

# City of Kingston By-Law Number 2026–XX

## *A By-Law to Levy Taxes for Year 2026*

1<sup>st</sup> Reading                      May 5, 2026

2<sup>nd</sup> Reading                      May 5, 2026

3<sup>rd</sup> Reading                      May 5, 2026

Passed                              date

# City of Kingston By-Law Number 2026–XX

## *A By-Law to Levy Taxes for Year 2026*

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## A By-Law to Levy Taxes for Year 2026

### 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)).

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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)).

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Therefore, *council* enacts:

## 1. Interpretation

1.1 This by-law may be cited as a *By-Law to Levy Taxes for Year 2026*.

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 - 2026 Revenue to be Raised by Taxation;

Schedule 2 - 2026 Tax Rate Schedule – Non-capped Property Classes;

Schedule 3 - 2026 Tax Rate Schedule – Business Property Classes;

Schedule 4 - 2026 Tax Rate Schedule – Business Property Classes (Education Retained);

Schedule 5 - 2026 General Municipal Levy;

Schedule 6 - 2026 External Agencies Levy;

Schedule 7 - 2026 Regulated Municipal Levy;

Schedule 8 - 2026 Fire Levy – Special Area Rates;

## **A By-Law to Levy Taxes for Year 2026**

Schedule 9 - 2026 Garbage Disposal Levy - Special Area Rate;

Schedule 10 - 2026 University Hospitals Kingston Foundation Levy;

Schedule 11 - 2026 County of Frontenac Levy;

Schedule 12 - 2026 Downtown Kingston! Business Improvement Area Operating Levy;

Schedule 13 - 2026 Downtown Kingston! Business Improvement Area - Slush Puppie Place Levy;

Schedule 14 - 2026 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 2026

### 2. Tax Levy

2.1 The whole of the *assessment* for real property within the City of Kingston for the year 2026 is as follows:

Service	Assessment	Total Assessment
General and Local Municipal	Calculated on Total Assessment	<b>19,565,556,355</b>
Garbage Disposal	Calculated on Total Residential Assessment, except Condominium Property	<b>13,458,568,993</b>

Service	Central Area	West Area	East Area	Total Assessment
Fire	7,913,296,525	9,052,804,003	2,599,455,827	<b>19,565,556,355</b>

- 2.2 Schedule 1 sets out the sums required for the 2026 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 \$262,756,074 as per the lines titled “Municipal - General” and “Municipal - External Agencies” on Schedule 1 as the estimated property tax levy required during the year 2026 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 Schedule 6 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised for the municipal external agencies’ levy.
- 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 7 sets out the special *tax rate* and amount of \$57,378 to be raised.

## A By-Law to Levy Taxes for Year 2026

2.8 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 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 *tax rate*.

Area	Fire Levy
Central	\$20,146,045
West	\$14,167,620
East	\$ 2,481,090

2.9 The sum of \$2,157,054 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 9 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.

2.10 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 10 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised.

2.11 There will be levied and collected upon the whole of the *assessment* for real property within the City of Kingston, the sum of \$19,423,042, 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 11 sets out the *tax rate* to be applied to the *assessment* on each *property class* producing the amount to be raised.

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Service	Levy
Fairmount Home for the Aged	\$ 4,170,917
Frontenac Paramedic Services	\$15,252,125

- 2.12 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 \$1,618,570 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 12 sets out the amount to be raised on the *assessment*.
- 2.13 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 \$291,551 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 13 sets out the amount to be raised on the *assessment*.
- 2.14 There will be levied and collected education *tax rates*, in the amount of \$50,345,413, upon the whole of the *assessment* for real property within the City of Kingston. Schedule 14 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.
- 2.15 Taxes levied for Residential, New Multi-residential, Managed Forests and Farm *property classes* for the year 2026 will be billed together and will become due and payable on the 30th day of June 2026.
- 2.16 Taxes levied for Commercial, Industrial, Multi-residential, Pipeline, Railway and Utility Transmission & Distribution Corridor *property classes* for the year 2026 will be billed together and will become due and payable on the 30th day of June 2026.

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- 2.17 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.
- 2.18 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.
- 2.19 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.
- 2.20 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

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(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*.

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.

### 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.

## A By-Law to Levy Taxes for Year 2026

### 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 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 <sup>st</sup> Reading	May 5, 2026
2 <sup>nd</sup> Reading	May 5, 2026
3 <sup>rd</sup> Reading	May 5, 2026
Passed	date

Janet Jaynes  
City Clerk

Bryan Paterson  
Mayor

**2026 Revenue to be Raised by Taxation**

	<b><u>Revenue</u></b>
<b>Municipal - General Tax Rate (Schedule 5)</b>	
Residential	\$ 110,845,849
New Multi-Residential	7,520,745
Multi-Residential	14,155,367
Commercial	37,603,107
Industrial	5,205,092
Farm	150,019
Managed Forest	5,797
Pipeline	501,406
<b>Total Municipal - General</b>	<b>\$ 175,987,381</b>
<b>Municipal - External Agencies (Schedule 6)</b>	<b>\$ 86,768,693</b>
<b>Municipal - Regulated Tax Rate (Schedule 7)</b>	
Hydro Right-Of-Ways	20,453
Railway Right-Of-Ways	36,925
<b>Total Municipal - Regulated</b>	<b>\$ 57,378</b>
<b>Fire, Special Area Rate (Schedule 8)</b>	
Central	20,146,045
West	14,167,620
East	2,481,090
<b>Total Fire</b>	<b>\$ 36,794,755</b>
<b>Garbage Disposal, Special Area Rate (Schedule 9)</b>	<b>2,157,054</b>
Levied on Residential Assessment, except condominium properties	
<b>Supplementary Revenue</b>	<b>2,384,106</b>
Amount budgeted for 2025 Omitted and Supplementary Assessment	
<b>Total Taxation Revenue per Budget</b>	<b>\$ 304,149,367</b>
<b>University Hospitals Kingston Foundation Levy Tax Rate (Schedule 10)</b>	<b>2,500,000</b>
<b>County of Frontenac Tax Rate (Schedule 11)</b>	<b>19,423,042</b>
Fairmount Home for the Aged & Frontenac Paramedic Services	
<b>Other Taxation Related Items (Schedules 12, 13)</b>	
Downtown Kingston! BIA Levy - Operating	1,618,570
Downtown Kingston! BIA Levy - Slush Puppie Place	291,551
<b>Total Other Taxation Related Items</b>	<b>\$ 1,910,121</b>
<b>Total Municipal Taxation</b>	<b>327,982,530</b>
<b>Total Education Taxation (Schedule 14)</b>	<b>50,345,413</b>
<b>Total to be Raised by Taxation</b>	<b>\$ 378,327,943</b>

**2026 Tax Rate Schedule - Non-capped Property Classes**

<b>Property Type</b>	<b>Service</b>	<b>Central</b>	<b>West</b>	<b>East</b>
<b>1 - Residential</b>	Municipal	0.01230802	0.01230802	0.01230802
RF, RG, RH, RP, RT	Fire	0.00205606	0.00133428	0.00091450
Ratio =	Garbage <sup>1</sup>	0.00016027	0.00016027	0.00016027
1.000000	Education <sup>2</sup>	0.00153000	0.00153000	0.00153000
	<b>Total</b>	<b>0.01605435</b>	<b>0.01533257</b>	<b>0.01491279</b>
<b>2 - New Multi Residential</b>	Municipal	0.01230802	0.01230802	0.01230802
NF, NT	Fire	0.00205606	0.00133428	0.00091450
Ratio =	Education <sup>2</sup>	0.00153000	0.00153000	0.00153000
1.000000	<b>Total</b>	<b>0.01589408</b>	<b>0.01517230</b>	<b>0.01475252</b>
<b>3 - Multi Residential</b>	Municipal	0.02092362	0.02092362	0.02092362
MF, MT	Fire	0.00349530	0.00226828	0.00155465
Ratio =	Education <sup>2</sup>	0.00153000	0.00153000	0.00153000
1.700000	<b>Total</b>	<b>0.02594892</b>	<b>0.02472190</b>	<b>0.02400827</b>
<b>4 - Farmland</b>	Municipal	0.00246160	0.00246160	0.00246160
FT	Fire	0.00041121	0.00026686	0.00018290
Ratio =	Education <sup>2</sup>	0.00038250	0.00038250	0.00038250
0.200000	<b>Total</b>	<b>0.00325531</b>	<b>0.00311096</b>	<b>0.00302700</b>
<b>5 - Managed Forest</b>	Municipal	0.00307700	0.00307700	0.00307700
TT	Fire	0.00051402	0.00033357	0.00022862
Ratio =	Education <sup>2</sup>	0.00038250	0.00038250	0.00038250
0.250000	<b>Total</b>	<b>0.00397352</b>	<b>0.00379307</b>	<b>0.00368812</b>
<b>6 - Pipeline</b>	Municipal	0.01443483	0.01443483	0.01443483
PT	Fire	0.00241135	0.00156485	0.00107252
Ratio =	Education <sup>2</sup>	0.00880000	0.00880000	0.00880000
1.172800	<b>Total</b>	<b>0.02564618</b>	<b>0.02479968</b>	<b>0.02430735</b>
<b>7 - Utility Transmission &amp; Distribution Corridor <sup>3</sup></b>	Municipal	0.19860000	0.19860000	0.19860000
UH	Education	0.34460000	0.34460000	0.34460000
	<b>Total</b>	<b>0.54320000</b>	<b>0.54320000</b>	<b>0.54320000</b>
<b>8 - Railway Right-of-Way <sup>3</sup></b>	Municipal	1.10000000	1.10000000	1.10000000
WT	Education	0.53620000	0.53620000	0.53620000
	<b>Total</b>	<b>1.63620000</b>	<b>1.63620000</b>	<b>1.63620000</b>

<sup>1</sup> Garbage rates are not levied on condominium properties.<sup>2</sup> Education tax rate has been set by Ontario Regulation 400/98, as amended.<sup>3</sup> Utility Transportation and Railway (acreage) tax rates set by Ontario Regulations 387/98 (Municipal) and 392/98 (Education), as amended.

**Note:** Municipal rate includes External Agencies, University Hospital Foundation and the County of Frontenac levies.

## 2026 Tax Rate Schedule - Business Property Classes

Commercial Property Classes	Service	Central	West	East
<b>a) Occupied &amp; Vacant (100%)</b>	Municipal	0.02436986	0.02436986	0.02436986
CP, CQ, CT, CU, CX, DT, DU, GT, ST, SU	Fire	0.00407100	0.00264188	0.00181071
Ratio =	Education <sup>1</sup>	0.00880000	0.00880000	0.00880000
1.980000	<b>Total</b>	<b>0.03724086</b>	<b>0.03581174</b>	<b>0.03498057</b>
<b>b) Occupied Small Business on Farm (100%)</b>	Municipal	0.02436986	0.02436986	0.02436986
C7	Fire	0.00407100	0.00264188	0.00181071
Ratio =	Education <sup>1</sup>	0.00220000	0.00220000	0.00220000
1.980000	<b>Total</b>	<b>0.03064086</b>	<b>0.02921174</b>	<b>0.02838057</b>

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

Business Improvement Area Levy	Operating	LVEC	Total BIA
Commercial classes:	0.00381509	0.00072800	0.00454309

Industrial Property Classes	Service	Central	West	East
<b>a) Occupied &amp; Vacant (100%)</b>	Municipal	0.03237008	0.03237008	0.03237008
IP, IT, IU, IX, LT, LU	Fire	0.00540744	0.00350917	0.00240513
Ratio =	Education <sup>1</sup>	0.00880000	0.00880000	0.00880000
2.630000	<b>Total</b>	<b>0.04657752</b>	<b>0.04467925</b>	<b>0.04357521</b>
<b>b) Aggregate Extraction (100%)</b>	Municipal	0.02633974	0.02633974	0.02633974
VT	Fire	0.00440007	0.00285543	0.00195707
Ratio =	Education <sup>1</sup>	0.00511000	0.00511000	0.00511000
2.630000	<b>Total</b>	<b>0.03584981</b>	<b>0.03430517</b>	<b>0.03340681</b>

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

Business Improvement Area Levy	Operating	LVEC	Total BIA
Industrial classes:	0.00506752	0.00096699	0.00603451

**Note:** Municipal rate includes External Agencies, University Hospital Foundation and the County of Frontenac levies.

## 2026 Tax Rate Schedule - Business Property Classes (Education Retained)

Commercial Property Classes	Service	Central	West	East
<b>a) Occupied &amp; Vacant (100%)</b>	Municipal	0.02436986	0.02436986	0.02436986
CF, CG, CH, CW, CY, GF	Fire	0.00407100	0.00264188	0.00181071
Ratio =	Education <sup>1</sup>	0.01250000	0.01250000	0.01250000
1.980000	<b>Total</b>	<b>0.04094086</b>	<b>0.03951174</b>	<b>0.03868057</b>

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

**Business Improvement Area Levy**

Commercial classes:

**Operating**

0.00381509

Industrial Property Classes	Service	Central	West	East
<b>a) Occupied &amp; Vacant (100%)</b>	Municipal	0.03237008	0.03237008	0.03237008
IF, IH, IK	Fire	0.00540744	0.00350917	0.00240513
Ratio =	Education <sup>1</sup>	0.01250000	0.01250000	0.01250000
2.630000	<b>Total</b>	<b>0.05027752</b>	<b>0.04837925</b>	<b>0.04727521</b>

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

**Business Improvement Area Levy**

Industrial classes:

**Operating**

0.00506752

**Note:** Municipal rate includes External Agencies, University Hospital Foundation and the County of Frontenac levies.

**2026 General Municipal Levy**

<b>2026 General Municipal Levy</b>						<b>Amount to levy:</b>	<b>\$ 175,987,381</b>
<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>	
<b>Commercial</b>							
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.01506534	\$ 128	
Commercial, taxable at full rate, shared as if PIL	CH	3,224,800	1.980000	100%	0.01506534	\$ 48,583	
Commercial, taxable at full rate	CT	1,814,152,620	1.980000	100%	0.01506534	\$ 27,330,833	
Excess Land, taxable at excess land rate	CU	27,584,595	1.980000	100%	0.01506534	\$ 415,571	
Vacant Land, taxable at vacant land rate	CX	42,851,709	1.980000	100%	0.01506534	\$ 645,576	
Large Office, taxable at full rate	DT	104,394,381	1.980000	100%	0.01506534	\$ 1,572,737	
Large Office, taxable at vacant land rate	DU	71,900	1.980000	100%	0.01506534	\$ 1,083	
Parking Lot, taxable at full rate	GT	6,785,900	1.980000	100%	0.01506534	\$ 102,232	
Shopping Centre, taxable at full rate	ST	492,240,864	1.980000	100%	0.01506534	\$ 7,415,778	
Shopping Centre, taxable at vacant land rate	SU	4,685,300	1.980000	100%	0.01506534	\$ 70,586	
<b>Industrial</b>							
Taxable, shared as if PIL	IH	3,084,500	2.630000	100%	0.02001104	\$ 61,724	
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.02001104	\$ 6,638	
Industrial, taxable at full rate	IT	130,227,677	2.630000	100%	0.02001104	\$ 2,605,991	
Excess Land, taxable at excess land rate	IU	2,342,200	2.630000	100%	0.02001104	\$ 46,870	
Vacant Land, taxable at vacant land rate	IX	26,332,800	2.630000	100%	0.02001104	\$ 526,947	
Large Industrial, taxable at full rate	LT	89,255,700	2.630000	100%	0.02001104	\$ 1,786,099	
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.02001104	\$ 114,171	
Aggregate Extraction, taxable at full rate	VT	3,479,200	2.140048	100%	0.01628311	\$ 56,652	

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,094,355,300	1.700000	100%	0.01293489	\$ 14,155,367
<b>New Multi-Residential</b> , taxable at full rate	NT	988,432,457	1.000000	100%	0.00760876	\$ 7,520,745
<b>Pipeline</b> , taxable at full rate	PT	56,189,000	1.172800	100%	0.00892355	\$ 501,406
<b>Residential</b> , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00760876	\$ 609
<b>Residential</b> , taxable at full rate	RT	14,568,109,165	1.000000	100%	0.00760876	\$ 110,845,240
<b>Farm</b> , taxable at full rate	FT	98,583,387	0.200000	100%	0.00152175	\$ 150,019
<b>Managed Forest</b> , taxable at full rate	TT	3,047,300	0.250000	100%	0.00190219	\$ 5,797
		<b>19,565,556,355</b>				<b>\$ 175,987,381</b>

**2026 External Agencies Levy**

**Amount to levy: \$ 86,768,693**

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Commercial</b>						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.00742781	\$ 63
Commercial, taxable at full rate, shared as if PIL	CH	3,224,800	1.980000	100%	0.00742781	\$ 23,953
Commercial, taxable at full rate	CT	1,814,152,620	1.980000	100%	0.00742781	\$ 13,475,175
Excess Land, taxable at excess land rate	CU	27,584,595	1.980000	100%	0.00742781	\$ 204,893
Vacant Land, taxable at vacant land rate	CX	42,851,709	1.980000	100%	0.00742781	\$ 318,294
Large Office, taxable at full rate	DT	104,394,381	1.980000	100%	0.00742781	\$ 775,421
Large Office, taxable at vacant land rate	DU	71,900	1.980000	100%	0.00742781	\$ 534
Parking Lot, taxable at full rate	GT	6,785,900	1.980000	100%	0.00742781	\$ 50,404
Shopping Centre, taxable at full rate	ST	492,240,864	1.980000	100%	0.00742781	\$ 3,656,270
Shopping Centre, taxable at vacant land rate	SU	4,685,300	1.980000	100%	0.00742781	\$ 34,802
<b>Industrial</b>						
Taxable, shared as if PIL	IH	3,084,500	2.630000	100%	0.00986623	\$ 30,432
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.00986623	\$ 3,273
Industrial, taxable at full rate	IT	130,227,677	2.630000	100%	0.00986623	\$ 1,284,856
Excess Land, taxable at excess land rate	IU	2,342,200	2.630000	100%	0.00986623	\$ 23,109
Vacant Land, taxable at vacant land rate	IX	26,332,800	2.630000	100%	0.00986623	\$ 259,805
Large Industrial, taxable at full rate	LT	89,255,700	2.630000	100%	0.00986623	\$ 880,617
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.00986623	\$ 56,291
Aggregate Extraction, taxable at full rate	VT	3,479,200	2.140048	100%	0.00802821	\$ 27,932

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,094,355,300	1.700000	100%	0.00637741	\$ 6,979,152
<b>New Multi-Residential</b> , taxable at full rate	NT	988,432,457	1.000000	100%	0.00375142	\$ 3,708,023
<b>Pipeline</b> , taxable at full rate	PT	56,189,000	1.172800	100%	0.00439966	\$ 247,213
<b>Residential</b> , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00375142	\$ 300
<b>Residential</b> , taxable at full rate	RT	14,568,109,165	1.000000	100%	0.00375142	\$ 54,651,059
<b>Farm</b> , taxable at full rate	FT	98,583,387	0.200000	100%	0.00075028	\$ 73,965
<b>Managed Forest</b> , taxable at full rate	TT	3,047,300	0.250000	100%	0.00093785	\$ 2,858
		<b>19,565,556,355</b>				<b>\$ 86,768,693</b>

**Note:** External Agencies Levy rates are included in Municipal rates on Schedules 2 to 4.

## 2026 Regulated Municipal Levy

<b>Class</b>	<b>Realty Tax Class</b>	<b>Realty Tax Qualifier</b>	<b>Total</b>	<b>Unit of land</b>	<b>Rate per acre</b>	<b>Tax Rate</b>	<b>Levy</b>
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	<b>\$ 36,925</b>
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	<b>\$ 20,453</b>
							<b>\$ 57,378</b>

\* Rate is set by Ontario Regulation 387/98

**2026 Fire Levy - Special Area Rates**

<b>2026 Fire Levy - Special Area Rates</b>						<b>Central amount to levy: \$20,146,045</b>		<b>West amount to levy: \$14,167,620</b>		<b>East amount to levy: \$2,481,090</b>	
<b>Class Code*</b>	<b>Central Assessment</b>	<b>West Assessment</b>	<b>East Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Central Rate</b>	<b>Central Levy</b>	<b>West Rate</b>	<b>West Levy</b>	<b>East Rate</b>	<b>East Levy</b>
C7	0	8,500	0	1.9800	100%	0.00407100	0	0.00264188	22	0.00181071	0
CH	489,800	2,735,000	0	1.9800	100%	0.00407100	1,994	0.00264188	7,226	0.00181071	0
CT	879,032,072	828,826,748	106,293,800	1.9800	100%	0.00407100	3,578,540	0.00264188	2,189,662	0.00181071	192,467
CU	8,434,600	17,232,895	1,917,100	1.9800	100%	0.00407100	34,337	0.00264188	45,527	0.00181071	3,471
CX	10,604,600	30,827,200	1,419,909	1.9800	100%	0.00407100	43,171	0.00264188	81,442	0.00181071	2,571
DT	92,238,781	3,648,800	8,506,800	1.9800	100%	0.00407100	375,504	0.00264188	9,640	0.00181071	15,403
DU	29,500	42,400	0	1.9800	100%	0.00407100	120	0.00264188	112	0.00181071	0
GT	6,199,900	586,000	0	1.9800	100%	0.00407100	25,240	0.00264188	1,548	0.00181071	0
ST	97,764,614	375,201,150	19,275,100	1.9800	100%	0.00407100	398,000	0.00264188	991,237	0.00181071	34,902
SU	3,216,900	1,364,300	104,100	1.9800	100%	0.00407100	13,096	0.00264188	3,604	0.00181071	188
IH	1,800,500	1,111,500	172,500	2.6300	100%	0.00540744	9,736	0.00350917	3,900	0.00240513	415
IK	172,200	159,500	0	2.6300	100%	0.00540744	931	0.00350917	560	0.00240513	0
IT	44,253,100	70,764,177	15,210,400	2.6300	100%	0.00540744	239,296	0.00350917	248,323	0.00240513	36,583
IU	517,400	1,682,800	142,000	2.6300	100%	0.00540744	2,798	0.00350917	5,905	0.00240513	342
IX	12,128,700	13,781,000	423,100	2.6300	100%	0.00540744	65,585	0.00350917	48,360	0.00240513	1,018
LT	13,531,400	75,724,300	0	2.6300	100%	0.00540744	73,170	0.00350917	265,729	0.00240513	0
LU	3,085,600	2,619,800	0	2.6300	100%	0.00540744	16,685	0.00350917	9,193	0.00240513	0
VT	0	3,016,400	462,800	2.140048	100%	0.00440007	0	0.00285543	8,613	0.00195707	906
MT	974,956,500	117,333,800	2,065,000	1.7000	100%	0.00349530	3,407,769	0.00226828	266,146	0.00155465	3,210
NT	492,703,738	397,526,319	98,202,400	1.0000	100%	0.00205606	1,013,029	0.00133428	530,413	0.00091450	89,806
PT	20,647,000	0	35,542,000	1.1728	100%	0.00241135	49,787	0.00156485	0	0.00107252	38,120

Class Code*	Central Assessment	West Assessment	East Assessment	Ratio	Subclass Factor	Central Rate	Central Levy	West Rate	West Levy	East Rate	East Levy
RH	0	0	80,000	1.0000	100%	0.00205606	0	0.00133428	0	0.00091450	73
RT	5,251,408,620	7,076,263,918	2,240,436,627	1.0000	100%	0.00205606	10,797,215	0.00133428	9,441,743	0.00091450	2,048,878
FT	0	31,118,196	67,465,191	0.2000	100%	0.00041121	0	0.00026686	8,304	0.00018290	12,339
TT	81,000	1,229,300	1,737,000	0.2500	100%	0.00051402	42	0.00033357	410	0.00022862	397
	<b>7,913,296,525</b>	<b>9,052,804,003</b>	<b>2,599,455,827</b>				<b>\$20,146,045</b>		<b>\$14,167,620</b>		<b>\$2,481,090</b>

\*Class code detail - see Schedule "5"

**2026 Garbage Disposal Levy - Special Area Rate**

**Amount to levy: \$ 2,157,054**

<b>Class</b>	<b>Realty Tax Class</b>	<b>Realty Tax Qualifier</b>	<b>Total</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Weighted Assessment</b>	<b>Rate</b>	<b>Levy</b>
Residential - Taxable Garbage & Education	R	D	7,471,000	1.00	100%	7,471,000	0.00016027	\$ 1,197
Residential - Taxable, Shared as Payment-in-Lieu (PIL)	R	H	80,000	1.00	100%	80,000	0.00016027	\$ 13
Residential - Taxable at Full Rate	R	T	13,451,017,993	1.00	100%	13,451,017,993	0.00016027	\$ 2,155,844
			<b>13,458,568,993</b>			<b>13,458,568,993</b>		<b>\$ 2,157,054</b>

**2026 University Hospitals Kingston Foundation Levy**

Amount to levy: \$ 2,500,000

Class	Code	Assessment	Ratio	Subclass Factor	Rate	Levy
<b>Commercial</b>						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.00021401	\$ 2
Commercial, taxable at full rate, shared as if payment in lieu (PIL)	CH	3,224,800	1.980000	100%	0.00021401	\$ 690
Commercial, taxable at full rate	CT	1,814,152,620	1.980000	100%	0.00021401	\$ 388,250
Excess Land, taxable at excess land rate	CU	27,584,595	1.980000	100%	0.00021401	\$ 5,903
Vacant Land, taxable at vacant land rate	CX	42,851,709	1.980000	100%	0.00021401	\$ 9,171
Large Office, taxable at full rate	DT	104,394,381	1.980000	100%	0.00021401	\$ 22,342
Large Office, taxable at vacant land rate	DU	71,900	1.980000	100%	0.00021401	\$ 15
Parking Lot, taxable at full rate	GT	6,785,900	1.980000	100%	0.00021401	\$ 1,452
Shopping Centre, taxable at full rate	ST	492,240,864	1.980000	100%	0.00021401	\$ 105,345
Shopping Centre, taxable at vacant land rate	SU	4,685,300	1.980000	100%	0.00021401	\$ 1,003
<b>Industrial</b>						
Taxable, shared as if PIL	IH	3,084,500	2.630000	100%	0.00028427	\$ 877
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.00028427	\$ 94
Industrial, taxable at full rate	IT	130,227,677	2.630000	100%	0.00028427	\$ 37,020
Excess Land, taxable at excess land rate	IU	2,342,200	2.630000	100%	0.00028427	\$ 666
Vacant Land, taxable at vacant land rate	IX	26,332,800	2.630000	100%	0.00028427	\$ 7,486
Large Industrial, taxable at full rate	LT	89,255,700	2.630000	100%	0.00028427	\$ 25,373
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.00028427	\$ 1,622
Aggregate Extraction, taxable at full rate	VT	3,479,200	2.140048	100%	0.00023131	\$ 805

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,094,355,300	1.700000	100%	0.00018375	\$ 201,085
<b>New Multi-Residential</b> , taxable at full rate	NT	988,432,457	1.000000	100%	0.00010809	\$ 106,836
<b>Pipeline</b> , taxable at full rate	PT	56,189,000	1.172800	100%	0.00012676	\$ 7,123
<b>Residential</b> , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00010809	\$ 9
<b>Residential</b> , taxable at full rate	RT	14,568,109,165	1.000000	100%	0.00010809	\$ 1,574,619
<b>Farm</b> , taxable at full rate	FT	98,583,387	0.200000	100%	0.00002162	\$ 2,131
<b>Managed Forest</b> , taxable at full rate	TT	3,047,300	0.250000	100%	0.00002702	\$ 82
		<b>19,565,556,355</b>				<b>\$ 2,500,000</b>

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

**2026 County of Frontenac Levy**

**Amount to levy: \$ 19,423,042**

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Commercial</b>						
Small Scale On-Farm Commercial, taxable at full rate	C7	8,500	1.980000	100%	0.00166270	\$ 14
Commercial, taxable at full rate, shared as if payment in lieu (PIL)	CH	3,224,800	1.980000	100%	0.00166270	\$ 5,362
Commercial, taxable at full rate	CT	1,814,152,620	1.980000	100%	0.00166270	\$ 3,016,398
Excess Land, taxable at excess land rate	CU	27,584,595	1.980000	100%	0.00166270	\$ 45,865
Vacant Land, taxable at vacant land rate	CX	42,851,709	1.980000	100%	0.00166270	\$ 71,250
Large Office, taxable at full rate	DT	104,394,381	1.980000	100%	0.00166270	\$ 173,577
Large Office, taxable at vacant land rate	DU	71,900	1.980000	100%	0.00166270	\$ 120
Parking Lot, taxable at full rate	GT	6,785,900	1.980000	100%	0.00166270	\$ 11,283
Shopping Centre, taxable at full rate	ST	492,240,864	1.980000	100%	0.00166270	\$ 818,451
Shopping Centre, taxable at vacant land rate	SU	4,685,300	1.980000	100%	0.00166270	\$ 7,790
<b>Industrial</b>						
Taxable, shared as if PIL	IH	3,084,500	2.630000	100%	0.00220854	\$ 6,812
Excess land, shared as if PIL	IK	331,700	2.630000	100%	0.00220854	\$ 733
Industrial, taxable at full rate	IT	130,227,677	2.630000	100%	0.00220854	\$ 287,613
Excess Land, taxable at excess land rate	IU	2,342,200	2.630000	100%	0.00220854	\$ 5,173
Vacant Land, taxable at vacant land rate	IX	26,332,800	2.630000	100%	0.00220854	\$ 58,157
Large Industrial, taxable at full rate	LT	89,255,700	2.630000	100%	0.00220854	\$ 197,125
Large Industrial, taxable at excess land rate	LU	5,705,400	2.630000	100%	0.00220854	\$ 12,601
Aggregate Extraction, taxable at full rate	VT	3,479,200	2.140048	100%	0.00179710	\$ 6,252

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Ratio</b>	<b>Subclass Factor</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,094,355,300	1.700000	100%	0.00142757	\$ 1,562,273
<b>New Multi-Residential</b> , taxable at full rate	NT	988,432,457	1.000000	100%	0.00083975	\$ 830,035
<b>Pipeline</b> , taxable at full rate	PT	56,189,000	1.172800	100%	0.00098486	\$ 55,338
<b>Residential</b> , taxable, shared as if PIL	RH	80,000	1.000000	100%	0.00083975	\$ 67
<b>Residential</b> , taxable at full rate	RT	14,568,109,165	1.000000	100%	0.00083975	\$ 12,233,558
<b>Farm</b> , taxable at full rate	FT	98,583,387	0.200000	100%	0.00016795	\$ 16,557
<b>Managed Forest</b> , taxable at full rate	TT	3,047,300	0.250000	100%	0.00020994	\$ 640
		<b>19,565,556,355</b>				<b>\$ 19,423,042</b>

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

**2026 Downtown Kingston! Business Improvement Area Operating Levy**

Amount to levy: \$ 1,618,570

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%	0.00381509	\$ 40,492
Commercial - Payment in Lieu - Province	C	G	2,069,000	1.98	100%	0.00381509	\$ 7,893
Commercial, taxable at full rate	C	T	338,810,201	1.98	100%	0.00381509	\$ 1,292,592
Excess Land, taxable at excess land rate	C	U	1,338,000	1.98	100%	0.00381509	\$ 5,105
Vacant Land, taxable at vacant land rate	C	X	756,900	1.98	100%	0.00381509	\$ 2,888
Large Office, taxable at full rate	D	T	53,812,200	1.98	100%	0.00381509	\$ 205,298
Parking Lot, Payment in Lieu (PIL) - full taxable	G	F	10,932,000	1.98	100%	0.00381509	\$ 41,707
Parking Lot, taxable at full rate	G	T	5,120,500	1.98	100%	0.00381509	\$ 19,535
Industrial - full taxable shared as Payment in Lieu (PI	I	H	118,000	2.63	100%	0.00506752	\$ 598
Industrial - taxable at full rate	I	T	486,000	2.63	100%	0.00506752	\$ 2,463
			<b>424,056,401</b>				<b>\$ 1,618,570</b>

### Downtown Kingston! Business Improvement Area - 2026 Slush Puppie Place Levy

						Amount to levy: \$ 291,551	
Class	Realty Tax Class	Realty Tax Qualifier	Total	Ratio	Subclass Factor	Rate	Levy
Commercial, taxable at full rate	C	T	338,810,201	1.98	100%	0.00072800	\$ 246,653
Excess Land, taxable at excess land rate	C	U	1,338,000	1.98	100%	0.00072800	\$ 974
Vacant Land, taxable at vacant land rate	C	X	756,900	1.98	100%	0.00072800	\$ 551
Large Office, taxable at full rate	D	T	53,812,200	1.98	100%	0.00072800	\$ 39,175
Parking Lot, taxable at full rate	G	T	5,120,500	1.98	100%	0.00072800	\$ 3,728
Industrial, taxable at full rate	I	T	486,000	2.63	100%	0.00096699	\$ 470
			<b>400,323,801</b>				<b>\$ 291,551</b>

**2026 Education Levy**

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Rate</b>	<b>Levy</b>
<b>Commercial</b>				
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	1,814,152,620	0.00880000	\$ 15,964,543
Excess Land, taxable at excess land rate	CU	27,584,595	0.00880000	\$ 242,744
Vacant Land, taxable at vacant land rate	CX	42,851,709	0.00880000	\$ 377,095
Large Office, taxable at full rate	DT	104,394,381	0.00880000	\$ 918,671
Large Office, taxable at vacant land rate	DU	71,900	0.00880000	\$ 633
Parking Lot, taxable at full rate	GT	6,785,900	0.00880000	\$ 59,716
Shopping Centre, taxable at full rate	ST	492,240,864	0.00880000	\$ 4,331,720
Shopping Centre, taxable at vacant land rate	SU	4,685,300	0.00880000	\$ 41,231
<b>Industrial</b>				
Taxable, shared as if Payment in Lieu (PIL)	IH	3,084,500	0.01250000	\$ 38,556
Excess land, shared as if Payment in Lieu (PIL)	IK	331,700	0.01250000	\$ 4,146
Industrial, taxable at full rate	IT	130,227,677	0.00880000	\$ 1,146,004
Excess Land, taxable at excess land rate	IU	2,342,200	0.00880000	\$ 20,611
Vacant Land, taxable at vacant land rate	IX	26,332,800	0.00880000	\$ 231,729
Large Industrial, taxable at full rate	LT	89,255,700	0.00880000	\$ 785,450
Large Industrial, taxable at excess land rate	LU	5,705,400	0.00880000	\$ 50,208
Aggregate Extraction, taxable at full rate	VT	3,479,200	0.00511000	\$ 17,779

<b>Class</b>	<b>Code</b>	<b>Assessment</b>	<b>Rate</b>	<b>Levy</b>
<b>Multi-Residential</b> , taxable at full rate	MT	1,094,355,300	0.00153000	\$ 1,674,364
<b>New Multi-Residential</b> , taxable at full rate	NT	988,432,457	0.00153000	\$ 1,512,302
<b>Pipeline</b> , taxable at full rate	PT	56,189,000	0.00880000	\$ 494,463
<b>Residential</b> , taxable, shared as if Payment in Lieu (PIL)	RH	80,000	0.00153000	\$ 122
<b>Residential</b> , taxable at full rate	RT	14,568,109,165	0.00153000	\$ 22,289,207
<b>Farm</b> , taxable at full rate	FT	98,583,387	0.00038250	\$ 37,708
<b>Managed Forest</b> , taxable at full rate	TT	3,047,300	0.00038250	\$ 1,166
<b>Residential</b> , Garbage and Education	RD	7,471,000	0.00153000	\$ 11,431
<b>Railway Right-Of-Way</b> , full taxable	WT	33,568	0.53620000	\$ 17,999
<b>Utility Transportation and Dististribution</b> , full taxable	UH	102,984	0.34460000	\$ 35,488
		<b>19,573,163,907</b>		<b>\$ 50,345,413</b>

**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.