

## Administration

Office of the Regional Clerk

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April 26, 2021

**CL 8-2021, April 22, 2021**

**CSC 4-2021, April 14, 2021**

**Report CSD 23-2021, April 14, 2021**

## Local Area Municipalities

### ***SENT ELECTRONICALLY***

#### 2021 Property Tax Policy, Ratios and Rates

Report CSD 23-2021

Regional Council, at its meeting of April 22, 2021, approved the following recommendation of its Corporate Services Committee:

That Report CSD 23-2021, dated April 14, 2021, respecting 2021 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 2021 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	22.5%
Commercial – Vacant Land	1.734900	22.5%
Industrial	2.630000	
Industrial – Excess Land	2.630000	22.5%
Industrial – Vacant Land	2.630000	22.5%
Pipeline	1.702100	
Farmland	0.250000	
Managed Forest	0.250000	
Farmland Awaiting Development 1	1.000000	25%
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 **BE CIRCULATED** to the Councils of the Area Municipalities for information; and

3. That Report CSD 23-2021 **BE CIRCULATED** to the Councils of the Area Municipalities for information.

A copy of Report CSD 23-2021 and the associated by-laws are attached for your information.

Yours truly,



Ann-Marie Norio  
Regional Clerk

:kl

CLK-C 2021-065

cc: R. Fleming, Senior Tax & Revenue Analyst  
H. Chamberlain, Director, Financial Management & Planning  
T. Harrison, Commissioner, Corporate Services  
K. Beach, Executive Assistant to the Commissioner, Corporate Services

**Subject:** 2021 Property Tax Policy, Ratios and Rates

**Report to:** Corporate Services Committee

**Report date:** Wednesday, April 14, 2021

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## Recommendations

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2. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration and **BE CIRCULATED** to the Councils of the Area Municipalities for information; and
3. That Report CSD 23-2021 **BE CIRCULATED** to the Councils of the Area Municipalities for information.

## Key Facts

- The purpose of this report is to set the tax policy for 2021 which includes tax ratios, rates and other policy considerations. Tax policy accounts for property assessment changes and affects the actual taxes paid by property owners or classes.

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- The recommended tax policy for 2021, supported by Regional staff and Area Treasurers, is to maintain the status quo tax ratio adopted for the 2020 taxation year and to continue the previous Council approved phase-out schedule of the commercial/industrial vacant/excess land subclass discounts from 30% to 22.5%.
  - In order for the Area Municipalities to complete final tax billings in June, Regional bylaws should be established no later than April.
  - The Region approved a 2021 levy increase of 1.80%. Area Municipal increases range from 0.32% to 2.64% for those that have approved budgets.
  - Under the proposed tax policy the residential class in aggregate will see a tax increase of 1.7% (see Table 1).
  - The Province for 2021 has also adopted a policy to standardize business education tax rates across the province resulting in education tax savings for Niagara commercial and industrial properties totaling \$6.6M and \$2.8M, respectively.
  - The proposed tax policy and approved Regional tax levy will result in an increase of approximately \$27 to the typical residential property with a CVA of \$278,764 in 2021 for an annual Regional property tax of \$1,638.

## **Financial Considerations**

There are no direct costs to the Region as a result of setting 2021 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 23-2021.

Regional staff engaged the Area Treasurers in the review of the tax study as completed by the Region's external tax consultant as well as reviewed various options and scenarios for 2021. Based on the feedback provided, both Regional staff and Area Treasurers are recommending to maintain the status quo tax ratio for the 2021 taxation year including the commercial/industrial vacant/excess land subclass discount phase-out from 30% to 22.5%, which results in a reduction in residential taxes shifted to other classes of 0.11%, or \$331,000.

The follow are the key factors that support the recommendation, these are expanded on in the Analysis section of 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 1.74% or \$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 indicates that many of the households in core housing need currently reside in single detached homes (included in the residential tax class),
- Education tax rates for commercial and industrial classes have been reduced for 2021, these reductions in education tax rates will generate savings for commercial and industrial properties totaling \$6.6M and \$2.8M, respectively.
- The Region and local area municipalities offer many incentive programs including tax increment and development charge related grants that reduce the actual tax burden experienced by some property classes in Niagara including industrial.

Staff did consider alternate scenarios, these are found in the Alternatives Reviewed section, but none of these were supported by Regional staff or the Area Treasurers.

## **Analysis**

The Municipal Act 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 a number of options to arrive at the recommendations presented in this report.

### **Analysis of Current State**

#### ***1. Assessment Growth***

The overall real assessment growth that occurred in 2020 for the Region was 1.44% (as included in the approved 2021 tax supported operating budget), equivalent to \$5.7 million in tax dollars from new taxpayers. Table 1 summarizes the overall assessment growth that occurred in 2020 (column (2)) as well as the impacts affecting each of the tax classes based on maintaining the status quo tax ratios with the adjustment to the vacant/excess land subclass discounts from 30% to 22.5% as per the Council approved phase-out schedule (column (3)). Note this phase-out schedule was approved by the Province and has been written into Provincial legislation

**Table 1 – 2021 Tax Levy Impacts by Property Class (Status Quo Policy)**

<b>Property Class</b>	<b>2020 Approved Levy (1)</b>	<b>Growth Impacts (2)</b>	<b>Inter-Class Shift (3)</b>	<b>2021 Levy Impacts (4)</b>	<b>2021 Approved Levy (5)</b>	<b>Avg. % Increase</b>
Residential	\$285,569,439	\$5,456,643	\$(331,315)	\$5,158,042	\$295,852,809	1.7%
New Multi-Res	1,006,093	40,202	(1,191)	\$18,544	\$1,063,648	1.7%
Multi-Residential	15,628,351	(2,151)	(17,786)	\$276,958	\$15,885,372	1.7%
Farm	3,432,522	19,409	(3,917)	\$61,179	\$3,509,193	1.7%
Managed Forest	22,687	(189)	(26)	\$399	\$22,871	1.6%
Commercial	70,887,201	(61,524)	194,016	\$1,260,211	\$72,279,904	2.1%
Industrial	13,508,620	182,039	163,301	\$245,835	\$14,099,795	3.0%
Pipelines	2,453,164	30,320	(2,827)	\$44,018	\$2,524,675	1.7%
Landfill	61,314	-	(70)	\$1,087	\$62,331	1.7%
<b>Total</b>	<b>\$392,569,391</b>	<b>\$5,664,749</b>	<b>\$185</b>	<b>\$7,066,273</b>	<b>\$405,300,598</b>	<b>1.8%</b>
<b>% Increase</b>		<b>1.44%</b>	<b>0%</b>	<b>1.80%</b>	<b>3.25%</b>	

*\* Represents a tax shift away from residential of 0.11% as a result of the decrease in vacant/excess land subclass discount from 30% to 22.5% as per Council approved phase-out schedule.*

## **2. Re-Assessment Phase-In and Tax Shifts**

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 not provided any guidance as to when the next assessment cycle will take place, therefore the destination values from 2020 taxation year will continue into 2021 resulting in no tax shift impacts caused by assessment phase-in changes.

MPAC had released preliminary figures for the 2021 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. This increase for the residential tax class was approximately 20% higher than the MPAC average for the Regions of Peel and

Halton, Cities of Hamilton and Brantford, and the Counties of Haldimand, Norfolk and Brant. Niagara's anticipated residential assessments represent one of the highest increases across the Province. It is important to note that these values were preliminary and are subject to change until finalized by MPAC in advance of the next assessment cycle. More information on the residential assessment impacts can be found in Appendix 4 to Report CSD 23-2021.

Staff previously completed an estimate of the impacts of the aforementioned new assessment cycle during the preparation of the 2020 tax policy report. It was estimated that there could be a shift onto (i.e., increase in) the residential tax class burden of approximately 1.74% or \$5 million as a result of shifts from (i.e., decreases in) other tax class burdens primarily commercial and industrial. Shifts would also be experienced on an Area Municipality level but may vary as a result of different assessment trends that may occur on a more granular level.

Based on the recommended tax policy for 2021 there is a decrease in the residential class' proportionate share of taxes (0.11% or \$331,000) as a result of reducing the subclass discount for commercial/industrial vacant/excess lands from 30% to 22.5% (see Table 1 Column 3). This will result in minor municipal shifts. These impacts have been summarized in Appendix 1 to Report CSD 23-2021, Table 6 and range from -0.09 (Pelham and Wainfleet) to 0.11% (Niagara Falls). A negative number represents a decrease in the relative total municipal burden while a positive number represents an increase.

Table 2 shows the relative tax share of each tax class from 2020 to 2021. The 2021 amounts are based on the recommended tax policy. The table represents a starting point for any further ratio analysis. The residential increase noted previously of 1.70% (which is below the 2021 Regional levy increase of 1.80%) is as a result of the subclass discount reduction (See Appendix 1 to Report CSD 23-2021, Table 5).

**Table 2 – Multi-Year Tax Distribution by Tax Class**

<b>Realty Tax Class (Taxable)</b>	<b>2020 Year End (As Revised)</b>	<b>% Share</b>	<b>2021 Levy (As Returned)</b>	<b>% Share</b>
Residential	\$291,026,081	73.08%	\$295,852,809	73.00%
New Multi-Residential	1,046,295	0.26%	1,063,648	0.26%
Multi-Residential	15,626,200	3.92%	15,885,372	3.92%
Farm	3,451,930	0.87%	3,509,193	0.87%
Managed Forest	22,498	0.01%	22,871	0.01%
Commercial	70,825,677	17.78%	72,279,904	17.83%
Industrial	13,690,659	3.44%	14,099,795	3.48%
Pipeline	2,483,484	0.62%	2,524,675	0.62%
Landfill	61,314	0.02%	62,331	0.02%
<b>Total Taxable</b>	<b>\$398,234,138</b>	<b>100%</b>	<b>\$405,300,598</b>	<b>100%</b>

### *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 2021 however, the Province has maintained the education tax rates from 2020 for all classes except the commercial and industrial, which have been reduced. The Province has identified this as a priority as a result of the COVID-19 pandemic specifically indicating that this change will eliminate variations in business education taxes reducing tax inequalities and improve business competitiveness.

Table 4 summaries select education tax rates including the changes to the commercial and industrial classes. In aggregate for Niagara, the reduction in business education tax rates will generate savings for commercial and industrial properties totaling \$6.6M and \$2.8M, respectively.



**Table 4 – Select Education Tax Rates for Niagara Region**

<b>Realty Tax Class</b>	<b>2021 Education Rate</b>	<b>2020 Education Rate</b>	<b>Change</b>
Residential	0.00153	0.00153	0.0000
Multi-Residential	0.00153	0.00153	0.0000
New Multi-Residential	0.00153	0.00153	0.0000
Commercial Occupied	<b>0.0088</b>	<b>0.0098</b>	<b>-0.0010</b>
Commercial Occupied - New	<b>0.0088</b>	<b>0.0098</b>	<b>-0.0010</b>
Industrial Occupied	<b>0.0088</b>	<b>0.0125</b>	<b>-0.0037</b>
Industrial Occupied - New	<b>0.0088</b>	<b>0.0098</b>	<b>-0.0010</b>

#### *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 66-2020; however the by-law setting for the waste management rates for the 2021 requisitions are brought forward with the 2021 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 utilizes several BMA tax related performance metrics as seen in Appendix 3 to Report CSD 23-2021. These metrics were considered in the evaluation of tax policy options and discussed with Area Treasurers which helped inform the policy decisions proposed.

- *Residential taxpayer* - The residential class is responsible for 73% 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 1.8% to 1.7% (see Table 1). In previous years, the Region utilized the tax shifts away from the residential class to provide relief to multi-residential and commercial tax classes through reduced tax ratios (see Appendix 2 to Report CSD 23-2021). 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 (2020 - Niagara 5.2% verses BMA average 4.8%). This gap between Niagara and the survey average has increased from prior years (2019 - Niagara 5.0% verses BMA average 4.9%). The tax shift caused by reducing the subclass

discount for commercial/industrial vacant/excess lands from 30% to 22.5% will assist with narrowing the gap between Niagara and the BMA average.

In addition to this, the Region's Affordable Housing Strategy Steering Committee also provided information regarding the distribution of housing need in Niagara. The information demonstrated that the majority (approximately 85%) of households with modest incomes live in traditional residential buildings (i.e., residential tax class) as opposed to multi-residential structures.

- *Multi-Residential Tax Class* – the multi-residential tax category consists of two property tax classes. The multi-residential class is responsible for 3.9% of the overall tax levy while the new-multi-residential category (which includes multi-residential structures constructed after 2003) is responsible for 0.3%. Under the recommended tax policy the multi-residential and new-multi-residential classes will see an increase of 1.7% over 2020 as a result of the 2021 levy increase and the anticipated tax shifts. In previous years, the Region utilized the tax shift away from the residential class to provide relief to multi-residential through reduced tax ratios from 2.0 to 1.97.

Appendix 3 to Report CSD 23-2021, 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 \$209 and the high-rise structure types are below the average by \$5 for 2020.

- *Industrial Tax Class* – per Table 2, under the recommended tax policy, the Industrial property class will be responsible for 3.48% of Regional taxes which includes a tax shift away from the industrial class in 2021 of 0.11%. As a result of significant reassessment and appeal reductions in this property class in the recent past, the Industrial class share of taxation is down from 3.3% in 2016 to 3.0% in 2021 (when excluding the vacant/excess land subclasses). Despite this, 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 23-2021. This however is partially offset by the many incentive programs currently offered by the Region including tax increment and development charge related grants that reduce the actual tax burden experienced by some industrial properties in Niagara.
- *Commercial Tax Class* - properties pay the second largest share (after residential) of Regional taxes at 17.83%. Appendix 3 to Report CSD 23-2021 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. It is also important to note that the current assessment practice for hotels is the net rental income approach. A higher potential income per night from a higher concentration of hotels in Niagara Falls tourist areas helps explain the higher Niagara hotel taxes relative to neighbouring municipalities. For the 2018 taxation year Council approved a reduction in the commercial tax ratio from 1.7586 to 1.7349. The Region's tax ratio for the commercial class approximates the BMA average of 1.6747. The current tax ratio has been in effect since 2018 when it was reduced from 1.7586.

### **2021 Property Tax Levy Impacts**

Table 4 shows the Regional tax increases for status quo tax ratios plus the commercial/industrial vacant/excess land subclass discount adjustment from 30% to 22.5%. Since there was no phase-in impacts for 2021, the levy increase on all classes under the proposed tax policy is 1.7%.

**Table 4 – Regional Tax Increases for Status Quo Tax Policy**

<b>Taxation Class</b>	<b>2020 Avg. CVA</b>	<b>2020 Regional Taxes</b>	<b>2021 Avg. CVA</b>	<b>2021 Regional Taxes*</b>	<b>\$ Increase</b>	<b>% Increase</b>
<b>Residential</b>	278,764	1,611	278,764	1,638	27	1.7%
<b>Multi-Res.</b>	2,543,766	28,964	2,543,766	29,444	480	1.7%
<b>Commercial</b>	814,152	8,164	814,152	8,299	135	1.7%
<b>Industrial</b>	786,286	11,952	786,286	12,151	198	1.7%
<b>Farmland</b>	400,452	579	400,452	588	10	1.7%

\* Based on draft rates utilizing the recommended 2021 tax policy.

### **Alternatives Reviewed**

A number of scenarios were reviewed for the 2021 tax policy. All scenarios considered utilizing a portion of the tax shift away from the residential class to benefit other tax classes (i.e., commercial and multi-residential). Staff did not feel that these scenarios would achieve the desired outcomes for the reasons cited below. This coupled with the anticipated impacts of the future assessment cycle update on the residential tax class resulted in staff **RECOMMENDING** a status quo tax ratio option for 2021.

Staff analyzed an alternative which utilized a portion of the tax shift away from the residential class (0.11% to 0.06%) to reduce the tax ratio of the commercial tax class from 1.7349 (status-quo) to 1.729135. This alternative was **NOT RECOMMENDED** as a result of the analysis discussed under the Tax Policy Considerations section of this report. Many of the Region's existing and future incentives will focus on the employment sectors. The Region currently offers grants to these property types in the form of tax increment and development charge grants which effectively reduces the burden experienced by some of the existing property owners in the industrial tax class.

Through report CSD 12-2021 - *Optional Small Business Tax Subclass Overview*, staff also reviewed the opportunities and challenges that exist with the implementation of new optional small business tax subclass. While the anticipated challenges with implementation were significant, staff committed to continue to monitor and report back to Council in advance of 2022 tax policy.

Given the strong emphasis on affordable housing, staff also analyzed an alternative that utilized the full tax shift away from the residential class (0.11% to 0.00%) to reduce the tax ratio of the multi-residential tax class from 1.97 (status-quo) to 1.91275. While this alternative was explored it is **NOT RECOMMENDED**. Under the Residential Tenancy Act, tenants are entitled to an automatic rent reduction when landlord's property taxes have been reduced by more than 2.49% from one year to the next. Based on current levy requirements for the Region and the anticipated levy requirements for the Area Municipalities coupled with the Province maintaining the education tax rate from 2020 for multi-residential properties for 2021, it is not anticipated that a significant number of properties (if any) would be eligible for the mandatory rent reduction as outlined in the Act. This means that there would be no legislated requirement for the landlords to pass any of the property tax savings as a result of a ratio reduction to the tenant.

Further to this, Regional Council approved a multi-residential tax class ratio reduction for 2018 which also utilized the tax shift away from the residential class 2018. It is important to note, that the new-multi-residential tax class has a legislated tax ratio of 1 (same as residential tax class). The intent behind the new class as legislated in 2017 (adopted by Region in 2003) is to assist in rental affordability of newly constructed multi-residential properties. Any reduction to the multi-residential tax class would also increase the tax burden on the new-multi-residential tax class.

## **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 12-2021 Optional Small Business Tax Subclass Overview

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### Prepared by:

Rob Fleming, MBA  
Senior Tax & Revenue Analyst  
Corporate Services

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### Recommended by:

Todd Harrison, CPA, CMA  
Commissioner/Treasurer  
Corporate Services

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### Submitted by:

Ron Tripp, P.Eng.  
Acting Chief Administrative Officer

*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	2021 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. 2021-25

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 2021

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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

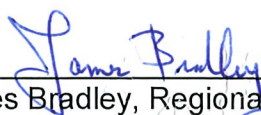
WHEREAS the property subclasses for which tax rate reductions are to be established are in accordance with Section 8 of the *Assessment Act*.

NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows for the 2021 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 22.5%;
  - b. The vacant land and excess land subclasses in the industrial property class is 22.5%;
  - 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: April 22, 2021

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2021-26

A BY-LAW TO SET AND LEVY THE RATE OF TAXATION  
FOR REGIONAL GENERAL AND SPECIAL PURPOSES  
FOR THE YEAR 2021

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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 2021 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. 2020-94 adopted the 2021 Waste Management Budget, and by By-Law No. 2021-07 adopted the 2021 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 2021 taxation year have been set out in By-Law No. 2021-25 of The Regional Corporation dated the 22nd of April 2021;

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 2021 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,

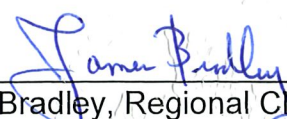
WHEREAS Regional Council established tax rates for property classes, and other decisions consistent with setting and levying rates of taxation for regional purposes for 2021.



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

1. That for the year 2021 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 2021 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,758,444 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: April 22, 2021

**Schedule A – 2021 Tax Ratios, Sub-Class Reductions, and Rates**

<b>Property Classification</b>	<b>Tax Ratio</b>	<b>Sub-Class Reduction</b>	<b>Tax Rate by Class</b>
Residential	1.000000		0.00587571
New Multi-Residential	1.000000		0.00587571
Multi-Residential	1.970000		0.01157515
Commercial	1.734900		0.01019377
Commercial - Excess	1.734900	22.5%	0.00790017
Commercial - Vacant	1.734900	22.5%	0.00790017
Landfill	2.940261		0.01727612
Industrial	2.630000		0.01545312
Industrial - Excess	2.630000	22.5%	0.01197617
Industrial - Vacant	2.630000	22.5%	0.01197617
Pipelines	1.702100		0.01000105
Farmland	0.250000		0.00146893
FAD 1	1.000000	25%	0.00440678
FAD 2	Class Ratio		Class Rate
Managed Forests	0.250000		0.00146893

**Schedule B – 2021 GENERAL TAX LEVY****2021 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)**

<b>Municipality</b>	<b>Interim Payment Due March 10, 2021</b>	<b>Interim Payment Due May 12, 2021</b>	<b>Final Payment Due August 4, 2021</b>	<b>Final Payment Due October 13, 2021</b>	<b>2021 Approved General Levy</b>	<b>Regional Depts.</b>	<b>Niagara Regional Police</b>	<b>Niagara Regional Housing</b>	<b>Niagara Peninsula Conserv. Authority</b>	<b>Court Services</b>
Fort Erie	6,062,754	6,062,754	6,527,700	6,527,700	25,180,908	13,052,265	10,006,494	1,796,247	368,161	(42,259)
Grimsby	7,516,889	7,516,889	7,938,700	7,938,700	30,911,178	16,022,491	12,283,613	2,205,008	451,941	(51,875)
Lincoln	5,833,404	5,833,404	6,395,290	6,395,290	24,457,388	12,677,236	9,718,979	1,744,635	357,583	(41,044)
Niagara Falls	20,700,592	20,700,592	22,025,537	22,025,537	85,452,258	44,293,299	33,957,374	6,095,624	1,249,367	(143,406)
Niagara-on-the-Lake	8,506,826	8,506,826	9,038,808	9,038,808	35,091,268	18,189,198	13,944,714	2,503,189	513,057	(58,890)
Pelham	4,094,715	4,094,715	4,479,864	4,479,864	17,149,157	8,889,089	6,814,803	1,223,312	250,732	(28,780)
Port Colborne	3,141,768	3,141,768	3,362,601	3,362,601	13,008,738	6,742,946	5,169,466	927,961	190,196	(21,831)
St. Catharines	25,634,978	25,634,978	26,734,934	26,734,934	104,739,824	54,290,811	41,621,947	7,471,477	1,531,363	(175,774)
Thorold	3,923,644	3,923,644	4,451,753	4,451,753	16,750,794	8,682,602	6,656,500	1,194,896	244,907	(28,111)
Wainfleet	1,485,405	1,485,405	1,577,646	1,577,646	6,126,102	3,175,402	2,434,416	436,997	89,568	(10,281)
Welland	8,123,257	8,123,257	8,670,376	8,670,376	33,587,266	17,409,614	13,347,048	2,395,903	491,067	(56,366)
West Lincoln	3,118,117	3,118,117	3,304,745	3,304,745	12,845,724	6,658,449	5,104,687	916,333	187,813	(21,558)
<b>Regional Total Taxable Only</b>	<b>98,142,349</b>	<b>98,142,349</b>	<b>104,507,954</b>	<b>104,507,954</b>	<b>405,300,605</b>	<b>210,083,402</b>	<b>161,060,041</b>	<b>28,911,582</b>	<b>5,925,754</b>	<b>(680,174)</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY****2021 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy Only)**

<b>Municipality</b>	<b>Interim Payment Due March 10, 2021</b>	<b>Interim Payment Due May 12, 2021</b>	<b>Final Payment Due August 4, 2021</b>	<b>Final Payment Due October 13, 2021</b>	<b>2021 Approved Special Levy</b>
Fort Erie	738,469	738,469	802,973	802,973	3,082,884
Grimsby	530,215	530,215	585,530	585,530	2,231,490
Lincoln	442,593	442,593	484,450	484,450	1,854,085
Niagara Falls	1,903,785	1,903,785	2,072,505	2,072,505	7,952,580
Niagara-on-the-Lake	420,597	420,597	458,638	458,638	1,758,470
Pelham	335,669	335,669	367,988	367,988	1,407,314
Port Colborne	486,563	486,563	534,306	534,306	2,041,738
St. Catharines	2,954,087	2,954,087	3,201,909	3,201,909	12,311,992
Thorold	410,601	410,601	457,398	457,398	1,735,998
Wainfleet	150,179	150,179	162,568	162,568	625,494
Welland	1,088,826	1,088,826	1,177,884	1,177,884	4,533,420
West Lincoln	243,785	243,785	271,940	271,940	1,031,450
<b>Regional Total Taxable Only</b>	<b>9,705,369</b>	<b>9,705,369</b>	<b>10,578,089</b>	<b>10,578,089</b>	<b>40,566,915</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Fort Erie</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	3,567,293,085	0.00071936	2,566,168
New Multi-Residential	47,900	0.00071936	34
Multi-Residential	42,015,200	0.00141714	59,541
Commercial	251,095,717	0.00124802	313,372
Commercial - Excess	4,946,888	0.00096721	4,785
Commercial - Vacant	20,149,100	0.00096721	19,488
landfill	0	0.00211511	-
Industrial	43,634,391	0.00189192	82,553
Industrial - Excess	765,300	0.00146624	1,122
Industrial - Vacant	4,221,600	0.00146624	6,190
Pipelines	16,079,000	0.00122442	19,687
Farmland	53,994,200	0.00017984	9,710
FAD 1	0	0.00053952	-
Managed Forests	1,299,300	0.00017984	234
<b>Taxable Total</b>	<b>4,005,541,681</b>		<b>\$3,082,884</b>

<b>Grimsby</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	4,410,164,148	0.00042417	1,870,659
New Multi-Residential	0	0.00042417	-
Multi-Residential	28,810,000	0.00083561	24,074
Commercial	330,535,985	0.00073589	243,238
Commercial - Excess	11,558,625	0.00057032	6,592
Commercial - Vacant	14,869,500	0.00057032	8,480
landfill	0	0.00124717	-
Industrial	50,228,300	0.00111557	56,033
Industrial - Excess	3,829,400	0.00086456	3,311
Industrial - Vacant	4,140,600	0.00086456	3,580
Pipelines	8,277,000	0.00072198	5,976
Farmland	89,103,995	0.00010604	9,449
FAD 1	0	0.00031813	-
Managed Forests	922,600	0.00010604	98
<b>Taxable Total</b>	<b>4,952,440,153</b>		<b>\$2,231,490</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Lincoln</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	3,277,341,979	0.00044543	1,459,826
New Multi-Residential	0	0.00044543	-
Multi-Residential	24,195,200	0.00087750	21,231
Commercial	214,071,974	0.00077278	165,431
Commercial - Excess	8,847,300	0.00059890	5,299
Commercial - Vacant	4,784,500	0.00059890	2,865
landfill	0	0.00130968	-
Industrial	97,631,058	0.00117148	114,373
Industrial - Excess	2,870,900	0.00090790	2,606
Industrial - Vacant	9,291,000	0.00090790	8,435
Pipelines	20,900,000	0.00075817	15,846
Farmland	521,395,936	0.00011136	58,063
FAD 1	0	0.00033407	-
Managed Forests	985,900	0.00011136	110
<b>Taxable Total</b>	<b>4,182,315,747</b>		<b>\$1,854,085</b>

<b>Niagara Falls</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	9,031,444,248	0.00054682	4,938,574
New Multi-Residential	14,798,500	0.00054682	8,092
Multi-Residential	324,378,589	0.00107724	349,434
Commercial	2,386,402,851	0.00094868	2,263,933
Commercial - Excess	38,763,167	0.00073523	28,500
Commercial - Vacant	145,047,100	0.00073523	106,643
landfill	3,152,500	0.00160779	5,069
Industrial	104,789,136	0.00143814	150,701
Industrial - Excess	6,847,357	0.00111456	7,632
Industrial - Vacant	35,614,600	0.00111456	39,695
Pipelines	45,968,000	0.00093074	42,784
Farmland	82,709,600	0.00013671	11,307
FAD 1	0	0.00041012	-
Managed Forests	1,576,600	0.00013671	216
<b>Taxable Total</b>	<b>12,221,492,248</b>		<b>\$7,952,580</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Niagara-on-the-Lake</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
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
<b>Taxable Total</b>			<b>\$1,758,444</b>

<b>Pelham</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	2,616,394,467	0.00048218	1,261,573
New Multi-Residential	544,000	0.00048218	262
Multi-Residential	18,604,000	0.00094989	17,672
Commercial	100,245,889	0.00083653	83,859
Commercial - Excess	764,111	0.00064831	495
Commercial - Vacant	3,553,000	0.00064831	2,303
landfill	0	0.00141774	-
Industrial	4,215,800	0.00126813	5,346
Industrial - Excess	45,100	0.00098280	44
Industrial - Vacant	101,000	0.00098280	99
Pipelines	17,725,000	0.00082072	14,547
Farmland	172,072,933	0.00012055	20,743
FAD 1	0	0.00036164	-
Managed Forests	3,079,300	0.00012055	371
<b>Taxable Total</b>	<b>2,937,344,600</b>		<b>\$1,407,314</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Port Colborne</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	1,641,046,580	0.00092220	1,513,373
New Multi-Residential	913,000	0.00092220	842
Multi-Residential	39,208,000	0.00181673	71,230
Commercial	135,597,288	0.00159992	216,945
Commercial - Excess	301,600	0.00123994	374
Commercial - Vacant	2,377,700	0.00123994	2,948
landfill	0	0.00271151	-
Industrial	76,446,127	0.00242539	185,412
Industrial - Excess	2,072,441	0.00187967	3,896
Industrial - Vacant	8,276,400	0.00187967	15,557
Pipelines	10,739,000	0.00156968	16,857
Farmland	56,954,800	0.00023055	13,131
FAD 1	1,407,700	0.00069165	974
Managed Forests	863,000	0.00023055	199
<b>Taxable Total</b>	<b>1,976,203,636</b>		<b>\$2,041,738</b>

<b>St. Catharines</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	12,356,852,373	0.00069068	8,534,631
New Multi-Residential	82,197,920	0.00069068	56,772
Multi-Residential	678,449,568	0.00136064	923,126
Commercial	1,989,896,971	0.00119826	2,384,414
Commercial - Excess	12,795,100	0.00092865	11,882
Commercial - Vacant	17,926,800	0.00092865	16,648
landfill	0	0.00203078	-
Industrial	156,714,088	0.00181649	284,670
Industrial - Excess	4,925,360	0.00140778	6,934
Industrial - Vacant	23,327,100	0.00140778	32,839
Pipelines	31,196,000	0.00117561	36,674
Farmland	135,530,300	0.00017267	23,402
FAD 1	0	0.00051801	-
Managed Forests	0	0.00017267	-
<b>Taxable Total</b>	<b>15,489,811,580</b>		<b>\$12,311,992</b>



**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Thorold Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	2,157,704,360	0.00060894	1,313,912
New Multi-Residential	70,409,800	0.00060894	42,875
Multi-Residential	42,550,000	0.00119961	51,043
Commercial	169,005,018	0.00105645	178,545
Commercial - Excess	3,905,613	0.00081875	3,198
Commercial - Vacant	8,394,500	0.00081875	6,873
landfill	0	0.00179044	-
Industrial	48,723,413	0.00160151	78,031
Industrial - Excess	3,794,465	0.00124117	4,710
Industrial - Vacant	17,451,300	0.00124117	21,660
Pipelines	26,690,000	0.00103648	27,664
Farmland	48,654,840	0.00015224	7,407
FAD 1	0	0.00045671	-
Managed Forests	528,600	0.00015224	80
<b>Taxable Total</b>	<b>2,597,811,909</b>		<b>\$1,735,998</b>

<b>Wainfleet Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	934,620,038	0.00059993	560,707
New Multi-Residential	0	0.00059993	-
Multi-Residential	457,000	0.00118186	540
Commercial	18,997,470	0.00104082	19,773
Commercial - Excess	948,800	0.00080663	765
Commercial - Vacant	372,500	0.00080663	300
landfill	0	0.00176395	-
Industrial	4,321,700	0.00157782	6,819
Industrial - Excess	85,300	0.00122281	104
Industrial - Vacant	132,000	0.00122281	161
Pipelines	5,642,000	0.00102114	5,761
Farmland	201,914,715	0.00014998	30,283
FAD 1	0	0.00044995	-
Managed Forests	1,871,600	0.00014998	281
<b>Taxable Total</b>	<b>1,169,363,123</b>		<b>\$625,494</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Welland</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	4,310,286,156	0.00079307	3,418,359
New Multi-Residential	12,113,500	0.00079307	9,607
Multi-Residential	151,792,900	0.00156235	237,154
Commercial	375,547,493	0.00137590	516,716
Commercial - Excess	7,304,967	0.00106632	7,789
Commercial - Vacant	23,093,900	0.00106632	24,625
landfill	455,400	0.00233183	1,062
Industrial	127,455,020	0.00208577	265,842
Industrial - Excess	3,634,400	0.00161647	5,875
Industrial - Vacant	8,191,800	0.00161647	13,242
Pipelines	21,254,000	0.00134988	28,690
Farmland	21,394,900	0.00019827	4,242
FAD 1	0	0.00059480	-
Managed Forests	1,092,900	0.00019827	217
<b>Taxable Total</b>	<b>5,063,617,336</b>		<b>\$4,533,420</b>

<b>West Lincoln</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	1,765,999,000	0.00047179	833,181
New Multi-Residential	0	0.00047179	-
Multi-Residential	7,074,000	0.00092943	6,575
Commercial	75,438,100	0.00081851	61,747
Commercial - Excess	732,500	0.00063434	465
Commercial - Vacant	3,087,300	0.00063434	1,958
landfill	0	0.00138719	-
Industrial	36,948,100	0.00124081	45,846
Industrial - Excess	305,200	0.00096163	293
Industrial - Vacant	1,177,000	0.00096163	1,132
Pipelines	29,128,000	0.00080303	23,391
Farmland	480,132,100	0.00011795	56,632
FAD 1	0	0.00035384	-
Managed Forests	1,948,100	0.00011795	230
<b>Taxable Total</b>	<b>2,401,969,400</b>		<b>\$1,031,450</b>