,569,902				\$ 63,224

Downtown Kingston! Business Improvement Area - 2012 K-Rock Centre Levy

Amount to levy: \$ 104,181

Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial - Full Taxable	C	T	230,135,442	1.98	1.00	0.00036476	\$ 83,943
Commercial - Excess Land	C	U	915,000	1.98	0.70	0.00025533	\$ 234
Commercial - Vacant Land	C	X	2,259,700	1.98	0.70	0.00025533	\$ 577
Commercial - Large Office	D	T	32,228,240	1.98	1.00	0.00036476	\$ 11,755
Parking Lot - Full Taxable	G	T	8,199,000	1.98	1.00	0.00036476	\$ 2,991
Commercial - New Const. - Full Taxable	X	T	12,832,520	1.98	1.00	0.00036476	\$ 4,681
			286,569,902				\$ 104,181