



**City of Kingston
Report to Council
Report Number 19-145**

| | |
|-------------------------|--|
| To: | Mayor and Members of Council |
| From: | Desirée Kennedy, Chief Financial Officer and City Treasurer |
| Resource Staff: | Jeff Walker, Manager of Taxation and Revenue |
| Date of Meeting: | May 21, 2019 |
| Subject: | 2019 Final Tax Levy and Tax Rates |

Executive Summary:

The *Municipal Act, 2001* requires municipalities to pass a by-law to enable the levying and collecting of property taxes. The 2019 operating budget, passed by Council on February 19, 2019, included the amount of \$232,491,076 to be raised by taxation as approved by By-Law Number 2019-28. As part of the 2019 operating budget deliberations, Council approved an overall average municipal tax levy increase of 2.5%, recognizing that the actual tax bill change may differ for each property class and from property to property based on area rated services and tax shifts resulting from reassessment. The recommendations in this report serve to formalize the appropriate by-laws to enable the levying of taxation.

In the past few years, provincial education tax rates have decreased creating “education tax room” that has provided Kingston with the ability to further reduce the impact of municipal tax increases. For 2019, staff is recommending utilizing a portion of this education tax room to offset anticipated shortfalls in provincial funding as a result of the recent Provincial budget. After incorporating this adjustment, as well as other reassessment and tax policy shifts, the tax rate recommendations reflect an overall average residential tax rate increase, including education taxes, of 1.84%.

The 2019 tax levy by-law includes provisions for a final 2019 tax installment to be due on the last business day in June, with a due date of June 28, 2019, separate billings for capped and non-capped property classes, penalty and interest charges to be applied for non-payment of taxes and payments to be made at financial institutions or Canada Post outlets.

In order to meet tax billing process deadlines, staff requests Council to waive the requirements of By-Law Number 2010-1 so that the by-law to levy taxes for year 2019, being presented as Exhibit B to this report, may be given three readings at the same Council meeting.

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Recommendation:

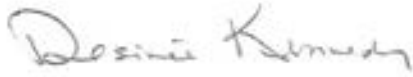
That the by-law attached as Exhibit B to Council Report Number 19-145 be presented to Council for three readings on May 21, 2019 in order to levy taxes for the year 2019 to:

1. Set the tax rates to be levied upon the assessment in each property class to raise the amounts required by taxation:
 - a. Municipal Tax Levies
 - i. General Tax Levy \$ 200,169,929
 - ii. Regulated Tax Levy 57,389
 - b. Special Area Levies
 - i. Fire Central \$ 17,183,625
 - ii. Fire West 9,730,709
 - iii. Fire East 1,670,722
 - iv. Garbage Disposal 1,674,559
 - c. Business Improvement Area Levies
 - i. Operating Levy \$ 1,345,019
 - ii. Capital Levies 214,240
2. Adopt the education tax rates to levy education taxes on behalf of the Province; and
3. Utilize a portion of the education tax room to offset anticipated shortfalls in provincial funding as a result of the recent Provincial budget; and
4. Establish the necessary provisions to enable preparation and collection of 2019 final taxes.

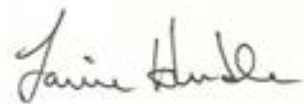
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Authorizing Signatures:



**Desirée Kennedy, Chief Financial
Officer and City Treasurer**



**Lanie Hurdle, Acting Chief
Administrative Officer**

Consultation with the following Members of the Corporate Management Team:

| | |
|--|--------------|
| Gary Dyke, Commissioner, Corporate Enterprise Services | Not required |
| Peter Huigenbos, Acting Commissioner, Community Services | Not required |
| Jim Keech, President & CEO, Utilities Kingston | Not required |
| Sheila Kidd, Commissioner, Transportation & Public Works | Not required |

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Options/Discussion:

The 2019 operating budget (By-Law Number 2019-28) and tax ratio (By-Law Number 2019-65) by-laws have been approved by Council. As part of the operating budget, Council approved an overall average municipal tax rate increase of 2.5%. In addition, Council approved 2019 tax ratios which incorporate a reduction to the multi-residential tax ratio and a phased-in reduction to the farm tax ratio.

In the past few years, provincial education tax rates have decreased to offset related assessment increases. The education decreases have been greater than Kingston's average assessment increase resulting in a tax shift away from Kingston to other municipalities. In the past, this "education tax room" has provided Kingston with the ability to further reduce the impact of municipal tax increases; however, staff is recommending utilizing a portion of this education tax room in 2019 to offset anticipated shortfalls in provincial funding as a result of the recent Provincial budget. Recommended tax rates have incorporated this adjustment which will provide an additional \$500K in tax revenues to address current and future year provincial funding reductions.

After incorporating reassessment and tax ratio shifts and utilizing a portion of the provincial education tax room, the total average tax increase for residential properties is calculated at 1.84%. As a result of different reassessment and tax ratio shifts, the average tax increase will vary for each property class and final tax bill changes will also vary from property to property based on property specific reassessment changes.

The aforementioned budget and tax policies have been used in calculating the tax rates, which will be applied against the assessment to raise the taxation revenue required for general municipal purposes and area-rated services for fire and garbage. The draft by-law also includes tax rates required to raise amounts for the Downtown Kingston! Business Improvement Area.

As part of the 2019 budget recommendations, Council approved that any variance between final assessment growth and budget projections be transferred to or funded from the Working Fund Reserve, in order to offset unanticipated variances in assessment growth as a stabilization measure. The final analysis of 2019 assessment growth has confirmed amounts as projected and, therefore, a Working Fund Reserve transfer is not required.

The draft by-law to levy taxes for year 2019, attached to this report as Exhibit B, sets the tax rates and assessments upon which the taxes are calculated to provide the required levies. Except for BIA levies, and education levies which are discussed later in this report, all tax rates have been determined for each property class by calculating the residential tax rate and multiplying it against the ratio and subclass reduction, if applicable, for each class.

Attached to the draft by-law to levy taxes for year 2019 are the following schedules:

Schedule 1 2019 Taxation Revenue Summary

Schedule 2 2019 Tax Rate Schedule – Residential & Farm Properties

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| | |
|-------------|--|
| Schedule 3 | 2019 Tax Rate Schedule – Business Properties |
| Schedule 4 | 2019 General Municipal Levy |
| Schedule 5 | 2019 Regulated Municipal Levy |
| Schedule 6 | 2019 Fire Levy |
| Schedule 7 | 2019 Garbage Disposal Levy |
| Schedule 8 | 2019 BIA Operating Levy |
| Schedule 9 | 2019 BIA K-Rock Centre Levy |
| Schedule 10 | 2019 Education Levy |

Tax Bill Comparison by Class - Residential

The following two tables provide a comparison and explanation of tax increases for residential taxpayers. Tax increases differ by area due to the policies associated with levying fire costs by area. It is noted that the overall assessment base for the City increased in value by 3.60%; whereas residential properties increased in value by an average 2.92% resulting in a tax shift off of the residential property class.

Table 1 provides further information on the 2019 residential tax increase for an average residential property, including education taxes. Final tax bill changes will vary from property to property based on property specific reassessment changes. Changes to the education tax rates are explained later in the report.

Table 2 compares 2018 taxes by area for an average residential property valued at \$310,031 to the same property now valued at \$319,073, a 2.92% increase.

Table 1: 2019 Residential Tax Increase

| | Average Residential Change | |
|---|----------------------------|---------|
| | % | \$ |
| Municipal Budget Increase | 2.50 | 87.48 |
| Reassessment Tax Shift ⁽¹⁾ | (0.70) | (24.46) |
| Multi-Res Tax Ratio Reduction Tax Shift ⁽²⁾ | 0.48 | 16.83 |
| Farm Tax Ratio Reduction Tax Shift ⁽³⁾ | 0.01 | 0.17 |
| Average Tax Increase - Municipal | 2.28 | 80.02 |
| Education Tax Room Adjustment | 0.22 | 7.78 |
| Total Average Tax Increase - Municipal ⁽⁴⁾ | 2.50 | 87.80 |
| Total Average Tax Change - including Education ⁽⁴⁾ | 1.84 | 74.45 |

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- (1) The residential property tax class increased an average of 2.92% compared to the overall assessment base increase of 3.60%. As a result, taxes were shifted off of the residential class.
- (2) The reduction of the multi-residential tax ratio to 1.80 for 2019, shifts taxes onto all other property classes.
- (3) The four-year phase-in reduction of the farm tax ratio, approved in 2017, shifts taxes onto all other property classes.
- (4) The provincial education tax rate for residential properties decreased by 5.29% compared to a 2.92% increase in Kingston's average assessment for residential properties. This results in a decrease in education taxes payable for these properties.

Table 2: 2018-2019 Residential Tax Bill Comparison

| | 2018 | | | 2019 | | |
|--|------------------------|--------------------|--------------------|--------------------------|-----------------|-----------------|
| | Assessment = \$310,031 | | | Assessment = \$319,073 | | |
| <u>Taxation</u> | Central | West | East | Central | West | East |
| General | \$ 3,025.03 | \$ 3,025.03 | \$ 3,025.03 | 3113.60 | 3113.60 | 3113.60 |
| Fire | 619.64 | 332.34 | 228.01 | 611.62 | 337.82 | 226.09 |
| Garbage | 42.76 | 42.76 | 42.76 | 43.80 | 43.80 | 43.80 |
| Municipal Total | \$ 3,687.43 | \$ 3,400.13 | \$ 3,295.79 | 3769.01 | 3495.22 | 3383.49 |
| Education | 527.05 | 527.05 | 527.05 | 513.71 | 513.71 | 513.71 |
| Tax Total | \$ 4,214.48 | \$ 3,927.18 | \$ 3,822.84 | 4,282.72 | 4,008.93 | 3,897.20 |
| | | | | <u>Percentage Change</u> | | |
| Average Total Increase (including Education) | | | | 1.62 | 2.08 | 1.95 |

Tax Bill Comparison by Class – Other Classes

Similar to residential classes above, Exhibit A provides a breakdown of budget increases, reassessment and tax ratio shifts and average tax changes, including education taxes, for other property classes.

Education Tax Rates

The provincial government sets the education tax rates for all property classes in Ontario Regulation 400/98, as amended. The 2019 education tax rate for residential, new multi-residential, multi-residential, farm and managed forest property classes is 5.29% lower than the 2018 education tax rate. The 2019 commercial and industrial business education tax (BET) rates were also reduced to reflect increases in the provincial average assessment. A 2018 to 2019 comparison by property class is provided in Table 3 below.

Provincial strategy for the future of education rates is unknown at this time as the Province continues to review education property tax frameworks. As discussed above, provincial

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education tax rates have decreased in the past few years creating “property tax room” which has contributed to the municipality’s strategies for limiting tax rate increases in prior years. It is anticipated that the Province will continue to decrease education rates in 2020 to offset the final year of the four year reassessment phase-in, providing a strategy for managing tax rate increases in 2020. After 2020, “property tax room” will be dependent on provincial policy as well as the results of the 2020 property reassessment process.

In order to eliminate a wide variation in BET rates across the Province, the Minister of Finance announced in the March 2007 budget that the BET rates would be reduced each year until they reached a target maximum rate. This initiative was subsequently postponed with the Province projecting that any further reductions towards the target rate would not occur until after the province balanced its budget. However, the target BET rate continues to be reset each year, and is applied to new construction commercial and industrial properties, which were issued a building permit after March 22, 2007. For existing commercial and industrial property, the assessment must increase by a minimum of 50% to be eligible for the target rate.

The total 2019 education taxes being levied are \$55,980,318. This amount was calculated by applying the regulated rate to the appropriate assessment class and is included in Schedule 10 to the draft by-law.

Table 3: 2018 - 2019 Education Tax Rates Comparison

| Property Class | 2018 Education Tax Rates | 2019 Education Tax Rates |
|---|--------------------------|--------------------------|
| Residential, New Multi-residential, Multi-Residential | 0.00170000 | 0.00161000 |
| Farm, Managed Forest | 0.00042500 | 0.00040250 |
| Pipeline | 0.01281245 | 0.01243815 |
| Commercial | 0.01340000 | 0.01290000 |
| Industrial | 0.01340000 | 0.01290000 |
| Commercial New Construction (set at target BET rate) ⁽¹⁾ | 0.01090000 | 0.01030000 |
| Industrial New Construction (set at target BET rate) ⁽¹⁾ | 0.01090000 | 0.01030000 |

⁽¹⁾ The target BET rate is applied to new construction commercial and industrial properties, which were issued a building permit after March 22, 2007. For existing commercial and industrial property, the assessment must increase by a minimum of 50% to be eligible for the target rate.

Tax Bill Provisions

Also included in the draft by-law to levy taxes for year 2019 are provisions for installment due dates, separate billings for capped and non-capped property classes, penalty and interest charges to be applied for non-payment of taxes and a number of payment options. All of these items are required to be passed by by-law, pursuant to the *Municipal Act, 2001*.

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Separate tax billings are recommended for both non-capped property and capped property classes. Due dates for both billings are June 28, 2019; accordingly, tax bills must be sent out by June 7, 2019 to comply with the 21-day notice period.

With respect to payment at financial institutions, it has been the City's practice to allow property owners to pay taxes at financial institutions and this provision is set out in the draft by-law. In addition to paying at financial institutions, taxpayers also have the option to pay at Canada Post outlets where MoneyGram Bill Payment Services are offered. Taxpayers pay a fee for this service.

Taxpayers also have the option to make payments by VISA or MasterCard online or over the telephone. The City has partnered with Paymentus Corporation, pursuant to By-Law Number 2014-69, to provide the option of making a payment by credit card. Paymentus will charge a convenience fee for each transaction. Property tax payments by credit card cannot be made in person at City Hall.

The application of late payment charges for non-payment of taxes is provided at the maximum amount permitted in the *Municipal Act, 2001*, which is 1.25% per month (15% per annum). These charges are consistent with previous years.

Existing Policy/By Law:

Municipal Act, 2001, as amended

City of Kingston By-Law Number 87-315, A By-Law to Establish a Business Improvement Area

City of Kingston By-Law Number 2003-368, A By-Law to Provide for an Alternative Instalment (Pre-Authorized) Tax Payment Program

City of Kingston By-Law Number 2006-137, A By-Law to Levy a Special Charge of \$3,000,000.00 Upon Rateable Property in the Downtown Kingston Business Improvement Area on Account of the Cost of the Kingston Sports and Entertainment Centre

City of Kingston By-Law Number 2014-69, A By-Law to Establish a Service Fee for Payment Card Processing Services

City of Kingston By-Law Number 2019-28, A By-Law to Approve the 2019 Operating Budget

City of Kingston By-Law Number 2019-65, A By-Law to Establish the 2019 Tax Ratios

Notice Provisions:

Due dates for both non-capped property and capped property classes are June 28, 2019; accordingly, tax bills must be sent out by June 7, 2019 to comply with the 21-day notice period.

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Accessibility Considerations:

Not applicable

Financial Considerations:

With the approval of this report and related draft by-law, 2019 taxation revenue will be billed and collected in accordance with existing policy and practice.

Contacts:

Desiree Kennedy, Chief Financial Officer and City Treasurer 613-546-4291 extension 2220

Jeff Walker, Manager, Taxation and Revenue 613-546-4291 extension 2484

Other City of Kingston Staff Consulted:

Not applicable

Exhibits Attached:

Exhibit A 2019 Tax Changes - Other Classes

Exhibit B Draft By-Law to Levy Taxes for Year 2019, including Schedules 1 to 10

2019 Tax Changes - Other Classes

| Item | Average Commercial % | Average Industrial % | Average Multi- Residential % | Average New Multi-Residential % | Average Farm % |
|--|----------------------------|----------------------------|------------------------------------|---------------------------------------|----------------------|
| Municipal Budget Increase | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Reassessment Tax Shift ⁽¹⁾ | (0.02) | (1.16) | 4.70 | 1.86 | 10.61 |
| Multi-Res Tax Ratio Reduction Tax Shift ⁽²⁾ | 0.48 | 0.48 | (4.81) | 0.48 | 0.48 |
| Farm Tax Ratio Reduction Tax Shift ⁽³⁾ | 0.01 | 0.01 | 0.01 | 0.01 | (5.57) |
| Average Tax Increase – Municipal | 2.99 | 1.81 | 2.17 | 4.93 | 7.62 |
| Education Tax Room Adjustment | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 |
| Total Average Tax Increase – Municipal | 3.21 | 2.03 | 2.39 | 5.15 | 7.84 |
| Total Average Tax Increase – including Education ⁽⁴⁾ | 1.91 | 0.96 | 2.42 | 4.47 | 7.95 |

(1) In comparison to an overall assessment base increase of 3.60%, average assessment changes for other property tax classes were as follows: commercial 3.63%, industrial 2.44%, multi-residential 8.52%, new multi-residential 5.57% and farm 14.65%.

(2) The reduction of the multi-residential tax ratio to 1.80 for 2019 shifts taxes onto all other property classes.

(3) The four-year phase-in reduction of the farm tax ratio, approved in 2017, shifts taxes onto all other property classes.

(4) The provincial education tax rate was reduced for all property classes; however the decrease was insufficient after reassessment increases to provide an education tax decrease for the multi-residential and farm property tax classes.

By-Law Number 2019-XX

A By-Law to Levy Taxes for Year 2019

Passed: May 21, 2019

The Council of The Corporation of the City of Kingston enacts as follows:

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.

Given All Three Readings and Passed: May 21, 2019

John Bolognone
City Clerk

Bryan Paterson
Mayor

**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)

\$ 1,674,559

Levied on Residential Assessment, except condominium properties

Supplementary Revenue

\$ 2,004,143

Amount budgeted for 2019 Omitted and Supplementary Assessment

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 |
| 6 | Utility Transmission & 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 ▲ | 0.00903000 | 0.00903000 | 0.00903000 |
| | Total | 0.02521172 | 0.02402240 | 0.02353707 |
| | 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 ▲ | | 0.00721000 | 0.00721000 | 0.00721000 |
| Total | | 0.02339172 | 0.02220240 | 0.02171707 |
| 2 a) Industrial Occupied (100%) IT, I7, LT, IF, IH, IP Ratio = 2.630000 | | Municipal | 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 |
| | Fire | 0.00327687 | 0.00180996 | 0.00121135 |
| | Education ▲ | 0.00838500 | 0.00838500 | 0.00838500 |
| | Total | 0.02834362 | 0.02687671 | 0.02627810 |
| | 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 ▲ | | 0.00669500 | 0.00669500 | 0.00669500 |
| Total | | 0.02665362 | 0.02518671 | 0.02458810 |
| 3 Pipeline PT Ratio = 1.172800 | | Municipal | 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.

| Business Improvement Area Levy | Operating | K-Rock Centre | Total BIA |
|------------------------------------|------------|---------------|------------|
| 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 |
|------------------------|---------------------|

| 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 |
|------------------------|-------------------|

| 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.