

**By-Law Number. 2015-XX****A By-Law to Establish the 2015 Tax Capping Limits****Passed:** April 7, 2015

**Whereas** Council of The Corporation of the City of Kingston has authorized a by-law to establish options to apply in the calculation of the amount of taxes payable for municipal and school purposes in respect of property for 2015 taxation year for the commercial, industrial and multi-residential property classes; and

**Whereas** The Corporation of the City of Kingston deems it necessary and expedient to exempt property from the calculation of taxes pursuant to Part IX of the *Municipal Act, 2001*; and

**Whereas** Paragraph 8.0.2 of Ontario Regulation 73/03, as amended, provides that a property may be exempted from application of Part IX of the *Municipal Act, 2001*; and

**Whereas** the commercial classes and industrial classes are defined pursuant to Subsection 327(1) of the *Municipal Act, 2001*; and

**Whereas** The Corporation of the City of Kingston deems it necessary and expedient, pursuant to Sections 329 and 330 of the *Municipal Act, 2001* to establish the options to apply in the calculation of the amount of taxes payable for municipal and school purposes in respect of property for 2015 taxation year for The Corporation of the City of Kingston; and

**Whereas** Paragraph 2 of Subsection 329.1(1) of the *Municipal Act, 2001* provides that the amount to be added to the previous year's taxes determined pursuant to Section 329 shall be the greater of the following:

1. an amount from 5% to a maximum of 10% which is calculated on the previous year's taxes determined pursuant to Section 329; or,
2. an amount of up to a maximum of 5% which is calculated with reference to the previous year's uncapped tax; and

**Whereas** Paragraph 3 of Subsection 329.1(1) of the *Municipal Act, 2001* provides that the amount of taxes payable shall be the uncapped taxes when the taxes calculated under Section 329 are within \$250 or the amount specified in the by-law; and

**Whereas** Paragraph 4 of Subsection 329.1(1) of the *Municipal Act, 2001* provides that the amount of taxes payable shall be the uncapped taxes when the taxes calculated under Section 330 are within \$250 or the amount specified in the by-law; and

**Whereas** Paragraph 8 of subsection 329.1(1) of the *Municipal Act, 2001* provides that the amount of taxes payable for 2008 or a subsequent tax year for eligible property, as defined in subsection 331(20), shall be the greater of the taxes calculated under subsection 331(2) or the percentage specified in the by-law; and

**Whereas** previous year's taxes means the amount calculated under Subsection 329(2) of the *Municipal Act, 2001*; and

**Whereas** uncapped taxes is defined pursuant to Subsection 329(13) of the *Municipal Act, 2001*;

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

1. For the taxation year 2015, property in the multi-residential, commercial and industrial property classes is exempt from Part IX of the *Municipal Act, 2001*, (Act) if one of the following conditions is met:
  - a) The taxes for the property in the previous year were equal to its uncapped taxes for that year;
  - b) The taxes for the property in the previous year were lower than the property's uncapped taxes for that year, but in the current year, if Part IX of the Act applied, the property's taxes would be equal to its uncapped taxes, or a tax decrease for the property would be limited; or
  - c) A tax decrease for the property in the previous year was limited under Part IX of the Act, but in the current year, if Part IX of the Act applied, the property's taxes would be equal to its uncapped taxes, or a tax increase for the property would be limited.
2. For the taxation year 2015, with respect to the commercial and industrial property classes, the amount to be added to the previous year's taxes shall be the greatest of:
  - i. 10% of the previous year's taxes; or
  - ii. 5% of the previous year's uncapped taxes.

3. For the taxation year 2015, the amount of the taxes for municipal and school purposes for a property in the multi-residential, commercial and industrial property classes, for a taxation year, shall be the amount of the uncapped taxes for the property for the year if the amount of the uncapped taxes exceeds the amount of the taxes for municipal and school purposes for the property for the taxation year as determined under section 329 by an amount of up to \$250.
4. For the taxation year 2015, the amount of the taxes for municipal and school purposes for a property in the multi-residential, commercial and industrial property classes, for a taxation year, shall be the amount of the uncapped taxes for the property for the year if the amount of the taxes for municipal and school purposes for the property for the taxation year as determined under section 330 exceeds the amount of the uncapped taxes by an amount of up to \$250.
5. For the taxation year 2015, taxes on eligible property, as defined under subsection 331(20) of the *Municipal Act, 2001*, shall be 100% of the uncapped taxes.
6. For the purposes of this by-law, "taxes" includes the amount of taxes for municipal and school purposes payable.
7. This By-Law shall come into force and take effect on the date of its passing.

Given First and Second Readings March 24, 2015

Given Third Reading and Passed April 7, 2015

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**John Bolognone**  
City Clerk

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**Bryan Paterson**  
Mayor

**By-Law Number. 2015-XX**

**A By-Law to Establish the 2015 Tax Ratios**

**Passed:** April 7, 2015

**Whereas** Council of The Corporation of the City of Kingston has authorized a by-law to set tax ratios for prescribed property classes for municipal purposes; and

**Whereas** The Corporation of the City of Kingston deems it necessary and expedient, pursuant to subsection (4) of Section 308 of the *Municipal Act, 2001*, S.O. 2001 c.25, as amended, to establish the tax ratios for 2015 for the Corporation of the City of Kingston; and

**Whereas** the tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential property class where the residential property class tax ratio is 1.00; and

**Whereas** the property classes have been prescribed by the Minister of Finance pursuant to Section 7 of the *Assessment Act, R.S.O. 1990, Chapter A.31*, as amended and Ontario Regulation 282/98, as amended;

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

1. For the taxation year 2015, the tax ratio for property in:
  - a) the residential property class is 1.00;
  - b) the new multi-residential property class is 1.00;
  - c) the multi-residential property class is 2.227788;
  - d) the commercial property class is 1.98;
  - e) the industrial property class is 2.63;
  - f) the pipe line property class is 1.1728;
  - g) the farm property class is 0.25;
  - h) the managed forests property class is 0.25;.

2. For the purposes of this By-Law:
  - a) the commercial property class includes the office building property class, shopping centre property class, and parking lots and vacant land property class; and
  - b) the industrial property class includes the large industrial property class.
3. This By-Law shall come into force and take effect on the date of its passing.

Given First and Second Readings March, 24 2015

Given Third Reading and Passed April 7, 2015

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**John Bolognone**  
**City Clerk**

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**Bryan Paterson**  
**Mayor**