

City Council voted in favour of this by-law on April 16, 2024

Written approval of this by-law was given on April 16, 2024 by Mayoral Decision  
Number 2024-12

Clause 4, Report Number 42-2024

## **City of Kingston By-Law Number 2024–187**

### ***A By-Law to Levy Taxes for Year 2024***

1 <sup>st</sup> Reading	April 16, 2024
2 <sup>nd</sup> Reading	April 16, 2024
3 <sup>rd</sup> Reading	April 16, 2024
Passed	April 16, 2024

# City of Kingston By-Law Number 2024–187

## *A By-Law to Levy Taxes for Year 2024*

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## A By-Law to Levy Taxes for Year 2024

### Whereas:

The *City* is a single-tier municipality incorporated pursuant to an order made under section 25.2 of the *Municipal Act*, R.S.O. 1990, c. M.45.

The powers of a municipality must be exercised by its *council* (*Municipal Act*, 2001, S.O. 2001, c. 25 (the “***Municipal Act*, 2001**”), s. 5 (1)).

A municipal power must be exercised by by-law unless the municipality is specifically authorized to do otherwise (*Municipal Act*, 2001, s. 5 (3)).

A single-tier municipality may pass by-laws respecting financial management of the municipality and its local boards (*Municipal Act*, 2001, s. 10 (2)).

The budget for the *City* was adopted in accordance with section 284.16 of the *Municipal Act*, 2001 and the regulations made thereunder.

For each year, a local municipality must, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality (*Municipal Act*, 2001, s. 290 (1)).

All taxes must, unless expressly provided otherwise, be levied upon the whole of the *assessment* for real property or other assessments made under the *Assessment Act*, R.S.O. 1990, c. A.31 (the “***Assessment Act***”) according to the amounts assessed and not upon one or more kinds of property or *assessment* or in different proportions (*Municipal Act*, 2001, s. 307 (1)).

If, in the *Municipal Act*, 2001 or any other Act or any by-law passed under any Act, taxes, fees or charges are expressly or in effect directed or authorized to be levied upon *rateable property* of a municipality for municipal purposes, unless expressly provided otherwise: (a) the municipality must calculate such taxes, fees or charges as percentages of the *assessment* for real property in each *property class*; and (b) the municipality must establish *tax rates* and the rates to raise the fees or charges in the same proportion to each other as the *tax rates* established under section 308 of the *Municipal Act*, 2001 for the *property classes* are to each other (*Municipal Act*, 2001, s. 307 (2)).

For the purposes of raising the general municipal levy, a local municipality must, each year, pass a by-law levying a separate *tax rate*, as specified in the by-law, on the *assessment* in each *property class* in the City of Kingston rateable for local municipality purposes (*Municipal Act*, 2001, s. 312 (2)).

For the purposes of raising a special local municipal levy, a local municipality must, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on all or part of the *assessment*, as specified in the by-law, in each *property class* in the local municipality rateable for local municipality purposes (*Municipal Act, 2001*, s. 312 (4)).

A 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 (*Municipal Act, 2001*, s. 342 (1) (a)).

A taxpayer must pay taxes in accordance with the installments and due dates established by the municipality unless the municipality has established alternative instalments and due dates and the treasurer receives and approves the taxpayer's request to use the alternative instalments and due dates (*Municipal Act, 2001*, s. 342 (3)).

A local municipality may pass a by-law providing for the billing of a property class separately from the other property classes (*Municipal Act, 2001*, s. 343 (4)).

A local municipality may, in accordance with section 345 of the *Municipal Act, 2001*, pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date (*Municipal Act, 2001*, s. 345 (1)).

A local municipality may pass a by-law 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 is entitled to be issued a receipt by the institution for the amount paid (*Municipal Act, 2001*, s. 346 (2)).

On December 15, 1987, the *City* designated an area downtown as an improvement area and established a board of management under subsection 204 (1) of the *Municipal Act, 2001*. The *City* must annually raise the amount required for the purposes of the board of management (*Municipal Act, 2001*, s. 208 (1)).

Therefore, *council* enacts:

## 1. Interpretation

1.1 This by-law may be cited as a *By-Law to Levy Taxes for Year 2024*.

1.2 In this by-law:

**"Assessment"** means the assessment of real property made under the *Assessment Act* according to the latest returned assessment roll;

**"City"** means The Corporation of the City of Kingston;

**"council"** means the council of the *City*;

**"property class"** means a class of real property prescribed under the *Assessment Act*;

**"rateable property"** means land that is subject to municipal taxation;

**"tax rate"** means the tax rate to be levied against property expressed as a percentage, to eight decimal places, of the assessment of the property; and

**"treasurer"** means the individual appointed by the *City* as treasurer or the *treasurer's* designate;

1.3 The following are the schedules attached to and forming part of this by-law:

Schedule 1 - 2024 Revenue to be Raised by Taxation ;

Schedule 2 - 2024 Tax Rate Schedule – Non-capped Property Classes;

Schedule 3 - 2024 Tax Rate Schedule – Business Property Classes;

Schedule 4 - 2024 Tax Rate Schedule – Business Property Classes (Education Retained);

Schedule 5 - 2024 General Municipal Levy;

Schedule 6 - 2024 Regulated Municipal Levy;

Schedule 7 - 2024 Fire Levy – Special Area Rates;

Schedule 8 - 2024 Garbage Disposal Levy - Special Area Rate;

Schedule 9 - 2024 University Hospitals Kingston Foundation Levy;

Schedule 10 - 2024 County of Frontenac Levy;

Schedule 11 - 2024 Downtown Kingston! Business Improvement Area Operating Levy;

Schedule 12 - 2024 Downtown Kingston! Business Improvement Area - Slush Puppie Place Levy;

Schedule 13 - 2024 Education Levy.

- 1.4 In the event of a conflict or inconsistency between the provisions of this by-law and the provisions of a schedule, the provisions of the by-law will prevail,
- 1.5 In the event of a conflict or inconsistency between the provisions of any of the schedules, the order of priority of the schedules will be the order, from highest to lowest, in which the schedules are listed in section 1.3.
- 1.6 For the purposes of interpreting this by-law:
- (a) a reference to any legislation, regulation, or by-law or to a provision thereof includes a reference to any legislation, regulation or by-law enacted, made or passed in substitution thereof or amendment thereof;
  - (b) any reference to legislation or by-laws includes all of the regulations made thereunder; and“
  - (c) include”, “includes” and “including” indicate that the subsequent list is not exhaustive.

**2. Tax Levy**

- 2.1 The whole of the *assessment* for real property within the City of Kingston for the year 2024 is as follows:

Service	Assessment	Total Assessment
General and Local Municipal	Calculated on Total Assessment	19,099,909,494
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property	13,275,034,512

Service	Central Area	West Area	East Area	Total Assessment
Fire	7,696,200,608	8,865,873,068	2,537,835,818	<b>19,099,909,494</b>

- 2.2 Schedule 1 sets out the sums required for the 2024 budget of the *City*.
- 2.3 There will be levied and collected upon the whole of the *assessment* for real property within the City of Kingston the sum of \$233,938,970 as per the line titled “Municipal - General” on Schedule 1 as the estimated property tax levy required during the year 2024 for general municipal purposes.
- 2.4 Schedules 2, 3 and 4 specify the tax rates and charges to be levied on certain *property classes*.
- 2.5 Schedule 5 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised for the general municipal levy.
- 2.6 The sum required to defray expenses of fire protection, as specified in the table below, will be raised by the levy of special rates upon the whole of the *assessment* for real property within that area, which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 7 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised for this special area *tax rate*.

Area	Fire Levy
Central	\$18,858,074
West	\$12,549,529
East	\$ 2,232,962

- 2.7 There will be levied and collected a special *tax rate* 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*. Schedule 6 sets out the special *tax rate* and amount of \$57,378 to be raised.
- 2.8 The sum of \$2,009,364 will be raised by the levy of special *tax rates* to defray expenses of residential garbage collection and will be levied upon the whole of the residential property *assessment*, except for condominium properties, and which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 8 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised for this special area rate.

- 2.9 There will be levied and collected upon the whole of the *assessment* for real property within 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 will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 9 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised.
- 2.10 There will be levied and collected upon the whole of the *assessment* for real property within the City of Kingston, the sum of \$15,331,119, for the purpose of raising funds required for the County of Frontenac requisition for Fairmount Home for the Aged and Frontenac Paramedic Services, as specified in the table below, and which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 10 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised.

Service	Levy
Fairmount Home for the Aged	\$3,033,935
Frontenac Paramedic Services	\$12,297,184

- 2.11 There will be levied and collected a special *tax rate* upon the *rateable property* that is in the Commercial Assessment and Industrial Assessment property classes, as defined in the *Assessment Act*, within the area defined as the Business Improvement Area within the City of Kingston, for the purposes of raising \$1,533,099 for the Business Improvement Area as required for the operating budget approved and which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 11 sets out the amount to be raised on the *assessment*.
- 2.12 There will be levied and collected a special *tax rate*, as prescribed by *City of Kingston By-Law Number 2006-137*, for the purposes of raising \$266,982 for the Slush Puppie Place loan repayment, upon the *rateable property* that is in the Commercial Assessment and Industrial Assessment *property classes*, as defined in the *Assessment Act*, which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 12 sets out the amount to be raised on the *assessment*.



- 2.13 There will be levied and collected education *tax rates*, in the amount of \$49,514,288, upon the whole of the *assessment* for real property within the City of Kingston. Schedule 13 sets out the education *tax rates*, as set in *Ontario Regulation 400/98* and *Ontario Regulation 382/98*, to be applied to the *assessment* producing the amount to be levied and collected.
- 2.14 Taxes levied for Residential, New Multi-residential, Managed Forests and Farm *property classes* for the year 2024 will be billed together and will become due and payable on the 28th day of June 2024.
- 2.15 Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor *property classes* for the year 2024 will be billed together and will become due and payable on the 28th day of June 2024.
- 2.16 There will 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.
- 2.17 There will 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.
- 2.18 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.
- 2.19 Instead of the percentages described in paragraph 2, 3, 4 or 5 of subsection 313 (1) of the *Municipal Ac, 2001*, all *tax rates* will be reduced by 0%.

### **3. Tax Payment**

- 3.1 Taxes are payable at the following:
- (a) at any financial institution in the City of Kingston area having payment arrangements with the *City*;
  - (b) through banks offering telephone and internet payment plans registered with the *City*;
  - (c) by using one of the 24 hour drop boxes located at City Hall and 1211 John Counter Boulevard;
  - (d) the *City's* 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 *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 *City of Kingston By-Law Number 2014-69*.

3.2 Pursuant to Section 347 of the *Municipal Act, 2001*, where any payment is received on account of taxes, the following applies:

- (a) the payment will 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;
- (b) the payment will 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; and
- (c) no part payment will be accepted on account of taxes in respect of which a tax arrears certificate is registered except under an extension agreement entered into.

## 4. Administration

- 4.1 The *treasurer* is responsible for the administration of this by-law.
- 4.2 The *treasurer* may approve or prescribe the form of all tax forms and other forms for the purpose of this by-law, specify the procedure for the use of the forms and require their use for any purpose of this by-law.
- 4.3 The treasurer may rectify minor administrative oversights in respect of this by-law.
- 4.4 Where this by-law provides that the *treasurer* may do an act, the *treasurer* may, when doing the act, seek and consider information or documents from any *person*, and may consult with other *City* employees, legal counsel, or other advisors, all as the *treasurer* considers necessary.

- 4.5 Where this by-law provides that the *treasurer* may do an act, it may be done by a *person* authorized by the *treasurer* to do the act.

## **5. Miscellaneous**

- 5.1 If a court of competent jurisdiction declares any provision, or any part of a provision, of this by-law to be invalid, or to be of no force and effect, it is the intention of *council* in enacting this by-law that each and every provision of this by-law authorized by law be applied and enforced in accordance with its terms to the extent possible according to law.
- 5.2 This by-law will come into force and take effect on the date it is passed.