

City of Kingston By-Law Number 2026–XX

2026 Tax Ratios By-Law

1 st Reading	date
2 nd Reading	date
3 rd Reading	date
Passed	date

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1.	Interpretation	4
2.	General	5
3.	Miscellaneous	5

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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)).

The Minister of Finance has prescribed the following classes of real property for the purposes of the *Assessment Act*, R.S.O. 1990, c. A.31 (the “***Assessment Act***”) as required under subsection 7 (1) of the *Assessment Act*:

1. the residential property class;
2. the multi-residential property class;
3. the commercial property class;
4. the industrial property class;
5. the pipe line property class;
6. the farm property class.
7. the managed forests property class.

The Minister of Finance has also prescribed *optional property classes* for the purposes of the *Assessment Act*, including the new multi-residential property class.

Council wishes to have the new multi-residential property class apply within the municipality in accordance with the *Assessment Act*.

Council does not wish to have any other *optional property class* apply within the municipality in accordance with the *Assessment Act*.

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A single tier municipality must pass a by-law in each year to establish the *tax ratios* for that year for the municipality (*Municipal Act, 2001, 308 (4)*).

Therefore, *council* enacts:

1. Interpretation

1.1 This by-law may be cited as the *2026 Tax Ratios By-Law*.

1.2 In this by-law:

“commercial classes” means the commercial property class prescribed under the *Assessment Act* and *optional property classes* that contain property that, if *council* did not opt to have the *optional property class* apply, would be in the commercial property class, and includes the office building property class, the shopping centre property class and the parking lots and vacant land property class;

“industrial classes” means the industrial property class prescribed under the *Assessment Act* and *optional property classes* that contain property that, if *council* did not opt to have the *optional property class* apply, would be in the industrial property class, and includes the large industrial property class;

“optional property class” means a property class that *council* may opt to have apply within the municipality under regulations made under the *Assessment Act*; and

“tax ratio” means the ratio that the tax rate for a property class must be to the tax rate for the residential property class where the residential property class tax ratio is 1.0.

1.3 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 includes all of the regulations made thereunder;
- (c) “include”, “includes” and “including” indicate that the subsequent list is not exhaustive.

2. Established Tax Ratios

2.1 For the 2026 taxation year:

- (a) the *tax ratio* for the residential property class is 1.0;
- (b) the *tax ratio* for the multi-residential property class is 1.7;
- (c) the *tax ratio* for the *commercial property classes* is 1.98;
- (d) the *tax ratio* for the *industrial property classes* is 2.63;
- (e) the *tax ratio* for the aggregate extraction property class is 2.140048;
- (f) the *tax ratio* for the pipe line property class is 1.1728;
- (g) the *tax ratio* for the farm property class is 0.2;
- (h) the *tax ratio* for the managed forests property class is 0.25; and
- (i) the *tax ratio* for the new multi-residential property class is 1.0.

3. Miscellaneous

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

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

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Janet Jaynes
City Clerk

Bryan Paterson
Mayor