

By-Law Number 2022-57**A By-Law to Levy Taxes for Year 2022****Passed:** April 19, 2022

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 2022-15 to adopt the estimates for the sums required to be levied by taxation during the year 2022 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 2022-046; 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 installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments 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 installment 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 2022 Budget are detailed in Schedule 1 attached hereto; and

Whereas the Tax Rate Schedule, for all tax rates and charges to be levied are detailed in Schedules 2, 3 and 4 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 5, 6, 7, 8, 9, 10, 11 and 12 attached hereto; and

Whereas the amount to be levied on the assessment for education purposes is detailed in Schedule 13;

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 2022 is as follows:

Service	Assessment	Total Assessment
General and Local Municipal	Calculated on Total Assessment	18,706,043,491
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property	13,020,729,548

Service	Central Area	West Area	East Area	Total Assessment
Fire	7,624,853,837	8,637,245,136	2,443,944,518	18,706,043,491

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 \$215,005,055 as per the line titled “Municipal - General” on Schedule 1 attached hereto the estimated property tax levy required during the year 2022 for general municipal purposes. Schedule 5 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 7 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	\$18,164,516
West	\$10,427,833
East	\$1,790,415

- c) The sum of \$1,861,410 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 8 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 6 details the special rate and amount of \$57,378 to be raised.
4. 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 \$2,500,000, for the purpose of raising funds required for the University Hospitals Kingston Foundation, and which rate shall be in addition to other rates for which the same land is and shall be liable. Schedule 9 attached hereto details the tax rate to be applied to the assessment on each class producing the amount to be raised.
5. 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 \$12,625,634, for the purpose of raising funds required for the County of Frontenac requisition for Fairmount Home for the Aged and Frontenac Paramedic Services, as set out in the table below, and which rate shall be in addition to other rates for which the same land is and shall be liable. Schedule 10 attached hereto details the tax rate to be applied to the assessment on each class producing the amount to be raised.

Service	Levy
Fairmount Home for the Aged Levy	\$3,780,894
Frontenac Paramedic Services Levy	\$8,844,740

6. 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 \$1,417,437 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 11 details the amount to be raised on the assessment.
7. That a special rate, as prescribed pursuant to By-Law Number 2006-137, for the purposes of raising \$244,483 for the Leon’s 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 12 details the amount to be raised on the assessment.

8. That education tax levies, in the amount of \$49,042,806, shall be levied and collected upon the whole of the assessment for real property within The Corporation of the City of Kingston. Schedule 13 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.
9. That the following subclass tax reductions apply to:
 - i. the vacant land and excess land subclasses in the commercial property class is 30% on tax rates for municipal purposes and 0% on tax rates for school purposes;
 - ii. the vacant land and excess land subclasses in the industrial property class is 35% on tax rates for municipal purposes and 0% on tax rates for school purposes;
 - iii. the first subclass factor in the industrial farmland awaiting development class is 35% on tax rates for municipal purposes and 0% on tax rates for school purposes.
10. Taxes levied for Residential, New Multi-residential, Managed Forests and Farm property classes for the year 2022 will be billed together and shall become due and payable on the 30th day of June 2022.
11. Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor property classes for the year 2022 will be billed together and shall become due and payable on the 30th day of June 2022.
12. 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.
13. 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.
14. 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 installment.

15. Taxes are payable at the following:
 - a) At any financial institution in the City of Kingston area having payment arrangements with the City of Kingston,
 - b) Through banks offering telephone and internet payment plans registered with the City of Kingston,
 - c) By using one of the 24 hour drop boxes located at City Hall and 1211 John Counter Boulevard,
 - d) City of Kingston municipal office at 216 Ontario Street, Kingston, Ontario,
 - e) By mail,
 - f) At Canada Post outlets where MoneyGram Bill payment services are offered,
 - g) Under the City's pre-authorized property tax payment program and provided the City Treasurer has received and approved a taxpayer's request to use the alternative installments and due dates under that program pursuant to City of Kingston By-Law Number 2003-368, and
 - h) By VISA or MasterCard online or over the telephone through Paymentus Corporation, a third party automated bill payment service, subject to a convenience fee, pursuant to By-Law Number 2014-69.
16. 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 owed, 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 owed, 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.

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

Given All Three Readings and Passed: April 19, 2022