



**City of Kingston
Report to Council
Report Number 24-102**

To: Mayor and Members of Council
From: Desirée Kennedy, Chief Financial Officer & City Treasurer
Resource Staff: Lana Foulds, Director, Financial Services
Jeff Walker, Manager, Taxation & Revenue
Date of Meeting: April 16, 2024
Subject: 2024 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 2024 operating budget, deemed approved on January 16, 2024, included an amount of \$272,326,635 to be raised by taxation. In addition, as per Council direction, the University Hospitals Kingston Foundation levy and the amount requisitioned from the County of Frontenac for the City's share of services managed by the County will show as separate levies on the property tax bills. The recommendations in this report serve to formalize the appropriate by-laws to enable the levying of taxation.

The 2024 tax levy by-law includes provisions for a final 2024 tax installment to be due on the last business day in June, with a due date of June 28, 2024. 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 are recommending that the by-law to levy taxes for year 2024, being presented as Exhibit B to this report, 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 24-102 be presented to Council for three readings on April 16, 2024, in order to levy taxes for the year 2024 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 \$ 233,938,970
 - ii. Regulated Tax Levy 57,378
 - b. Special Area Levies
 - i. Fire Central \$ 18,858,074
 - ii. Fire West 12,549,529
 - iii. Fire East 2,232,962
 - iv. Garbage Disposal 2,009,364
 - c. County of Frontenac Levies
 - i. Fairmount Home for the Aged Levy \$ 3,033,935
 - ii. Frontenac Paramedic Services Levy 12,297,184
 - d. University Hospitals Kingston Foundation Levy \$ 2,500,000
 - e. Business Improvement Area Levies
 - i. Operating Levy \$ 1,533,099
 - ii. Capital Levies 266,982
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 2024 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, Growth & Development Services	Not required
Jennifer Campbell, Commissioner, Community Services	Not required
Neil Carbone, Commissioner, Corporate Services	Not required
David Fell, President & CEO, Utilities Kingston	Not required
Peter Huigenbos, Commissioner, Major Projects & Strategic Initiatives	Not required
Brad Joyce, Commissioner, Infrastructure, Transportation & Emergency Services	Not required

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Options/Discussion:

Background

In accordance with the Strong Mayor Powers, the 2024 operating and capital budget was deemed approved on January 16, 2024. As part of the operating budget, an overall average municipal tax rate increase of 2.5%, plus a 1% incremental capital levy was approved. On March 5, 2024, Council approved City of Kingston By-Law Number 2024-147, 2024 Tax Ratios. The 2024 tax ratios, to be used in calculating the 2024 final tax rates, remained unchanged from 2023 tax ratios.

In 2022, Council also approved an annual \$2.5 million University Hospitals Kingston Foundation (UHKF) levy to provide for a funding request from UHKF of \$25 million over ten years. This will show as a separate item on property tax bills as per Council direction.

As per Council direction, the annual requisition from the County of Frontenac with respect to the City’s share of services managed by the County will also show as a separate levy on the property tax bills. City staff received the 2024 budget requisition from the County of Frontenac outlining the City’s share of the operating and capital requirements for Fairmount Home for the Aged and Frontenac Paramedic Services.

As shown in Table 1 below, the total 2024 requisition from the County represents an increase of 4.7% over the 2023 requisition amount. The County of Frontenac confirmed a net 2022 annual surplus of \$80,507 for these programs. The final 2024 levy includes an adjustment to reflect this amount resulting in an overall 2024 levy increase of 4.1%.

Table 1: County of Frontenac Annual Requisition

2024 Annual Requisition \$	2023 Annual Requisition \$	Variance \$	Variance %	2022 Year-End Deficit / (Surplus) \$	2024 Levy \$
Fairmount Home for the Aged					
3,878,963	3,753,063	125,900	3.3%	(845,028)	3,033,935
Frontenac Paramedic Services					
11,532,663	10,973,557	559,106	5.1%	764,521	12,297,184
Total					
\$15,411,626	\$14,726,620	685,006	4.7%	80,507	15,331,119

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In the past few years provincial education tax rates have remained unchanged, and this “education tax room” has reduced the impact of municipal tax increases. In 2024 the provincial education tax rates remain unchanged from the 2023 rates as property assessments for the 2024 taxation year continue to be based on the same valuation date that was in effect for the 2020 through 2023 taxation years.

After incorporating the University Hospitals Kingston Foundation levy, the County of Frontenac budget requisition and the provincial education tax room, the total average tax increase for residential properties is 2.76%.

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 budget requisitions (Fairmount Home for the Aged and Frontenac Paramedic Services), the UHKF levy and the Downtown Kingston Business Improvement Area (BIA) levy.

The draft by-law to levy taxes for year 2024, 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 for each class.

Attached to the draft by-law to levy taxes for year 2024 are the following schedules:

Schedule 1 - 2024 Revenue to be Raised by Taxation

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

Schedule 3 - 2024 Tax Rate Schedule – Business Property Classes

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

Schedule 5 - 2024 General Municipal Levy

Schedule 6 - 2024 Regulated Municipal Levy

Schedule 7 - 2024 Fire Levy – Special Area Rates

Schedule 8 - 2024 Garbage Disposal Levy - Special Area Rate

Schedule 9 - 2024 University Hospitals Kingston Foundation Levy

Schedule 10 - 2024 County of Frontenac Levy

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

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

Schedule 13 - 2024 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 2 provides information on the overall 2024 residential tax increase to an average residential property for general municipal services including area-rated fire services, and the University Hospitals Kingston Foundation and the County of Frontenac levies. The table also provides information on residential tax increases with respect to education taxes. As per Council direction, the University Hospitals Kingston Foundation levy and the amount requisitioned for the City’s share of services managed by the County will be billed as separate components on the City’s final property tax billing.

Table 2: **2024 Residential Tax Change**

Tax Levy Component	Average Residential Change %	Average Residential Change \$
Municipal Budget Increase ¹	3.49	141.36
Commercial & Industrial Subclass Elimination Shift ²	(0.39)	(15.39)
Total Average Tax Increase	3.10	125.97
Total Average Tax Increase - including Education ³	2.76	125.97

¹ The Municipal Budget increase includes the Council approved increase of 3.5%, the 2024 Hospital levy unchanged from 2023 and a 4.1% increase in the annual County of Frontenac levy.

² As part of [Report Number 23-193](#), Council directed staff to eliminate the discounted property tax rates previously provided to properties in vacant and excess land property tax subclasses beginning in 2024. The elimination of the subclass discounts shifts taxes onto the commercial and industrial vacant and excess land properties from other property classes.

³ The provincial education tax rate for residential properties was unchanged from 2023.

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Table 3 provides a summary of the average total increase in 2024 taxes by area for an average residential property valued at \$328,099, which is the average residential property assessment for both 2023 and 2024 taxation purposes, based on the fully phased-in January 1, 2016 current values.

Table 3: **2023-2024 Residential Tax Bill Comparison** (based on an assessed value of \$328,099)

Assessment Area	Central 2023	West 2023	East 2023	Central 2024	West 2024	East 2024
General	3,305.17	3,305.17	3,305.17	3,390.99	3,390.99	3,390.99
Fire	631.84	352.39	237.26	647.09	395.58	276.34
Garbage	47.98	47.98	47.98	49.66	49.66	49.66
Municipal Budget Total	3,984.99	3,705.54	3,590.41	4,087.74	3,836.23	3,716.99
University Hospitals Kingston Foundation Levy	36.68	36.68	36.68	36.55	36.55	36.55
County of Frontenac Levy	216.08	216.08	216.08	224.07	224.07	224.07
Total Average Residential Tax Bill	4,237.75	3,958.30	3,843.17	4,348.36	4,096.85	3,977.61
Education	501.99	501.99	501.99	501.99	501.99	501.99
Total Average Residential Tax Bill including Education	4,739.74	4,460.29	4,345.16	4,850.35	4,598.84	4,479.60

Percentage Change	Central 2024	West 2024	East 2024
Average Total Increase (including Education)	2.33	3.11	3.09

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.

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Education Tax Rates

The provincial government sets the education tax rates for all property classes in Ontario Regulation 400/98, as amended. The 2024 education tax rates for all property classes remain unchanged from the 2023 rates as property assessments for the 2024 taxation year will continue to be based on the same valuation date that was in effect for the 2020 through 2023 taxation years.

A 2023 to 2024 comparison by property class is provided in Table 4 below.

The total 2024 education taxes being levied are \$49,514,288. This amount was calculated by applying the regulated rate to the appropriate assessment class and is included in Schedule 13 to the draft by-law.

Table 4: 2023 - 2024 Business Education Tax (BET) Rates Comparison

Property Class	2023 Business Education Tax Rates	2024 Business Education Tax Rates
Residential, New Multi-residential, Multi-Residential	0.00153000	0.00153000
Farm, Managed Forest	0.00038250	0.00038250
Pipeline	0.00880000	0.00880000
Commercial	0.00880000	0.00880000
Industrial	0.00880000	0.00880000

2020 Reassessment for Property Taxation in 2021-2024 Postponed

Due to the COVID-19 pandemic, Ontario’s planned reassessment for the 2021-2024 assessment cycle was delayed. In 2023 the province announced a further postponement of the property reassessment while it conducts a new review of the accuracy and fairness of the system. As a result, property assessments for the 2024 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 2024 property tax year will be the same as the 2023 tax year and the tax burden across property classes will remain consistent. The Municipal Property Assessment Corporation (MPAC) will continue to update assessment rolls to reflect new construction.

The 2024 Ontario budget released last month confirmed that a property assessment and taxation review is underway, with consultations with a broader engagement of stakeholders starting in early spring. The provincewide property reassessment will continue to be deferred until the review is complete.

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Tax Bill Provisions

Also included in the draft by-law to levy taxes for year 2024 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. 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 June 28, 2024; accordingly, tax bills must be sent out by June 7, 2024, 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 [City of Kingston 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 2024-147](#), A By-Law to Establish the 2024 Tax Ratios

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Notice Provisions

Due dates for both non-capped property and capped property classes are June 28, 2024; accordingly, tax bills must be sent out by June 7, 2024, to comply with the 21-day notice period.

Financial Considerations

With the approval of this report and related draft by-law, 2024 taxation revenue will be billed and collected in accordance with existing policy and practice.

Contacts:

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

Other City of Kingston Staff Consulted:

None

Exhibits Attached:

Exhibit A – 2024 Tax Changes – Other Classes

Exhibit B – Draft by-law, being “A By-Law to Levy Taxes for Year 2024”, including Schedules 1 to 13

2024 Tax Changes - Other Classes

Item	Average Commercial %	Average Industrial %	Average Multi-Residential %	Average New Multi-Residential %	Average Farm %
Municipal Budget Increase ¹	3.49	3.49	3.49	3.49	3.49
Subclass Elimination Shift ²	(0.39)	(0.39)	(0.39)	(0.39)	(0.39)
Total Average Tax Increase	3.10	3.10	3.10	3.10	3.10
Total Average Tax Increase – including Education ³	2.27	2.43	2.88	2.75	2.68

1. The Municipal Budget increase includes the Council approved increase of 3.5%, the 2024 Hospital levy unchanged from 2023 and a 4.1% increase in the annual County of Frontenac levy. As per Council direction, the University Hospitals Kingston Foundation levy and the amount requisitioned for the City's share of services managed by the County will be billed as separate components on the City's final property tax billing.
2. As part of [Report Number 23-193](#), Council directed staff to eliminate the discounted property tax rates previously provided to approximately 340 properties in vacant and excess land property tax subclasses beginning in 2024. The elimination of the subclass discounts shifts taxes from other property classes onto the commercial and industrial vacant and excess land properties. These properties will see average increases of approximately 31.1% and 41.2% respectively due to the elimination of the subclass discounts.
3. The provincial education tax rate for residential properties was unchanged from 2023.

City of Kingston By-Law Number 2024–XX

A By-Law to Levy Taxes for Year 2024

1st Reading April 16, 2024

2nd Reading April 16, 2024

3rd Reading April 16, 2024

Passed date

City of Kingston By-Law Number 2024–XX

A By-Law to Levy Taxes for Year 2024

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City of Kingston By-Law Number 2024–XX

A By-Law to Levy Taxes for Year 2024

Whereas:

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

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

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

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

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

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

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

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

A By-Law to Levy Taxes for Year 2024

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

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

A municipality may pass by-laws providing for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due (*Municipal Act, 2001*, s. 342 (1) (a)).

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

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

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

A local municipality may pass a by-law to provide for the payment of taxes by any person into a financial institution to the credit of the treasurer of the municipality and, in that case, the person making the payment is entitled to be issued a receipt by the institution for the amount paid (*Municipal Act, 2001*, s. 346 (2)).

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

A By-Law to Levy Taxes for Year 2024

Therefore, *council* enacts:

1. Interpretation

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

1.2 In this by-law:

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

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

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

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

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

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

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

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

Schedule 1 - 2024 Revenue to be Raised by Taxation ;

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

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

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

Schedule 5 - 2024 General Municipal Levy;

Schedule 6 - 2024 Regulated Municipal Levy;

Schedule 7 - 2024 Fire Levy – Special Area Rates;

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

A By-Law to Levy Taxes for Year 2024

Schedule 9 - 2024 University Hospitals Kingston Foundation Levy;

Schedule 10 - 2024 County of Frontenac Levy;

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

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

Schedule 13 - 2024 Education Levy.

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

A By-Law to Levy Taxes for Year 2024

2. Tax Levy

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

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

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

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

A By-Law to Levy Taxes for Year 2024

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

- 2.7 There will be levied and collected a special *tax rate* upon the *rateable property* that is in the Utility Right-of-Way and Railway Right-of-Way *property classes*, as defined in the *Assessment Act*. Schedule 6 sets out the special *tax rate* and amount of \$57,378 to be raised.
- 2.8 The sum of \$2,009,364 will be raised by the levy of special *tax rates* to defray expenses of residential garbage collection and will be levied upon the whole of the residential property *assessment*, except for condominium properties, and which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 8 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised for this special area rate.
- 2.9 There will be levied and collected upon the whole of the *assessment* for real property within the City of Kingston, the sum of \$2,500,000, for the purpose of raising funds required for the University Hospitals Kingston Foundation, and which rate will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 9 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised.
- 2.10 There will be levied and collected upon the whole of the *assessment* for real property within the City of Kingston, the sum of \$15,331,119, for the purpose of raising funds required for the County of Frontenac requisition for Fairmount Home for the Aged and Frontenac Paramedic Services, as specified in the table below, and which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 10 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised.

Service	Levy
Fairmount Home for the Aged	\$3,033,935

A By-Law to Levy Taxes for Year 2024

Service	Levy
Frontenac Paramedic Services	\$12,297,184

- 2.11 There will be levied and collected a special *tax rate* upon the *rateable property* that is in the Commercial Assessment and Industrial Assessment property classes, as defined in the *Assessment Act*, within the area defined as the Business Improvement Area within the City of Kingston, for the purposes of raising \$1,533,099 for the Business Improvement Area as required for the operating budget approved and which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 11 sets out the amount to be raised on the *assessment*.
- 2.12 There will be levied and collected a special *tax rate*, as prescribed by *City of Kingston By-Law Number 2006-137*, for the purposes of raising \$266,982 for the Slush Puppie Place loan repayment, upon the *rateable property* that is in the Commercial Assessment and Industrial Assessment *property classes*, as defined in the *Assessment Act*, which *tax rate* will be in addition to other *tax rates* for which the same real property is and will be liable. Schedule 12 sets out the amount to be raised on the *assessment*.
- 2.13 There will be levied and collected education *tax rates*, in the amount of \$49,514,288, upon the whole of the *assessment* for real property within the City of Kingston. Schedule 13 sets out the education *tax rates*, as set in *Ontario Regulation 400/98* and *Ontario Regulation 382/98*, to be applied to the *assessment* producing the amount to be levied and collected.
- 2.14 Taxes levied for Residential, New Multi-residential, Managed Forests and Farm *property classes* for the year 2024 will be billed together and will become due and payable on the 28th day of June 2024.
- 2.15 Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor *property classes* for the year 2024 will be billed together and will become due and payable on the 28th day of June 2024.
- 2.16 There will be imposed a penalty of one and one-quarter percent per month (15% per annum) on the first day of default of payment on all rates and taxes of the current year remaining unpaid after the due date of the said rates and taxes.

A By-Law to Levy Taxes for Year 2024

- 2.17 There will be imposed interest of one and one-quarter percent per month (15% per annum) on the first day of each month on all rates and taxes remaining unpaid, except that interest will not be charged before the first day of default.
- 2.18 All omitted and supplementary taxes levied under the *Assessment Act* will be due not less than 21 days after demand, and penalties and interest will be added in the same manner as other taxes levied under this by-law. Omitted and supplementary taxes will be payable in one installment.
- 2.19 Instead of the percentages described in paragraph 2, 3, 4 or 5 of subsection 313 (1) of the *Municipal Ac, 2001*, all *tax rates* will be reduced by 0%.

3. Tax Payment

- 3.1 Taxes are payable at the following:
- (a) at any financial institution in the City of Kingston area having payment arrangements with the *City*;
 - (b) through banks offering telephone and internet payment plans registered with the *City*;
 - (c) by using one of the 24 hour drop boxes located at City Hall and 1211 John Counter Boulevard;
 - (d) the *City's* municipal office at 216 Ontario Street, Kingston, Ontario;
 - (e) by mail;
 - (f) at Canada Post outlets where MoneyGram Bill payment services are offered;
 - (g) under the *City's* pre-authorized property tax payment program and provided the *treasurer* has received and approved a taxpayer's request to use the alternative installments and due dates under that program pursuant to *City of Kingston By-Law Number 2003-368*; and
 - (h) by **VISA or MasterCard** online or over the telephone through Paymentus Corporation, a third-party automated bill payment service, subject to a **convenience fee**, pursuant to *City of Kingston By-Law Number 2014-69*.

A By-Law to Levy Taxes for Year 2024

- 3.2 Pursuant to Section 347 of the *Municipal Act, 2001*, where any payment is received on account of taxes, the following applies:
- (a) the payment will first be applied against late payment charges owing in respect of those taxes according to the length of time the charges have been owed, with the charges imposed earlier being discharged before charges imposed later;
 - (b) the payment will then be applied against the taxes owing according to the length of time they have been owed, with the taxes imposed earlier being discharged before taxes imposed later; and
 - (c) no part payment will be accepted on account of taxes in respect of which a tax arrears certificate is registered except under an extension agreement entered into. [Click or tap here to enter text.](#)

4. Administration

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

5. Miscellaneous

- 5.1 If a court of competent jurisdiction declares any provision, or any part of a provision, of this by-law to be invalid, or to be of no force and effect, it is the intention of *council* in enacting this by-law that each and every provision of this by-law authorized by law be applied and enforced in accordance with its terms

A By-Law to Levy Taxes for Year 2024

to the extent possible according to law.

5.2 This by-law will come into force and take effect on the date it is passed.

1 st Reading	April 16, 2024
2 nd Reading	April 16, 2024
3 rd Reading	April 16, 2024
Passed	date

Janet Jaynes
City Clerk

Bryan Paterson
Mayor

2024 Revenue to be Raised by Taxation**Municipal - General Tax Rate (Schedule 5)****Revenue**

Residential	\$ 148,372,828
New Multi-Residential	8,255,098
Multi-Residential	18,642,816
Commercial	50,867,981
Industrial	6,915,246
Farm	199,899
Managed Forest	6,667
Pipeline	678,436
Total Municipal - General	\$ 233,938,970
Municipal - Regulated Tax Rate (Schedule 6)	
Hydro Right-Of-Ways	20,453
Railway Right-Of-Ways	36,925
Total Municipal - Regulated	\$ 57,378
Fire, Special Area Rate (Schedule 7)	
Central	18,858,074
West	12,549,529
East	2,232,962
Total Fire	\$ 33,640,565
Garbage Disposal, Special Area Rate (Schedule 8)	
Levied on Residential Assessment, except condominium properties	2,009,364
Supplementary Revenue	2,680,357
Amount budgeted for 2024 Omitted and Supplementary Assessment	
Total Taxation Revenue per Budget	\$ 272,326,634
University Hospitals Kingston Foundation Levy Tax Rate (Schedule 9)	2,500,000
County of Frontenac Tax Rate (Schedule 10)	15,331,119
Fairmount Home for the Aged & Frontenac Paramedic Services	
Other Taxation Related Items (Schedules 11, 12)	
Downtown Kingston! BIA Levy - Operating	1,533,099
Downtown Kingston! BIA Levy - Slush Puppie Place	266,982
Total Other Taxation Related Items	\$ 1,800,081
Total Municipal Taxation	291,957,834
Total Education Taxation (Schedule 13)	49,514,288
Total to be Raised by Taxation	\$ 341,472,122

2024 Tax Rate Schedule - Non-capped Property Classes

Property Type	Service	Central	West	East
1 - Residential RF, RG, RH, RP, RT Ratio = 1.000000	Municipal	0.01112960	0.01112960	0.01112960
	Fire	0.00197225	0.00120567	0.00084224
	Garbage ¹	0.00015136	0.00015136	0.00015136
	Education ²	0.00153000	0.00153000	0.00153000
	Total	0.01478321	0.01401663	0.01365320
2 - New Multi Residential NF, NT Ratio = 1.000000	Municipal	0.01112960	0.01112960	0.01112960
	Fire	0.00197225	0.00120567	0.00084224
	Education ²	0.00153000	0.00153000	0.00153000
	Total	0.01463185	0.01386527	0.01350184
3 - Multi Residential MF, MT Ratio = 1.700000	Municipal	0.01892032	0.01892032	0.01892032
	Fire	0.00335282	0.00204964	0.00143181
	Education ²	0.00153000	0.00153000	0.00153000
	Total	0.02380314	0.02249996	0.02188213
4 - Farmland FT Ratio = 0.200000	Municipal	0.00222591	0.00222591	0.00222591
	Fire	0.00039445	0.00024113	0.00016845
	Education ²	0.00038250	0.00038250	0.00038250
	Total	0.00300286	0.00284954	0.00277686
5 - Managed Forest TT Ratio = 0.250000	Municipal	0.00278240	0.00278240	0.00278240
	Fire	0.00049306	0.00030142	0.00021056
	Education ²	0.00038250	0.00038250	0.00038250
	Total	0.00365796	0.00346632	0.00337546
6 - Pipeline PT Ratio = 1.172800	Municipal	0.01305280	0.01305280	0.01305280
	Fire	0.00231305	0.00141401	0.00098778
	Education ²	0.00880000	0.00880000	0.00880000
	Total	0.02416585	0.02326681	0.02284058
7 - Utility Transmission & Distribution Corridor ³ UH	Municipal	0.19860000	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.

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

2024 Tax Rate Schedule - Business Property Classes

Commercial Property Classes	Service	Central	West	East
a) Occupied & Vacant (100%) CP, CQ, CT, CU, CX, DT, DU, GT, ST, SU Ratio = 1.980000	Municipal	0.02203661	0.02203661	0.02203661
	Fire	0.00390505	0.00238723	0.00166763
	Education ¹	0.00880000	0.00880000	0.00880000
	Total	0.03474166	0.03322384	0.03250424
b) Occupied Small Business on Farm (100%) C7 Ratio = 1.980000	Municipal	0.02203661	0.02203661	0.02203661
	Fire	0.00390505	0.00238723	0.00166763
	Education ¹	0.00220000	0.00220000	0.00220000
	Total	0.02814166	0.02662384	0.02590424

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

Business Improvement Area Levy	Operating	LVEC	Total BIA
Commercial classes:	0.00356912	0.00065796	0.00422708

Industrial Property Classes	Service	Central	West	East
a) Occupied & Vacant (100%) IP, IT, IU, IX, LT, LU Ratio = 2.630000	Municipal	0.02927085	0.02927085	0.02927085
	Fire	0.00518702	0.00317092	0.00221509
	Education ¹	0.00880000	0.00880000	0.00880000
	Total	0.04325787	0.04124177	0.04028594

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

Business Improvement Area Levy	Operating	LVEC	Total BIA
Industrial classes:	0.00474080	0.00087395	0.00561475

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

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

Commercial Property Classes	Service	Central	West	East
a) Occupied & Vacant (100%)	Municipal	0.02203661	0.02203661	0.02203661
CF, CG, CH, CW, CY, GF	Fire	0.00390505	0.00238723	0.00166763
Ratio =	Education ¹	0.01250000	0.01250000	0.01250000
1.980000	Total	0.03844166	0.03692384	0.03620424

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

Business Improvement Area Levy

Commercial classes:

Operating

0.00356912

Industrial Property Classes	Service	Central	West	East
a) Occupied & Vacant (100%)	Municipal	0.02927085	0.02927085	0.02927085
IF, IH, IK	Fire	0.00518702	0.00317092	0.00221509
Ratio =	Education ¹	0.01250000	0.01250000	0.01250000
2.630000	Total	0.04695787	0.04494177	0.04398594

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

Business Improvement Area Levy

Industrial classes:

Operating

0.00474080

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

2024 General Municipal Levy

Amount to levy: \$ 233,938,970

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Commercial						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.02047591	\$ 174
Commercial, taxable at full rate, shared as if PIL	CH	3,224,800	1.980000	100%	0.02047591	\$ 66,031
Commercial, taxable at full rate	CT	1,772,356,142	1.980000	100%	0.02047591	\$ 36,290,603
Excess Land, taxable at excess land rate	CU	29,622,935	1.980000	100%	0.02047591	\$ 606,557
Vacant Land, taxable at vacant land rate	CX	49,855,609	1.980000	100%	0.02047591	\$ 1,020,839
Large Office, taxable at full rate	DT	110,722,381	1.980000	100%	0.02047591	\$ 2,267,141
Large Office, taxable at vacant land rate	DU	126,900	1.980000	100%	0.02047591	\$ 2,598
Parking Lot, taxable at full rate	GT	8,465,300	1.980000	100%	0.02047591	\$ 173,335
Shopping Centre, taxable at full rate	ST	500,090,357	1.980000	100%	0.02047591	\$ 10,239,805
Shopping Centre, taxable at vacant land rate	SU	9,811,439	1.980000	100%	0.02047591	\$ 200,898
Industrial						
Taxable, shared as if PIL	IH	3,081,500	2.630000	100%	0.02719780	\$ 83,810
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.02719780	\$ 9,022
Industrial, taxable at full rate	IT	125,498,277	2.630000	100%	0.02719780	\$ 3,413,277
Excess Land, taxable at excess land rate	IU	2,666,700	2.630000	100%	0.02719780	\$ 72,528
Vacant Land, taxable at vacant land rate	IX	28,067,300	2.630000	100%	0.02719780	\$ 763,369
Large Industrial, taxable at full rate	LT	88,906,700	2.630000	100%	0.02719780	\$ 2,418,066
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.02719780	\$ 155,174

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Multi-Residential , taxable at full rate	MT	1,060,436,300	1.700000	100%	0.01758033	\$ 18,642,816
New Multi-Residential , taxable at full rate	NT	798,259,719	1.000000	100%	0.01034137	\$ 8,255,098
Pipeline , taxable at full rate	PT	55,938,000	1.172800	100%	0.01212836	\$ 678,436
Residential , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.01034137	\$ 827
Residential , taxable at full rate	RT	14,347,424,648	1.000000	100%	0.01034137	\$ 148,372,001
Farm , taxable at full rate	FT	96,649,987	0.200000	100%	0.00206827	\$ 199,899
Managed Forest , taxable at full rate	TT	2,578,900	0.250000	100%	0.00258534	\$ 6,667
		19,099,909,494				\$ 233,938,970

2024 Regulated Municipal Levy

Class	Realty Tax Class	Realty Tax Qualifier	Total	Unit of land	Rate per acre	Tax Rate	Levy
Railway Right-Of-Way - Full Taxable *			335.68	acres	110.00		\$ 36,925
converted to assessment and tax rate	W	T	33,568			1.10000000	\$ 36,925
Utility Transmission & Distribution Corridor - Full Taxable *			1,029.84	acres	19.86		\$ 20,453
converted to assessment and tax rate	U	H	102,984			0.19860000	\$ 20,453
							\$ 57,378

* Rate is set by Ontario Regulation 387/98

2024 Fire Levy - Special Area Rates

2024 Fire Levy - Special Area Rates						Central amount to levy: \$18,858,074		West amount to levy: \$12,549,529		East amount to levy: \$2,232,962	
Class Code*	Central Assessment	West Assessment	East Assessment	Ratio	Subclass Factor	Central Rate	Central Levy	West Rate	West Levy	East Rate	East Levy
C7	0	8,500	0	1.9800	100%	0.00390505	0	0.00238723	20	0.00166763	0
CH	489,800	2,735,000	0	1.9800	100%	0.00390505	1,913	0.00238723	6,529	0.00166763	0
CT	867,505,024	794,377,418	110,473,700	1.9800	100%	0.00390505	3,387,654	0.00238723	1,896,363	0.00166763	184,230
CU	9,639,300	18,286,735	1,696,900	1.9800	100%	0.00390505	37,642	0.00238723	43,655	0.00166763	2,830
CX	15,078,600	34,200,100	576,909	1.9800	100%	0.00390505	58,883	0.00238723	81,644	0.00166763	962
DT	94,537,181	4,618,700	11,566,500	1.9800	100%	0.00390505	369,173	0.00238723	11,026	0.00166763	19,289
DU	29,000	41,800	56,100	1.9800	100%	0.00390505	113	0.00238723	100	0.00166763	94
GT	7,879,300	586,000	0	1.9800	100%	0.00390505	30,769	0.00238723	1,399	0.00166763	0
ST	82,412,200	397,853,557	19,824,600	1.9800	100%	0.00390505	321,824	0.00238723	949,769	0.00166763	33,060
SU	4,641,000	5,066,339	104,100	1.9800	100%	0.00390505	18,123	0.00238723	12,095	0.00166763	174
IH	1,800,500	1,108,500	172,500	2.6300	100%	0.00518702	9,339	0.00317092	3,515	0.00221509	382
IK	172,200	159,500	0	2.6300	100%	0.00518702	893	0.00317092	506	0.00221509	0
IT	44,837,300	69,833,777	10,827,200	2.6300	100%	0.00518702	232,572	0.00317092	221,437	0.00221509	23,983
IU	841,900	1,682,800	142,000	2.6300	100%	0.00518702	4,367	0.00317092	5,336	0.00221509	315
IX	12,266,200	15,273,000	528,100	2.6300	100%	0.00518702	63,625	0.00317092	48,429	0.00221509	1,170
LT	13,531,400	75,375,300	0	2.6300	100%	0.00518702	70,188	0.00317092	239,009	0.00221509	0
LU	3,085,600	2,619,800	0	2.6300	100%	0.00518702	16,005	0.00317092	8,307	0.00221509	0
MT	966,751,100	92,257,200	1,428,000	1.7000	100%	0.00335282	3,241,346	0.00204964	189,094	0.00143181	2,045
NT	377,272,700	322,784,619	98,202,400	1.0000	100%	0.00197225	744,076	0.00120567	389,173	0.00084224	82,710
PT	20,396,000	0	35,542,000	1.1728	100%	0.00231305	47,177	0.00141401	0	0.00098778	35,108
RH	0	0	80,000	1.0000	100%	0.00197225	0	0.00120567	0	0.00084224	67
RT	5,172,953,303	6,995,686,627	2,178,784,718	1.0000	100%	0.00197225	10,202,353	0.00120567	8,434,507	0.00084224	1,835,059
FT	0	30,242,996	66,406,991	0.2000	100%	0.00039445	0	0.00024113	7,293	0.00016845	11,186
TT	81,000	1,074,800	1,423,100	0.2500	100%	0.00049306	40	0.00030142	324	0.00021056	300
	7,696,200,608	8,865,873,068	2,537,835,818				\$ 18,858,074		\$ 12,549,529		\$ 2,232,962

*Class code detail - see Schedule "5"

2024 Garbage Disposal Levy - Special Area Rate

Amount to levy: \$ 2,009,364

Class	Realty Tax Class	Realty Tax Qualifier	Total	Ratio	Subclass Factor	Rate	Levy
Residential - Taxable Garbage & Education	R	D	7,471,000	1.00	100%	0.00015136	\$ 1,131
Residential - Taxable, Shared as Payment-in-Lieu (PIL)	R	H	80,000	1.00	100%	0.00015136	\$ 12
Residential - Taxable at Full Rate	R	T	13,267,483,512	1.00	100%	0.00015136	\$ 2,008,222
			13,275,034,512				\$ 2,009,364

2024 University Hospitals Kingston Foundation Levy

Amount to levy: \$ 2,500,000

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Commercial						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.00021882	\$ 2
Commercial, taxable at full rate, shared as if payment in lieu (PIL)	CH	3,224,800	1.980000	100%	0.00021882	\$ 706
Commercial, taxable at full rate	CT	1,772,356,142	1.980000	100%	0.00021882	\$ 387,821
Excess Land, taxable at excess land rate	CU	29,622,935	1.980000	100%	0.00021882	\$ 6,482
Vacant Land, taxable at vacant land rate	CX	49,855,609	1.980000	100%	0.00021882	\$ 10,909
Large Office, taxable at full rate	DT	110,722,381	1.980000	100%	0.00021882	\$ 24,228
Large Office, taxable at vacant land rate	DU	126,900	1.980000	100%	0.00021882	\$ 28
Parking Lot, taxable at full rate	GT	8,465,300	1.980000	100%	0.00021882	\$ 1,852
Shopping Centre, taxable at full rate	ST	500,090,357	1.980000	100%	0.00021882	\$ 109,428
Shopping Centre, taxable at vacant land rate	SU	9,811,439	1.980000	100%	0.00021882	\$ 2,147
Industrial						
Taxable, shared as if PIL	IH	3,081,500	2.630000	100%	0.00029065	\$ 896
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.00029065	\$ 96
Industrial, taxable at full rate	IT	125,498,277	2.630000	100%	0.00029065	\$ 36,476
Excess Land, taxable at excess land rate	IU	2,666,700	2.630000	100%	0.00029065	\$ 775
Vacant Land, taxable at vacant land rate	IX	28,067,300	2.630000	100%	0.00029065	\$ 8,158
Large Industrial, taxable at full rate	LT	88,906,700	2.630000	100%	0.00029065	\$ 25,841
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.00029065	\$ 1,658

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Multi-Residential , taxable at full rate	MT	1,060,436,300	1.700000	100%	0.00018787	\$ 199,227
New Multi-Residential , taxable at full rate	NT	798,259,719	1.000000	100%	0.00011051	\$ 88,218
Pipeline , taxable at full rate	PT	55,938,000	1.172800	100%	0.00012961	\$ 7,250
Residential , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00011051	\$ 9
Residential , taxable at full rate	RT	14,347,424,648	1.000000	100%	0.00011051	\$ 1,585,584
Farm , taxable at full rate	FT	96,649,987	0.200000	100%	0.00002210	\$ 2,136
Managed Forest , taxable at full rate	TT	2,578,900	0.250000	100%	0.00002763	\$ 71
		19,099,909,				\$ 2,500,000

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

2024 County of Frontenac Levy

Amount to levy: \$ 15,331,119

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Commercial						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.00134188	\$ 11
Commercial, taxable at full rate, shared as if payment in lieu (PIL)	CH	3,224,800	1.980000	100%	0.00134188	\$ 4,327
Commercial, taxable at full rate	CT	1,772,356,142	1.980000	100%	0.00134188	\$ 2,378,294
Excess Land, taxable at excess land rate	CU	29,622,935	1.980000	100%	0.00134188	\$ 39,750
Vacant Land, taxable at vacant land rate	CX	49,855,609	1.980000	100%	0.00134188	\$ 66,900
Large Office, taxable at full rate	DT	110,722,381	1.980000	100%	0.00134188	\$ 148,576
Large Office, taxable at vacant land rate	DU	126,900	1.980000	100%	0.00134188	\$ 170
Parking Lot, taxable at full rate	GT	8,465,300	1.980000	100%	0.00134188	\$ 11,359
Shopping Centre, taxable at full rate	ST	500,090,357	1.980000	100%	0.00134188	\$ 671,062
Shopping Centre, taxable at vacant land rate	SU	9,811,439	1.980000	100%	0.00134188	\$ 13,166
Industrial						
Taxable, shared as if PIL	IH	3,081,500	2.630000	100%	0.00178240	\$ 5,492
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.00178240	\$ 591
Industrial, taxable at full rate	IT	125,498,277	2.630000	100%	0.00178240	\$ 223,688
Excess Land, taxable at excess land rate	IU	2,666,700	2.630000	100%	0.00178240	\$ 4,753
Vacant Land, taxable at vacant land rate	IX	28,067,300	2.630000	100%	0.00178240	\$ 50,027
Large Industrial, taxable at full rate	LT	88,906,700	2.630000	100%	0.00178240	\$ 158,467
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.00178240	\$ 10,169

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
Multi-Residential , taxable at full rate	MT	1,060,436,300	1.700000	100%	0.00115212	\$ 1,221,751
New Multi-Residential , taxable at full rate	NT	798,259,719	1.000000	100%	0.00067772	\$ 540,995
Pipeline , taxable at full rate	PT	55,938,000	1.172800	100%	0.00079483	\$ 44,461
Residential , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00067772	\$ 54
Residential , taxable at full rate	RT	14,347,424,648	1.000000	100%	0.00067772	\$ 9,723,514
Farm , taxable at full rate	FT	96,649,987	0.200000	100%	0.00013554	\$ 13,100
Managed Forest , taxable at full rate	TT	2,578,900	0.250000	100%	0.00016943	\$ 437
		19,099,909,494				\$ 15,331,119

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

2024 Downtown Kingston! Business Improvement Area Operating Levy

Amount to levy: \$ 1,533,099

Class	Realty Tax Class	Realty Tax Qualifier	Total	Ratio	Subclass Factor	Rate	Levy
Commercial - Payment in Lieu - Federal	C	F	10,613,600	1.98	100%	0.00356912	\$ 37,881
Commercial - Payment in Lieu - Province	C	G	2,069,000	1.98	100%	0.00356912	\$ 7,385
Commercial, taxable at full rate	C	T	339,985,401	1.98	100%	0.00356912	\$ 1,213,450
Excess Land, taxable at excess land rate	C	U	2,134,600	1.98	100%	0.00356912	\$ 7,619
Vacant Land, taxable at vacant land rate	C	X	2,908,900	1.98	100%	0.00356912	\$ 10,382
Large Office, taxable at full rate	D	T	53,316,400	1.98	100%	0.00356912	\$ 190,293
Parking Lot, Payment in Lieu (PIL) - full taxable	G	F	10,932,000	1.98	100%	0.00356912	\$ 39,018
Parking Lot, taxable at full rate	G	T	6,782,900	1.98	100%	0.00356912	\$ 24,209
Industrial - full taxable shared as Payment in Lieu (PIL)	I	H	118,000	2.63	100%	0.00474080	\$ 559
Industrial - taxable at full rate	I	T	486,000	2.63	100%	0.00474080	\$ 2,304
			429,346,801				\$ 1,533,099

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

						Amount to levy: \$ 266,982	
Class	Realty Tax Class	Realty Tax Qualifier	Total	Ratio	Subclass Factor	Rate	Levy
Commercial, taxable at full rate	C	T	339,985,401	1.98	100%	0.00065796	\$ 223,696
Excess Land, taxable at excess land rate	C	U	2,134,600	1.98	100%	0.00065796	\$ 1,404
Vacant Land, taxable at vacant land rate	C	X	2,908,900	1.98	100%	0.00065796	\$ 1,914
Large Office, taxable at full rate	D	T	53,316,400	1.98	100%	0.00065796	\$ 35,080
Parking Lot, taxable at full rate	G	T	6,782,900	1.98	100%	0.00065796	\$ 4,463
Industrial, taxable at full rate	I	T	486,000	2.63	100%	0.00087395	\$ 425
			405,614,201				\$ 266,982

2024 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	3,224,800	0.01250000	\$ 40,310
Commercial, taxable at full rate	CT	1,772,356,142	0.00880000	\$ 15,596,734
Excess Land, taxable at excess land rate	CU	29,622,935	0.00880000	\$ 260,682
Vacant Land, taxable at vacant land rate	CX	49,855,609	0.00880000	\$ 438,729
Large Office, taxable at full rate	DT	110,722,381	0.00880000	\$ 974,357
Large Office, taxable at vacant land rate	DU	126,900	0.00880000	\$ 1,117
Parking Lot, taxable at full rate	GT	8,465,300	0.00880000	\$ 74,495
Shopping Centre, taxable at full rate	ST	500,090,357	0.00880000	\$ 4,400,795
Shopping Centre, taxable at vacant land rate	SU	9,811,439	0.00880000	\$ 86,341
Industrial				
Taxable, shared as if Payment in Lieu (PIL)	IH	3,081,500	0.01250000	\$ 38,519
Excess land, shared as if Payment in Lieu (PIL)	IK	331,700	0.01250000	\$ 4,146
Industrial, taxable at full rate	IT	125,498,277	0.00880000	\$ 1,104,385
Excess Land, taxable at excess land rate	IU	2,666,700	0.00880000	\$ 23,467
Vacant Land, taxable at vacant land rate	IX	28,067,300	0.00880000	\$ 246,992
Large Industrial, taxable at full rate	LT	88,906,700	0.00880000	\$ 782,379
Large Industrial, taxable at excess land rate	LU	5,705,400	0.00880000	\$ 50,208

Class	Code	Assessment	Rate	Levy
Multi-Residential , taxable at full rate	MT	1,060,436,300	0.00153000	\$ 1,622,468
New Multi-Residential , taxable at full rate	NT	798,259,719	0.00153000	\$ 1,221,337
Pipeline , taxable at full rate	PT	55,938,000	0.00880000	\$ 492,254
Residential , taxable, shared as if Payment in Lieu (PIL)	RH	80,000	0.00153000	\$ 122
Residential , taxable at full rate	RT	14,347,424,648	0.00153000	\$ 21,951,560
Farm , taxable at full rate	FT	96,649,987	0.00038250	\$ 36,969
Managed Forest , taxable at full rate	TT	2,578,900	0.00038250	\$ 986
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	102,984	0.34460000	\$ 35,488
		19,107,517,046		\$ 49,514,288

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

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