

May 19, 2023

**CL 7-2023, April 20, 2023**

**CSC 4-2023, April 5, 2023**

**CSD 22-2023, April 5, 2023**

## **LOCAL AREA MUNICIPALITIES**

### **SENT ELECTRONICALLY**

#### 2023 Property Tax Policy, Ratios and Rates

CSD 22-2023

Regional Council, at its meeting held on April 20, 2023, passed the following recommendation of its Corporate Services Committee:

That Report CSD 22-2023, dated April 5, 2023, respecting 2023 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 2023 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	7.50%
Commercial – Vacant Land	1.734900	7.50%
Industrial	2.630000	
Industrial – Excess Land	2.630000	7.50%
Industrial – Vacant Land	2.630000	7.50%
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 **BE CIRCULATED** to the Councils of the Area Municipalities for information; and
3. That Report CSD 22-2023 **BE CIRCULATED** to the Councils of the Area Municipalities for information.

Subsequently, Regional Council, at it's meeting held on May 18, 2023, passed By-law 2023-37, being a By-law to amend By-law 2023-31, resulting in updates to Schedules A and B of By-law 2023-31.

Report CSD 22-2023, By-law No. 2023-31 (as amended) and By-law No. 2023-32 are enclosed for your reference.

Yours truly,



Ann-Marie Norio  
Regional Clerk

:kl

CLK-C 2023-045

cc:

S. Doma, Senior Tax and Revenue Analyst  
T. Harrison, Commissioner/Treasurer, Corporate Services  
H. Furtado, Director, Financial Management & Planning/Deputy Treasurer  
K. Beach, Executive Assistant to the Commissioner/Treasurer, Corporate Services

---

**Subject:** 2023 Property Tax Policy, Ratios and Rates**Report to:** Corporate Services Committee**Report date:** Wednesday, April 5, 2023

---

**Recommendations**

1. That Regional Council **APPROVE** the following tax ratios and sub-class reductions for the 2023 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	7.50%
Commercial – Vacant Land	1.734900	7.50%
Industrial	2.630000	
Industrial – Excess Land	2.630000	7.50%
Industrial – Vacant Land	2.630000	7.50%
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 **BE CIRCULATED** to the Councils of the Area Municipalities for information; and
3. That Report CSD 22-2023 **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 2023, 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 2023, supported by Regional staff and Area Treasurers, is to maintain the status quo tax ratio adopted for the 2023 taxation year.
- This is the last year of the Council approved phase-out schedule of the commercial/industrial vacant/excess land subclass discounts from 15.00% to 7.50%.
- In order for the Area Municipalities to complete final tax billings in June, Regional by-laws need to be established no later than April.
- The analysis in Appendix 1 to Report CSD 22-2023, is based on the actual General Levy for 2022 being \$422 million. The 2023 Budget presentation excluded transit costs in the adjusted 2022 Levy of \$406 million for a consistent comparison therefore the \$7.4 million assessment growth dollars are 1.74% on approved 2022 Levy rather than 1.85% on the adjusted Levy.
- Area Municipal budgets range from decreases of 3.05% to increases of 8.46% for those that have approved budgets at this time.
- The proposed tax policy and approved Regional tax levy will result in an increase of approximately \$123 for the typical residential property with a current value assessment (CVA) of \$278,764 in 2022, for an annual Regional property tax of \$1,743.

### **Financial Considerations**

There are no direct costs to the Region as a result of setting 2023 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 22-2023.

Some of the analysis will differ in format from that presented with the 2023 budget as the 2023 budget, for transparency and consistency, reflected comparisons to similar base services as the 2022 budget which required the exclusion of transit costs which have been transferred to the NTC Special Levy budget.

### **Readjusted 2022 Tax rates**

For illustration purposes only, the 2022 tax rate calculations have been readjusted from \$422 million to \$406 million, to account for the removal of transit services. These rates

do not reflect the true 2022 notional tax rates however have been provided to reconcile the information provided in the 2023 budget to this Tax Policy report (See Table 1). Tax policy has been prepared on the unadjusted 2022 general levy as this represents the actual levy dollars collected by the Region for the 2022 year.

**Table 1 – Comparison of Budget By-law to Tax Policy (in millions)**

	<b>2022 General Levy (A)</b>	<b>Assessment Growth \$</b>	<b>2023 Levy Impacts (B)</b>	<b>2023 Approved Levy</b>	<b>2023 Levy Increase (B/A)</b>
Per 2023 Budget Presentation (excludes Transit)	\$406.1	\$7.4 or 1.85%	\$30.9	\$444.4	7.58%
Per Tax Policy (see Table 2)	\$422.3	\$7.4 or 1.74%	\$14.7	\$444.4	3.51%
<b>Difference</b>	<b>(\$16.2)</b>	<b>\$ -</b>	<b>\$16.2</b>	<b>\$ -</b>	<b>4.07%</b>

Table 1 above, provides a summary comparing the information per the 2023 Budget including the removal of \$16.2 million for Transit services to the information provided in this Tax Policy report. Assessment Growth (AG) used in the Budget By-law of 1.85% is on the revised 2022 Base Budget (excluding Transit) whereas the AG per Tax Policy of 1.74% is based on the actual unadjusted 2022 General Levy. This has resulted in the difference in tax impact of 3.51% versus 7.58% as noted above.

## 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 (see Table 2). 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.

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 discussed potential scenarios for 2023. Based on the feedback provided, both Regional staff and Area Treasurers are recommending to maintain the status quo tax ratio for the 2023 taxation year including

the commercial/industrial vacant/excess land subclass discount phase-out from 15.00% to 7.50%, as recommended and approved by Council in 2019 (Report CSD 3-2019). This report included recommendations on amendments to the commercial/industrial vacant unit rebate, which went from 30% to 0% between 2018 and 2021, as well as vacant/excess land subclass property tax rate reduction programs which went from 30% in 2018 to 0% by 2024. See Appendix 4 to Report CSD 22-2023 for additional details. The 2023 impact results in a benefit to the residential taxes class of 0.11%, or \$0.3 million.

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

- The most recent update from MPAC identifies that reassessment increases could be greater for residential properties than non-residential which will shift taxes onto the residential properties.
- 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).
- 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.

## **Analysis of Current State**

### **1. Assessment Growth**

The overall assessment growth that occurred in 2022 for the Region was \$7.4 million in tax dollars from new taxpayers equivalent to 1.74% of the \$422 million General Levy for 2022. The overall assessment growth is net of reduction in assessment due to property assessment appeals.

Table 2 summarizes the overall assessment growth that occurred in 2022 (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 15.00% to 7.50% 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. This will result in minor municipal shifts. These impacts have been summarized in Appendix 1, Table 6 and range from -0.08% (Wainfleet) to 0.09% (Niagara Falls). A negative number represents a decrease in the relative total municipal burden while a positive number represents an increase.

The residential increase noted previously of 3.41% (which is below the 2023 Regional levy impact of 3.51%) is net of the shift due to the subclass discount reduction (See Appendix 1, Table 5).

**Table 2 – 2023 Tax Levy Impacts by Property Class (Status Quo Policy)**

<b>Property Class</b>	<b>2022 Approved Levy</b>	<b>Assessment Growth (AG) Impacts</b>	<b>Inter-class Shift*</b>	<b>2023 Levy Impacts (net of AG)</b>	<b>2023 Approved Levy (before AG)</b>	<b>Avg. tax % Increase</b>
Residential	\$309,408,552	\$6,233,521	\$(332,612)	\$10,877,162	\$326,186,623	3.41%
New Multi-Res	\$1,175,386	423,470	(1,685)	\$55,130	\$1,652,301	4.55%
Multi-Residential	\$16,364,700	(261,635)	(16,956)	\$555,252	\$16,641,361	3.29%
Farm	\$3,664,646	27,338	(3,890)	\$133,894	\$3,821,988	3.55%
Managed Forest	\$25,068	(155)	(26)	\$860	\$25,747	3.33%
Commercial	\$74,469,603	771,921	203,979	\$2,598,607	\$78,044,110	3.76%
Industrial	\$14,523,388	129,748	153,965	\$491,467	\$15,298,568	4.44%
Pipelines	\$2,613,127	17,516	(2,773)	\$90,708	\$2,718,578	3.37%
Landfill	\$55,944	-	(59)	\$1,929	\$57,814	3.34%
<b>Total</b>	<b>\$422,300,414</b>	<b>\$7,341,724</b>	<b>(57)</b>	<b>\$14,805,009</b>	<b>\$444,447,090</b>	<b>3.51%</b>
<b>% Increase</b>		<b>1.74%</b>	<b>0.00%</b>	<b>3.51%</b>	<b>5.24%</b>	

\* Represents a tax shift away from residential of 0.11% as a result of the decrease in vacant/excess land subclass discount from 15.00% to 7.50% 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, however, as a result of COVID-19, the 2020 re-assessment has been delayed and the Province has not provided any guidance as to when the next assessment cycle will take place. Therefore, the destination values for the 2023 tax year will remain the same resulting in no tax shift impacts caused by assessment phase-in changes.

Table 3 shows the relative tax share of each tax class from 2022 to 2023. The 2023 amounts are based on the recommended tax policy. The table represents a starting point for any further ratio analysis.

**Table 3 – Multi-Year Tax Distribution by Tax Class**

<b>Realty Tax Class (Taxable)</b>	<b>2022 Year End (As Revised)</b>	<b>% Share</b>	<b>2023 Levy (As Revised)</b>	<b>% Share</b>
Residential	\$315,642,073	73.47%	\$326,186,623	73.39%
New Multi-Residential	1,598,856	0.37%	1,652,301	0.37%
Multi-Residential	16,103,065	3.75%	16,641,361	3.74%
Farm	3,691,984	0.86%	3,821,988	0.86%
Managed Forest	24,913	0.01%	25,747	0.01%
Commercial	75,241,524	17.51%	78,044,110	17.56%
Industrial	14,653,136	3.41%	15,298,568	3.44%
Pipelines	2,630,643	0.61%	2,718,578	0.61%
Landfill	55,944	0.01%	57,814	0.01%
<b>Total</b>	<b>\$429,642,138</b>	<b>100%</b>	<b>\$444,447,090</b>	<b>100%</b>

### 3. Education Rates (no change)

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 2023 however, the Province has maintained the education tax rates from 2022 for all classes. The Province has identified this as a priority as a result of the COVID-19 pandemic and has left the education tax rates unchanged since 2020. What this means is that with no changes in property assessment due to reassessment properties will typically pay the same dollars in education taxes as in the prior year.



#### 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 2-2023; however the by-law setting for the waste management rates for the 2023 requisitions are brought forward with the 2023 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). The household impacts reported with the budget were net of assessment growth and based on status quo policy so remain unchanged.

#### 5. Transit Rates

Similar to Waste Management, Transit tax rates are also set based on the Regional tax ratios. The Transit requisition by municipality was approved through Report CSD 10-2023; however, the by-law setting for transit rates for the 2023 requisitions are also brought forward with the 2023 general tax levy by-law as the rates are based on each municipality's assessment and are dependent on the tax ratio. The household impacts reported with the budget were net of assessment growth and based on status quo policy so remain unchanged.

### **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 of Report CSD 22-2023 to assess policy options.

- Residential taxpayer - The residential class is responsible for 73.39% 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 3.51% to 3.41% (see Table 2). 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). As identified in the most recent BMA study, Niagara's average household income was slightly below the BMA average (2022 – Niagara \$104,320 versus BMA average \$110,000), while Niagara's average residential property taxes (including water and wastewater) payable as a percentage of household income is above the BMA study average (2022 - Niagara 5.33% versus BMA average 4.90%). This gap between Niagara's average residential property taxes payable and the BMA average has increased from last year (2021 - Niagara 5.20% versus BMA

average 4.90%). The benefit of reducing the subclass discount for commercial/industrial vacant/excess lands from 15.00% to 7.50% will assist with narrowing 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 3.74% of the overall tax levy while the new-multi-residential category (which includes multi-residential structures constructed after 2003) is responsible for 0.37%. It is important to note that new construction of purpose built rental would be in the new multi-residential class, which is taxed at the same rate as residential.

Appendix 3 to Report CSD 22-2023, 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 \$253 and the high-rise structure types are below the average by \$36 for 2022.

- 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 (Niagara is taxing \$1.89/square foot, while the BMA average is \$1.59/square foot). 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 - This property class has the second largest share (after residential) of Regional taxes at 17.56%. Appendix 3 illustrates that Niagara taxation of office buildings is lower than the BMA average (\$2.95 tax/square foot vs. \$3.11 tax/square foot), while Niagara's taxation of motels (\$1,157 tax/unit vs. \$1,223 tax/unit) and shopping centres (\$4.17 tax/square foot vs. \$3.78 tax/square foot) are moderately below/above the BMA average, respectively. Niagara taxation of hotels (\$1,935 tax/unit) is higher than the BMA average (\$1,636 tax/unit). The Region has seen an increase in new appeals related to COVID-19 in the Commercial Tax Class which once settled may increase the overall burden experienced by properties in other classes. This property class is also eligible for Employment and Brownfield related tax increment grant programs.

## 2022 Property Tax Impacts

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

<b>Taxation Class</b>	<b>2022 Avg. CVA</b>	<b>2022 Adjusted Taxes</b>	<b>2023 Avg. CVA</b>	<b>2023 Regional Taxes*</b>	<b>\$ Increase</b>
Residential	\$278,764	\$1,620	\$278,764	\$1,743	\$123
Multi-Residential	\$2,543,766	\$29,120	\$2,543,766	\$31,256	\$2,136
Commercial - Occupied	\$814,152	\$8,208	\$814,152	\$8,810	\$602
Industrial - Occupied	\$786,286	\$12,017	\$786,286	\$12,898	\$881
Farmland	\$400,452	\$582	\$400,452	\$624	\$42

\*Based on draft rates utilizing the recommended 2023 tax policy.

## Alternatives

Regional staff considered alternatives to the recommendations proposed in this report. After engaging with the Area Treasurers and reviewing the tax study and historical Regional tax ratios, it was determined to maintain the status quo tax ratio for the 2023 taxation year.

## Relationship to Council Strategic Priorities

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

## Other Pertinent Reports

- Bill 2023-18 – 2023 Operating Budget and Tax Levy
- CSD 3-2019 – Vacancy Program Revisions to Ministry of Finance
- CSD 2-2023 - Waste Management Services Operating Budget and Requisition
- CSD 10-2023 – NTC 2023 Operating Budget Additional Information

---

**Prepared by:**

Shawn Doma  
Senior Tax and Revenue Analyst  
Corporate Services

---

**Recommended by:**

Todd Harrison, CPA, CMA  
Commissioner/Treasurer  
Corporate Services

---

**Submitted by:**

Ron Tripp, P.Eng.  
Chief Administrative Officer

This report was prepared in consultation with Blair Hutchings, Manager, Revenue Planning and Strategy, Margaret Murphy, Associate Director, Budget Planning & Strategy, and reviewed by Helen Furtado, Director, Financial Management & Planning.

**Appendices**

Appendix 1	2023 Tax Policy Study
Appendix 2	History of Regional Tax Ratios
Appendix 3	Performance Measures
Appendix 4	History of Rebate/Subclass Reductions

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2023-31

A BY-LAW TO SET AND LEVY THE RATE OF  
TAXATION FOR REGIONAL GENERAL AND SPECIAL  
PURPOSES FOR THE YEAR 2023

---

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 2023 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. 2023-02 adopted the 2023 Waste Management Budget; and by By-law No. 2023-16 adopted the Transit Budget; and by By-law No. 2023-18 adopted the 2023 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 rate table 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 2023 taxation year have been set out in By-law No. 2023-31 of The Regional Corporation dated the 20<sup>th</sup> of April 2023;

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 2023 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;

WHEREAS Regional Council is desirous of imposing a special levy for Transit purposes and the sums required by taxation in the year 2023 for the said purposes are

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

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;

Whereas By-law No. 2023-01 assessed a special charge for Transit purposes representing 50% of the Area Municipalities 2022 general levy for Transit;

WHEREAS Regional Council established tax rates for property classes, and other decisions consistent with setting and levying rates of taxation for regional purposes for 2023.

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

1. That for the year 2023 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 Corporation 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 2023 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,953,442 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 payment of all amounts directed to be levied pursuant to the provisions of this bylaw respecting Transit and due to The Regional Corporation shall be due and payable in the amounts and at the times shown on Schedule "D" attached to this by-law.
5. That for the year 2023 in The Regional Municipality of Niagara, the area municipalities shall levy upon the property tax classes and applicable subclasses the tax rates for Transit purposes set out in Schedule "E" attached to this by-law.
6. 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.

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

7. 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 28, 2023

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

## Schedule A

### 2023 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		0.00623692
New Multi-Residential	1.000000		0.00623692
Multi-Residential	1.970000		0.01228673
Commercial	1.734900		0.01082043
Commercial - Excess	1.734900	7.5%	0.01000890
Commercial - Vacant	1.734900	7.5%	0.01000890
Landfill	2.940261		0.01833817
Industrial	2.630000		0.01640310
Industrial - Excess	2.630000	7.5%	0.01517287
Industrial - Vacant	2.630000	7.5%	0.01517287
Pipelines	1.702100		0.01061586
Farmland	0.250000		0.00155923
FAD 1	1.000000	25.0%	0.00467769
FAD 2	Class Ratio		Class Ratio
Managed Forests	0.250000		0.00155923



Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CL 8-2023 Minute Item 18.1

**Schedule B – 2023 GENERAL TAX LEVY**

**2023 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)**

<b>Municipality</b>	<b>Interim Payment Due March 8, 2023</b>	<b>Interim Payment Due May 10, 2023</b>	<b>Final Payment Due August 9, 2023</b>	<b>Final Payment Due October 11, 2023</b>	<b>2023 Approved General Levy</b>	<b>Regional Dept.</b>	<b>Niagara Regional Police</b>	<b>Niagara Regional Housing</b>	<b>Niagara Peninsula Conserv Authority</b>	<b>Court Services</b>
Fort Erie	6,621,553	6,621,553	7,298,171	7,298,171	27,839,448	16,011,412	11,140,723	248,019	444,764	(5,470)
Grimsby	8,068,372	8,068,372	8,823,096	8,823,096	33,782,936	19,429,714	13,519,173	300,969	539,718	(6,638)
Lincoln	6,468,734	6,468,734	7,354,448	7,354,448	27,646,364	15,900,363	11,063,455	246,299	441,680	(5,432)
Niagara Falls	22,229,296	22,229,296	24,280,244	24,280,244	93,019,079	53,498,431	37,224,149	828,698	1,486,077	(18,276)
Niagara-on-the-Lake	9,126,887	9,126,887	9,991,766	9,991,766	38,237,305	21,991,573	15,301,712	340,652	610,881	(7,513)
Pelham	4,510,329	4,510,329	4,976,594	4,976,594	18,973,845	10,912,503	7,592,907	169,036	303,127	(3,728)
Port Colborne	3,366,263	3,366,263	3,668,936	3,668,936	14,070,397	8,092,363	5,630,657	125,352	224,789	(2,765)
St. Catharines	26,961,492	26,961,492	29,456,928	29,456,928	112,836,839	64,896,298	45,154,772	1,005,252	1,802,687	(22,170)
Thorold	4,524,348	4,524,348	5,472,520	5,472,520	19,993,737	11,499,077	8,001,045	178,122	319,421	(3,928)
Wainfleet	1,580,980	1,580,980	1,744,219	1,744,219	6,650,398	3,824,870	2,661,340	59,248	106,247	(1,307)
Welland	8,756,222	8,756,222	9,838,567	9,838,567	37,189,578	21,388,989	14,882,435	331,318	594,142	(7,307)
West Lincoln	3,360,631	3,360,631	3,742,995	3,742,995	14,207,250	8,171,072	5,685,423	126,571	226,976	(2,791)
<b>Regional Total Taxable Only</b>	<b>105,575,105</b>	<b>105,575,105</b>	<b>116,648,483</b>	<b>116,648,483</b>	<b>444,447,090</b>	<b>255,616,665</b>	<b>177,857,789</b>	<b>3,959,536</b>	<b>7,100,509</b>	<b>(87,324)</b>

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### **Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY**

#### **2023 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy Only)**

<b>Municipality</b>	<b>Interim Payment Due March 8, 2023</b>	<b>Interim Payment Due May 10, 2023</b>	<b>Final Payment Due August 9, 2023</b>	<b>Final Payment Due October 11, 2023</b>	<b>2023 Approved Special Levy</b>
Fort Erie	813,772	813,772	899,312	899,312	3,426,168
Grimsby	596,407	596,407	664,444	664,444	2,521,701
Lincoln	500,038	500,038	569,570	569,570	2,139,217
Niagara Falls	2,090,626	2,090,626	2,373,590	2,373,590	8,928,431
Niagara-on-the-Lake	461,341	461,341	514,773	514,773	1,952,227
Pelham	376,077	376,077	413,080	413,080	1,578,314
Port Colborne	534,869	534,869	578,009	578,009	2,225,755
St. Catharines	3,220,093	3,220,093	3,502,446	3,502,446	13,445,078
Thorold	471,916	471,916	560,226	560,226	2,064,283
Wainfleet	163,802	163,802	176,976	176,976	681,556
Welland	1,200,638	1,200,638	1,320,885	1,320,885	5,043,047
West Lincoln	273,683	273,683	307,306	307,306	1,161,977
Regional Total Taxable Only	10,703,261	10,703,261	11,880,616	11,880,616	45,167,754

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY

<b>Fort Erie Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	3,733,901,870	0.00076757	2,866,031
New Multi-Residential	0	0.00076757	-
Multi-Residential	42,365,000	0.00151211	64,061
Commercial	248,951,864	0.00133166	331,519
Commercial - Excess	5,785,188	0.00123178	7,126
Commercial - Vacant	18,262,700	0.00123178	22,496
Landfill	0	0.00225686	-
Industrial	43,990,954	0.00201871	88,805
Industrial - Excess	1,003,541	0.00186731	1,874
Industrial - Vacant	5,853,400	0.00186731	10,930
Pipelines	17,104,000	0.00130648	22,346
Farmland	56,233,300	0.00019189	10,791
FAD 1	0	0.00057568	-
Managed Forests	982,700	0.00019189	189
<b>Taxable Total</b>	<b>4,174,434,517</b>		<b>\$3,426,168</b>

<b>Grimsby Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	4,549,499,070	0.00046555	2,118,019
New Multi-Residential	0	0.00046555	-
Multi-Residential	27,616,000	0.00091713	25,327
Commercial	334,732,463	0.00080768	270,357
Commercial - Excess	9,973,525	0.00074711	7,451
Commercial - Vacant	15,654,500	0.00074711	11,696
Landfill	0	0.00136884	-
Industrial	51,384,200	0.00122440	62,915
Industrial - Excess	3,726,200	0.00113257	4,220
Industrial - Vacant	4,140,600	0.00113257	4,690
Pipelines	8,281,000	0.00079241	6,562
Farmland	89,050,695	0.00011639	10,365
FAD 1	0	0.00034916	-
Managed Forests	849,300	0.00011639	99

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>Grimsby Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Taxable Total	5,094,907,553		\$2,521,701

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY

<b>Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	3,535,780,219	0.00048260	1,706,368
New Multi-Residential	0	0.00048260	-
Multi-Residential	21,426,200	0.00095072	20,370
Commercial	219,839,781	0.00083726	184,063
Commercial - Excess	8,019,300	0.00077447	6,211
Commercial - Vacant	4,928,500	0.00077447	3,817
Landfill	0	0.00141897	-
Industrial	99,498,458	0.00126924	126,287
Industrial - Excess	3,187,900	0.00117405	3,743
Industrial - Vacant	6,453,000	0.00117405	7,576
Pipelines	21,675,000	0.00082143	17,804
Farmland	520,807,373	0.00012065	62,835
FAD 1	0	0.00036195	-
Managed Forests	1,188,500	0.00012065	143
<b>Taxable Total</b>	<b>4,442,804,231</b>		<b>\$2,139,217</b>

<b>Niagara Falls Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	9,300,310,789	0.00059865	5,567,631
New Multi-Residential	50,630,500	0.00059865	30,310
Multi-Residential	326,799,289	0.00117934	385,407
Commercial	2,401,362,990	0.00103860	2,494,056
Commercial - Excess	36,385,098	0.00096070	34,955
Commercial - Vacant	137,025,900	0.00096070	131,641
Landfill	3,152,500	0.00176019	5,549
Industrial	107,079,192	0.00157445	168,591
Industrial - Excess	5,248,457	0.00145637	7,644
Industrial - Vacant	29,528,600	0.00145637	43,005
Pipelines	46,246,000	0.00101896	47,123
Farmland	82,041,400	0.00014966	12,278
FAD 1	0	0.00044899	-
Managed Forests	1,607,300	0.00014966	241

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>Niagara Falls Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Taxable Total	12,527,418,015		\$8,928,431

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY

<b>Niagara-on-the-Lake Property Classification</b>	<b>2023 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>\$1,952,227</b>

<b>Pelham Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	2,722,860,343	0.00051881	1,412,647
New Multi-Residential	544,000	0.00051881	282
Multi-Residential	18,604,000	0.00102206	19,014
Commercial	105,659,646	0.00090008	95,102
Commercial - Excess	674,511	0.00083258	562
Commercial - Vacant	8,227,000	0.00083258	6,850
Landfill	0	0.00152544	-
Industrial	4,436,700	0.00136447	6,054
Industrial - Excess	45,100	0.00126214	57
Industrial - Vacant	101,000	0.00126214	127
Pipelines	17,877,000	0.00088307	15,787
Farmland	164,728,000	0.00012970	21,365
FAD 1	0	0.00038911	-
Managed Forests	3,597,900	0.00012970	467

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>Pelham Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Taxable Total	3,047,355,200		\$1,578,314



Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY

<b>Port Colborne Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	1,678,627,031	0.00098660	1,656,133
New Multi-Residential	913,000	0.00098660	901
Multi-Residential	39,890,000	0.00194360	77,530
Commercial	138,428,236	0.00171165	236,941
Commercial - Excess	501,900	0.00158328	795
Commercial - Vacant	2,349,900	0.00158328	3,721
Landfill	0	0.00290086	-
Industrial	74,945,738	0.00259476	194,466
Industrial - Excess	2,735,766	0.00240015	6,566
Industrial - Vacant	6,291,400	0.00240015	15,100
Pipelines	10,846,000	0.00167929	18,214
Farmland	57,324,774	0.00024665	14,139
FAD 1	1,407,700	0.00073995	1,042
Managed Forests	838,900	0.00024665	207
<b>Taxable Total</b>	<b>2,015,100,345</b>		<b>\$2,225,755</b>

<b>St. Catharines Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	12,537,454,954	0.00074316	9,317,335
New Multi-Residential	111,376,920	0.00074316	82,771
Multi-Residential	671,350,768	0.00146403	982,878
Commercial	2,014,700,274	0.00128931	2,597,573
Commercial - Excess	11,592,829	0.00119261	13,826
Commercial - Vacant	24,261,700	0.00119261	28,935
Landfill	0	0.00218508	-
Industrial	160,165,398	0.00195451	313,045
Industrial - Excess	4,609,059	0.00180792	8,333
Industrial - Vacant	17,629,100	0.00180792	31,872
Pipelines	31,291,000	0.00126493	39,581
Farmland	155,708,800	0.00018579	28,929
FAD 1	0	0.00055737	-
Managed Forests	0	0.00018579	-

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>St. Catharines Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Taxable Total	15,740,140,802		\$13,445,078

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY

<b>Thorold Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	2,479,354,460	0.00064394	1,596,556
New Multi-Residential	73,019,800	0.00064394	47,020
Multi-Residential	43,783,800	0.00126856	55,542
Commercial	176,570,004	0.00111717	197,259
Commercial - Excess	3,007,013	0.00103338	3,107
Commercial - Vacant	7,056,200	0.00103338	7,292
Landfill	0	0.00189335	-
Industrial	50,736,758	0.00169356	85,926
Industrial - Excess	3,394,734	0.00156655	5,318
Industrial - Vacant	18,114,900	0.00156655	28,378
Pipelines	26,768,000	0.00109605	29,339
Farmland	52,552,340	0.00016099	8,460
FAD 1	0	0.00048296	-
Managed Forests	531,400	0.00016099	86
<b>Taxable Total</b>	<b>2,934,889,409</b>		<b>\$2,064,283</b>

<b>Wainfleet Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	955,662,725	0.00063918	610,841
New Multi-Residential	0	0.00063918	-
Multi-Residential	457,000	0.00125918	575
Commercial	19,289,805	0.00110891	21,391
Commercial - Excess	1,064,600	0.00102574	1,092
Commercial - Vacant	541,500	0.00102574	555
Landfill	0	0.00187936	-
Industrial	4,401,200	0.00168104	7,399
Industrial - Excess	85,300	0.00155497	133
Industrial - Vacant	132,000	0.00155497	205
Pipelines	5,988,000	0.00108795	6,515
Farmland	203,812,715	0.00015980	32,569
FAD 1	0	0.00047939	-
Managed Forests	1,758,989	0.00015980	281

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>Wainfleet Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Taxable Total	1,193,193,834		\$681,556

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY

<b>Welland Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	4,547,937,705	0.00084575	3,846,418
New Multi-Residential	25,382,500	0.00084575	21,467
Multi-Residential	138,259,700	0.00166613	230,359
Commercial	382,602,600	0.00146729	561,389
Commercial - Excess	8,702,628	0.00135724	11,812
Commercial - Vacant	19,739,500	0.00135724	26,791
Landfill	0	0.00248673	-
Industrial	126,571,843	0.00222432	281,536
Industrial - Excess	3,647,200	0.00205750	7,504
Industrial - Vacant	9,526,300	0.00205750	19,600
Pipelines	21,774,000	0.00143955	31,345
Farmland	21,649,400	0.00021144	4,578
FAD 1	0	0.00063431	-
Managed Forests	1,172,700	0.00021144	248
<b>Taxable Total</b>	<b>5,306,966,076</b>		<b>\$5,043,047</b>

<b>West Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	1,850,967,253	0.00051010	944,178
New Multi-Residential	0	0.00051010	-
Multi-Residential	7,043,000	0.00100490	7,078
Commercial	79,449,872	0.00088497	70,311
Commercial - Excess	732,500	0.00081860	600
Commercial - Vacant	2,967,300	0.00081860	2,429
Landfill	0	0.00149983	-
Industrial	36,408,700	0.00134156	48,844
Industrial - Excess	305,200	0.00124095	379
Industrial - Vacant	1,227,000	0.00124095	1,523
Pipelines	29,148,000	0.00086824	25,307
Farmland	478,278,784	0.00012753	60,995
FAD 1	0	0.00038258	-
Managed Forests	2,581,600	0.00012753	329

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>West Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Taxable Total	2,489,109,209		\$1,161,973

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule D – 2023 TRANSIT TAX RATES & LEVY

#### 2023 Upper-Tier Special Charge and Special Levy (Transit) and Dates by Local Municipality (Taxable Levy Only)

<b>Municipality</b>	<b>Special Charge Due March 8, 2023 (per Bylaw 01-2023)</b>	<b>Special Charge Due May 10, 2023 (per Bylaw 01-2023)</b>	<b>Final Payment Due August 9, 2023</b>	<b>Final Payment Due October 11, 2023</b>	<b>2023 Approved Special Levy</b>
Fort Erie	313,294	313,294	1,124,650	1,124,650	2,875,888
Grimsby	62,500	62,500	777,400	777,400	1,679,800
Lincoln	33,835	33,835	679,896	679,896	1,427,461
Niagara Falls	2,032,002	2,032,002	5,248,992	5,248,992	14,561,989
Niagara-on-the-Lake	245,725	245,725	1,046,769	1,046,769	2,584,988
Pelham	45,500	45,500	513,760	513,760	1,118,519
Port Colborne	41,425	41,425	427,594	427,594	938,038
St. Catharines	3,511,000	3,511,000	7,374,451	7,374,451	21,770,900
Thorold	178,598	178,598	709,112	709,112	1,775,418
Wainfleet	-	-	124,698	124,698	249,396
Welland	869,892	869,892	2,654,548	2,654,548	7,048,878
West Lincoln	-	-	265,060	265,060	530,120
<b>Regional Total Taxable Only</b>	<b>7,333,770</b>	<b>7,333,770</b>	<b>20,946,927</b>	<b>20,946,927</b>	<b>56,561,395</b>

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule E – 2023 TRANSIT TAX RATES & LEVY

<b>Fort Erie Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	3,733,901,870	0.00064429	2,405,716
New Multi-Residential	0	0.00064429	-
Multi-Residential	42,365,000	0.00126925	53,772
Commercial	248,951,864	0.00111778	278,273
Commercial - Excess	5,785,188	0.00103395	5,982
Commercial - Vacant	18,262,700	0.00103395	18,883
Landfill	0	0.00189438	-
Industrial	43,990,954	0.00169448	74,542
Industrial - Excess	1,003,541	0.00156740	1,573
Industrial - Vacant	5,853,400	0.00156740	9,175
Pipelines	17,104,000	0.00109665	18,757
Farmland	56,233,300	0.00016107	9,057
FAD 1	0	0.00048322	-
Managed Forests	982,700	0.00016107	158
<b>Taxable Total</b>	<b>4,174,434,517</b>		<b>\$2,875,888</b>

<b>Grimsby Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	4,549,499,070	0.00031012	1,410,891
New Multi-Residential	0	0.00031012	-
Multi-Residential	27,616,000	0.00061094	16,872
Commercial	334,732,463	0.00053803	180,096
Commercial - Excess	9,973,525	0.00049768	4,964
Commercial - Vacant	15,654,500	0.00049768	7,791
Landfill	0	0.00091183	-
Industrial	51,384,200	0.00081562	41,910
Industrial - Excess	3,726,200	0.00075444	2,811
Industrial - Vacant	4,140,600	0.00075444	3,124
Pipelines	8,281,000	0.00052786	4,371
Farmland	89,050,695	0.00007753	6,904
FAD 1	0	0.00023259	-
Managed Forests	849,300	0.00007753	66



Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>Grimsby Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Taxable Total	5,094,907,553		\$1,679,800

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule E – 2023 TRANSIT TAX RATES & LEVY

<b>Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	3,535,780,219	0.00032203	1,138,627
New Multi-Residential	0	0.00032203	-
Multi-Residential	21,426,200	0.00063440	13,593
Commercial	219,839,781	0.00055869	122,822
Commercial - Excess	8,019,300	0.00051679	4,144
Commercial - Vacant	4,928,500	0.00051679	2,547
Landfill	0	0.00094685	-
Industrial	99,498,458	0.00084694	84,269
Industrial - Excess	3,187,900	0.00078342	2,497
Industrial - Vacant	6,453,000	0.00078342	5,055
Pipelines	21,675,000	0.00054813	11,881
Farmland	520,807,373	0.00008051	41,930
FAD 1	0	0.00024152	-
Managed Forests	1,188,500	0.00008051	96
<b>Taxable Total</b>	<b>4,442,804,231</b>		<b>\$1,427,461</b>

<b>Niagara Falls Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	9,300,310,789	0.00097638	9,080,637
New Multi-Residential	50,630,500	0.00097638	49,435
Multi-Residential	326,799,289	0.00192347	628,589
Commercial	2,401,362,990	0.00169392	4,067,717
Commercial - Excess	36,385,098	0.00156688	57,011
Commercial - Vacant	137,025,900	0.00156688	214,703
Landfill	3,152,500	0.00287081	9,050
Industrial	107,079,192	0.00256788	274,967
Industrial - Excess	5,248,457	0.00237529	12,467
Industrial - Vacant	29,528,600	0.00237529	70,139
Pipelines	46,246,000	0.00166190	76,856
Farmland	82,041,400	0.00024410	20,026
FAD 1	0	0.00073229	-
Managed Forests	1,607,300	0.00024410	392

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>Niagara Falls Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Taxable Total	12,527,418,015		\$14,561,989

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule E – 2023 TRANSIT TAX RATES & LEVY

<b>Niagara-on-the-Lake Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	4,403,999,285	0.00042164	1,856,902
New Multi-Residential	3,041,000	0.00042164	1,282
Multi-Residential	16,745,500	0.00083063	13,909
Commercial	757,217,332	0.00073150	553,904
Commercial - Excess	15,833,678	0.00067664	10,714
Commercial - Vacant	17,756,000	0.00067664	12,014
Landfill	0	0.00123973	-
Industrial	42,423,400	0.00110891	47,044
Industrial - Excess	192,700	0.00102574	198
Industrial - Vacant	15,270,500	0.00102574	15,664
Pipelines	19,074,000	0.00071767	13,689
Farmland	564,649,916	0.00010541	59,520
FAD 1	0	0.00031623	-
Managed Forests	1,402,100	0.00010541	148
<b>Taxable Total</b>	<b>5,857,605,411</b>		<b>\$2,584,988</b>

<b>Pelham Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	2,722,860,343	0.00036767	1,001,114
New Multi-Residential	544,000	0.00036767	200
Multi-Residential	18,604,000	0.00072431	13,475
Commercial	105,659,646	0.00063787	67,397
Commercial - Excess	674,511	0.00059003	398
Commercial - Vacant	8,227,000	0.00059003	4,854
Landfill	0	0.00108105	-
Industrial	4,436,700	0.00096697	4,290
Industrial - Excess	45,100	0.00089445	40
Industrial - Vacant	101,000	0.00089445	90
Pipelines	17,877,000	0.00062581	11,188
Farmland	164,728,000	0.00009192	15,142
FAD 1	0	0.00027575	-
Managed Forests	3,597,900	0.00009192	331

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>Pelham Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Taxable Total	3,047,355,200		\$1,118,519

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule E – 2023 TRANSIT TAX RATES & LEVY

<b>Port Colborne Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	1,678,627,031	0.00041580	697,973
New Multi-Residential	913,000	0.00041580	380
Multi-Residential	39,890,000	0.00081913	32,675
Commercial	138,428,236	0.00072137	99,858
Commercial - Excess	501,900	0.00066727	335
Commercial - Vacant	2,349,900	0.00066727	1,568
Landfill	0	0.00122256	-
Industrial	74,945,738	0.00109355	81,957
Industrial - Excess	2,735,766	0.00101154	2,767
Industrial - Vacant	6,291,400	0.00101154	6,364
Pipelines	10,846,000	0.00070773	7,676
Farmland	57,324,774	0.00010395	5,959
FAD 1	1,407,700	0.00031185	439
Managed Forests	838,900	0.00010395	87
<b>Taxable Total</b>	<b>2,015,100,345</b>		<b>\$938,038</b>

<b>St. Catharines Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	12,537,454,954	0.00120336	15,087,072
New Multi-Residential	111,376,920	0.00120336	134,027
Multi-Residential	671,350,768	0.00237062	1,591,518
Commercial	2,014,700,274	0.00208771	4,206,110
Commercial - Excess	11,592,829	0.00193113	22,387
Commercial - Vacant	24,261,700	0.00193113	46,852
Landfill	0	0.00353819	-
Industrial	160,165,398	0.00316484	506,898
Industrial - Excess	4,609,059	0.00292747	13,493
Industrial - Vacant	17,629,100	0.00292747	51,609
Pipelines	31,291,000	0.00204824	64,091
Farmland	155,708,800	0.00030084	46,843
FAD 1	0	0.00090252	-
Managed Forests	0	0.00030084	-

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>St. Catharines Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Taxable Total	15,740,140,802		\$21,770,900

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule E – 2023 TRANSIT TAX RATES & LEVY

<b>Thorold Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	2,479,354,460	0.00055383	1,373,141
New Multi-Residential	73,019,800	0.00055383	40,441
Multi-Residential	43,783,800	0.00109105	47,770
Commercial	176,570,004	0.00096084	169,656
Commercial - Excess	3,007,013	0.00088878	2,673
Commercial - Vacant	7,056,200	0.00088878	6,271
Landfill	0	0.00162840	-
Industrial	50,736,758	0.00145657	73,902
Industrial - Excess	3,394,734	0.00134733	4,574
Industrial - Vacant	18,114,900	0.00134733	24,407
Pipelines	26,768,000	0.00094267	25,233
Farmland	52,552,340	0.00013846	7,276
FAD 1	0	0.00041537	-
Managed Forests	531,400	0.00013846	74
<b>Taxable Total</b>	<b>2,934,889,409</b>		<b>\$1,775,418</b>

<b>Wainfleet Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	955,662,725	0.00023389	223,520
New Multi-Residential	0	0.00023389	-
Multi-Residential	457,000	0.00046076	211
Commercial	19,289,805	0.00040578	7,827
Commercial - Excess	1,064,600	0.00037534	400
Commercial - Vacant	541,500	0.00037534	203
Landfill	0	0.00068770	-
Industrial	4,401,200	0.00061513	2,707
Industrial - Excess	85,300	0.00056900	49
Industrial - Vacant	132,000	0.00056900	75
Pipelines	5,988,000	0.00039810	2,384
Farmland	203,812,715	0.00005847	11,917
FAD 1	0	0.00017542	-
Managed Forests	1,758,989	0.00005847	103



Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>Wainfleet Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Taxable Total	1,193,193,834		\$249,396

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

### Schedule E – 2023 TRANSIT TAX RATES & LEVY

<b>Welland Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	4,547,937,705	0.00118214	5,376,299
New Multi-Residential	25,382,500	0.00118214	30,006
Multi-Residential	138,259,700	0.00232882	321,982
Commercial	382,602,600	0.00205089	784,676
Commercial - Excess	8,702,628	0.00189708	16,510
Commercial - Vacant	19,739,500	0.00189708	37,447
Landfill	0	0.00347580	-
Industrial	126,571,843	0.00310903	393,516
Industrial - Excess	3,647,200	0.00287585	10,489
Industrial - Vacant	9,526,300	0.00287585	27,396
Pipelines	21,774,000	0.00201212	43,812
Farmland	21,649,400	0.00029554	6,398
FAD 1	0	0.00088661	-
Managed Forests	1,172,700	0.00029554	347
<b>Taxable Total</b>	<b>5,306,966,076</b>		<b>\$7,048,878</b>

<b>West Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	1,850,967,253	0.00023272	430,757
New Multi-Residential	0	0.00023272	-
Multi-Residential	7,043,000	0.00045846	3,229
Commercial	79,449,872	0.00040375	32,078
Commercial - Excess	732,500	0.00037346	274
Commercial - Vacant	2,967,300	0.00037346	1,108
Landfill	0	0.00068426	-
Industrial	36,408,700	0.00061205	22,284
Industrial - Excess	305,200	0.00056615	173
Industrial - Vacant	1,227,000	0.00056615	695
Pipelines	29,148,000	0.00039611	11,546
Farmland	478,278,784	0.00005818	27,826
FAD 1	0	0.00017454	-
Managed Forests	2,581,600	0.00005818	150

Bill 2023-31	Authorization Reference: CSC 4-2023 Minute Item 5.1
As amended by By-law No. 2020-37	CSC 5-2023 Minute Item 6

<b>West Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Taxable Total	2,489,109,209		\$530,120

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2023-32

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 2023

---

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 2023 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 7.5%;
    - b. The vacant land and excess land subclasses in the industrial property class is 7.5%;
    - 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 by-law:
    - 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 20, 2023