

2025 Tax Rate Schedule - Non-capped Property Classes

Property Type	Service	Central	West	East
1 - Residential RF, RG, RH, RP, RT Ratio = 1.000000	Municipal	0.01179110	0.01179110	0.01179110
	Fire	0.00204016	0.00129743	0.00089320
	Garbage ¹	0.00015658	0.00015658	0.00015658
	Education ²	0.00153000	0.00153000	0.00153000
	Total	0.01551784	0.01477511	0.01437088
2 - New Multi Residential NF, NT Ratio = 1.000000	Municipal	0.01179110	0.01179110	0.01179110
	Fire	0.00204016	0.00129743	0.00089320
	Education ²	0.00153000	0.00153000	0.00153000
	Total	0.01536126	0.01461853	0.01421430
3 - Multi Residential MF, MT Ratio = 1.700000	Municipal	0.02004488	0.02004488	0.02004488
	Fire	0.00346827	0.00220564	0.00151844
	Education ²	0.00153000	0.00153000	0.00153000
	Total	0.02504315	0.02378052	0.02309332
4 - Farmland FT Ratio = 0.200000	Municipal	0.00235821	0.00235821	0.00235821
	Fire	0.00040803	0.00025949	0.00017864
	Education ²	0.00038250	0.00038250	0.00038250
	Total	0.00314874	0.00300020	0.00291935
5 - Managed Forest TT Ratio = 0.250000	Municipal	0.00294778	0.00294778	0.00294778
	Fire	0.00051004	0.00032436	0.00022330
	Education ²	0.00038250	0.00038250	0.00038250
	Total	0.00384032	0.00365464	0.00355358
6 - Pipeline PT Ratio = 1.172800	Municipal	0.01382861	0.01382861	0.01382861
	Fire	0.00239270	0.00152163	0.00104754
	Education ²	0.00880000	0.00880000	0.00880000
	Total	0.02502131	0.02415024	0.02367615
7 - Utility Transmission & Distribution Corridor ³ UH	Municipal	0.19860000	0.19860000	0.19860000
	Education	0.34460000	0.34460000	0.34460000
	Total	0.54320000	0.54320000	0.54320000
8 - Railway Right-of-Way ³ WT	Municipal	1.10000000	1.10000000	1.10000000
	Education	0.53620000	0.53620000	0.53620000
	Total	1.63620000	1.63620000	1.63620000

¹ Garbage rates are not levied on condominium properties.

² Education tax rate has been set by Ontario Regulation 400/98, as amended.

³ Utility Transportation and Railway (acreage) tax rates set by Ontario Regulations 387/98 (Municipal) and 392/98 (Education), as amended.

Note: Municipal rate includes External Agencies, University Hospital Foundation and the County of Frontenac levies.

2025 Tax Rate Schedule - Business Property Classes

Commercial Property Classes	Service	Central	West	East
a) Occupied & Vacant (100%) CP, CQ, CT, CU, CX, DT, DU, GT, ST, SU Ratio = 1.980000	Municipal	0.02334639	0.02334639	0.02334639
	Fire	0.00403951	0.00256892	0.00176854
	Education ¹	0.00880000	0.00880000	0.00880000
	Total	0.03618590	0.03471531	0.03391493
b) Occupied Small Business on Farm (100%) C7 Ratio = 1.980000	Municipal	0.02334639	0.02334639	0.02334639
	Fire	0.00403951	0.00256892	0.00176854
	Education ¹	0.00220000	0.00220000	0.00220000
	Total	0.02958590	0.02811531	0.02731493

¹ Education tax rates set by Provincial Regulation O.Reg. 400/98, as amended.

Business Improvement Area Levy	Operating	LVEC	Total BIA
Commercial classes:	0.00368594	0.00069306	0.00437900

Industrial Property Classes	Service	Central	West	East
a) Occupied & Vacant (100%) IP, IT, IU, IX, LT, LU Ratio = 2.630000	Municipal	0.03101060	0.03101060	0.03101060
	Fire	0.00536561	0.00341225	0.00234912
	Education ¹	0.00880000	0.00880000	0.00880000
	Total	0.04517621	0.04322285	0.04215972
b) Aggregate Extraction (100%) VT Ratio = 2.630000	Municipal	0.03101060	0.03101060	0.03101060
	Fire	0.00536561	0.00341225	0.00234912
	Education ¹	0.00511000	0.00511000	0.00511000
	Total	0.04148621	0.03953285	0.03846972

¹ Education tax rates set by Provincial Regulation O.Reg. 400/98, as amended.

Business Improvement Area Levy	Operating	LVEC	Total BIA
Industrial classes:	0.00489597	0.00092058	0.00581655

Note: Municipal rate includes External Agencies, University Hospital Foundation and the County of Frontenac levies.