

By-Law Number 2019-79
A By-Law to Levy Taxes for Year 2019

Passed: June 4, 2019

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 2019-28 to adopt the estimates for the sums required to be levied by taxation during the year 2019 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 2019-65; 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 2019 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 and 3 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 4, 5, 6, 7, 8 and 9 attached hereto; and

Whereas the amount to be levied on the assessment for education purposes is detailed in Schedule 10;

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 2019 is as follows:

	Central Area	West Area	East Area	Total Assessment
General and Local Municipal	Calculated on Total Assessment			17,258,697,059
Fire	7,108,566,189	7,869,510,596	2,280,620,274	17,258,697,059
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property			12,199,641,931

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 \$200,169,929 as per the line titled "Municipal - General" on Schedule 1 attached hereto the estimated property tax levy required during the year 2019 for general municipal purposes. Schedule 4 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 6 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	\$17,183,625
West	9,730,709
East	1,670,722

- c) The sum of \$1,674,559 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 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.

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 5 details the special rate and amount of \$57,389 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 \$1,345,019 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 8 details the amount to be raised on the assessment.
5. That a special rate, as prescribed pursuant to By-Law Number 2006-137, for the purposes of raising \$214,240 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 9 details the amount to be raised on the assessment.
6. That education tax levies, in the amount of \$55,980,318, shall be levied and collected upon the whole of the assessment for real property within The Corporation of the City of Kingston. Schedule 10 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.
7. 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 15% 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 17.5% 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 17.5% on tax rates for school purposes.
8. Taxes levied for Residential, New Multi-residential, Managed Forests and Farm property classes for the year 2019 will be billed together and shall become due and payable on the 28th day of June, 2019.

9. Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor property classes for the year 2019 will be billed together and shall become due and payable on the 28th day of June, 2019.
10. 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.
11. 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.
12. 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.
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) Through banks offering telephone and internet payment plans registered with the City of Kingston,
 - d) By using one of the 24 hour drop boxes located at City Hall and 1211 John Counter Boulevard,
 - 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.
14. 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.

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

This By-Law was Given All Three Readings and Passed: June 4, 2019

Please see attached schedule pages

**City of Kingston
2019 Revenue to be Raised by Taxation**

Municipal - General Tax Rate (Schedule 4)

Residential	\$ 127,996,851
New Multi-Residential	\$ 4,606,733
Multi-Residential	\$ 16,865,795
Commercial	\$ 45,465,729
Industrial	\$ 4,448,642
Farm	\$ 174,487
Managed Forest	\$ 5,326
Pipeline	\$ 606,365

Municipal - General \$ 200,169,929

Municipal - Regulated Tax Rate (Schedule 5)

Hydro Right-Of-Ways	\$ 20,464
Railway Right-Of-Ways	\$ 36,925

\$ 57,389

Fire, Special Area Rate (Schedule 6)

Central	\$ 17,183,625
West	\$ 9,730,709
East	\$ 1,670,722

\$ 28,585,056

Garbage Disposal, Special Area Rate (Schedule 7)

Levied on Residential Assessment, except condominium properties

\$ 1,674,559

Supplementary Revenue

Amount budgeted for 2019 Omitted and Supplementary Assessment

\$ 2,004,143

Total Taxation Revenue per Budget

\$ 232,491,076

Other Taxation Related Items (Schedules 8, 9)

Downtown Kingston! BIA Levy - Operating	\$ 1,345,019
Downtown Kingston! BIA Levy - Rogers K-Rock Centre	\$ 214,240

\$ 1,559,259

Total Municipal Taxation

\$ 234,050,335

Total Education Taxation (Schedule 10)

\$ 55,980,318

Total to be Raised by Taxation

\$ 290,030,653

City of Kingston - 2019 Tax Rates

Property Type	Service	Central	West	East
1 Residential RT, RF, RG, RP Ratio = 1.000000 •Garbage rates are not levied on condominium properties	Municipal	0.00975826	0.00975826	0.00975826
	Fire	0.00191686	0.00105877	0.00070860
	Garbage •	0.00013726	0.00013726	0.00013726
	Education ▲	0.00161000	0.00161000	0.00161000
	Total	0.01342238	0.01256429	0.01221412
2 New Multi Residential NT, NF Ratio = 1.000000	Municipal	0.00975826	0.00975826	0.00975826
	Fire	0.00191686	0.00105877	0.00070860
	Education ▲	0.00161000	0.00161000	0.00161000
	Total	0.01328512	0.01242703	0.01207686
3 Multi Residential MT, MF Ratio = 1.800000	Municipal	0.01756487	0.01756487	0.01756487
	Fire	0.00345035	0.00190578	0.00127548
	Education ▲	0.00161000	0.00161000	0.00161000
	Total	0.02262522	0.02108065	0.02045035
4 Farmland FT Ratio = 0.212500	Municipal	0.00207363	0.00207363	0.00207363
	Fire	0.00040733	0.00022499	0.00015058
	Education ▲	0.00040250	0.00040250	0.00040250
	Total	0.00288346	0.00270112	0.00262671
5 Managed Forest TT Ratio = 0.250000	Municipal	0.00243957	0.00243957	0.00243957
	Fire	0.00047921	0.00026469	0.00017715
	Education ▲	0.00040250	0.00040250	0.00040250
	Total	0.00332128	0.00310676	0.00301922
Utility Transmission &				
6 Distrib. Corridor ♦ UH	Municipal	0.19860000	0.19860000	0.19860000
	Education	0.34460000	0.34460000	0.34460000
	Total	0.54320000	0.54320000	0.54320000
7 Railway Right-of-Way ♦ WT	Municipal	1.10000000	1.10000000	1.10000000
	Education	0.53620000	0.53620000	0.53620000
	Total	1.63620000	1.63620000	1.63620000

▲ Education tax rate has been set by Provincial Regulation O. Reg. 400/98, as amended.

♦ Utility Transportation and Railway (acreage) tax rates set by Provincial Regulation O.Reg. 387/98 (Municipal) and 392/98 (Education), as amended

City of Kingston - 2019 Tax Rates

Property Type	Service	Central	West	East
1 a) Commercial Occupied (100%) CT, C7, DT, GT, ST, CH, CF, CG, CP, GF Ratio = 1.980000	Municipal	0.01932136	0.01932136	0.01932136
	Fire	0.00379538	0.00209636	0.00140303
	Education ▲	0.01290000	0.01290000	0.01290000
	Total	0.03601674	0.03431772	0.03362439
	1 b) Commercial New Construction Occupied (100%) XT, YT, ZT, XF, XH, XP Ratio = 1.980000	Municipal	0.01932136	0.01932136
Fire	0.00379538	0.00209636	0.00140303	
Education ▲	0.01030000	0.01030000	0.01030000	
Total	0.03341674	0.03171772	0.03102439	
1 c) Commercial Vacant (70%) CU, CX, DU, SU, CQ, CW, CY Ratio = 1.980000	Municipal	0.01352495	0.01352495	0.01352495
	Fire	0.00265677	0.00146745	0.00098212
	Education ▲	0.01096500	0.01096500	0.01096500
	Total	0.02714672	0.02595740	0.02547207
	1 d) Commercial New Construction Vacant (70%) XJ, XK, XQ, XR, XU, XV, XX, XY, YU, ZU Ratio = 1.980000	Municipal	0.01352495	0.01352495
Fire	0.00265677	0.00146745	0.00098212	
Education ▲	0.00875500	0.00875500	0.00875500	
Total	0.02493672	0.02374740	0.02326207	
2 a) Industrial Occupied (100%) IT, I7, LT, IF, IH, IP Ratio = 2.630000	Municipal	0.02566423	0.02566423	0.02566423
	Fire	0.00504134	0.00278455	0.00186362
	Education ▲	0.01290000	0.01290000	0.01290000
	Total	0.04360557	0.04134878	0.04042785
	2 b) Industrial New Construction Occupied (100%) JT, KT, JF, JH, JP Ratio = 2.630000	Municipal	0.02566423	0.02566423
Fire	0.00504134	0.00278455	0.00186362	
Education ▲	0.01030000	0.01030000	0.01030000	
Total	0.04100557	0.03874878	0.03782785	
2 c) Industrial Vacant (65%) IU, IX, LU, IK Ratio = 2.630000	Municipal	0.01668175	0.01668175	0.01668175
	Fire	0.00327687	0.00180996	0.00121135
	Education ▲	0.01064250	0.01064250	0.01064250
	Total	0.03060112	0.02913421	0.02853560
	2 d) Industrial New Construction Vacant (65%) JJ, JK, JQ, JR, JU, JV, JX, JY Ratio = 2.630000	Municipal	0.01668175	0.01668175
Fire	0.00327687	0.00180996	0.00121135	
Education ▲	0.00849750	0.00849750	0.00849750	
Total	0.02845612	0.02698921	0.02639060	
3 Pipeline PT Ratio = 1.172800	Municipal	0.01144449	0.01144449	0.01144449
	Fire	0.00224809	0.00124172	0.00083105
	Education ▲	0.01243815	0.01243815	0.01243815
	Total	0.02613073	0.02512436	0.02471369

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

	Operating	K-Rock Centre	Total BIA
Business Improvement Area Levy			
Commercial classes: 6a, 6b (above)	0.00323652	0.00054629	0.00378281
Commercial classes: 6c, 6d (above)	0.00226556	0.00038240	0.00264796
Industrial classes: 7a, 7b (above)	0.00429901	0.00072563	0.00502464
Industrial classes: 7c, 7d (above)	0.00279436	0.00047166	0.00326602

2019 General Municipal Levy

Amount to levy: \$ 200,169,929

Class	Code	Assessment	Ratio	Subclass Factor	WTD-F	Rate	Levy
Commercial							
Commercial, taxable at full rate, shared as if PIL	CH	3,123,250	1.980000	100%	6,184,035	0.01932136	\$ 60,345
Commercial, taxable at full rate	CT	1,357,516,561	1.980000	100%	2,687,882,791	0.01932136	\$ 26,229,064
Excess Land, taxable at excess land rate	CU	19,908,290	1.980000	70%	27,592,890	0.01352495	\$ 269,259
Vacant Land, taxable at vacant land rate	CX	62,469,122	1.980000	70%	86,582,203	0.01352495	\$ 844,892
Large Office, taxable at full rate	DT	102,753,647	1.980000	100%	203,452,221	0.01932136	\$ 1,985,340
Large Office, taxable at vacant land rate	DU	193,885	1.980000	70%	268,725	0.01352495	\$ 2,622
Parking Lot, taxable at full rate	GT	11,536,999	1.980000	100%	22,843,258	0.01932136	\$ 222,910
Shopping Centre, taxable at full rate	ST	431,156,256	1.980000	100%	853,689,387	0.01932136	\$ 8,330,525
Shopping Centre, taxable at vacant land rate	SU	7,364,945	1.980000	70%	10,207,814	0.01352495	\$ 99,611
New Construction Commercial, taxable at full rate	XT	303,052,546	1.980000	100%	600,044,041	0.01932136	\$ 5,855,387
New Con. Excess Land, taxable at excess land rate	XU	10,225,513	1.980000	70%	14,172,561	0.01352495	\$ 138,300
New Con. Office, taxable at full rate	YT	14,812,940	1.980000	100%	29,329,621	0.01932136	\$ 286,206
New Con. Excess Land, taxable at excess land rate	YU	89,301	1.980000	70%	123,771	0.01352495	\$ 1,208
New Con. Shopping Centre, taxable at full rate	ZT	56,567,909	1.980000	100%	112,004,460	0.01932136	\$ 1,092,969
New Con. Excess Land, taxable at excess land rate	ZU	3,481,868	1.980000	70%	4,825,869	0.01352495	\$ 47,092
Industrial							
Taxable, shared as if PIL	IH	2,435,261	2.630000	100%	6,404,736	0.02566423	\$ 62,499
Excess land, shared as if PIL	IK	277,030	2.630000	65%	473,583	0.01668175	\$ 4,621
Industrial, taxable at full rate	IT	77,515,710	2.630000	100%	203,866,317	0.02566423	\$ 1,989,381
Excess Land, taxable at excess land rate	IU	826,588	2.630000	65%	1,413,052	0.01668175	\$ 13,789
Vacant Land, taxable at vacant land rate	IX	29,207,496	2.630000	65%	49,930,214	0.01668175	\$ 487,232
New Construction Industrial, taxable at full rate	JT	27,655,014	2.630000	100%	72,732,687	0.02566423	\$ 709,745
New Con. Ind.Excess Land, taxable at excess land rate	JU	1,782,007	2.630000	65%	3,046,341	0.01668175	\$ 29,727
Large Industrial, taxable at full rate	LT	42,076,843	2.630000	100%	110,662,097	0.02566423	\$ 1,079,870
Large Industrial, taxable at excess land rate	LU	4,302,816	2.630000	65%	7,355,664	0.01668175	\$ 71,778
Multi-Residential Taxable at full rate	MT	960,200,307	1.800000	100%	1,728,360,553	0.01756487	\$ 16,865,795
New Multi-Residential Taxable at full rate	NT	472,085,443	1.000000	100%	472,085,443	0.00975826	\$ 4,606,733
Pipeline Taxable at full rate	PT	52,983,141	1.172800	100%	62,138,628	0.01144449	\$ 606,365
Residential Taxable at full rate	RT	13,116,767,424	1.000000	100%	13,116,767,424	0.00975826	\$ 127,996,851
Farm Taxable at full rate	FT	84,145,737	0.212500	100%	17,880,969	0.00207363	\$ 174,487
Managed Forest Taxable at full rate	TT	2,183,210	0.250000	100%	545,803	0.00243957	\$ 5,326
		17,258,697,059			20,512,867,157		\$ 200,169,929

2019 - Other Taxable Assessments

Class	RTC	RTQ	Total		Rate per acre**	Tax Rate	Levy
Railway Right-Of-Way - Full Taxable**			335.68	acres	110.00		\$ 36,925
converted to assessment and tax rate	W	T	33,568			1.10000000	\$ 36,925
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	\$ 20,464
							\$ 57,389

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

2019 Fire Levy											
						Amount to levy: \$17,183,625	Amount to levy: \$9,730,709	Amount to levy: \$1,670,722			
Class Code*	Assessment			Ratio	Vacancy	Central		West		East	
	Central	West	East			Rate	Levy \$	Rate	Levy \$	Rate	Levy \$
CH	688,750	2,434,500		1.980000	100%	0.00379538	2,614	0.00209636	5,104	0.00140303	0
CT	745,075,113	573,765,713	38,675,735	1.980000	100%	0.00379538	2,827,845	0.00209636	1,202,817	0.00140303	54,263
CU	5,359,797	13,732,426	816,067	1.980000	70%	0.00265677	14,240	0.00146745	20,152	0.00098212	801
CX	16,887,460	45,184,462	397,200	1.980000	70%	0.00265677	44,866	0.00146745	66,306	0.00098212	390
DT	80,136,819	12,183,663	10,433,165	1.980000	100%	0.00379538	304,150	0.00209636	25,541	0.00140303	14,638
DU	51,000	24,947	117,938	1.980000	70%	0.00265677	135	0.00146745	37	0.00098212	116
GT	11,536,999	0	0	1.980000	100%	0.00379538	43,787	0.00209636	0	0.00140303	0
ST	46,915,892	382,567,462	1,672,902	1.980000	100%	0.00379538	178,064	0.00209636	801,997	0.00140303	2,347
SU	715,919	6,606,670	42,356	1.980000	70%	0.00265677	1,902	0.00146745	9,695	0.00098212	42
XT	116,210,864	142,368,299	44,473,383	1.980000	100%	0.00379538	441,065	0.00209636	298,455	0.00140303	62,397
XU	3,322,780	4,417,720	2,485,013	1.980000	70%	0.00265677	8,828	0.00146745	6,483	0.00098212	2,441
YT	11,779,490	2,476,267	557,183	1.980000	100%	0.00379538	44,708	0.00209636	5,191	0.00140303	782
YU	0	10,498	78,803	1.980000	70%	0.00265677	0	0.00146745	15	0.00098212	77
ZT	39,382,726	9,367,327	7,817,856	1.980000	100%	0.00379538	149,473	0.00209636	19,637	0.00140303	10,969
ZU	3,117,792	204,003	160,073	1.980000	70%	0.00265677	8,283	0.00146745	299	0.00098212	157
IH	1,057,491	1,160,445	217,325	2.630000	100%	0.00504134	5,331	0.00278455	3,231	0.00186362	405
IK	188,675	88,355	0	2.630000	65%	0.00327687	618	0.00180996	160	0.00121135	0
IT	31,156,709	41,728,561	4,630,440	2.630000	100%	0.00504134	157,072	0.00278455	116,195	0.00186362	8,629
IU	700,235	126,353	0	2.630000	65%	0.00327687	2,295	0.00180996	229	0.00121135	0
IX	12,265,457	16,603,289	338,750	2.630000	65%	0.00327687	40,192	0.00180996	30,051	0.00121135	410
JT	6,476,600	17,823,126	3,355,288	2.630000	100%	0.00504134	32,651	0.00278455	49,629	0.00186362	6,253
JU	421,200	1,224,316	136,491	2.630000	65%	0.00327687	1,380	0.00180996	2,216	0.00121135	165
LT	15,947,768	26,129,075	0	2.630000	100%	0.00504134	80,398	0.00278455	72,758	0.00186362	0
LU	3,080,016	1,222,800	0	2.630000	65%	0.00327687	10,093	0.00180996	2,213	0.00121135	0
MT	887,210,214	71,704,167	1,285,926	1.800000	100%	0.00345035	3,061,184	0.00190578	136,652	0.00127548	1,640
NT	232,915,713	145,542,542	93,627,188	1.000000	100%	0.00191686	446,467	0.00105877	154,095	0.00070860	66,344
PT	18,598,641	0	34,384,500	1.172800	100%	0.00224809	41,811	0.00124172	0	0.00083105	28,575
RT	4,817,337,219	6,323,826,237	1,975,603,968	1.000000	100%	0.00191686	9,234,160	0.00105877	6,695,448	0.00070860	1,399,911
FT	0	26,235,427	57,910,310	0.212500	100%	0.00040733	0	0.00022499	5,903	0.00015058	8,720
TT	28,850	751,946	1,402,414	0.250000	100%	0.00047921	14	0.00026469	199	0.00017715	248
	7,108,566,189	7,869,510,596	2,280,620,274				\$ 17,183,625		\$ 9,730,709		\$ 1,670,722

*class code detail - see Schedule "4"

2019 Garbage Disposal Levy - Special Area Rate

Amount to levy: \$ 1,674,559

Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Residential - Taxable Garbage & Edn	R	D	8,959,350	1.00	1.00	0.00013726	\$ 1,230
Residential - Taxable at Full Rate	R	T	12,190,682,581	1.00	1.00	0.00013726	\$ 1,673,330
			12,199,641,931				\$ 1,674,559

Downtown Kingston! Business Improvement Area - 2019 Operating Levy

Amount to levy:	\$ 1,345,019
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Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial - Payment in Lieu - Federal	C	F	10,510,600	1.98	1.00	0.00323652	\$ 34,018
Commercial - Payment in Lieu - Province	C	G	2,031,250	1.98	1.00	0.00323652	\$ 6,574
Commercial, taxable at full rate	C	T	298,402,244	1.98	1.00	0.00323652	\$ 965,784
Excess Land, taxable at excess land rate	C	U	1,455,984	1.98	0.70	0.00226556	\$ 3,299
Vacant Land, taxable at vacant land rate	C	X	2,730,009	1.98	0.70	0.00226556	\$ 6,185
Large Office, taxable at full rate	D	T	40,250,163	1.98	1.00	0.00323652	\$ 130,270
Parking Lot - PIL - Full Taxable	G	F	10,759,450	1.98	1.00	0.00323652	\$ 34,823
Parking Lot, taxable at full rate	G	T	9,141,135	1.98	1.00	0.00323652	\$ 29,585
Industrial - Full Taxable former PIL asmt	I	H	74,800	2.63	1.00	0.00429901	\$ 322
New Construction Commercial, taxable at full rate	X	T	33,853,887	1.98	1.00	0.00323652	\$ 109,569
New Con. Office, taxable at full rate	Y	T	7,597,880	1.98	1.00	0.00323652	\$ 24,591
			416,807,402				\$ 1,345,019

Downtown Kingston! Business Improvement Area - 2019 Rogers K-Rock Centre Levy

Amount to levy:	\$	214,240
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Class	RTC	RTQ	Total	Ratio	Vacancy Factor	Rate	Levy
Commercial, taxable at full rate	C	T	298,402,244	1.98	1.00	0.00054629	\$ 163,013
Excess Land, taxable at excess land rate	C	U	1,455,984	1.98	0.70	0.00038240	\$ 557
Vacant Land, taxable at vacant land rate	C	X	2,730,009	1.98	0.70	0.00038240	\$ 1,044
Large Office, taxable at full rate	D	T	40,250,163	1.98	1.00	0.00054629	\$ 21,988
Parking Lot, taxable at full rate	G	T	9,141,135	1.98	1.00	0.00054629	\$ 4,994
New Construction Commercial, taxable at full rate	X	T	33,853,887	1.98	1.00	0.00054629	\$ 18,494
New Con. Office, taxable at full rate	Y	T	7,597,880	1.98	1.00	0.00054629	\$ 4,151
			393,431,302				\$ 214,240

2019 Education Levy

Class	Code	Assessment	Rate	Levy
Commercial				
Commercial, taxable at full rate, shared as if PIL	CH	3,123,250	0.01290000	\$ 40,290
Commercial, taxable at full rate	CT	1,357,516,561	0.01290000	\$ 17,511,964
Excess Land, taxable at excess land rate	CU	19,908,290	0.01096500	\$ 218,294
Vacant Land, taxable at vacant land rate	CX	62,469,122	0.01096500	\$ 684,974
Small Scale On-Farm Commercial, taxable at full rate	C7	0	0.00257500	0
Large Office, taxable at full rate	DT	102,753,647	0.01290000	\$ 1,325,522
Large Office, taxable at vacant land rate	DU	193,885	0.01096500	\$ 2,126
Parking Lot, taxable at full rate	GT	11,536,999	0.01290000	\$ 148,827
Shopping Centre, taxable at full rate	ST	431,156,256	0.01290000	\$ 5,561,916
Shopping Centre, taxable at vacant land rate	SU	7,364,945	0.01096500	\$ 80,757
New Construction Commercial, taxable at full rate	XT	303,052,546	0.01030000	\$ 3,121,441
New Con. Excess Land, taxable at excess land rate	XU	10,225,513	0.00875500	\$ 89,524
New Con. Office, taxable at full rate	YT	14,812,940	0.01030000	\$ 152,573
New Con. Excess Land, taxable at excess land rate	YU	89,301	0.00875500	\$ 782
New Con. Shopping Centre, taxable at full rate	ZT	56,567,909	0.01030000	\$ 582,649
New Con. Excess Land, taxable at excess land rate	ZU	3,481,868	0.00875500	\$ 30,484
Industrial				
Taxable, shared as if PIL	IH	2,435,261	0.01290000	\$ 31,415
Excess land, shared as if PIL	IK	277,030	0.01064250	\$ 2,948
Industrial, taxable at full rate	IT	77,515,710	0.01290000	\$ 999,953
Excess Land, taxable at excess land rate	IU	826,588	0.01064250	\$ 8,797
Vacant Land, taxable at vacant land rate	IX	29,207,496	0.01064250	\$ 310,841
Small Scale On-Farm Industrial, taxable at full rate	I7	0	0.00257500	0
New Construction Industrial, taxable at full rate	JT	27,655,014	0.01030000	\$ 284,847
New Con. Ind.Excess Land, taxable at excess land rate	JU	1,782,007	0.00849750	\$ 15,143
Large Industrial, taxable at full rate	LT	42,076,843	0.01290000	\$ 542,791
Large Industrial, taxable at excess land rate	LU	4,302,816	0.01064250	\$ 45,793
Multi-Residential Taxable at full rate	MT	960,200,307	0.00161000	\$ 1,545,922
New Multi-Residential Taxable at full rate	NT	472,085,443	0.00161000	\$ 760,058
Pipeline Taxable at full rate	PT	52,983,141	0.01243815	\$ 659,012
Residential Taxable at full rate	RT	13,116,767,424	0.00161000	\$ 21,117,996
Farm Taxable at full rate	FT	84,145,737	0.00040250	\$ 33,869
Managed Forest Taxable at full rate	TT	2,183,210	0.00040250	\$ 879
Residential Garbage and Education	RD	8,959,350	0.00161000	\$ 14,425
Railway Right-Of-Way Full Taxable	WT	33,568	0.53620000	\$ 17,999
Utility Trans. & Dist. Full Taxable	UH	103,043	0.34460000	\$ 35,509
		17,267,793,020		\$ 55,980,318

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.