



**City of Kingston  
Report to Council  
Report Number 15-255**

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**To:** Mayor and Members of Council  
**From:** Desirée Kennedy, Chief Financial Officer and City Treasurer  
**Resource Staff:** Steve Dickey, Director of Financial Services  
Jeff Walker, Manager of Taxation and Revenue  
**Date of Meeting:** May 5, 2015  
**Subject:** 2015 Final Tax Levy and Tax Rates

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**Executive Summary:**

The *Municipal Act, 2001* requires municipalities to pass a by-law to enable the levying and collecting of property taxes. The 2015 operating budget included the amount of \$202,607,093 to be raised by taxation and was passed by Council on February 3, 2015 as By-Law Number 2015-31. As part of the 2015 operating budget deliberations, Council approved an overall average municipal tax levy increase of 2.5%, recognizing that the actual tax bill change may differ from property to property based on area rated services and tax shifts resulting from reassessment. The recommendations in this report serve to formalize the appropriate bylaws to enable the levying of taxation. The recommendations in this report reflect an average municipal tax levy increase of 2.5% and an overall average tax levy increase, including education taxes, of 2.1%.

In the Financial Considerations section of this report, the cost of specific departments is reflected for an average residential assessment. This information is provided to assist messaging on where tax dollars are spent.

The 2015 tax levy by-law includes provisions for the final 2015 tax installment to be due on the last business day in June, with a due date of June 30, 2015, 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.

It is recommended that Council waive the requirements of By-Law 2010-1 so that the by-law being presented in this report, "A By-Law To Levy Taxes for Year 2015" may be given three readings at the same Council meeting in order to meet tax billing process deadlines.

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**Recommendation:**

1. **That** a by-law be presented to levy taxes for the year 2015 to:

- i. set the tax rates to be levied upon the assessment in each property class to raise the amounts required by taxation:
  - a. Municipal Tax Levies
    - i. General Tax Levy \$174,064,995
    - ii. Regulated Tax Levy 34,425
  - b. Special Area Levies
    - i. Fire Central \$16,026,442
    - ii. Fire West 8,600,844
    - iii. Fire East 1,457,082
    - iv. Garbage Disposal 1,465,964
  - c. Business Improvement Area Levies
    - i. Operating Levy \$1,112,728
    - ii. Capital Levies 179,383
- ii. Adopt the education tax rates to levy education taxes on behalf of the Province.
- iii. Establish the necessary provisions to enable preparation and collection of 2015 final taxes; and

2. **That** by-laws be presented for all three readings in order to meet property tax billing process deadlines.

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**Authorizing Signatures:**

ORIGINAL SIGNED BY CHIEF FINANCIAL OFFICER AND CITY TREASURER

**Desirée Kennedy, Chief Financial Officer and  
City Treasurer**

ORIGINAL SIGNED BY CHIEF ADMINISTRATIVE OFFICER

**Gerard Hunt, Chief Administrative Officer**

**Consultation with the following Commissioners:**

Cynthia Beach, Corporate & Strategic Initiatives	Not required
Lanie Hurdle, Community Services	Not required
Denis Leger, Transportation, Facilities & Emergency Services	Not required
Jim Keech, President and CEO, Utilities Kingston	Not required

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**Options/Discussion:**

The 2015 operating budget (By-Law 2015-31) and tax ratio (By-Law 2015-52) by-laws have been approved by Council. As part of the operating budget, Council approved an overall average municipal tax rate increase of 2.5%. In addition, Council approved 2015 tax ratios which incorporate the approved phased-in reduction to the multi-residential tax ratio. After incorporating reassessment and tax ratio shifts, the average municipal tax increase for residential properties is calculated at 2.53%. After education rates are factored in, the total average tax increase for residential properties is calculated at 2.10%. As a result of different reassessment and tax ratio shifts, the average tax increase will vary for each property class and final tax bill changes will also vary 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 required to raise amounts for the Downtown Kingston! Business Improvement Area.

As part of the 2015 budget recommendations, Council approved that any variance between final assessment growth and budget projections be transferred to/funded from the Working Fund Reserve, in order to offset unanticipated variances in assessment growth as a stabilization measure. The final analysis of 2015 assessment growth has confirmed amounts as projected and, therefore, a working fund reserve transfer is not required.

The draft By-Law to Levy Taxes for Year 2015, attached to this report as Exhibit A, sets the tax rates and assessments upon which the taxes are calculated to provide the required levies. Except for education levies, which are discussed later in this report, all 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 by-law to Levy Taxes for Year 2015 are the following schedules:

Schedule A	2015 Taxation Revenue Summary
Schedule B1	2015 Tax Rate Schedule – Residential & Farm Properties
Schedule B2	2015 Tax Rate Schedule – Business Properties
Schedule C1	2015 General Municipal Levy
Schedule C1a	2015 Regulated Municipal Levy
Schedule C2	2015 Fire Levy
Schedule C3	2015 Garbage Disposal Levy
Schedule C4	2015 BIA Operating Levy
Schedule C5	2015 BIA Market Square Levy
Schedule C6	2015 BIA K-Rock Centre Levy
Schedule D	2015 Education Levy

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**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 4.01%, whereas residential properties increased in value by an average 3.77% resulting in a small tax shift away from the residential property class. Table 1 compares 2014 taxes for an average residential property valued at \$272,440, to the same property now valued at \$282,720 (a 3.77% increase) resulting in overall average tax increase of 2.10%. Table 2 provides further breakdown of budget increase and reassessment and tax ratio shifts that make up the overall average tax increase, including education taxes. Changes to the education tax rates are explained later in the report.

Table 1: 2014-2015 Residential Tax Bill Comparison

	2014			2015		
	Assessment = \$272,440			Assessment = \$282,720		
	Central	West	East	Central	West	East
<b>Taxation</b>						
General	\$ 2,721.62	\$ 2,721.62	\$ 2,721.62	\$ 2,790.68	\$ 2,790.68	\$ 2,790.68
Fire	571.33	298.90	204.95	584.95	306.46	210.84
Garbage	38.94	38.94	38.94	39.79	39.79	39.79
<b>Municipal Total</b>	\$ 3,331.89	\$ 3,059.46	\$ 2,965.51	\$ 3,415.42	\$ 3,136.93	\$ 3,041.31
Education	553.05	553.05	553.05	551.30	551.30	551.30
<b>Tax Total</b>	\$ 3,884.94	\$ 3,612.51	\$ 3,518.56	\$ 3,966.72	\$ 3,688.23	\$ 3,592.61
				<b>Percentage Change</b>		
	Average Municipal Increase by Area			2.51	2.53	2.56
	Average Total (including Education)			2.10	2.10	2.10

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Table 2: 2015 Residential Tax Increase

	<b>Average Residential Percentage</b>
Municipal Budget Increase	2.50
Reassessment Tax Shift <sup>(1)</sup>	(0.24)
Multi-Res Tax Ratio Reduction Tax Shift <sup>(2)</sup>	0.27
Average Tax Rate Increase - Municipal	2.53
Total Average Tax Rate Increase - with Education <sup>(3)</sup>	2.10

- (1) The residential property tax class increased an average of 3.77% compared to the overall assessment base increase of 4.01%. As a result, taxes were shifted off of the residential class.
- (2) The ten-year phase-in reduction of the multi-residential tax ratio, approved in 2007, shifts taxes onto all other property classes.
- (3) The provincial education tax rate for residential properties decreased by 3.94% compared to a 3.77% increase in Kingston's average assessment for residential properties, resulting in a tax shift to other municipalities.

### **Average Annual Household Cost of Municipal Services**

The Financial Considerations section provides further information on the breakdown of services that are funded by the municipal portion of a 2015 average residential property tax billing. This analysis was previously provided in the 2015 Draft Operating and Capital Budget information and will be incorporated at a summary level into the 2015 final tax bill insert.

### **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. The total average tax rate increases with education varies with the proportion of municipal and education components of each property class. Changes to education tax rates, including business education tax rates, are explained later in the report.

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Table 3: 2015 Tax Increases – Other Classes

	Average Commercial Percentage	Average Industrial Percentage	Average Multi Residential Percentage
Municipal Budget Increase	2.50	2.50	2.50
Reassessment Tax Shift <sup>(1)</sup>	0.60	(0.80)	0.21
Multi-Res Tax Ratio Reduction Tax Shift <sup>(2)</sup>	0.27	0.27	(2.53)
Average Tax Rate Increase - Municipal	3.37	1.97	0.18
Total Average Tax Rate Increase – with Education <sup>(3)</sup>	3.03	1.69	0.12

- (1) In comparison to an overall assessment base increase of 4.01%, the commercial property tax class average assessment increased 4.64%, the industrial property tax class average assessment increased 3.18% and the multi-residential property tax class average assessment increased 4.23%.
- (2) The ten-year phase-in reduction of the multi-residential tax ratio, approved in 2007, shifts taxes onto all other property classes.
- (3) The provincial education tax rate was reduced for commercial, industrial and multi-residential properties, resulting in decreased education taxes and a tax shift away from Kingston commercial and industrial properties. The multi-residential education tax rate is the same as residential properties; however, the shift is less for multi-residential properties due to the higher reassessment average of this property class. Additional information about education tax rates is explained below.

### Education Tax Rates

The provincial government sets the education tax rates for all property classes in Ontario Regulation 400/98, as amended. Rates are reduced to offset phased-in provincial average assessment increases. The 2015 residential, new multi-residential, multi-residential, farm and managed forest education tax rate of .00195 is 3.94% lower than the 2014 education tax rate. The 2015 commercial and industrial business education tax (BET) rates were also reduced to reflect increases in the provincial average assessment. A 2014 – 2015 comparison by property class is provided in Table 4 below.

In order to eliminate a wide variation in BET rates across the Province, the Minister of Finance announced in the March 2007 budget that the BET rates would be reduced each year until they reached a target maximum rate. This initiative was subsequently postponed with the Province

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projecting that any further reductions towards the target rate would not occur until after the province balanced its budget, projected to be on or after 2017-2018. However, the target BET rate continues to be reset each year, and is applied to new construction commercial and industrial properties, which were issued a building permit after March 22, 2007. For existing commercial and industrial property, the assessment must increase by 50% to be eligible for the target rate.

The Province continues to review education property tax strategies and explore options to protect their revenue base. Decreasing education rates in the past few years to offset assessment increases have provided municipalities with some “property tax room” which has reduced the impact of municipal tax increases; however, the future of these provincial strategies and education rates in general is unknown at this time.

The total 2015 education taxes being levied are \$55,560,569. This amount was calculated by applying the regulated rate to the appropriate assessment class and is included in Schedule D to the By-law.

Table 4: 2014 - 2015 Education Tax Rates Comparison

<b>Property Class</b>	<b>2014 Education Tax Rates</b>	<b>2015 Education Tax Rates</b>
Residential, New Multi-residential, Multi-Residential	0.00203000	0.00195000
Farm, Managed Forest	0.00050750	0.00048750
Pipeline	0.01427351	0.01394616
Commercial	0.01460000	0.01430000
Industrial	0.01560000	0.01530000
Commercial New Construction (set at target BET rate) <sup>1</sup>	0.01220000	0.01190000
Industrial New Construction (set at target BET rate) <sup>1</sup>	0.01220000	0.01190000

<sup>(1)</sup> The target BET rate is applied to new construction commercial and industrial properties, which were issued a building permit after March 22, 2007. For existing commercial and industrial property, the assessment must increase by 50% to be eligible for the target rate.



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**Tax Bill Provisions**

Also included in the draft By-law to Levy Taxes for Year 2015 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 a number of payment options. 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 30, 2015, accordingly, tax bills must be sent out by June 9, 2015 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 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.

Taxpayers also have the option to make payments by VISA or MasterCard online or over the telephone. Property tax payments by credit card cannot be made in person at City Hall. The City has partnered with Paymentus Corporation, pursuant to By-Law 2014-69, to provide the option of making payments by credit cards. Paymentus will charge a convenience fee for each transaction.

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.

**Existing Policy/By Law:**

*Municipal Act, 2001*, as amended

City of Kingston By-Law Numbers 87-315, 84-101A, 2003-10, 2006-137, 2015-31; 2015-52

**Notice Provisions:**

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

**Accessibility Considerations:**

This report is available in an alternate format upon request by contacting Customer Service at [contactus@cityofkingston.ca](mailto:contactus@cityofkingston.ca) or 613-546-0000.

**Financial Considerations:**

With the approval of this report and related by-law, 2015 taxation revenue will be billed and collected in accordance with existing policy and practice.

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**2015 Municipal Net Tax Revenue Budget Summary with Average Tax Bill Information**

	2014 Approved Budget	2015 Recommended Budget	Variance (\$)	Variance (%)	*Average Tax Bill (\$)
<b>Public Works</b>	18,702,087	19,387,010	684,923		284
<b>Engineering</b>	4,162,332	4,073,274	(89,058)		60
<b>Solid Waste</b>	7,226,026	7,169,083	(56,943)		105
<b>Public Works Services</b>	<b>30,090,445</b>	<b>30,629,367</b>	<b>538,922</b>	<b>1.79%</b>	<b>449</b>
<b>Planning, Building &amp; Licensing</b>	2,753,207	2,776,157	22,950		41
<b>Housing &amp; Social Services</b>	17,635,226	17,548,196	(87,030)		258
<b>Recreation &amp; Leisure Services</b>	6,351,673	6,688,155	336,482		98
<b>Long Term Care</b>	5,232,258	5,395,703	163,445		79
<b>Commissioner's Office</b>	148,961	140,947	(8,014)		2
<b>Community Services</b>	<b>32,121,325</b>	<b>32,549,158</b>	<b>427,833</b>	<b>1.33%</b>	<b>478</b>
<b>Transportation Services</b>	11,432,044	13,289,510	1,857,466		195
<b>Facilities Mgmt &amp; Construction Svcs</b>	2,286,234	2,398,594	112,360		35
<b>Fire &amp; Rescue</b>	22,698,581	23,129,566	430,985		339
<b>Commissioner's Office</b>	379,227	390,863	11,636		6
<b>Transportation, Properties &amp; Emergency Services</b>	<b>36,796,086</b>	<b>39,208,533</b>	<b>2,412,447</b>	<b>6.56%</b>	<b>575</b>
<b>Environment &amp; Sustainable Initiatives</b>	1,065,138	1,078,671	13,533		16
<b>Cultural Services</b>	3,833,721	4,016,462	182,741		59
<b>Legal Services</b>	1,348,273	1,293,776	(54,497)		19
<b>City Clerk</b>	1,705,394	1,702,950	(2,444)		25
<b>Human Resources &amp; Organization Development</b>	2,892,995	2,954,609	61,614		43
<b>Comm. Office &amp; Real Estate Development</b>	699,330	682,567	(16,763)		10
<b>Sustainability &amp; Growth</b>	<b>11,544,851</b>	<b>11,729,035</b>	<b>184,184</b>	<b>1.60%</b>	<b>172</b>
<b>Mayor, Council &amp; CAO</b>	1,403,781	1,432,665	28,884		21
<b>Strategic Communications</b>	1,484,047	1,427,344	(56,703)		21
<b>Information Systems &amp; Technology</b>	3,036,233	3,186,642	150,409		47
<b>Financial Services</b>	1,837,888	1,873,938	36,050		27
<b>Corporate Administration</b>	<b>7,761,949</b>	<b>7,920,589</b>	<b>158,640</b>	<b>2.04%</b>	<b>116</b>
<b>Operating budget before fiscal/capital levy and agencies &amp; boards</b>	<b>118,314,656</b>	<b>122,036,682</b>	<b>3,722,026</b>	<b>3.15%</b>	<b>1,791</b>
<b>Add:</b>					
<b>Capital Levy, Fiscal Services &amp; Tax Adjustments</b>	28,661,110	30,819,674	2,158,564		452
<b>Municipal Services</b>	<b>146,975,766</b>	<b>152,856,356</b>	<b>5,880,590</b>	<b>4.00%</b>	<b>2,243</b>
<b>Agency and Board Transfers</b>	63,752,273	65,001,435	1,249,162		954
<b>Agencies &amp; Boards</b>	<b>63,752,273</b>	<b>65,001,435</b>	<b>1,249,162</b>	<b>1.96%</b>	<b>954</b>
<b>Total tax requirement</b>	210,728,038	217,857,794	7,129,756		
<b>Payments in lieu</b>	(14,525,158)	(15,250,702)	(725,544)		
<b>Property Taxation to be raised</b>	<b>196,202,880</b>	<b>202,607,092</b>	<b>6,404,212</b>	<b>3.26%</b>	<b>3,197</b>
<b>Taxation - rate increase</b>	(196,202,880)	(201,107,093)	(4,904,213)	(2.50%)	
<b>Taxation - growth</b>		(1,500,000)	(1,500,000)	(0.76%)	
<b>Net</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>		

\* Calculation based on an residential property with an average assessed value. Estimated average tax bill would be \$3,197.

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**Contacts:**

Desiree Kennedy, Chief Financial Officer & City Treasurer, Extension 2220

Steve Dickey, Director of Financial Services, Extension 2370

Jeff Walker, Manager, Taxation and Revenue, Extension 2484

**Other City of Kingston Staff Consulted:**

Gerard Hunt, Chief Administrative Officer

**Exhibits Attached:**

**Exhibit A:** Draft By-Law to Levy Taxes for Year 2015, including Schedules A, B1, B2, C1, C1a, C2, C3, C4, C5, C6, D

**By-Law Number 2015-XX**  
**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			<b>14,539,567,341</b>
Fire	5,912,463,347	6,745,959,969	1,881,144,025	<b>14,539,567,341</b>
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property			<b>10,417,445,358</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 \$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
<b>Total of all areas</b>	<b>\$26,084,368</b>

- 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

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

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**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 <b>Residential</b> 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
	<b>Total</b>	<b>0.01403052</b>	<b>0.01304550</b>	<b>0.01270728</b>
2 <b>New Multi Residential</b> 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
	<b>Total</b>	<b>0.01388980</b>	<b>0.01290478</b>	<b>0.01256656</b>
	3 <b>Multi Residential</b> MT, MF Ratio = 2.227788	Municipal	0.02199004	0.02199004
Fire		0.00460930	0.00241487	0.00166139
Education ▲		0.00195000	0.00195000	0.00195000
<b>Total</b>		<b>0.02854934</b>	<b>0.02635491</b>	<b>0.02560143</b>
4 <b>Farmland</b> FT Ratio = 0.250000		Municipal	0.00246770	0.00246770
	Fire	0.00051725	0.00027099	0.00018644
	Education ▲	0.00048750	0.00048750	0.00048750
	<b>Total</b>	<b>0.00347245</b>	<b>0.00322619</b>	<b>0.00314164</b>
	5 <b>Managed Forest</b> TT Ratio = 0.250000	Municipal	0.00246770	0.00246770
Fire		0.00051725	0.00027099	0.00018644
Education ▲		0.00048750	0.00048750	0.00048750
<b>Total</b>		<b>0.00347245</b>	<b>0.00322619</b>	<b>0.00314164</b>

▲ 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) <b>Commercial Occupied (100%)</b> 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
	<b>Total</b>	<b>0.03794080</b>	<b>0.03599045</b>	<b>0.03532078</b>
6 b) <b>Commercial New Construction Occupied (100%)</b> 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
	<b>Total</b>	<b>0.03554080</b>	<b>0.03359045</b>	<b>0.03292078</b>
6 c) <b>Commercial Vacant (70%)</b> 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
	<b>Total</b>	<b>0.02655857</b>	<b>0.02519332</b>	<b>0.02472455</b>
6 d) <b>Commercial New Construction Vacant (70%)</b> 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
	<b>Total</b>	<b>0.02487857</b>	<b>0.02351332</b>	<b>0.02304455</b>
7 a) <b>Industrial Occupied (100%)</b> 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
	<b>Total</b>	<b>0.04670167</b>	<b>0.04411106</b>	<b>0.04322154</b>
7 b) <b>Industrial New Construction Occupied (100%)</b> 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
	<b>Total</b>	<b>0.04330167</b>	<b>0.04071106</b>	<b>0.03982154</b>
7 c) <b>Industrial Vacant (65%)</b> 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
	<b>Total</b>	<b>0.03035609</b>	<b>0.02867219</b>	<b>0.02809400</b>
7 d) <b>Industrial New Construction Vacant (65%)</b> 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
	<b>Total</b>	<b>0.02814609</b>	<b>0.02646219</b>	<b>0.02588400</b>
8 <b>Pipeline</b> 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
	<b>Total</b>	<b>0.02794915</b>	<b>0.02679392</b>	<b>0.02639725</b>
9 <b>Utility Trans. &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>
10 <b>Railway Right-of-Way ♦</b> WT	Municipal	0.41590000	0.41590000	0.41590000
	Education	0.53620000	0.53620000	0.53620000
	<b>Total</b>	<b>0.95210000</b>	<b>0.95210000</b>	<b>0.95210000</b>

▲ 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	
<b>Commercial</b>							
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	
<b>Industrial</b>							
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	
<b>Multi-Residential</b> Taxable at full rate	MT	730,301,185	2.227788	100%	0.02199004	\$ 16,059,355	
<b>New Multi-Residential</b> Taxable at full rate	NT	241,760,299	1.000000	100%	0.00987080	\$ 2,386,367	
<b>Pipeline</b> Taxable at full rate	PT	46,501,545	1.172800	100%	0.01157647	\$ 538,324	
<b>Residential</b> Taxable at full rate	RT	11,222,248,324	1.000000	100%	0.00987080	\$ 110,772,540	
<b>Farm</b> Taxable at full rate	FT	50,339,369	0.250000	100%	0.00246770	\$ 124,222	
<b>Managed Forest</b> Taxable at full rate	TT	1,655,542	0.250000	100%	0.00246770	\$ 4,085	
		<b>14,539,567,341</b>				<b>\$ 174,064,995</b>	

**2015 - 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	41.59		\$ 13,961
converted to assessment and tax rate	W	T	33,568			0.41590000	\$ <b>13,961</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>34,425</b>

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

<b>2015 Fire Levy</b>											
						<b>Amount to levy: \$16,026,442</b>		<b>Amount to levy: \$8,600,844</b>		<b>Amount to levy: \$1,457,082</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	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
	<b>5,912,463,347</b>	<b>6,745,959,969</b>	<b>1,881,144,025</b>				<b>\$ 16,026,442</b>		<b>\$ 8,600,844</b>		<b>\$ 1,457,082</b>

\*class code detail - see Schedule "C"

**2015 Garbage Disposal Levy - Special Area Rate**

<b>Amount to levy:</b>	<b>\$</b>	<b>1,465,964</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 at Full Rate	R	T	10,417,445,358	1.00	1.00	0.00014072	\$ 1,465,964
			<b>10,417,445,358</b>				<b>\$ 1,465,964</b>



**Downtown Kingston! Business Improvement Area - 2015 Operating Levy**

<b>Amount to levy:</b>	<b>\$ 1,112,728</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 - 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
			<b>377,703,704</b>				<b>\$ 1,112,728</b>

**Downtown Kingston! Business Improvement Area - 2015 Market Square Levy**

<b>Amount to levy:</b>	<b>\$</b>	<b>60,495</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	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
			<b>354,712,500</b>				<b>\$ 60,495</b>

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

<b>Amount to levy:</b>	<b>\$</b>	<b>118,888</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	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
			<b>354,712,500</b>				<b>\$ 118,888</b>

**2015 Education Levy**

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Rate</b>	<b>Levy</b>
<b>Commercial</b>				
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
<b>Industrial</b>				
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
<b>Multi-Residential</b> Taxable at full rate	MT	730,301,185	0.00195000	\$ 1,424,087
<b>New Multi-Residential</b> Taxable at full rate	NT	241,760,299	0.00195000	\$ 471,433
<b>Pipeline</b> Taxable at full rate	PT	46,501,545	0.01394616	\$ 648,518
<b>Residential</b> Taxable at full rate	RT	11,222,248,324	0.00195000	\$ 21,883,384
<b>Farm</b> Taxable at full rate	FT	50,339,369	0.00048750	\$ 24,540
<b>Managed Forest</b> Taxable at full rate	TT	1,655,542	0.00048750	\$ 807
<b>Railway Right-Of-Way</b> Full Taxable	WT	33,478	0.53620000	\$ 17,951
<b>Utility Trans. &amp; Dist.</b> Full Taxable	UH	103,043	0.34460000	\$ 35,509
		<b>14,539,567,341</b>		<b>\$ 55,560,569</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.