

Administration

Office of the Regional Clerk

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March 25, 2022

CL 6-2022, March 24, 2022

CSC 3-2022, March 9, 2022

CSD 8-2022, March 9, 2022

LOCAL AREA MUNICIPALITIES

SENT ELECTRONICALLY

2022 Property Tax Policy, Ratios and Rates

CSD 8-2022

Regional Council, at its meeting held on March 24, 2022, passed the following recommendation of its Corporate Services Committee:

That Report CSD 8-2022, dated March 9, 2022, respecting 2022 Property Tax Policy, Ratios and Rates, **BE RECEIVED** and the following recommendations **BE APPROVED**:

1. That Regional Council **APPROVE** the following tax ratios and sub-class reductions for the 2022 taxation year:

Property Classification	Tax Ratio	Sub-Class
Residential	1.000000	
New Multi-Residential	1.000000	
Multi-Residential	1.970000	
Commercial	1.734900	
Commercial – Excess Land	1.734900	15.00%
Commercial – Vacant Land	1.734900	15.00%
Industrial	2.630000	
Industrial – Excess Land	2.630000	15.00%
Industrial – Vacant Land	2.630000	15.00%
Pipeline	1.702100	
Farmland	0.250000	
Managed Forest	0.250000	
Farmland Awaiting Development 1	1.000000	25.00%
Farmland Awaiting Development 2	Class Ratio	
Landfill Sites	2.940261	

2. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration; and
3. That Report CSD 8-2022 and associated by-laws **BE CIRCULATED** to the Councils of the local area municipalities for information.

A copy of Report CSD 8-2022, By-law 2022-13 and By-law 2022-14 are enclosed for your reference.

The appendices to Report CSD 8-2022 can be found on the March 9, 2022, Corporate Services Committee meeting agenda located on the Region's website at the following link:

<https://www.niagararegion.ca/government/council/committees/csc/default.aspx>

Yours truly,



Ann-Marie Norio
Regional Clerk

:kl

CLK-C 2022-043

cc:

R. Cheung, Senior Budget Analyst
M. Murphy, Associate Director, Budget Planning & Strategy
H. Chamberlain, Director, Financial Planning & Management/Deputy Treasurer
T. Harrison, Commissioner, Corporate Services/Treasurer
K. Beach, Executive Assistant to the Commissioner, Corporate Services

Subject: 2022 Property Tax Policy, Ratios and Rates**Report to:** Corporate Services Committee**Report date:** Wednesday, March 9, 2022

Recommendations

1. That Regional Council **APPROVE** the following tax ratios and sub-class reductions for the 2022 taxation year:

Property Classification	Tax Ratio	Sub-Class Reduction
Residential	1.000000	
New Multi-Residential	1.000000	
Multi-Residential	1.970000	
Commercial	1.734900	
Commercial – Excess Land	1.734900	15.00%
Commercial – Vacant Land	1.734900	15.00%
Industrial	2.630000	
Industrial – Excess Land	2.630000	15.00%
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Farmland	0.250000	
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Farmland Awaiting Development 1	1.000000	25.00%
Farmland Awaiting Development 2	Class Ratio	
Landfill Sites	2.940261	

2. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration; and
3. That Report CSD 8-2022 and associated by-laws **BE CIRCULATED** to the Councils of the local area municipalities for information.

Key Facts

- The purpose of this report is to set the tax policy for 2022 which includes tax ratios, rates and other policy considerations. Tax policy accounts for property assessment changes and affects the distribution of actual taxes paid by property owners or classes.

- The recommended tax policy for 2022, supported by Regional staff and Area Treasurers, is to maintain the status quo tax ratio adopted for the 2022 taxation year and to continue the previous Council approved phase-out schedule of the commercial/industrial vacant/excess land subclass discounts from 22.50% to 15.00%.
- In order for the area municipalities to complete final tax billings in June, Regional by-laws should be established no later than April.
- The Region approved a 2022 levy impact of 2.87% net of assessment growth. Area municipal increases range from 2.15% to 3.88% for those that have approved budgets at this time.
- Under the proposed tax policy, the residential class in aggregate will see a net tax increase of 2.77% (see Table 1 of Report CSD 8-2022) being the net levy impact of 2.87% offset by the benefitting reduction from the tax shift related to the vacant/excess land subclass discount reduction.
- The taxpayer impact is net of assessment growth of 1.32% as reported with budget approval.
- The proposed tax policy and approved Regional tax levy will result in an increase of approximately \$45 versus \$46 estimated with the approval of the budget for the typical residential property with a current value assessment (CVA) of \$278,764, in 2022, for an annual Regional property tax of \$1,682.

Financial Considerations

There are no direct costs to the Region as a result of setting 2022 tax policy. There are however, taxpayer impacts as a result of tax shifts between property classes due to assessment growth and tax ratio/discount decisions. Detailed analysis of these impacts are included in the Tax Policy Study, attached as Appendix 1 to Report CSD 8-2022.

Analysis

The *Municipal Act, 2001*, provides the Region with the responsibility to establish tax policy to raise levy requirements. Reassessment impacts, assessment growth and provincial legislation can create tax shifts in burden across all property classes. These factors are outside the control of Niagara Regional Council and the budget process. The only opportunity to affect these is through a thorough analysis of options available for ratios and resulting impacts. Staff, with the use of a third party consultant, undertook an analysis of scenarios to arrive at the recommendations presented in this report.

Regional staff engaged the Area Treasurers in the review of the tax study completed by the Region's external tax consultant, as well as reviewed scenarios for 2022. Based on the feedback provided, both Regional staff and Area Treasurers are recommending to maintain the status quo tax ratio for the 2022 taxation year including the commercial/industrial vacant/excess land subclass discount phase-out from 22.50% to 15.00%, which results in a shift away from residential taxes and on the other classes of 0.11%, or \$331,000.

The following are the key factors that support the recommendation; these are expanded on further in this report:

- Preliminary assessment data for the next assessment cycle indicates that there will be a significant pressure on the residential tax base. It is estimated that there could be a shift onto the residential class of approximately \$5 million before incorporating any impacts generated from future levy changes.
- The BMA study demonstrates that all residential taxation categories are above the BMA study average and data provided by the Region's Affordable Housing Strategy Steering Committee in Report PDS 27-2019, indicates that many of the households in core housing need currently reside in single detached homes (included in the residential tax class).
The Region and local area municipalities offer many incentive programs, including tax increment and development charge related grant that reduce the actual tax burden experienced by some property classes in Niagara, including industrial.
- Status of outstanding business class tax appeals could have a material impact on the taxes shifted onto the residential property classes in the future.

Analysis of Current State

1. Assessment Growth

The overall real assessment growth that occurred in 2021 for the Region was 1.32% (as included in the approved 2022 tax supported operating budget), equivalent to \$5.36 million in tax dollars from new taxpayers. The overall assessment growth is net of reduction in assessment due to property assessment appeals. As seen in Table 1 below, the commercial and industrial classes have benefitted from significant reduction through appeals such that there has been negative growth in these two property classes.

Table 1 summarizes the overall assessment growth that occurred in 2021 (Column 3), as well as the impacts affecting each of the tax classes based on maintaining the status quo tax ratios and the adjustment to the vacant/excess land subclass discounts from 22.50% to 15.00% as per the Council approved phase-out schedule (Column 4). Note this phase-out schedule was approved by the Province and has been written into Provincial legislation. Any subsequent changes to the phase-out schedule would require Council to lobby the Province to amend the Ontario regulations 325/01.

The residential increase noted previously of 2.77% (which is below the 2022 Regional levy impact of 2.87%) is net of the shift due to the subclass discount reduction (see Table 5 of Appendix 1 to Report CSD 8-2022).

Table 1 – 2022 Tax Levy Impacts by Property Class (Status Quo Policy)

Property Class	2021 Approved Levy	Assessment Growth Impacts	Inter-class Shift*	2022 Levy Impacts	2022 Approved Levy	Avg. tax % Increase
Residential	\$295,852,809	\$5,363,147	\$(331,682)	\$8,524,278	\$309,408,552	2.77%
New Multi-Res	1,063,648	80,615	(1,260)	\$32,383	\$1,175,386	2.93%
Multi-Residential	15,885,372	46,027	(17,548)	\$450,849	\$16,364,700	2.73%
Farm	3,509,193	58,425	(3,935)	\$100,963	\$3,664,646	2.76%
Managed Forest	22,871	1,533	(27)	\$691	\$25,068	2.90%
Commercial	72,279,904	(63,631)	201,668	\$2,051,662	\$74,469,603	3.12%
Industrial	14,099,795	(132,194)	155,662	\$400,125	\$14,523,388	3.94%
Pipelines	2,524,675	19,262	(2,803)	\$71,993	\$2,613,127	2.74%
Landfill	62,331	(7,868)	(60)	\$1,541	\$55,944	2.38%
Total	\$405,300,598	\$5,365,316	\$15	\$11,634,485	\$422,300,414	2.87%
% Increase		1.32%	0.00%	2.87%	4.19%	

* Represents a tax shift away from residential of 0.11% as a result of the decrease in vacant/excess land subclass discount from 22.50% to 15.00% as per Council approved phase-out schedule.

2. Re-Assessment Phase-In and Tax Shift

Reassessments of all properties is mandated by the Province every four years across Ontario to ensure that current value assessments (CVA), relied upon for property tax purposes, are reflective of current market conditions. Increases in assessment based on 2016 values have been phased in over 2017-2020. As a result of COVID-19, the Province announced that they are delaying the proposed new assessment cycle that

was to be effective for the taxation years of 2021-2024. The Province has indicated that the 2022 and 2023 property tax assessment will continue to be based on 2016 values. Past 2023, the Province has not provided any guidance as to when the next assessment cycle will take place. Therefore the destination values for the 2022 tax year will remain the same resulting in no tax shift impacts caused by assessment phase-in changes.

In February 2020, the Municipal Property Assessment Corporation (MPAC) had released preliminary 2020 destination values for the new assessment cycle and based on the preliminary analysis that was prepared during the 2020 tax policy review, Niagara was anticipated to experience significant residential assessment increases. The residential tax class in Niagara was anticipated to experience a 50% increase in average assessed values while all other non-residential classes would experience an approximate 20% assessment value increase which could shift taxes from the business classes to residential by approximately \$5 million. With changes to the reassessment cycle these figures are subject to change.

There is a decrease in the residential class's proportionate share of taxes (0.11% or \$331,000) as a result of reducing the subclass discount for commercial/industrial vacant/excess lands from 22.50% to 15.00% (see Column 4 of Table 1). This will result in minor municipal shifts. These impacts have been summarized in Table 6 of Appendix 1 to Report CSD 8-2022, and range from -0.09% (Wainfleet) to 0.10% (Niagara Falls). A negative number represents a decrease in the relative total municipal burden while a positive number represents an increase.

Table 2 of Report CSD 8-2022, shows the relative tax share of each tax class from 2021 to 2022. The 2022 amounts are based on the recommended tax policy. The table represents a starting point for any further ratio analysis.

Table 2 – Multi-Year Tax Distribution by Tax Class

Realty Tax Class (Taxable)	2021 Year End (As Revised)	% Share	2022 Levy (As Revised)	% Share
Residential	\$301,215,955	73.35%	\$309,408,552	73.27%
New Multi-Residential	1,144,264	0.28%	1,175,386	0.28%
Multi-Residential	15,931,399	3.88%	16,364,700	3.88%
Farm	3,567,619	0.87%	3,664,646	0.87%
Managed Forest	24,405	0.01%	25,068	0.01%
Commercial	72,216,273	17.59%	74,469,603	17.63%
Industrial	13,967,601	3.40%	14,523,388	3.44%
Pipelines	2,543,937	0.62%	2,613,127	0.62%
Landfill	54,463	0.01%	55,944	0.01%
Total	\$410,665,916	100%	\$422,300,414	100%

3. Education Rates

The education tax rates are established by the Province to meet their revenue targets for the year. Typically, the education tax rates decrease from one year to the next as the Provincial policy is to maintain revenue neutrality. In prior years, this Provincial policy has created savings in Niagara which generally assist in offsetting municipal increases. For 2022 however, the Province has maintained the education tax rates from 2021 for all classes. The Province has identified this as a priority as a result of the COVID-19 pandemic.

4. Waste Management Rates

Waste management tax rates are also set based on the Regional tax ratios. The waste management requisition by municipality was approved through Report CSD 67-2021; however, the by-law setting for the waste management rates for the 2022 requisitions are brought forward with the 2022 general tax levy by-law as the rates are based on each municipality's assessment and are dependent on the tax ratios (with the exception of Niagara-on-the-Lake).

Tax Policy Considerations

The Region considers Council priorities, the current environment, as well as utilizing several BMA tax related performance metrics as seen in Appendix 3 to Report CSD 8-2022, to assess policy options.

- **Residential taxpayer** - The residential class is responsible for 73.27% of the overall tax levy. Under the recommended tax policy, the tax shift away from the residential class will mitigate the overall levy increase on the class from 2.87% to 2.77% (see Table 1). In previous years, the Region has considered utilizing the tax shifts away from the residential class to implement other policy objectives such as reductions to multi-residential and commercial tax classes through reduced tax ratios (see Appendix 2 to Report CSD 8-2022). As identified in the most recent BMA study, Niagara's average residential property taxes (including water and wastewater) payable as a percentage of household income is above the BMA study average (2021 - Niagara 5.20% verses BMA average 4.90%). This gap between Niagara and the survey average has decreased from prior years (2020 – Niagara 5.20% verses BMA average 4.80%). The benefit of reducing the subclass discount for commercial/industrial vacant/excess lands from 22.50% to 15.00% will assist with continuing to narrow the gap between Niagara and the BMA average.
- **Multi-Residential Tax Class** - the multi-residential tax category consists of two property tax classes. The multi-residential class is responsible for 3.88% of the overall tax levy while the new-multi-residential category (which includes multi-residential structures constructed after 2003) is responsible for 0.28%. It is important to note that new construction of purpose built rental would be in the new-multi residential tax class, which is taxed at the same rate as residential.

Appendix 3 to Report CSD 8-2022, provides BMA metrics related to two multi-residential structure types (Walk-up and Mid/High-Rise). The walk-up style structure was identified as above the survey average by \$233 and the high-rise structure types are below the average by \$39 for 2021.

- **Industrial Tax Class** - The relative tax burden averages for standard industrial for the Region is higher than the BMA survey average, as provided in Appendix 3 to Report CSD 8-2022. However, this is partially offset by the many incentive programs currently offered by the Region, including tax increment and development charge related grants, specifically under the Employment and Brownfield pillars that reduce the actual tax burden experienced by some industrial properties in Niagara.

- Commercial Tax Class - These properties pay the second largest share (after residential) of Regional taxes at 17.63%. Appendix 3 to Report CSD 8-2022, illustrates that Niagara taxation of office buildings is low and that shopping centres and motels are moderately above the BMA average while hotels are classified as high. It should be noted that a significant number of hotel appeals that were previously outstanding have been settled which will decrease the overall burden experienced by those properties. However, there has been an increase in new appeals related to COVID-19 which is discussed further in Confidential Memorandum CSC-C 5-2022. This property class is also eligible for Employment and Brownfield related tax increment grant programs.

2022 Property Tax Impacts

Table 3 – Regional Tax Increases for Status Quo Policy

Taxation Class	2021 Avg. CVA	2021 Regional Taxes	2022 Avg. CVA	2022 Regional Taxes*	\$ Increase
Residential	278,764	1,638	278,764	1,682	45
Multi-Residential	2,543,766	29,444	2,543,766	30,245	801
Commercial - Occupied	814,152	8,299	814,152	8,525	226
Industrial - Occupied	786,286	12,151	786,286	12,481	330
Farmland	400,452	588	400,452	604	16

*Based on draft rates utilizing the recommended 2022 tax policy.

Alternatives Reviewed

The following scenarios were reviewed for the 2022 tax policy:

- In 2021, the Province introduced the Optional Small Business Subclass. Through collaboration between Regional staff and the local Area Treasurers, the implementation of this subclass was reviewed for opportunities and challenges. A summary of this exercise was reported to Corporate Services Committee on October 13, 2021, through Report CSD 58-2021. Due to the challenges, limited opportunity and no direction from Council to pursue further, the optional small business subclass is not recommended as part of the 2022 Tax Policy.

- In 2021, the Province introduced the Optional Small-scale On-Farm business Subclass to promote and support local farms through a tax rate that is 75% lower than the commercial and industrial tax rates that would otherwise apply. The first \$100,000 of CVA attributed to the value of the commercial or industrial operation, will qualify for a 75% reduction off the commercial or industrial tax rate and be reallocated to the new subclass. To qualify as a small-scale on-farm business, the value of the commercial or industrial operation must be less than \$1 million. Staff analyzed this option for 2022, which would result in a shift of approximately \$27,000 from qualifying commercial and industrial farms would go to residential. There was limited benefit overall and similar challenges brought up from the recommendations of the Optional Small Business Subclass as it targets a very small segment of Niagara's small business and thus is not recommended.
- To consider a broader benefit to Niagara's small businesses, staff modeled an alternative which utilized a portion (\$100,000) of the tax shift reduction in the residential class (0.11% to 0.08%) to reduce the tax ratio of the commercial tax class from 1.7349 (status-quo) to 1.7316. This alternative was not recommended for the reasons described in the Tax Policy Considerations section of this report.

Relationship to Council Strategic Priorities

This tax policy report is aligned to Sustainable and Engaging Government.

Other Pertinent Reports

- CSD 3-2019 - Vacancy Program Revisions Submission to Ministry of Finance
- CSD 58-2021 - Additional Information Re: Optional Small Business Tax Subclass
- CSC-C 5-2022 - Memo regarding Assessment Review Board appeals related to Property Tax Policy, Ratios and Contested Assessed Values and Rates
- PDS 27-2019 - Niagara Housing Statement Final Summary Report
- PDS 37-2021 - Regional Incentives Information and Alternatives

Prepared by:

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This report was prepared in consultation with Margaret Murphy, Associate Director, Budget Planning & Strategy, and reviewed by Helen Chamberlain, Director, Financial Management & Planning.

Appendices

Appendix 1	2022 Tax Policy Study
Appendix 2	History of Regional Tax Ratios
Appendix 3	Performance Measures
Appendix 4	MPAC Preliminary Market Trends – 2021 Assessment Cycle

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2022-13

A BY-LAW TO SET AND LEVY THE RATE OF
TAXATION FOR REGIONAL GENERAL AND SPECIAL
PURPOSES FOR THE YEAR 2022

WHEREAS the Regional Council of The Regional Municipality of Niagara (hereinafter referred to as "The Regional Corporation") has prepared and adopted a budget including estimates of all sums it required during the year 2022 for the purposes of the Regional Corporation pursuant to Section 289 (1) of the Municipal Act 2001, S.O. 2001, c. 25, as amended (hereinafter referred to as the "Municipal Act");

WHEREAS Regional Council by By-Law No. 2021-89 adopted the 2022 Waste Management Budget, and by By-Law No. 2021-112 adopted the 2022 Operating Budget and Tax Levy;

WHEREAS for the purposes of raising the general levy for the Regional Corporation, the Regional Corporation shall pass a by-law directing each Lower-Tier Municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the Lower-Tier Municipality ratable for the purposes of The Regional Corporation, pursuant to Section 311 (2) of the Municipal Act;

WHEREAS the tax ratios and the tax rate reductions for prescribed property classes for the 2022 taxation year have been set out in By-Law No. 2022-14 of The Regional Corporation dated the 24th of March 2022;

WHEREAS The Regional Corporation is responsible for providing Waste Management services pursuant to By-Laws 8280-96, 8281-96, 8282-96 and 8283-96;

WHEREAS Regional Council is desirous of imposing a special levy for Waste Management purposes and the sums required by taxation in the year 2022 for the said purposes are to be levied by separate rates by the applicable Area Municipalities as directed by Regional by-law pursuant to Subsection 311 (4) of the Municipal Act; and,

WHEREAS Regional Council established tax rates for property classes, and other decisions consistent with setting and levying rates of taxation for regional purposes for 2022.


NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows:

1. That for the year 2022 in The Regional Municipality of Niagara the lower-tier municipalities shall levy upon the property tax classes set out in Schedule "A" the property tax rates applicable thereto.
2. That payment of all amounts directed to be levied pursuant to the provisions of this by-law and due to The Regional Municipality of Niagara shall be due and payable in the amounts and at the times shown on Schedule "B" attached to this by-law.
3. That for the year 2022 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,845,362 to the Regional Corporation as the charges for Waste Management purposes set out in Schedule "C". The remaining area municipalities shall levy upon the property tax classes and applicable subclasses the tax rates for Waste Management purposes set out in Schedule "C" attached to this by-law.
4. That if a lower-tier municipality fails to make any payment or portion thereof as provided in this by-law, the lower-tier municipality shall pay to the Regional Corporation interest due on the amount in default at the rate of fifteen (15) per cent per annum from the due date of the payment until the payment is made.
5. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA



James Bradley, Regional Chair



Ann-Marie Norio, Regional Clerk

Passed: March 24, 2022

Schedule A

2022 Tax Ratios, Sub-Class Reductions, and Rates

Property Classification	Tax Ratio	Sub-Class Reduction	Tax Rate by Class
Residential	1.000000		0.00603552
New Multi-Residential	1.000000		0.00603552
Multi-Residential	1.970000		0.01188997
Commercial	1.734900		0.01047102
Commercial - Excess	1.734900	15.0%	0.00890037
Commercial - Vacant	1.734900	15.0%	0.00890037
Landfill	2.940261		0.01774600
Industrial	2.630000		0.01587342
Industrial - Excess	2.630000	15.0%	0.01349240
Industrial - Vacant	2.630000	15.0%	0.01349240
Pipelines	1.702100		0.01027306
Farmland	0.250000		0.00150888
FAD 1	1.000000	25%	0.00452664
FAD 2	Class Ratio		Class Rate
Managed Forests	0.250000		0.00150888

Schedule B

2022 GENERAL TAX LEVY

2022 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 9, 2022	Interim Payment Due May 11, 2022	Final Payment Due August 10, 2022	Final Payment Due October 12, 2022	2022 Approved General Levy	Regional Dept.	Niagara Regional Police	Niagara Regional Housing	Niagara Peninsula Conserv Authority	Court Services
Fort Erie	6,295,227	6,295,227	6,947,880	6,947,880	26,486,213	15,328,920	10,560,461	243,468	393,443	(40,080)
Grimsby	7,727,795	7,727,795	8,408,950	8,408,950	32,273,489	18,678,312	12,867,938	296,667	479,410	(48,837)
Lincoln	6,114,347	6,114,347	6,823,121	6,823,121	25,874,935	14,975,143	10,316,735	237,849	384,362	(39,155)
Niagara Falls	21,363,065	21,363,065	23,095,527	23,095,527	88,917,183	51,460,902	35,452,652	817,350	1,320,831	(134,553)
Niagara-on-the-Lake	8,772,817	8,772,817	9,480,956	9,480,956	36,507,546	21,128,776	14,556,121	335,587	542,306	(55,244)
Pelham	4,287,289	4,287,289	4,733,368	4,733,368	18,041,314	10,441,427	7,193,350	165,841	267,997	(27,301)
Port Colborne	3,252,185	3,252,185	3,480,342	3,480,342	13,465,052	7,792,911	5,368,724	123,774	200,018	(20,376)
St. Catharines	26,184,956	26,184,956	27,738,027	27,738,027	107,845,966	62,415,953	42,999,849	991,349	1,602,011	(163,196)
Thorold	4,187,699	4,187,699	4,860,998	4,860,998	18,097,393	10,473,883	7,215,710	166,356	268,830	(27,386)
Wainfleet	1,531,526	1,531,526	1,630,434	1,630,434	6,323,919	3,659,974	2,521,444	58,131	93,939	(9,570)
Welland	8,396,817	8,396,817	9,115,628	9,115,628	35,024,889	20,270,687	13,964,963	321,958	520,281	(53,001)
West Lincoln	3,211,431	3,211,431	3,509,830	3,509,830	13,442,522	7,779,872	5,359,741	123,567	199,684	(20,342)
Regional Total Taxable Only	101,325,151	101,325,151	109,825,059	109,825,059	422,300,421	244,406,762	168,377,688	3,881,898	6,273,113	(639,040)

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY**2022 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy Only)**

Municipality	Interim Payment Due March 9, 2022	Interim Payment Due May 11, 2022	Final Payment Due August 10, 2022	Final Payment Due October 12, 2022	2022 Approved Special Levy
Fort Erie	770,721	770,721	856,823	856,823	3,255,088
Grimsby	557,873	557,873	634,941	634,941	2,385,628
Lincoln	463,521	463,521	536,556	536,556	2,000,153
Niagara Falls	1,988,145	1,988,145	2,193,106	2,193,106	8,362,502
Niagara-on-the-Lake	439,618	439,618	483,063	483,063	1,845,362
Pelham	351,829	351,829	400,326	400,326	1,504,309
Port Colborne	510,435	510,435	559,303	559,303	2,139,476
St. Catharines	3,077,998	3,077,998	3,362,188	3,362,188	12,880,371
Thorold	434,000	434,000	509,832	509,832	1,887,664
Wainfleet	156,374	156,374	171,231	171,231	655,209
Welland	1,133,355	1,133,355	1,267,922	1,267,922	4,802,553
West Lincoln	257,863	257,863	289,502	289,502	1,094,730
Regional Total Taxable Only	10,141,732	10,141,732	11,264,791	11,264,791	42,813,045

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

Fort Erie Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	3,660,569,965	0.00074175	2,715,228
New Multi-Residential	0	0.00074175	-
Multi-Residential	42,206,000	0.00146125	61,674
Commercial	251,491,837	0.00128686	323,635
Commercial - Excess	4,894,888	0.00109383	5,354
Commercial - Vacant	20,412,000	0.00109383	22,327
landfill	0	0.00218094	-
Industrial	44,320,291	0.00195080	86,460
Industrial - Excess	817,200	0.00165818	1,355
Industrial - Vacant	4,760,400	0.00165818	7,894
Pipelines	16,622,000	0.00126253	20,986
Farmland	53,695,900	0.00018544	9,957
FAD 1	0	0.00055631	-
Managed Forests	1,177,100	0.00018544	218
Taxable Total	4,100,967,581		\$3,255,088

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

Grimsby Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	4,493,340,848	0.00044614	2,004,659
New Multi-Residential	0	0.00044614	-
Multi-Residential	31,243,000	0.00087890	27,459
Commercial	327,946,385	0.00077401	253,834
Commercial - Excess	9,973,525	0.00065791	6,562
Commercial - Vacant	15,654,500	0.00065791	10,299
landfill	0	0.00131177	-
Industrial	50,074,200	0.00117335	58,755
Industrial - Excess	3,726,200	0.00099735	3,716
Industrial - Vacant	4,140,600	0.00099735	4,130
Pipelines	8,284,000	0.00075937	6,291
Farmland	88,041,295	0.00011154	9,820
FAD 1	0	0.00033461	-
Managed Forests	923,100	0.00011154	103
Taxable Total	5,033,347,653		\$2,385,628

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

Lincoln Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	3,399,716,501	0.00046655	1,586,138
New Multi-Residential	0	0.00046655	-
Multi-Residential	22,725,200	0.00091910	20,887
Commercial	215,225,081	0.00080942	174,207
Commercial - Excess	8,862,800	0.00068800	6,098
Commercial - Vacant	4,784,500	0.00068800	3,292
landfill	0	0.00137178	-
Industrial	98,195,958	0.00122703	120,489
Industrial - Excess	2,870,900	0.00104297	2,994
Industrial - Vacant	7,268,000	0.00104297	7,580
Pipelines	21,599,000	0.00079411	17,152
Farmland	524,542,273	0.00011664	61,183
FAD 1	0	0.00034991	-
Managed Forests	1,140,500	0.00011664	133
Taxable Total	4,306,930,713		\$2,000,153

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

Niagara Falls Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	9,163,695,926	0.00056763	5,201,589
New Multi-Residential	22,100,500	0.00056763	12,545
Multi-Residential	325,035,589	0.00111823	363,465
Commercial	2,405,284,786	0.00098478	2,368,676
Commercial - Excess	39,228,798	0.00083706	32,837
Commercial - Vacant	140,801,000	0.00083706	117,859
landfill	3,152,500	0.00166898	5,261
Industrial	102,070,792	0.00149287	152,378
Industrial - Excess	10,325,557	0.00126894	13,103
Industrial - Vacant	29,873,700	0.00126894	37,908
Pipelines	46,142,000	0.00096616	44,581
Farmland	84,729,100	0.00014191	12,024
FAD 1	0	0.00042572	-
Managed Forests	1,946,400	0.00014191	276
Taxable Total	12,374,386,648		\$8,362,502

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

Niagara-on-the-Lake Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	N/A	N/A	N/A
New Multi-Residential	N/A	N/A	N/A
Multi-Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Commercial - Excess	N/A	N/A	N/A
Commercial - Vacant	N/A	N/A	N/A
landfill	N/A	N/A	N/A
Industrial	N/A	N/A	N/A
Industrial - Excess	N/A	N/A	N/A
Industrial - Vacant	N/A	N/A	N/A
Pipelines	N/A	N/A	N/A
Farmland	N/A	N/A	N/A
FAD 1	N/A	N/A	N/A
Managed Forests	N/A	N/A	N/A
Taxable Total			\$1,845,362

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

Pelham Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	2,671,780,410	0.00050325	1,344,573
New Multi-Residential	544,000	0.00050325	274
Multi-Residential	18,604,000	0.00099140	18,444
Commercial	103,556,546	0.00087309	90,414
Commercial - Excess	674,511	0.00074213	501
Commercial - Vacant	9,919,000	0.00074213	7,361
landfill	0	0.00147969	-
Industrial	4,436,700	0.00132355	5,872
Industrial - Excess	45,100	0.00112502	51
Industrial - Vacant	101,000	0.00112502	114
Pipelines	17,758,000	0.00085658	15,211
Farmland	167,641,933	0.00012581	21,091
FAD 1	0	0.00037744	-
Managed Forests	3,206,600	0.00012581	403
Taxable Total	2,998,267,800		\$1,504,309

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2022 WASTE MANAGEMENT TAX RATES & LEVY

Port Colborne Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	1,659,891,635	0.00095899	1,591,819
New Multi-Residential	913,000	0.00095899	876
Multi-Residential	39,175,000	0.00188921	74,010
Commercial	135,006,007	0.00166375	224,616
Commercial - Excess	357,200	0.00141419	505
Commercial - Vacant	2,723,100	0.00141419	3,851
landfill	0	0.00281968	-
Industrial	74,945,738	0.00252214	189,024
Industrial - Excess	2,735,766	0.00214382	5,865
Industrial - Vacant	7,723,400	0.00214382	16,558
Pipelines	10,736,000	0.00163230	17,524
Farmland	56,711,638	0.00023975	13,597
FAD 1	1,407,700	0.00071924	1,012
Managed Forests	912,352	0.00023975	219
Taxable Total	1,993,238,536		\$2,139,476

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

St. Catharines Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	12,444,203,973	0.00072084	8,970,280
New Multi-Residential	83,232,920	0.00072084	59,998
Multi-Residential	677,381,968	0.00142005	961,916
Commercial	1,959,836,371	0.00125059	2,450,952
Commercial - Excess	11,891,600	0.00106300	12,641
Commercial - Vacant	18,298,900	0.00106300	19,452
landfill	0	0.00211946	-
Industrial	157,051,588	0.00189581	297,740
Industrial - Excess	4,873,960	0.00161144	7,854
Industrial - Vacant	22,528,100	0.00161144	36,303
Pipelines	31,274,000	0.00122694	38,371
Farmland	137,970,300	0.00018021	24,864
FAD 1	0	0.00054063	-
Managed Forests	0	0.00018021	-
Taxable Total	15,548,543,680		\$12,880,371

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

Thorold Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	2,304,748,360	0.00062954	1,450,931
New Multi-Residential	73,019,800	0.00062954	45,969
Multi-Residential	44,035,000	0.00124019	54,612
Commercial	171,029,596	0.00109219	186,797
Commercial - Excess	3,792,113	0.00092836	3,520
Commercial - Vacant	7,290,500	0.00092836	6,768
landfill	0	0.00185101	-
Industrial	46,975,966	0.00165569	77,778
Industrial - Excess	3,777,334	0.00140734	5,316
Industrial - Vacant	13,501,800	0.00140734	19,002
Pipelines	26,872,000	0.00107154	28,794
Farmland	51,426,240	0.00015739	8,094
FAD 1	0	0.00047216	-
Managed Forests	528,600	0.00015739	83
Taxable Total	2,746,997,309		\$1,887,664

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

Wainfleet Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	937,926,139	0.00062533	586,513
New Multi-Residential	0	0.00062533	-
Multi-Residential	457,000	0.00123190	563
Commercial	19,172,305	0.00108489	20,800
Commercial - Excess	948,800	0.00092215	875
Commercial - Vacant	425,500	0.00092215	392
landfill	0	0.00183863	-
Industrial	4,401,200	0.00164462	7,238
Industrial - Excess	85,300	0.00139793	119
Industrial - Vacant	132,000	0.00139793	185
Pipelines	5,645,000	0.00106437	6,008
Farmland	206,238,015	0.00015633	32,241
FAD 1	0	0.00046900	-
Managed Forests	1,758,989	0.00015633	275
Taxable Total	1,177,190,248		\$655,209

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2022 WASTE MANAGEMENT TAX RATES & LEVY

Welland Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	4,388,409,196	0.00082758	3,631,760
New Multi-Residential	14,934,500	0.00082758	12,359
Multi-Residential	152,975,700	0.00163033	249,401
Commercial	372,715,893	0.00143577	535,134
Commercial - Excess	8,628,028	0.00122040	10,530
Commercial - Vacant	20,344,100	0.00122040	24,828
landfill	0	0.00243330	-
Industrial	130,106,359	0.00217654	283,182
Industrial - Excess	3,681,100	0.00185006	6,810
Industrial - Vacant	7,441,900	0.00185006	13,768
Pipelines	21,445,000	0.00140862	30,208
Farmland	21,093,100	0.00020690	4,364
FAD 1	0	0.00062069	-
Managed Forests	1,009,900	0.00020690	209
Taxable Total	5,142,784,776		\$4,802,553

Schedule C

2022 WASTE MANAGEMENT TAX RATES & LEVY

West Lincoln Property Classification	2022 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	1,796,000,969	0.00049152	882,770
New Multi-Residential	0	0.00049152	-
Multi-Residential	7,074,000	0.00096829	6,850
Commercial	80,090,000	0.00085274	68,296
Commercial - Excess	732,500	0.00072483	531
Commercial - Vacant	2,830,300	0.00072483	2,051
landfill	0	0.00144520	-
Industrial	37,233,200	0.00129270	48,131
Industrial - Excess	305,200	0.00109879	335
Industrial - Vacant	1,227,000	0.00109879	1,348
Pipelines	29,135,000	0.00083662	24,375
Farmland	486,018,440	0.00012288	59,722
FAD 1	0	0.00036864	-
Managed Forests	2,608,300	0.00012288	321
Taxable Total	2,443,254,909		\$1,094,730

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2022-14

A BY-LAW TO SET TAX RATIOS AND TAX RATE
REDUCTIONS FOR PRESCRIBED PROPERTY
SUBCLASSES FOR REGIONAL PURPOSES AND
AREA MUNICIPAL PURPOSES FOR THE YEAR 2022

WHEREAS pursuant to Section 308 (5) of the Municipal Act, 2001, S.O. 2001, c. 25 as amended (referred hereinafter as "the Municipal Act, 2001"), The Regional Municipality of Niagara (referred hereinafter as "The Regional Corporation") may establish the tax ratios for The Regional Corporation and the Area Municipalities;

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class;

WHEREAS the property classes have been prescribed by the Ministry of Finance pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c. A.31, as amended;

WHEREAS pursuant to Section 313 (1) of the Municipal Act, 2001, The Regional Municipality of Niagara may establish tax reductions for prescribed property subclasses for The Regional Corporation and the Area Municipalities; and

WHEREAS the property subclasses for which tax rate reductions are to be established are in accordance with Section 8 of the Assessment Act.


NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows for the 2022 taxation year:

1. That the tax ratio for property in:
 - a. The residential property class is 1.000000;
 - b. The new multi-residential property class is 1.000000;
 - c. The multi-residential class is 1.970000;
 - d. The commercial property class is 1.734900;
 - e. The industrial property class is 2.630000;
 - f. The pipelines property class is 1.702100;

- g. The farm property class is 0.250000;
 - h. The managed forest property class is 0.250000;
 - i. The landfill property class is 2.940261.
- 2. That the municipal purpose tax reduction for:
 - a. The vacant land and excess land subclasses in the commercial property class is 15.0%;
 - b. The vacant land and excess land subclasses in the industrial property class is 15.0%;
 - c. The first class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 25%;
 - d. The second class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 0%.
- 3. That for the purposes of this bylaw:
 - a. The industrial property class includes all properties classified as industrial and large industrial as per Ontario Regulation 282/98;
 - b. The first class of farmland awaiting development and the second class of farmland awaiting development consists of land as defined in accordance with Ontario Regulation 282/98.
- 4. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA


James Bradley, Regional Chair


Ann-Marie Norio, Regional Clerk

Passed: March 24, 2022