

**By-Law Number 2023-83**  
**A By-Law to Levy Taxes for Year 2023**

**Passed:** May 2, 2023

**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 2023-68 to adopt the estimates for the sums required to be levied by taxation during the year 2023 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 in the local municipality rateable for local municipality purposes; 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 2023-58; 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 2023 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 2023 is as follows:

Service	Assessment	Total Assessment
General and Local Municipal	Calculated on Total Assessment	<b>18,926,479,594</b>
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property	<b>13,126,942,017</b>

Service	Central Area	West Area	East Area	Total Assessment
Fire	7,702,266,408	8,737,875,468	2,486,337,718	<b>18,926,479,594</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 \$225,258,988 as per the line titled "Municipal - General" on Schedule 1 attached hereto the estimated property tax levy required during the year 2023 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	\$18,399,540
West	\$10,974,039
East	\$1,872,079

- c) The sum of \$1,919,756 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 \$14,726,620, 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	\$3,753,063
Frontenac Paramedic Services Levy	\$10,973,557

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 \$1,474,134 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 \$255,485 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 \$49,323,244 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; and
  - 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 2023 will be billed together and shall become due and payable on the 30th day of June 2023.
11. Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor property classes for the year 2023 will be billed together and shall become due and payable on the 30th day of June 2023.
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.

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

**Given All Three Readings and Passed: May 2, 2023**

# City of Kingston

## 2023 Revenue to be Raised by Taxation

### Municipal - General Tax Rate (Schedule 5)

	<u>Revenue</u>
Residential	\$ 143,035,437
New Multi-Residential	7,829,890
Multi-Residential	18,012,586
Commercial	49,207,134
Industrial	6,323,203
Farm	185,448
Managed Forest	6,163
Pipeline	659,127

**Total Municipal - General** **\$ 225,258,988**

### Municipal - Regulated Tax Rate (Schedule 6)

Hydro Right-Of-Ways	20,453
Railway Right-Of-Ways	36,925

**Total Municipal - Regulated** **\$ 57,378**

### Fire, Special Area Rate (Schedule 7)

Central	18,399,540
West	10,974,039
East	1,872,079

**Total Fire** **\$ 31,245,658**

### Garbage Disposal, Special Area Rate (Schedule 8)

Levied on Residential Assessment, except condominium properties **1,919,756**

### Supplementary Revenue

Amount budgeted for 2023 Omitted and Supplementary Assessment **3,032,159**

**Total Taxation Revenue per Budget** **\$ 261,513,939**

**University Hospitals Kingston Foundation Levy Tax Rate (Schedule 9)** **2,500,000**

**County of Frontenac Tax Rate (Schedule 10)** **14,726,620**

Fairmount Home for the Aged & Frontenac Paramedic Services

### Other Taxation Related Items (Schedules 11, 12)

Downtown Kingston! BIA Levy - Operating	1,474,134
Downtown Kingston! BIA Levy - Leon's Centre	255,485

**Total Other Taxation Related Items** **\$ 1,729,619**

**Total Municipal Taxation** **280,470,178**

**Total Education Taxation (Schedule 13)** **49,323,244**

**Total to be Raised by Taxation** **\$ 329,793,422**

## City of Kingston - 2023 Tax Rates

Property Type	Service	Central	West	East
<b>1 - Residential</b>	Municipal	0.01084408	0.01084408	0.01084408
RF, RG, RH, RP, RT	Fire	0.00192575	0.00107402	0.00072312
Ratio =	Garbage <sup>1</sup>	0.00014625	0.00014625	0.00014625
1.000000	Education <sup>2</sup>	0.00153000	0.00153000	0.00153000
	<b>Total</b>	<b>0.01444608</b>	<b>0.01359435</b>	<b>0.01324345</b>
<b>2 - New Multi Residential</b>	Municipal	0.01084408	0.01084408	0.01084408
NF, NT	Fire	0.00192575	0.00107402	0.00072312
Ratio =	Education <sup>2</sup>	0.00153000	0.00153000	0.00153000
1.000000	<b>Total</b>	<b>0.01429983</b>	<b>0.01344810</b>	<b>0.01309720</b>
<b>3 - Multi Residential</b>	Municipal	0.01843494	0.01843494	0.01843494
MF, MT	Fire	0.00327377	0.00182584	0.00122931
Ratio =	Education <sup>2</sup>	0.00153000	0.00153000	0.00153000
1.700000	<b>Total</b>	<b>0.02323871</b>	<b>0.02179078</b>	<b>0.02119425</b>
<b>4 - Farmland</b>	Municipal	0.00216882	0.00216882	0.00216882
FT	Fire	0.00038515	0.00021480	0.00014462
Ratio =	Education <sup>2</sup>	0.00038250	0.00038250	0.00038250
0.200000	<b>Total</b>	<b>0.00293647</b>	<b>0.00276612</b>	<b>0.00269594</b>
<b>5 - Managed Forest</b>	Municipal	0.00271102	0.00271102	0.00271102
TT	Fire	0.00048144	0.00026851	0.00018078
Ratio =	Education <sup>2</sup>	0.00038250	0.00038250	0.00038250
0.250000	<b>Total</b>	<b>0.00357496</b>	<b>0.00336203</b>	<b>0.00327430</b>
<b>6 - Pipeline</b>	Municipal	0.01271794	0.01271794	0.01271794
PT	Fire	0.00225851	0.00125961	0.00084808
Ratio =	Education <sup>2</sup>	0.00880000	0.00880000	0.00880000
1.172800	<b>Total</b>	<b>0.02377645</b>	<b>0.02277755</b>	<b>0.02236602</b>
<b>7 - Utility Transmission &amp; Distribution Corridor <sup>3</sup></b>	Municipal	0.19860000	0.19860000	0.19860000
UH	Education	0.34460000	0.34460000	0.34460000
	<b>Total</b>	<b>0.54320000</b>	<b>0.54320000</b>	<b>0.54320000</b>
<b>8 - Railway Right-of-Way <sup>3</sup></b>	Municipal	1.10000000	1.10000000	1.10000000
WT	Education	0.53620000	0.53620000	0.53620000
	<b>Total</b>	<b>1.63620000</b>	<b>1.63620000</b>	<b>1.63620000</b>

<sup>1</sup> Garbage rates are not levied on condominium properties.

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

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

**Note:** Municipal rate includes University Hospitals Kingston Foundation and the County of Frontenac levies.



## City of Kingston - 2023 Tax Rates

Commercial Property Classes	Service	Central	West	East
<b>a) Occupied (100%)</b>	Municipal	0.02147128	0.02147128	0.02147128
CP, CT, DT, GT, ST	Fire	0.00381298	0.00212656	0.00143178
Ratio =	Education <sup>1</sup>	0.00880000	0.00880000	0.00880000
1.980000	<b>Total</b>	<b>0.03408426</b>	<b>0.03239784</b>	<b>0.03170306</b>
<b>b) Vacant (70%)</b>	Municipal	0.01502990	0.01502990	0.01502990
CQ, CU, CX, DU, SU	Fire	0.00266908	0.00148859	0.00100225
Ratio =	Education <sup>1</sup>	0.00880000	0.00880000	0.00880000
1.980000	<b>Total</b>	<b>0.02649898</b>	<b>0.02531849</b>	<b>0.02483215</b>
<b>c) Occupied Small Business on Farm (100%)</b>	Municipal	0.02147128	0.02147128	0.02147128
C7	Fire	0.00381298	0.00212656	0.00143178
Ratio =	Education <sup>1</sup>	0.00220000	0.00220000	0.00220000
1.980000	<b>Total</b>	<b>0.02748426</b>	<b>0.02579784</b>	<b>0.02510306</b>

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

Business Improvement Area Levy	Operating	LVEC	Total BIA
Commercial classes: a (above)	0.00341436	0.00062617	0.00404053
Commercial classes: b (above)	0.00239005	0.00043832	0.00282837

Industrial Property Classes	Service	Central	West	East
<b>a) Occupied (100%)</b>	Municipal	0.02851994	0.02851994	0.02851994
IT, IP, LT	Fire	0.00506471	0.00282468	0.00190181
Ratio =	Education <sup>1</sup>	0.00880000	0.00880000	0.00880000
2.630000	<b>Total</b>	<b>0.04238465</b>	<b>0.04014462</b>	<b>0.03922175</b>
<b>b) Vacant (65%)</b>	Municipal	0.01853796	0.01853796	0.01853796
IU, IX, LU	Fire	0.00329206	0.00183604	0.00123618
Ratio =	Education <sup>1</sup>	0.00880000	0.00880000	0.00880000
2.630000	<b>Total</b>	<b>0.03063002</b>	<b>0.02917400</b>	<b>0.02857414</b>

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

Business Improvement Area Levy	Operating	LVEC	Total BIA
Industrial classes: a (above)	0.00453523	0.00083174	0.00536697
Industrial classes: b (above)	0.00294790	0.00054063	0.00348853

**Note:** Municipal rate includes University Hospital Foundation and the County of Frontenac levies.

**City of Kingston - 2023 Tax Rates (Education Retained Classes)**

<b>Commercial Property Classes</b>	<b>Service</b>	<b>Central</b>	<b>West</b>	<b>East</b>
<b>a) Occupied (100%)</b>	Municipal	0.02147128	0.02147128	0.02147128
CF, CG, CH, GF	Fire	0.00381298	0.00212656	0.00143178
Ratio =	Education <sup>1</sup>	0.01250000	0.01250000	0.01250000
1.980000	<b>Total</b>	<b>0.03778426</b>	<b>0.03609784</b>	<b>0.03540306</b>
<b>b) Vacant (70%)</b>	Municipal	0.01502990	0.01502990	0.01502990
CW, CY	Fire	0.00266908	0.00148859	0.00100225
Ratio =	Education <sup>1</sup>	0.01250000	0.01250000	0.01250000
1.980000	<b>Total</b>	<b>0.03019898</b>	<b>0.02901849</b>	<b>0.02853215</b>

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

**Business Improvement Area Levy**

Commercial classes: a (above)

Commercial classes: b (above)

**Operating**

0.00341436

0.00239005

<b>Industrial Property Classes</b>	<b>Service</b>	<b>Central</b>	<b>West</b>	<b>East</b>
<b>a) Occupied (100%)</b>	Municipal	0.02851994	0.02851994	0.02851994
IF, IH	Fire	0.00506471	0.00282468	0.00190181
Ratio =	Education <sup>1</sup>	0.01250000	0.01250000	0.01250000
2.630000	<b>Total</b>	<b>0.04608465</b>	<b>0.04384462</b>	<b>0.04292175</b>
<b>b) Vacant (65%)</b>	Municipal	0.01853796	0.01853796	0.01853796
IK	Fire	0.00329206	0.00183604	0.00123618
Ratio =	Education <sup>1</sup>	0.01250000	0.01250000	0.01250000
2.630000	<b>Total</b>	<b>0.03433002</b>	<b>0.03287400</b>	<b>0.03227414</b>

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

**Business Improvement Area Levy**

Industrial classes: a (above)

Industrial classes: b (above)

**Operating**

0.00453523

0.00294790

**Note:** Municipal rate includes University Hospital Foundation and the County of Frontenac levies.

2023 General Municipal Levy					Amount to levy: \$ 225,258,988	
Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Commercial						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.01994592	\$ 170
Commercial, taxable at full rate, shared as if PIL	CH	3,105,800	1.980000	100%	0.01994592	\$ 61,948
Commercial, taxable at full rate	CT	1,763,736,192	1.980000	100%	0.01994592	\$ 35,179,345
Excess Land, taxable at excess land rate	CU	28,521,759	1.980000	70%	0.01396215	\$ 398,225
Vacant Land, taxable at vacant land rate	CX	60,893,109	1.980000	70%	0.01396215	\$ 850,198
Large Office, taxable at full rate	DT	115,951,000	1.980000	100%	0.01994592	\$ 2,312,750
Large Office, taxable at vacant land rate	DU	126,900	1.980000	70%	0.01396215	\$ 1,772
Parking Lot, taxable at full rate	GT	10,796,700	1.980000	100%	0.01994592	\$ 215,350
Shopping Centre, taxable at full rate	ST	504,034,944	1.980000	100%	0.01994592	\$ 10,053,442
Shopping Centre, taxable at vacant land rate	SU	9,592,639	1.980000	70%	0.01396215	\$ 133,934
Industrial						
Taxable, shared as if PIL	IH	3,081,500	2.630000	100%	0.02649383	\$ 81,641
Excess land, shared as if PIL	IK	331,700	2.630000	65%	0.01722099	\$ 5,712
Industrial, taxable at full rate	IT	121,266,097	2.630000	100%	0.02649383	\$ 3,212,803
Excess Land, taxable at excess land rate	IU	2,777,700	2.630000	65%	0.01722099	\$ 47,835
Vacant Land, taxable at vacant land rate	IX	27,715,300	2.630000	65%	0.01722099	\$ 477,285
Large Industrial, taxable at full rate	LT	90,568,500	2.630000	100%	0.02649383	\$ 2,399,506
Large Industrial, taxable at excess land rate	LU	5,715,200	2.630000	65%	0.01722099	\$ 98,421

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Multi-Residential, taxable at full rate	MT	1,051,812,200	1.700000	100%	0.01712529	\$ 18,012,586
New Multi-Residential, taxable at full rate	NT	777,260,719	1.000000	100%	0.01007370	\$ 7,829,890
Pipeline, taxable at full rate	PT	55,790,000	1.172800	100%	0.01181443	\$ 659,127
Residential, taxable, shared as if PIL	RH	80,000	1.000000	100%	0.01007370	\$ 806
Residential, taxable at full rate	RT	14,198,820,353	1.000000	100%	0.01007370	\$ 143,034,631
Farm, taxable at full rate	FT	92,045,682	0.200000	100%	0.00201474	\$ 185,448
Managed Forest, taxable at full rate	TT	2,447,100	0.250000	100%	0.00251842	\$ 6,163
		18,926,479,594				\$ 225,258,988

## 2023 - Other Taxable Assessments

Class	Realty Tax Class	Realty Tax Qualifier	Total	Unit of land	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	<b>\$ 36,925</b>
Utility Transmission & Distribution Corridor - Full Taxable *			1,029.84	acres	19.86		\$ 20,453
converted to assessment and tax rate	U	H	102,984			0.19860000	<b>\$ 20,453</b>
Blank							<b>\$ 57,378</b>

\* Rate is set by Ontario Regulation 387/98

2023 Fire Levy

2023 Fire Levy						Central amount to levy: \$18,399,540		West amount to levy: \$10,974,039		East amount to levy: \$1,872,079	
Class Code*	Central Assessment	West Assessment	East Assessment	Ratio	Subclass Factor	Central Rate	Central Levy	West Rate	West Levy	East Rate	East Levy
C7	0	8,500		1.9800	100%	0.00381298	0	0.00212656	18	0.00143178	0
CH	489,800	2,616,000		1.9800	100%	0.00381298	1,868	0.00212656	5,563	0.00143178	0
CT	871,570,005	786,432,487	105,733,700	1.9800	100%	0.00381298	3,323,277	0.00212656	1,672,397	0.00143178	151,387
CU	8,967,800	17,857,059	1,696,900	1.9800	70%	0.00266908	23,936	0.00148859	26,582	0.00100225	1,701
CX	19,188,600	40,849,100	855,409	1.9800	70%	0.00266908	51,216	0.00148859	60,808	0.00100225	857
DT	100,101,800	4,618,700	11,230,500	1.9800	100%	0.00381298	381,686	0.00212656	9,822	0.00143178	16,080
DU	29,000	41,800	56,100	1.9800	70%	0.00266908	77	0.00148859	62	0.00100225	56
GT	10,210,700	586,000		1.9800	100%	0.00381298	38,933	0.00212656	1,246	0.00143178	0
ST	94,857,900	394,650,644	14,526,400	1.9800	100%	0.00381298	361,691	0.00212656	839,249	0.00143178	20,799
SU	4,422,200	5,066,339	104,100	1.9800	70%	0.00266908	11,803	0.00148859	7,542	0.00100225	104
IH	1,800,500	1,108,500	172,500	2.6300	100%	0.00506471	9,119	0.00282468	3,131	0.00190181	328
IK	172,200	159,500		2.6300	65%	0.00329206	567	0.00183604	293	0.00123618	0
IT	43,361,000	67,302,097	10,603,000	2.6300	100%	0.00506471	219,611	0.00282468	190,107	0.00190181	20,165
IU	952,900	1,682,800	142,000	2.6300	65%	0.00329206	3,137	0.00183604	3,090	0.00123618	176
IX	12,465,200	14,827,000	423,100	2.6300	65%	0.00329206	41,036	0.00183604	27,223	0.00123618	523
LT	13,531,400	77,037,100	0	2.6300	100%	0.00506471	68,533	0.00282468	217,605	0.00190181	0
LU	3,085,600	2,629,600	0	2.6300	65%	0.00329206	10,158	0.00183604	4,828	0.00123618	0
MT	961,460,000	88,924,200	1,428,000	1.7000	100%	0.00327377	3,147,597	0.00182584	162,361	0.00122931	1,755
NT	372,335,700	304,039,619	100,885,400	1.0000	100%	0.00192575	717,024	0.00107402	326,545	0.00072312	72,952
PT	20,248,000	0	35,542,000	1.1728	100%	0.00225851	45,730	0.00125961	0	0.00084808	30,142
RH	0	0	80,000	1.0000	100%	0.00192575	0	0.00107402	0	0.00072312	58
RT	5,162,935,103	6,898,695,741	2,137,189,509	1.0000	100%	0.00192575	9,942,502	0.00107402	7,409,344	0.00072312	1,545,447
FT	0	27,799,682	64,246,000	0.2000	100%	0.00038515	0	0.00021480	5,971	0.00014462	9,292
TT	81,000	943,000	1,423,100	0.2500	100%	0.00048144	39	0.00026851	253	0.00018078	257
	7,702,266,408	8,737,875,468	2,486,337,718				\$ 18,399,540		\$ 10,974,039		\$ 1,872,079

\*Class code detail - see Schedule "5"

2023 Garbage Disposal Levy - Special Area Rate

Amount to levy: \$ 1,919,756

Class	Realty Tax Class	Realty Tax Qualifier	Total	Ratio	Subclass Factor	Rate	Levy
Residential - Taxable Garbage & Education	R	D	7,471,000	1.00	100%	0.00014625	\$ 1,093
Residential - Taxable, Shared as Payment-in-Lieu (PIL)	R	H	80,000	1.00	100%	0.00014625	\$ 12
Residential - Taxable at Full Rate	R	T	13,119,391,017	1.00	100%	0.00014625	\$ 1,918,652
			13,126,942,017				\$ 1,919,756

2023 University Hospitals Kingston Foundation Levy					Amount to levy: \$ 2,500,000	
Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
<b>Commercial</b>						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.00022137	\$ 2
Commercial, taxable at full rate, shared as if payment in lieu (PIL)	CH	3,105,800	1.980000	100%	0.00022137	\$ 688
Commercial, taxable at full rate	CT	1,763,736,192	1.980000	100%	0.00022137	\$ 390,432
Excess Land, taxable at excess land rate	CU	28,521,759	1.980000	70%	0.00015496	\$ 4,420
Vacant Land, taxable at vacant land rate	CX	60,893,109	1.980000	70%	0.00015496	\$ 9,436
Large Office, taxable at full rate	DT	115,951,000	1.980000	100%	0.00022137	\$ 25,668
Large Office, taxable at vacant land rate	DU	126,900	1.980000	70%	0.00015496	\$ 20
Parking Lot, taxable at full rate	GT	10,796,700	1.980000	100%	0.00022137	\$ 2,390
Shopping Centre, taxable at full rate	ST	504,034,944	1.980000	100%	0.00022137	\$ 111,576
Shopping Centre, taxable at vacant land rate	SU	9,592,639	1.980000	70%	0.00015496	\$ 1,486
<b>Industrial</b>						
Taxable, shared as if PIL	IH	3,081,500	2.630000	100%	0.00029404	\$ 906
Excess land, shared as if PIL	IK	331,700	2.630000	65%	0.00019112	\$ 63
Industrial, taxable at full rate	IT	121,266,097	2.630000	100%	0.00029404	\$ 35,657
Excess Land, taxable at excess land rate	IU	2,777,700	2.630000	65%	0.00019112	\$ 531
Vacant Land, taxable at vacant land rate	IX	27,715,300	2.630000	65%	0.00019112	\$ 5,297
Large Industrial, taxable at full rate	LT	90,568,500	2.630000	100%	0.00029404	\$ 26,631
Large Industrial, taxable at excess land rate	LU	5,715,200	2.630000	65%	0.00019112	\$ 1,092



<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,051,812,200	1.700000	100%	0.00019006	\$ 199,910
<b>New Multi-Residential</b> , taxable at full rate	NT	777,260,719	1.000000	100%	0.00011180	\$ 86,899
<b>Pipeline</b> , taxable at full rate	PT	55,790,000	1.172800	100%	0.00013112	\$ 7,315
<b>Residential</b> , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00011180	\$ 9
<b>Residential</b> , taxable at full rate	RT	14,198,820,353	1.000000	100%	0.00011180	\$ 1,587,446
<b>Farm</b> , taxable at full rate	FT	92,045,682	0.200000	100%	0.00002236	\$ 2,058
<b>Managed Forest</b> , taxable at full rate	TT	2,447,100	0.250000	100%	0.00002795	\$ 68
		<b>18,926,479,594</b>				<b>\$ 2,500,000</b>

**Note:** University Hospitals Kingston Foundation Levy rates are included in Municipal rates on Schedules 2 to 4.

2023 County of Frontenac Levy					Amount to levy: \$ 14,726,620	
Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Commercial						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.00130399	\$ 11
Commercial, taxable at full rate, shared as if payment in lieu (PIL)	CH	3,105,800	1.980000	100%	0.00130399	\$ 4,050
Commercial, taxable at full rate	CT	1,763,736,192	1.980000	100%	0.00130399	\$ 2,299,899
Excess Land, taxable at excess land rate	CU	28,521,759	1.980000	70%	0.00091279	\$ 26,035
Vacant Land, taxable at vacant land rate	CX	60,893,109	1.980000	70%	0.00091279	\$ 55,583
Large Office, taxable at full rate	DT	115,951,000	1.980000	100%	0.00130399	\$ 151,199
Large Office, taxable at vacant land rate	DU	126,900	1.980000	70%	0.00091279	\$ 116
Parking Lot, taxable at full rate	GT	10,796,700	1.980000	100%	0.00130399	\$ 14,079
Shopping Centre, taxable at full rate	ST	504,034,944	1.980000	100%	0.00130399	\$ 657,258
Shopping Centre, taxable at vacant land rate	SU	9,592,639	1.980000	70%	0.00091279	\$ 8,756
Industrial						
Taxable, shared as if PIL	IH	3,081,500	2.630000	100%	0.00173207	\$ 5,337
Excess land, shared as if PIL	IK	331,700	2.630000	65%	0.00112585	\$ 373
Industrial, taxable at full rate	IT	121,266,097	2.630000	100%	0.00173207	\$ 210,041
Excess Land, taxable at excess land rate	IU	2,777,700	2.630000	65%	0.00112585	\$ 3,127
Vacant Land, taxable at vacant land rate	IX	27,715,300	2.630000	65%	0.00112585	\$ 31,203
Large Industrial, taxable at full rate	LT	90,568,500	2.630000	100%	0.00173207	\$ 156,871
Large Industrial, taxable at excess land rate	LU	5,715,200	2.630000	65%	0.00112585	\$ 6,434

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Multi-Residential, taxable at full rate	MT	1,051,812,200	1.700000	100%	0.00111959	\$ 1,177,598
New Multi-Residential, taxable at full rate	NT	777,260,719	1.000000	100%	0.00065858	\$ 511,890
Pipeline, taxable at full rate	PT	55,790,000	1.172800	100%	0.00077239	\$ 43,091
Residential, taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00065858	\$ 53
Residential, taxable at full rate	RT	14,198,820,353	1.000000	100%	0.00065858	\$ 9,351,088
Farm, taxable at full rate	FT	92,045,682	0.200000	100%	0.00013172	\$ 12,124
Managed Forest, taxable at full rate	TT	2,447,100	0.250000	100%	0.00016465	\$ 403
		18,926,479,594				\$ 14,726,620

**Note:** County of Frontenac Levy rates are included in Municipal rates on Schedules 2 to 4.

Downtown Kingston! Business Improvement Area - 2023 Operating Levy						Amount to levy:   \$   1,474,134	
Class	Realty Tax Class	Realty Tax Qualifier	Total	Ratio	Subclass Factor	Rate	Levy
Commercial - Payment in Lieu - Federal	C	F	10,613,600	1.98	100%	0.00341436	\$   36,239
Commercial - Payment in Lieu - Province	C	G	2,034,000	1.98	100%	0.00341436	\$     6,945
Commercial, taxable at full rate	C	T	340,332,701	1.98	100%	0.00341436	\$  1,162,018
Excess Land, taxable at excess land rate	C	U	1,462,900	1.98	70%	0.00239005	\$     3,496
Vacant Land, taxable at vacant land rate	C	X	5,108,900	1.98	70%	0.00239005	\$    12,211
Large Office, taxable at full rate	D	T	53,316,400	1.98	100%	0.00341436	\$    182,041
Parking Lot, Payment in Lieu (PIL) - full taxable	G	F	10,932,000	1.98	100%	0.00341436	\$    37,326
Parking Lot, taxable at full rate	G	T	9,114,300	1.98	100%	0.00341436	\$    31,119
Industrial - full taxable shared as Payment in Lieu (PIL)	I	H	118,000	2.63	100%	0.00453523	\$       535
Industrial - taxable at full rate	I	T	486,000	2.63	100%	0.00453523	\$     2,204
			433,518,801				\$  1,474,134

## Downtown Kingston! Business Improvement Area - 2023 Leon's Centre Levy

						Amount to levy: \$ 255,485	
Class	Realty Tax Class	Realty Tax Qualifier	Total	Ratio	Subclass Factor	Rate	Levy
Commercial, taxable at full rate	C	T	340,332,701	1.98	100%	0.00062617	\$ 213,108
Excess Land, taxable at excess land rate	C	U	1,462,900	1.98	70%	0.00043832	\$ 641
Vacant Land, taxable at vacant land rate	C	X	5,108,900	1.98	70%	0.00043832	\$ 2,239
Large Office, taxable at full rate	D	T	53,316,400	1.98	100%	0.00062617	\$ 33,385
Parking Lot, taxable at full rate	G	T	9,114,300	1.98	100%	0.00062617	\$ 5,707
Industrial, taxable at full rate	I	T	486,000	2.63	100%	0.00083174	\$ 404
			<b>409,821,201</b>				<b>\$ 255,485</b>

## 2023 Education Levy

Class	Code	Assessment	Rate	Levy
<b>Commercial</b>				
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	0.00220000	\$ 19
Commercial, taxable at full rate, shared as if Payment in Lieu	CH	3,105,800	0.01250000	\$ 38,823
Commercial, taxable at full rate	CT	1,763,736,192	0.00880000	\$ 15,520,878
Excess Land, taxable at excess land rate	CU	28,521,759	0.00880000	\$ 250,991
Vacant Land, taxable at vacant land rate	CX	60,893,109	0.00880000	\$ 535,859
Large Office, taxable at full rate	DT	115,951,000	0.00880000	\$ 1,020,369
Large Office, taxable at vacant land rate	DU	126,900	0.00880000	\$ 1,117
Parking Lot, taxable at full rate	GT	10,796,700	0.00880000	\$ 95,011
Shopping Centre, taxable at full rate	ST	504,034,944	0.00880000	\$ 4,435,508
Shopping Centre, taxable at vacant land rate	SU	9,592,639	0.00880000	\$ 84,415
<b>Industrial</b>				
Taxable, shared as if Payment in Lieu (PIL)	IH	3,081,500	0.01250000	\$ 38,519
Excess land, shared as if Payment in Lieu (PIL)	IK	331,700	0.01250000	\$ 4,146
Industrial, taxable at full rate	IT	121,266,097	0.00880000	\$ 1,067,142
Excess Land, taxable at excess land rate	IU	2,777,700	0.00880000	\$ 24,444
Vacant Land, taxable at vacant land rate	IX	27,715,300	0.00880000	\$ 243,895
Large Industrial, taxable at full rate	LT	90,568,500	0.00880000	\$ 797,003
Large Industrial, taxable at excess land rate	LU	5,715,200	0.00880000	\$ 50,294

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,051,812,200	0.00153000	\$ 1,609,273
<b>New Multi-Residential</b> , taxable at full rate	NT	777,260,719	0.00153000	\$ 1,189,209
<b>Pipeline</b> , taxable at full rate	PT	55,790,000	0.00880000	\$ 490,952
<b>Residential</b> , taxable, shared as if Payment in Lieu (PIL)	RH	80,000	0.00153000	\$ 122
<b>Residential</b> , taxable at full rate	RT	14,198,820,353	0.00153000	\$ 21,724,195
<b>Farm</b> , taxable at full rate	FT	92,045,682	0.00038250	\$ 35,207
<b>Managed Forest</b> , taxable at full rate	TT	2,447,100	0.00038250	\$ 936
<b>Residential</b> , Garbage and Education	RD	7,471,000	0.00153000	\$ 11,431
<b>Railway Right-Of-Way</b> , full taxable	WT	33,568	0.53620000	\$ 17,999
<b>Utility Transportation and Dististribution</b> , full taxable	UH	102,984	0.34460000	\$ 35,488
		<b>18,934,087,146</b>		<b>\$ 49,323,244</b>

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

Utility Transportation and Distribution plus Railway education tax rates set by Ontario Regulation 392/98, as amended.