



**City of Kingston
Report to Council
Report Number 21-128**

To: Mayor and Members of Council
From: Desiree Kennedy, Chief Financial Officer & City Treasurer
Resource Staff: Lana Foulds, Director, Financial Services
Jeff Walker, Manager, Taxation & Revenue
Date of Meeting: June 1, 2021
Subject: 2021 Final Tax Levy and Tax Rates

Council Strategic Plan Alignment:

Theme: Financial measures/budget

Goal: See above

Executive Summary:

The [Municipal Act, 2001](#) requires municipalities to pass a by-law to enable the levying and collecting of property taxes. The 2021 operating budget, passed by Council on February 16, 2021, included an amount of \$240,589,356 to be raised by taxation as approved by [By-Law Number 2021-33](#). As per Council direction, the amount levied for the City's share of Frontenac Paramedic and Fairmount Home for the Aged services, as managed by the County of Frontenac, will show as a separate levy on the property tax bills based on the 2021 requisition received from the County of Frontenac. The recommendations in this report serve to formalize the appropriate by-laws to enable the levying of taxation.

The 2021 tax levy by-law includes provisions for a final 2021 tax installment to be due on the last business day in July, with a due date of July 30, 2021, 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 2021, 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 21-128 be presented to Council for three readings on June 1, 2021 in order to levy taxes for the year 2021 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 \$ 205,046,407
 - ii. Regulated Tax Levy 57,388
 - b. Special Area Levies
 - i. Fire Central \$ 17,817,413
 - ii. Fire West 10,213,353
 - iii. Fire East 1,753,590
 - iv. Garbage Disposal 1,803,516
 - c. County of Frontenac Levies
 - i. Fairmount Home Levy \$ 3,949,865
 - ii. Frontenac Paramedic Services Levy 8,801,318
 - d. Business Improvement Area Levies
 - i. Operating Levy \$ 1,382,865
 - ii. Capital Levies 233,955
2. Adopt the education tax rates to levy education taxes on behalf of the Province; and
3. Establish the necessary provisions to enable preparation and collection of the 2021 final tax levy.

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Authorizing Signatures:

ORIGINAL SIGNED BY CHIEF FINANCIAL
OFFICER & CITY TREASURER

**Desiree Kennedy, Chief
Financial Officer & City
Treasurer**

ORIGINAL SIGNED BY CHIEF
ADMINISTRATIVE OFFICER

**Lanie Hurdle, Chief
Administrative Officer**

Consultation with the following Members of the Corporate Management Team:

Paige Agnew, Commissioner, Community Services	Not required
Peter Huigenbos, Commissioner, Business, Environment & Projects	Not required
Brad Joyce, Commissioner, Corporate 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 2021 operating budget ([By-Law Number 2021-33](#)) and tax ratio ([By-Law Number 2021-73](#)) by-laws have been approved by Council. As part of the operating budget, Council approved an overall average municipal tax rate increase of 1.4% plus a 1% capital levy. In addition, Council approved 2021 tax ratios which remain unchanged from 2020 tax ratios.

As per Council direction, amounts levied for Frontenac Paramedic and Fairmount Home for the Aged services will no longer be included in the total municipal levy but will show as a separate levy on tax bills based on the 2021 requisition received from the County of Frontenac. The requisition for these services reflected a 7.5% budget increase for 2021.

In the past few years provincial education tax rates have decreased, offsetting related assessment increases. This “education tax room” has reduced the impact of municipal tax increases. In 2021 the provincial education tax rate for residential properties remains unchanged from the 2020 rate as property assessments for the 2021 taxation year continue to be based on the same valuation date that was in effect for the 2020 taxation year. In addition, to provide pandemic related relief to business properties, the Province reduced Business Education Tax (BET) rates. This “education tax room” will reduce the impact of overall municipal tax increases. After incorporating the County of Frontenac requisition and the provincial education tax room, the total average tax increase for residential properties is 2.62%. As a result of the reduction to the BET rates, business properties will see a total average tax decrease of up to 8.8% in their 2021 tax bills.

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, attached to this report as Exhibit B, also includes tax rates required to raise amounts for the County of Frontenac requisitions for Frontenac Paramedic Services and Fairmount Home for the Aged, and for Downtown Kingston Business Improvement Area (BIA).

As part of the 2021 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 2021 assessment growth has confirmed amounts as projected and, therefore, a Working Fund Reserve transfer is not required.

Recognizing the fiscal challenges experienced by residents and businesses related to the COVID-19 pandemic, Council approved a one-month deferral of the final tax bill as part of the 2021 Tax Ratios and Capping Parameters report. The final billing, normally mailed at the end of May with a due date of the last business day in June, will have a revised due date of July 30, 2021. Tax bills will be mailed no later than July 9, 2021 to allow for the required 21 days’ notice.

The draft by-law to levy taxes for year 2021, 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

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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 2021 are the following schedules:

Schedule 1 - 2021 Taxation Revenue Summary

Schedule 2 - 2021 Tax Rate Schedule – Residential & Farm Properties

Schedule 3 - 2021 Tax Rate Schedule – Business Properties

Schedule 4 - 2021 Tax Rate Schedule – Business Properties (Education Retained)

Schedule 5 - 2021 General Municipal Levy

Schedule 6 - 2021 Regulated Municipal Levy

Schedule 7 - 2021 Fire Levy

Schedule 8 - 2021 Garbage Disposal Levy

Schedule 9 – 2021 County of Frontenac Levy

Schedule 10 - 2021 BIA Operating Levy

Schedule 11 - 2021 BIA Leon's Centre Levy

Schedule 12 - 2021 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.

Table 1 provides further information on the 2021 residential tax increase for an average residential property, including the County of Frontenac levy and education taxes. Changes to the education tax rates are explained later in the report.

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Table 1: 2021 Residential Tax Change

2021 Residential Tax Change	Average Residential Change (%)	Average Residential Change (\$)
Tax Levy Component	%	\$
Municipal Budget Increase	2.40	84.54
County of Frontenac Budget Increase ^{(1) (2)}	7.50	25.06
Total Average Tax Change – Including County	2.97	109.60
Total Average Tax Change - including Education ⁽³⁾	2.62	109.60

(1) As per Council direction, the amount requisitioned for the City’s share of services managed by the County will be billed as a separate component on the City’s final property tax billing.

(2) The final amount requisitioned by the County exceeded the amount initially included in the City’s 2020 approved budget, resulting in an overall year over year change that is greater than the County’s 7.5% budget increase noted for 2021.

(3) The provincial education tax rate for residential properties was unchanged from 2020.

Table 2 provides a summary of the average total increase in 2021 taxes by area for an average residential property valued at \$328,099, which is the average residential property assessment for both 2020 and 2021 taxation purposes based on the January 1, 2016 reassessment.

Table 2: 2020-2021 Residential Tax Bill Comparison

Taxation Year	2020			2021		
Assessment		\$328,099			\$328,099	
Area	Central	West	East	Central	West	East
General	3,028.65	3,028.65	3,028.65	3,107.13	3,107.13	3,107.13
County of Frontenac ⁽¹⁾	170.04	170.04	170.04	195.11	195.11	195.11
Fire	620.98	337.88	228.14	629.87	339.59	230.97
Garbage	44.86	44.86	44.86	45.94	45.94	45.94
Municipal Total	3,864.53	3,581.43	3,471.69	3,978.05	3,687.77	3,579.15
Education	501.99	501.99	501.99	501.99	501.99	501.99
Tax Total	4,366.52	4,083.42	3,973.68	4,480.04	4,189.76	4,081.14

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Percentage Change

Average Total Increase (including Education)	2.60%	2.60%	2.70%
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Tax Bill Comparison by Class – Other Classes

Similar to residential classes above, Exhibit A provides a breakdown of budget increases, 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 2021 education tax rate for residential, new multi-residential, multi-residential, farm and managed forest property classes remains unchanged from the 2020 rate as property assessments for the 2021 taxation year will continue to be based on the same valuation date that was in effect for the 2020 taxation year. As announced in the 2020 Ontario Budget, business education tax (BET) rates are being reduced to 0.88% in 2021. This rate represents a reduction of 10 per cent from the existing target rate for commercial and industrial properties constructed after March 22, 2007 and a reduction of 30 per cent for the remaining businesses that are currently subject to the highest BET rate.

A 2020 to 2021 comparison by property class is provided in Table 3 below.

The total 2021 education taxes being levied are \$47,832,984. This amount was calculated by applying the regulated rate to the appropriate assessment class and is included in Schedule 12 to the draft by-law.

Table 3: 2020 - 2021 Education Tax Rates Comparison

Property Class	2020 Education Tax Rates	2021 Education Tax Rates
Residential, New Multi-residential, Multi-Residential	0.00153000	0.00153000
Farm, Managed Forest	0.00038250	0.00038250
Pipeline	0.01208565	0.00880000
Commercial	0.01250000	0.00880000
Industrial	0.01250000	0.00880000
Commercial New Construction (set at target BET rate) ⁽¹⁾	0.00980000	0.00880000
Industrial New Construction (set at target BET rate) ⁽¹⁾	0.00980000	0.00880000

⁽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.

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2021 Reassessment for Taxation in 2021-2024 Postponed

Due to the COVID-19 pandemic, Ontario's planned reassessment for the 2021-2024 assessment cycle was initially delayed by one year. As a result, property assessments for the 2021 property tax year continue to be based on the fully phased-in January 1, 2016 current values. This means that, unless there have been changes to a property, property assessments for the 2021 property tax year will be the same as the 2020 tax year and the tax burden across property classes will remain consistent.

A further postponement of the property tax reassessment was recently announced as part of the 2021 Ontario Provincial Budget. The government will be seeking input from municipalities, taxpayers and interested stakeholders regarding the timing and valuation date for the next reassessment and the outcomes of that review are expected to be communicated in the fall of this year. As a result, assessed values for 2022 will continue to be based on the same valuation date as they were for 2020 and 2021. There will be no financial impact to the City as a result of this extended postponement. MPAC will continue to update assessment rolls to reflect new construction.

New Optional Small Business Property Subclass

A new optional small business subclass was announced through the 2020 Provincial Budget in response to concerns about the property tax burden on small businesses. Municipalities will be able to provide targeted tax relief to eligible small businesses through the adoption of this small business property subclass.

Municipalities will have the ability to define the small business eligibility criteria and to set the level of tax rate reduction through a municipal by-law in a way that best reflects their local needs and priorities. The Province will consider matching these municipal property tax reductions in order to provide further support for small businesses.

Regulations implementing the small business property subclass were recently released and the Province continues to consult with municipalities on specific implementation details. Staff will review the regulations and model the tax and funding impacts of adopting the small business subclass and will provide further details to Council at a later date.

Tax Bill Provisions

Also included in the draft by-law to levy taxes for year 2021 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*.

Separate tax billings are recommended for both non-capped property and capped property classes. Due dates for both billings are July 30, 2021; accordingly, tax bills must be sent out by July 9, 2021 to comply with the 21-day notice period.

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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 2021-33](#), A By-Law to Approve the 2021 General Municipal Operating Budget

City of Kingston [By-Law Number 2021-73](#), A By-Law to Establish the 2021 Tax Ratios

Notice Provisions:

Due dates for both non-capped property and capped property classes are July 30, 2021; accordingly, tax bills must be sent out by July 9, 2021 to comply with the 21-day notice period.

Accessibility Considerations:

The City's Accessibility Standards Policy indicates that the City of Kingston shall, upon request, and in consultation with the person making the request, provide or make arrangements to provide accessible formats and communication supports for persons with disabilities.

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Exhibit A and the schedules to Exhibit B to this report are system generated or derived from the extensive spreadsheets used to develop and maintain the City's budgets. Exhibit A and the schedules to Exhibit B to this report will be provided in an alternate format upon request.

Financial Considerations:

With the approval of this report and related draft by-law, 2021 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:

None

Exhibits Attached:

Exhibit A – 2021 Tax Changes – Other Classes

Exhibit B – Draft by-law, being “A By-Law to Levy Taxes for Year 2021”, including Schedules 1 to 12

2021 Tax Changes - Other Classes

Item	Average Commercial %	Average New Construction Commercial %	Average Industrial %	Average New Construction Industrial %	Average Multi- Residential %	Average New Multi- Residential %	Average Farm %
Municipal Budget Increase	2.40	2.40	2.40	2.40	2.40	2.40	2.40
County Budget Increase ⁽¹⁾	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Total Tax Increase – Municipal	2.97	2.97	2.97	2.97	2.97	2.97	2.97
Total Average Tax Increase – including Education ⁽²⁾	(8.83)	(1.09)	(6.79)	(0.33)	2.75	2.62	2.54

⁽¹⁾ As per Council direction, the amount requisitioned for the City’s share of services managed by the County will be billed as a separate component on the City’s final property tax billing.

⁽²⁾ Provincial education tax rates were reduced for all business (BET) property classes to the target BET rate of 0.88%. The Provincial education tax rates for residential, and multi-residential property tax classes remain at the 2020 tax rate.

By-Law Number 2021-XX
A By-Law to Levy Taxes for Year 2021

Passed: June 1, 2021

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 2021-33 to adopt the estimates for the sums required to be levied by taxation during the year 2021 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 2021-73; 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 2021 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 and 11 attached hereto; and

Whereas the amount to be levied on the assessment for education purposes is detailed in Schedule 12;

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 2021 is as follows:

Service	Central Area	West Area	East Area	Total Assessment
General and Local Municipal	Calculated on Total Assessment			18,328,857,291
Fire	7,438,194,037	8,473,208,436	2,417,454,818	18,328,857,291
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property			12,880,687,850

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 \$205,046,407 as per the line titled "Municipal - General" on Schedule 1 attached hereto the estimated property tax levy required during the year 2021 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	\$17,817,413
West	\$10,213,353
East	\$1,753,590

- c) The sum of \$1,803,516 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 \$57,388 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 \$12,751,183, 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 9 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	\$3,949,865
Frontenac Paramedic Services Levy	\$8,801,318

5. 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 \$1,382,865 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 10 details the amount to be raised on the assessment.
6. That a special rate, as prescribed pursuant to By-Law Number 2006-137, for the purposes of raising \$233,955 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 11 details the amount to be raised on the assessment.
7. That education tax levies, in the amount of \$47,832,984, shall be levied and collected upon the whole of the assessment for real property within The Corporation of the City of Kingston. Schedule 12 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.
8. That the following subclass tax reductions apply to:
 - i. the vacant land and excess land subclasses in the commercial property class is 30% on tax rates for municipal purposes and 0% on tax rates for school purposes;

- ii. the vacant land and excess land subclasses in the industrial property class is 35% on tax rates for municipal purposes and 0% on tax rates for school purposes;
 - iii. the first subclass factor in the industrial farmland awaiting development class is 35% on tax rates for municipal purposes and 0% on tax rates for school purposes.
9. Taxes levied for Residential, New Multi-residential, Managed Forests and Farm property classes for the year 2021 will be billed together and shall become due and payable on the 30th day of July 2021.
10. Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor property classes for the year 2021 will be billed together and shall become due and payable on the 30th day of July 2021.
11. 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.
12. 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.
13. 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.
14. 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, provided the City Hall Payment Centre is not closed to the public due to the COVID-19 pandemic,
 - 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: June 1, 2021

John Bolognone
City Clerk

Bryan Paterson
Mayor

City of Kingston

2021 Revenue to be Raised by Taxation

Municipal - General Tax Rate (Schedule 5)

Residential	\$ 131,086,202
New Multi-Residential	\$ 5,896,355
Multi-Residential	\$ 16,904,923
Commercial	\$ 45,911,695
Industrial	\$ 4,447,327
Farm	\$ 180,778
Managed Forest	\$ 5,363
Pipeline	\$ 613,764

Municipal - General \$ 205,046,407

Municipal - Regulated Tax Rate (Schedule 6)

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

Municipal - Regulated \$ 57,388

Fire, Special Area Rate (Schedule 7)

Central	\$ 17,817,413
West	\$ 10,213,353
East	\$ 1,753,590

Fire Levy \$ 29,784,355

Garbage Disposal, Special Area Rate (Schedule 8)

Levied on Residential Assessment, except condominium properties

\$ 1,803,516

Supplementary Revenue

Amount budgeted for 2020 Omitted and Supplementary Assessment

\$ 3,897,690

Total Taxation Revenue per Budget

\$ 240,589,356

County of Frontenac Tax Rate (Schedule 9)

Fairmount Home & Frontenac Paramedic Services

\$ 12,751,183

Other Taxation Related Items (Schedules 10, 11)

Downtown Kingston! BIA Levy - Operating	\$ 1,382,865
Downtown Kingston! BIA Levy - Leon's Centre	\$ 233,955

Downtown Kingston! BIA Levy \$ 1,616,820

Total Municipal Taxation

\$ 254,957,359

Total Education Taxation (Schedule 12)

\$ 47,832,984

Total to be Raised by Taxation

\$ 302,790,343

City of Kingston - 2021 Tax Rates

Property Type	Service	Central	West	East
1 - Residential RT, RH, RF, RG, RP Ratio = 1.000000	Municipal	0.01006475	0.01006475	0.01006475
	Fire	0.00191977	0.00103503	0.00070399
	Garbage ¹	0.00014002	0.00014002	0.00014002
	Education ²	0.00153000	0.00153000	0.00153000
	Total	0.01365454	0.01276980	0.01243876
2 - New Multi Residential NT, NF Ratio = 1.000000	Municipal	0.01006475	0.01006475	0.01006475
	Fire	0.00191977	0.00103503	0.00070399
	Education ²	0.00153000	0.00153000	0.00153000
	Total	0.01351452	0.01262978	0.01229874
	3 - Multi Residential MT, MF Ratio = 1.700000	Municipal	0.01711008	0.01711008
Fire		0.00326361	0.00175955	0.00119678
Education ²		0.00153000	0.00153000	0.00153000
Total		0.02190369	0.02039963	0.01983686
4 - Farmland FT Ratio = 0.200000		Municipal	0.00201295	0.00201295
	Fire	0.00038395	0.00020701	0.00014080
	Education ²	0.00038250	0.00038250	0.00038250
	Total	0.00277940	0.00260246	0.00253625
	5 - Managed Forest TT Ratio = 0.250000	Municipal	0.00251619	0.00251619
Fire		0.00047994	0.00025876	0.00017600
Education ²		0.00038250	0.00038250	0.00038250
Total		0.00337863	0.00315745	0.00307469
6 - Pipeline PT Ratio = 1.172800		Municipal	0.01180394	0.01180394
	Fire	0.00225151	0.00121388	0.00082564
	Education ²	0.00880000	0.00880000	0.00880000
	Total	0.02285545	0.02181782	0.02142958
	7 - Utility Transmission & Distribution Corridor ³ UH	Municipal	0.19860000	0.19860000
Education		0.34460000	0.34460000	0.34460000
Total		0.54320000	0.54320000	0.54320000
8 - Railway Right-of-Way ³ WT	Municipal	1.10000000	1.10000000	1.10000000
	Education	0.53620000	0.53620000	0.53620000
	Total	1.63620000	1.63620000	1.63620000

¹ Garbage rates are not levied on condominium properties.

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

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

City of Kingston - 2021 Tax Rates

Commercial Property Classes	Service	Central	West	East
a) Occupied (100%) CT, DT, GT, ST, CP Ratio = 1.980000	Municipal	0.01992821	0.01992821	0.01992821
	Fire	0.00380114	0.00204936	0.00139390
	Education ¹	0.00880000	0.00880000	0.00880000
	Total	0.03252935	0.03077757	0.03012211
b) New Construction Occupied (100%) XT, YT, ZT, XP Ratio = 1.980000	Municipal	0.01992821	0.01992821	0.01992821
	Fire	0.00380114	0.00204936	0.00139390
	Education ¹	0.00880000	0.00880000	0.00880000
	Total	0.03252935	0.03077757	0.03012211
c) Vacant (70%) CU, CX, DU, SU, CQ Ratio = 1.980000	Municipal	0.01394975	0.01394975	0.01394975
	Fire	0.00266080	0.00143455	0.00097573
	Education ¹	0.00880000	0.00880000	0.00880000
	Total	0.02541055	0.02418430	0.02372548
d) New Construction Vacant (70%) XQ, XR, XU, XX, YU, ZU Ratio = 1.980000	Municipal	0.01394975	0.01394975	0.01394975
	Fire	0.00266080	0.00143455	0.00097573
	Education ¹	0.00880000	0.00880000	0.00880000
	Total	0.02541055	0.02418430	0.02372548
e) Occupied Small Business on Farm (100%) C7 Ratio = 1.980000	Municipal	0.01992821	0.01992821	0.01992821
	Fire	0.00380114	0.00204936	0.00139390
	Education ¹	0.00220000	0.00220000	0.00220000
	Total	0.02592935	0.02417757	0.02352211

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

Business Improvement Area Levy	Operating	LVEC	Total BIA
Commercial classes: 1a, 1b (above)	0.00321199	0.00057512	0.00378711
Commercial classes: 1c, 1d (above)	0.00224839	0.00040258	0.00265097

Industrial Property Classes	Service	Central	West	East
a) Occupied (100%) IT, LT, IP Ratio = 2.630000	Municipal	0.02647030	0.02647030	0.02647030
	Fire	0.00504899	0.00272213	0.00185149
	Education ¹	0.00880000	0.00880000	0.00880000
	Total	0.04031929	0.03799243	0.03712179

Industrial Property Classes continued	Service	Central	West	East
b) New Construction Occupied (100%)	Municipal	0.02647030	0.02647030	0.02647030
JT, KT, JP	Fire	0.00504899	0.00272213	0.00185149
Ratio =	Education ¹	0.00880000	0.00880000	0.00880000
2.630000	Total	0.04031929	0.03799243	0.03712179
c) Vacant (65%)	Municipal	0.01720570	0.01720570	0.01720570
IU, IX, LU	Fire	0.00328185	0.00176938	0.00120347
Ratio =	Education ¹	0.00880000	0.00880000	0.00880000
2.630000	Total	0.02928755	0.02777508	0.02720917
d) New Construction Vacant (65%)	Municipal	0.01720570	0.01720570	0.01720570
JQ, JR, JU, JX	Fire	0.00328185	0.00176938	0.00120347
Ratio =	Education ¹	0.00880000	0.00880000	0.00880000
2.630000	Total	0.02928755	0.02777508	0.02720917

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

Business Improvement Area Levy	Operating	LVEC	Total BIA
Industrial classes: 2a, 2b (above)	0.00426643	0.00076392	0.00503035
Industrial classes: 2c, 2d (above)	0.00277318	0.00049655	0.00326973

City of Kingston - 2021 Tax Rates (Education Retained Classes)

Commercial Property Classes	Service	Central	West	East
a) Occupied (100%) CF, CG, CH, GF Ratio = 1.980000	Municipal	0.01992821	0.01992821	0.01992821
	Fire	0.00380114	0.00204936	0.00139390
	Education ¹	0.01250000	0.01250000	0.01250000
	Total	0.03622935	0.03447757	0.03382211
b) New Construction Occupied (100%) XF, XH Ratio = 1.980000	Municipal	0.01992821	0.01992821	0.01992821
	Fire	0.00380114	0.00204936	0.00139390
	Education ¹	0.00980000	0.00980000	0.00980000
	Total	0.03352935	0.03177757	0.03112211
c) Vacant (70%) CW, CY Ratio = 1.980000	Municipal	0.01394975	0.01394975	0.01394975
	Fire	0.00266080	0.00143455	0.00097573
	Education ¹	0.01250000	0.01250000	0.01250000
	Total	0.02911055	0.02788430	0.02742548
d) New Construction Vacant (70%) XJ, XK, XV, XY Ratio = 1.980000	Municipal	0.01394975	0.01394975	0.01394975
	Fire	0.00266080	0.00143455	0.00097573
	Education ¹	0.00980000	0.00980000	0.00980000
	Total	0.02641055	0.02518430	0.02472548

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

Business Improvement Area Levy	Operating
Commercial classes: 1a, 1b (above)	0.00321199
Commercial classes: 1c, 1d (above)	0.00224839

Industrial Property Classes	Service	Central	West	East
a) Occupied (100%) IF, IH Ratio = 2.630000	Municipal	0.02647030	0.02647030	0.02647030
	Fire	0.00504899	0.00272213	0.00185149
	Education ¹	0.01250000	0.01250000	0.01250000
	Total	0.04401929	0.04169243	0.04082179
b) New Construction Occupied (100%) JF, JH Ratio = 2.630000	Municipal	0.02647030	0.02647030	0.02647030
	Fire	0.00504899	0.00272213	0.00185149
	Education ¹	0.00980000	0.00980000	0.00980000
	Total	0.04131929	0.03899243	0.03812179

Industrial Property Classes continued	Service	Central	West	East
c) Vacant (65%)	Municipal	0.01720570	0.01720570	0.01720570
IK	Fire	0.00328185	0.00176938	0.00120347
Ratio =	Education ¹	0.01250000	0.01250000	0.01250000
2.630000	Total	0.03298755	0.03147508	0.03090917
d) New Construction Vacant (65%)	Municipal	0.01720570	0.01720570	0.01720570
JK, JV, JY	Fire	0.00328185	0.00176938	0.00120347
Ratio =	Education 1	0.00980000	0.00980000	0.00980000
2.630000	Total	0.03028755	0.02877508	0.02820917

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

Business Improvement Area Levy
 Industrial classes: a & b (above)
 Industrial classes: c & d (above)

Operating
 0.00426643
 0.00277318

2021 General Municipal Levy						Amount to levy: \$ 205,046,407	
Class	Code	Assessment	Ratio	Subclass Factor	Weighted Assessment	Rate	Levy
Commercial							
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	16,830	0.01876149	\$ 159
Commercial, taxable at full rate, shared as if PIL	CH	3,058,200	1.980000	100%	6,055,236	0.01876149	\$ 57,376
Commercial, taxable at full rate	CT	1,389,874,816	1.980000	100%	2,751,952,136	0.01876149	\$ 26,076,128
Excess Land, taxable at excess land rate	CU	20,871,931	1.980000	70%	28,928,496	0.01313305	\$ 274,112
Vacant Land, taxable at vacant land rate	CX	65,503,709	1.980000	70%	90,788,141	0.01313305	\$ 860,263
Large Office, taxable at full rate	DT	97,494,600	1.980000	100%	193,039,308	0.01876149	\$ 1,829,144
Large Office, taxable at vacant land rate	DU	138,400	1.980000	70%	191,822	0.01313305	\$ 1,818
Parking Lot, taxable at full rate	GT	11,701,400	1.980000	100%	23,168,772	0.01876149	\$ 219,536
Shopping Centre, taxable at full rate	ST	452,940,035	1.980000	100%	896,821,269	0.01876149	\$ 8,497,832
Shopping Centre, taxable at vacant land rate	SU	6,024,000	1.980000	70%	8,349,264	0.01313305	\$ 79,113
New Construction Commercial, taxable at full rate	XT	337,068,900	1.980000	100%	667,396,422	0.01876149	\$ 6,323,916
New Construction Excess Land, taxable at excess land rate	XU	9,987,100	1.980000	70%	13,842,121	0.01313305	\$ 131,161
New Construction Office, taxable at full rate	YT	14,576,500	1.980000	100%	28,861,470	0.01876149	\$ 273,477
New Construction Excess Land, taxable at excess land rate	YU	11,100	1.980000	70%	15,385	0.01313305	\$ 146
New Construction Shopping Centre, taxable at full rate	ZT	66,287,100	1.980000	100%	131,248,458	0.01876149	\$ 1,243,645
New Construction Excess Land, taxable at excess land rate	ZU	3,340,300	1.980000	70%	4,629,656	0.01313305	\$ 43,868
Industrial							
Taxable, shared as if PIL	IH	3,247,800	2.630000	100%	8,541,714	0.02492057	\$ 80,937
Excess land, shared as if PIL	IK	293,800	2.630000	65%	502,251	0.01619837	\$ 4,759
Industrial, taxable at full rate	IT	80,362,897	2.630000	100%	211,354,419	0.02492057	\$ 2,002,689

Class	Code	Assessment	Ratio	Subclass Factor	Weighted Assessment	Rate	Levy
Industrial continued							
Excess Land, taxable at excess land rate	IU	1,058,100	2.630000	65%	1,808,822	0.01619837	\$ 17,139
Vacant Land, taxable at vacant land rate	IX	27,515,800	2.630000	65%	47,038,260	0.01619837	\$ 445,711
New Construction Industrial, taxable at full rate	JT	32,563,000	2.630000	100%	85,640,690	0.02492057	\$ 811,489
New Construction Industrial Excess Land, taxable at excess land rate	JU	1,839,400	2.630000	65%	3,144,454	0.01619837	\$ 29,795
Large Industrial, taxable at full rate	LT	38,742,100	2.630000	100%	101,891,723	0.02492057	\$ 965,475
Large Industrial, taxable at excess land rate	LU	5,514,900	2.630000	65%	9,427,722	0.01619837	\$ 89,332
Multi-Residential , taxable at full rate	MT	1,049,450,698	1.700000	100%	1,784,066,187	0.01610835	\$ 16,904,923
New Multi-Residential , taxable at full rate	NT	622,273,619	1.000000	100%	622,273,619	0.00947550	\$ 5,896,355
Pipeline , taxable at full rate	PT	55,230,000	1.172800	100%	64,773,744	0.01111287	\$ 613,764
Residential , taxable, shared as if PIL	RH	80,000	1.000000	100%	80,000	0.00947550	\$ 758
Residential , taxable at full rate	RT	13,834,142,286	1.000000	100%	13,834,142,286	0.00947550	\$ 131,085,444
Farm , taxable at full rate	FT	95,392,300	0.200000	100%	19,078,460	0.00189510	\$ 180,778
Managed Forest , taxable at full rate	TT	2,264,000	0.250000	100%	566,000	0.00236888	\$ 5,363
		18,328,857,291			21,639,635,136		\$ 205,046,407

2021 - Other Taxable Assessments

Class	RTC ¹	RTQ ²	Total		Rate per acre	Tax Rate	Levy
Railway Right-Of-Way - Full Taxable ³			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 ³			1,030.19	acres	19.86		\$ 20,464
converted to assessment and tax rate	U	H	103,019			0.19860000	\$ 20,464
							\$ 57,388

¹ Realty Tax Class

² Realty Tax Qualifier

³ Rate is set by Ontario Regulation 387/98

2021 Fire Levy

									Amount to levy - Central: \$17,817,413		Amount to levy - West: \$10,213,353		Amount to levy East: \$1,753,590	
Class Code*	Central Assessment	West Assessment	East Assessment	Ratio	Subclass Factor	Central Weighted Assessment	West Weighted Assessment	East Weighted Assessment	Central Rate	Central Levy \$	West Rate	West Levy \$	East Rate	East Levy \$
C7		8,500		1.980000	100%	0	16,830	0	0.00380114	0	0.00204936	17	0.00139390	0
CH	442,200	2,616,000		1.980000	100%	875,556	5,179,680	0	0.00380114	1,681	0.00204936	5,361	0.00139390	0
CT	751,123,548	598,127,268	40,624,000	1.980000	100%	1,487,224,625	1,184,291,991	80,435,520	0.00380114	2,855,128	0.00204936	1,225,778	0.00139390	56,626
CU	5,430,600	14,618,631	822,700	1.980000	70%	7,526,812	20,261,423	1,140,262	0.00266080	14,450	0.00143455	20,971	0.00097573	803
CX	20,624,600	42,393,200	2,485,909	1.980000	70%	28,585,696	58,756,975	3,445,470	0.00266080	54,878	0.00143455	60,815	0.00097573	2,426
DT	84,504,000	2,363,200	10,627,400	1.980000	100%	167,317,920	4,679,136	21,042,252	0.00380114	321,212	0.00204936	4,843	0.00139390	14,814
DU	51,000	31,300	56,100	1.980000	70%	70,686	43,382	77,755	0.00266080	136	0.00143455	45	0.00097573	55
GT	11,115,400	586,000		1.980000	100%	22,008,492	1,160,280	0	0.00380114	42,251	0.00204936	1,201	0.00139390	0
ST	44,733,850	406,381,985	1,824,200	1.980000	100%	88,573,023	804,636,330	3,611,916	0.00380114	170,040	0.00204936	832,823	0.00139390	2,543
SU	715,900	5,265,800	42,300	1.980000	70%	992,237	7,298,399	58,628	0.00266080	1,905	0.00143455	7,554	0.00097573	41
XT	128,895,900	164,898,700	43,274,300	1.980000	100%	255,213,882	326,499,426	85,683,114	0.00380114	489,952	0.00204936	337,937	0.00139390	60,320
XU	3,657,100	5,661,800	668,200	1.980000	70%	5,068,741	7,847,255	926,125	0.00266080	9,731	0.00143455	8,122	0.00097573	652
YT	11,812,900	2,160,500	603,100	1.980000	100%	23,389,542	4,277,790	1,194,138	0.00380114	44,903	0.00204936	4,428	0.00139390	841
YU		11,100		1.980000	70%	0	15,385	0	0.00266080	0	0.00143455	16	0.00097573	0
ZT	40,212,400	17,192,900	8,881,800	1.980000	100%	79,620,552	34,041,942	17,585,964	0.00380114	152,853	0.00204936	35,234	0.00139390	12,380
ZU	3,236,200		104,100	1.980000	70%	4,485,373	0	144,283	0.00266080	8,611	0.00143455	0	0.00097573	102
IH	1,783,400	1,310,100	154,300	2.630000	100%	4,690,342	3,445,563	405,809	0.00504899	9,004	0.00272213	3,566	0.00185149	286
IK	198,900	94,900		2.630000	65%	340,020	162,232	0	0.00328185	653	0.00176938	168	0.00120347	0
IT	33,821,800	41,836,397	4,704,700	2.630000	100%	88,951,334	110,029,724	12,373,361	0.00504899	170,766	0.00272213	113,884	0.00185149	8,711
IU	651,500	406,600		2.630000	65%	1,113,739	695,083	0	0.00328185	2,138	0.00176938	719	0.00120347	0
IX	12,191,200	14,901,500	423,100	2.630000	65%	20,840,856	25,474,114	723,289	0.00328185	40,010	0.00176938	26,366	0.00120347	509
JT	8,319,000	20,529,700	3,714,300	2.630000	100%	21,878,970	53,993,111	9,768,609	0.00504899	42,003	0.00272213	55,885	0.00185149	6,877
JU	421,200	1,276,200	142,000	2.630000	65%	720,041	2,181,664	242,749	0.00328185	1,382	0.00176938	2,258	0.00120347	171
LT	13,531,400	25,210,700		2.630000	100%	35,587,582	66,304,141	0	0.00504899	68,320	0.00272213	68,627	0.00185149	0
LU	3,085,600	2,429,300		2.630000	65%	5,274,833	4,152,888	0	0.00328185	10,126	0.00176938	4,298	0.00120347	0
MT	956,699,898	91,322,800	1,428,000	1.700000	100%	1,626,389,827	155,248,760	2,427,600	0.00326361	3,122,294	0.00175955	160,687	0.00119678	1,709
NT	270,446,200	251,062,519	100,764,900	1.000000	100%	270,446,200	251,062,519	100,764,900	0.00191977	519,194	0.00103503	259,857	0.00070399	70,937
PT	19,688,000		35,542,000	1.172800	100%	23,090,086	0	41,683,658	0.00225151	44,328	0.00121388	0	0.00082564	29,345
RH			80,000	1.000000	100%	0	0	80,000	0.00191977	0	0.00103503	0	0.00070399	56
RT	5,010,719,341	6,729,733,236	2,093,689,709	1.000000	100%	5,010,719,341	6,729,733,236	2,093,689,709	0.00191977	9,619,426	0.00103503	6,965,479	0.00070399	1,473,934
FT		30,014,800	65,377,500	0.200000	100%	0	6,002,960	13,075,500	0.00038395	0	0.00020701	6,213	0.00014080	9,205
TT	81,000	762,800	1,420,200	0.250000	100%	20,250	190,700	355,050	0.00047994	39	0.00025876	197	0.00017600	250
	7,438,194,037	8,473,208,436	2,417,454,818			9,281,016,558	9,867,682,918	2,490,935,660		\$ 17,817,413		\$ 10,213,353		\$ 1,753,590

*Class code detail - see Schedule "5"

2021 Garbage Disposal Levy - Special Area Rate

Amount to levy: \$ 1,803,516

Class	RTC¹	RTQ²	Total	Ratio	Subclass Factor	Weighted Assessment	Rate	Levy
Residential - Taxable Garbage & Education	R	D	7,471,000	1.00	100%	7,471,000	0.00014002	\$ 1,046
Residential - Taxable, Shared as Payment-in-Lieu (PIL)	R	H	80,000	1.00	100%	80,000	0.00014002	\$ 11
Residential - Taxable at Full Rate	R	T	12,873,136,850	1.00	100%	12,873,136,850	0.00014002	\$ 1,802,459
			12,880,687,850			12,880,687,850		\$ 1,803,516

¹ Realty Tax Class

² Realty Tax Qualifier

2021 Frontenac County Levy (1)

Amount to levy: \$ 12,751,183

Class	Code	Assessment	Ratio	Subclass Factor	Weighted Assessment	Rate	Levy
Commercial							
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	16,830	0.00116672	\$ 10
Commercial, taxable at full rate, shared as if Payment-in-Lieu (PIL)	CH	3,058,200	1.980000	100%	6,055,236	0.00116672	\$ 3,568
Commercial, taxable at full rate	CT	1,389,874,816	1.980000	100%	2,751,952,136	0.00116672	\$ 1,621,591
Excess Land, taxable at excess land rate	CU	20,871,931	1.980000	70%	28,928,496	0.00081670	\$ 17,046
Vacant Land, taxable at vacant land rate	CX	65,503,709	1.980000	70%	90,788,141	0.00081670	\$ 53,497
Large Office, taxable at full rate	DT	97,494,600	1.980000	100%	193,039,308	0.00116672	\$ 113,749
Large Office, taxable at vacant land rate	DU	138,400	1.980000	70%	191,822	0.00081670	\$ 113
Parking Lot, taxable at full rate	GT	11,701,400	1.980000	100%	23,168,772	0.00116672	\$ 13,652
Shopping Centre, taxable at full rate	ST	452,940,035	1.980000	100%	896,821,269	0.00116672	\$ 528,453
Shopping Centre, taxable at vacant land rate	SU	6,024,000	1.980000	70%	8,349,264	0.00081670	\$ 4,920
New Construction Commercial, taxable at full rate	XT	337,068,900	1.980000	100%	667,396,422	0.00116672	\$ 393,264
New Construction Excess Land, taxable at excess land rate	XU	9,987,100	1.980000	70%	13,842,121	0.00081670	\$ 8,156
New Construction Office, taxable at full rate	YT	14,576,500	1.980000	100%	28,861,470	0.00116672	\$ 17,007
New Construction Excess Land, taxable at excess land rate	YU	11,100	1.980000	70%	15,385	0.00081670	\$ 9
New Construction Shopping Centre, taxable at full rate	ZT	66,287,100	1.980000	100%	131,248,458	0.00116672	\$ 77,338
New Construction Excess Land, taxable at excess land rate	ZU	3,340,300	1.980000	70%	4,629,656	0.00081670	\$ 2,728

Class	Code	Assessment	Ratio	Subclass Factor	Weighted Assessment	Rate	Levy
Industrial							
Taxable, shared as if Payment-in-Lieu (PIL)	IH	3,247,800	2.630000	100%	8,541,714	0.00154973	\$ 5,033
Excess land, shared as if Payment-in-Lieu (PIL)	IK	293,800	2.630000	65%	502,251	0.00100733	\$ 296
Industrial, taxable at full rate	IT	80,362,897	2.630000	100%	211,354,419	0.00154973	\$ 124,541
Excess Land, taxable at excess land rate	IU	1,058,100	2.630000	65%	1,808,822	0.00100733	\$ 1,066
Vacant Land, taxable at vacant land rate	IX	27,515,800	2.630000	65%	47,038,260	0.00100733	\$ 27,717
New Construction Industrial, taxable at full rate	JT	32,563,000	2.630000	100%	85,640,690	0.00154973	\$ 50,464
New Construction Industrial Excess Land, taxable at excess land rate	JU	1,839,400	2.630000	65%	3,144,454	0.00100733	\$ 1,853
Large Industrial, taxable at full rate	LT	38,742,100	2.630000	100%	101,891,723	0.00154973	\$ 60,040
Large Industrial, taxable at excess land rate	LU	5,514,900	2.630000	65%	9,427,722	0.00100733	\$ 5,555
Multi-Residential , taxable at full rate	MT	1,049,450,698	1.700000	100%	1,784,066,187	0.00100173	\$ 1,051,263
New Multi-Residential , taxable at full rate	NT	622,273,619	1.000000	100%	622,273,619	0.00058925	\$ 366,676
Pipeline , taxable at full rate	PT	55,230,000	1.172800	100%	64,773,744	0.00069107	\$ 38,168
Residential , taxable, shared as if Payment-in-Lieu (PIL)	RH	80,000	1.000000	100%	80,000	0.00058925	\$ 47
Residential , taxable at full rate	RT	13,834,142,286	1.000000	100%	13,834,142,286	0.00058925	\$ 8,151,786
Farm , taxable at full rate	FT	95,392,300	0.200000	100%	19,078,460	0.00011785	\$ 11,242
Managed Forest , taxable at full rate	TT	2,264,000	0.250000	100%	566,000	0.00014731	\$ 334
		18,328,857,291			21,639,635,136		\$ 12,751,183

(1) Frontenac County Levy rates are included in Municipal rate line on tax rates schedules.

Downtown Kingston! Business Improvement Area - 2021 Operating Levy

Amount to levy: \$	1,382,865
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Class	RTC¹	RTQ²	Total	Ratio	Subclass Factor	Weighted Assessment	Rate	Levy
Commercial - Payment in Lieu - Federal	C	F	10,613,600	1.98	100%	\$ 21,014,928	0.00321199	\$ 34,091
Commercial - Payment in Lieu - Province	C	G	2,034,000	1.98	100%	\$ 4,027,320	0.00321199	\$ 6,533
Commercial, taxable at full rate	C	T	305,532,701	1.98	100%	\$ 604,954,748	0.00321199	\$ 981,367
Excess Land, taxable at excess land rate	C	U	1,462,900	1.98	70%	\$ 2,027,579	0.00224839	\$ 3,289
Vacant Land, taxable at vacant land rate	C	X	3,657,500	1.98	70%	\$ 5,069,295	0.00224839	\$ 8,223
Large Office, taxable at full rate	D	T	40,885,800	1.98	100%	\$ 80,953,884	0.00321199	\$ 131,325
Parking Lot, Payment in Lieu (PIL) - full taxable	G	F	10,932,000	1.98	100%	\$ 21,645,360	0.00321199	\$ 35,113
Parking Lot, taxable at full rate	G	T	9,667,000	1.98	100%	\$ 19,140,660	0.00321199	\$ 31,050
Industrial - full taxable shared as Payment in Lieu (PIL)	I	H	118,000	2.63	100%	\$ 310,340	0.00426643	\$ 503
New Construction Commercial, taxable at full rate	X	T	39,545,800	1.98	100%	\$ 78,300,684	0.00321199	\$ 127,021
New Construction Office, taxable at full rate	Y	T	7,580,900	1.98	100%	\$ 15,010,182	0.00321199	\$ 24,350
			432,030,201			\$ 852,454,980		\$ 1,382,865

¹ Realty Tax Class

² Realty Tax Qualifier

Downtown Kingston! Business Improvement Area - 2021 Leon's Centre Levy

						Amount to levy:	\$ 233,955	
Class	RTC ¹	RTQ ²	Total	Ratio	Subclass Factor	Weighted Assessment	Rate	Levy
Commercial, taxable at full rate	C	T	305,532,701	1.98	100%	604,954,748	0.00057512	\$ 175,717
Excess Land, taxable at excess land rate	C	U	1,462,900	1.98	70%	2,027,579	0.00040258	\$ 589
Vacant Land, taxable at vacant land rate	C	X	3,657,500	1.98	70%	5,069,295	0.00040258	\$ 1,472
Large Office, taxable at full rate	D	T	40,885,800	1.98	100%	80,953,884	0.00057512	\$ 23,514
Parking Lot, taxable at full rate	G	T	9,667,000	1.98	100%	19,140,660	0.00057512	\$ 5,560
New Construction Commercial, taxable at full rate	X	T	39,545,800	1.98	100%	78,300,684	0.00057512	\$ 22,743
New Construction Office, taxable at full rate	Y	T	7,580,900	1.98	100%	15,010,182	0.00057512	\$ 4,360
			408,332,601			805,457,032		\$ 233,955

¹ Realty Tax Class

² Realty Tax Qualifier

2021 Education Levy

Class	Code	Assessment	Rate	Levy
Commercial				
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 (PIL)	CH	3,058,200	0.01250000	\$ 38,228
Commercial, taxable at full rate	CT	1,389,874,816	0.00880000	\$ 12,230,898
Excess Land, taxable at excess land rate	CU	20,871,931	0.00880000	\$ 183,673
Vacant Land, taxable at vacant land rate	CX	65,503,709	0.00880000	\$ 576,433
Large Office, taxable at full rate	DT	97,494,600	0.00880000	\$ 857,952
Large Office, taxable at vacant land rate	DU	138,400	0.00880000	\$ 1,218
Parking Lot, taxable at full rate	GT	11,701,400	0.00880000	\$ 102,972
Shopping Centre, taxable at full rate	ST	452,940,035	0.00880000	\$ 3,985,872
Shopping Centre, taxable at vacant land rate	SU	6,024,000	0.00880000	\$ 53,011
New Construction Commercial, taxable at full rate	XT	337,068,900	0.00880000	\$ 2,966,206
New Construction Excess Land, taxable at excess land rate	XU	9,987,100	0.00880000	\$ 87,886
New Construction Office, taxable at full rate	YT	14,576,500	0.00880000	\$ 128,273
New Construction Excess Land, taxable at excess land rate	YU	11,100	0.00880000	\$ 98
New Construction Shopping Centre, taxable at full rate	ZT	66,287,100	0.00880000	\$ 583,326
New Construction Excess Land, taxable at excess land rate	ZU	3,340,300	0.00880000	\$ 29,395
Industrial				
Taxable, shared as if Payment in Lieu (PIL)	IH	3,247,800	0.01250000	\$ 40,598
Excess land, shared as if Payment in Lieu (PIL)	IK	293,800	0.01250000	\$ 3,673
Industrial, taxable at full rate	IT	80,362,897	0.00880000	\$ 707,193
Excess Land, taxable at excess land rate	IU	1,058,100	0.00880000	\$ 9,311

Class	Code	Assessment	Rate	Levy
Industrial continued				
Vacant Land, taxable at vacant land rate	IX	27,515,800	0.00880000	\$ 242,139
New Construction Industrial, taxable at full rate	JT	32,563,000	0.00880000	\$ 286,554
New Construction Industrial Excess Land, taxable at excess land rate	JU	1,839,400	0.00880000	\$ 16,187
Large Industrial, taxable at full rate	LT	38,742,100	0.00880000	\$ 340,930
Large Industrial, taxable at excess land rate	LU	5,514,900	0.00880000	\$ 48,531
Multi-Residential , taxable at full rate	MT	1,049,450,698	0.00153000	\$ 1,605,660
New Multi-Residential , taxable at full rate	NT	622,273,619	0.00153000	\$ 952,079
Pipeline , taxable at full rate	PT	55,230,000	0.00880000	\$ 486,024
Residential , taxable, shared as if Payment in Lieu (PIL)	RH	80,000	0.00153000	\$ 122
Residential , taxable at full rate	RT	13,834,142,286	0.00153000	\$ 21,166,238
Farm , taxable at full rate	FT	95,392,300	0.00038250	\$ 36,488
Managed Forest , taxable at full rate	TT	2,264,000	0.00038250	\$ 866
Residential , Garbage and Education	RD	7,471,000	0.00153000	\$ 11,431
Railway Right-Of-Way , full taxable	WT	33,568	0.53620000	\$ 17,999
Utility Transportation and Dististribution , full taxable	UH	103,019	0.34460000	\$ 35,500
		18,336,464,878		\$ 47,832,984

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.