



## 2021 Final Capped Property Taxes

Multi-residential, Commercial, and Industrial Property Classes

### Tax Capping Program

This program applies to properties taxed in 2012 and prior that were subject to either a cap or clawback pursuant to the Province of Ontario [legislation](#). These properties will continue to have their tax levies adjusted for the capping calculation as per the capping calculator found overleaf, until the property reaches its uncapped tax levy, which is *assessment x tax rate*, or is removed from the program as described next.

Properties that have been removed from the tax capping are those that qualify based on the criteria in the capping parameters listed below. These properties will remain at uncapped taxes and be excluded from any further and future capping adjustments.

Kingston has opted to exclude reassessment increases for 2017 and subsequent years from capping calculations for all property classes as well as opting for the optional four year phase out from capping for all property classes. Properties in the multi-residential property class are entering the second year of phase out and commercial and industrial property classes completed the final year of phase out and are now out of the capping program (CVA tax).

### Mandatory assessment phase-in program

The Municipal Property Assessment Corporation (MPAC) has assessed all properties in Ontario using a base year of January 1, 2016. Provincial legislation requires assessment increases to be phased-in equally over four years from 2017-20, while decreases will not be phased in and the lower assessment will be the assessed value for the four years. Due to the COVID-19 pandemic, Ontario's planned reassessment for the 2021-2024 assessment cycle has been delayed. As a result, property assessments for the 2021 and 2022 property tax years continue to be based on the fully phased-in January 1, 2016 current values. 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. Taxes are still subject to capping where applicable.

### Tax rebate program for eligible charities

Eligible charities must submit an application in order to receive a rebate. Landlords are required to complete a declaration in the application, and must provide a copy of the tax bill and a statement of calculations for tax amounts billed to the charity. Eligibility criteria and applications are available on our website <http://www.cityofkingston.ca/taxrebates> or by contacting our Customer Service representatives at 613-546-0000.

### **Tax rebate program for vacant units in commercial & industrial buildings**

The City phased out of the vacancy rebate program. As of the 2020 taxation year the rebate has been fully eliminated. Visit [CityofKingston.ca/TaxRebates](https://www.cityofkingston.ca/TaxRebates) for further information.

### **Mixed use properties**

If your property is assessed in both capped and uncapped\* property classes, you will receive two (2) tax bills. To determine your property's total taxes, add together the 2021 final taxes from the tax bill summary sections. If you receive two final tax bills, please be aware that any arrears or credits will show on uncapped tax bills ONLY. Payments will be applied according to payment application information, which is noted on the back of the tax bill. (\***uncapped properties** include property assessed in the residential, farm, new multi-residential, managed forests and pipeline property classes)

### **Payment application and late payment charges**

Payments must be received on or before the due date to avoid late payment charges. **Please note that changes to Canada Post mail pick-up and sorting may require you to mail your tax bill well in advance of the due date.** Postdating your cheque for the due date and mailing as soon as possible is recommended. If paying online, please be aware of your bank's processing times. Payments must be made in accordance with your bank's processing cut-off times to be recorded as on time.

### **2021 Fees**

**New Owner / New Roll Fee:** If you have recently purchased or transferred title, or if your property is new to the tax roll in 2021, you will incur a fee of \$32.90 to cover the costs associated with setting up your tax roll.

**Payment Re-Distribution Fee:** You will incur a fee of \$21.85 for any request to re-distribute payment when an electronic payment has been made to an incorrect account.

### **E-City Property assessment and Tax Levy Lookup Tool**

Find out the amount of property taxes and the assessment used calculating them. Go to <https://www.cityofkingston.ca/residents/property-taxes#TaxLevyTool>

## 2021 Tax Capping

The 2021 capping options adopted by Council to set the 2021 limits, as well as the capping factors used in calculating 2021 capped taxes, are listed in the table below.

<b>Capping Parameters</b>	<b>Multi-residential</b>	<b>Commercial (CVA Tax)</b>	<b>Industrial (CVA Tax)</b>
Annualized Tax Limit	10.00%		
Prior Year CVA Tax Limit	10.00%		
CVA Tax Threshold - Increases	\$500		
CVA Tax Threshold - Decreasers	\$500		
Exclude Reassessment Increase	Yes		
Exclude Properties Previously at CVA Tax	Yes		
Exclude Properties that Move from Capped to Clawed Back	Yes		
Exclude Properties that Move from Clawed Back to Capped	Yes		
Exit capping immediately	Not Eligible	Not Eligible	Not Eligible
Exclude Vacant Land from Capping Phase-out	N/A		
Capping Phase-out	Year 2 (1/3)	Complete (CVA Tax)	Complete (CVA Tax)
<b>Capping Clawback and Retained Percentages</b>			
Overall Levy Change (OLC)*	2.732554%	(9.669148)%	(6.992156)%
Clawback Percentage	66.0371%		
Retained Percentage	33.9629%		
Total	100.0000%		

\*The overall levy change is a provincial calculation used specifically for capping purposes.

## Questions or Concerns

If you require additional information, please contact our Customer Service representatives at 613-546-0000 from 8:00 a.m. to 5:00 p.m., Monday to Friday. Our office hours are 8:30 a.m. to 4:30 p.m., Monday to Friday; or contact us by email at [tax@cityofkingston.ca](mailto:tax@cityofkingston.ca). Please visit our web site at [www.cityofkingston.ca/property-taxes](http://www.cityofkingston.ca/property-taxes).