



THE REGIONAL MUNICIPALITY OF NIAGARA
CORPORATE SERVICES COMMITTEE
FINAL AGENDA

CSC 4-2021

Wednesday, April 14, 2021

9:30 a.m.

Meeting will be held by electronic participation only

This electronic meeting can be viewed on Niagara Region's Website at:

<https://www.niagararegion.ca/government/council/>

Due to efforts to contain the spread of COVID-19 and to protect all individuals, the Council Chamber at Regional Headquarters will not be open to the public to attend Committee meetings until further notice. To view live stream meeting proceedings, visit:
[niagararegion.ca/government/council](https://www.niagararegion.ca/government/council/)

	Pages
1. <u>CALL TO ORDER</u>	
2. <u>DISCLOSURES OF PECUNIARY INTEREST</u>	
3. <u>PRESENTATIONS</u>	
3.1. <u>Niagara Health - Partnering Together for the Future South Niagara Hospital</u> Lynn Guerriero, President and Interim Chief Executive Officer, Niagara Health System Angela Zangari, Executive Vice President of Finance and Operations/Executive Lead, South Niagara Hospital, Niagara Health System Dr. Johan Viljoen, Chief of Staff, Niagara Health System Cliff Harvey, Chief Planning Officer, Niagara Health System	3 - 25
4. <u>DELEGATIONS</u>	
5. <u>ITEMS FOR CONSIDERATION</u>	
5.1. <u>CSD 18-2021</u> Authorization of Tile Drainage Loan	26 - 29

5.2.	<u>CSD 22-2021</u> Program Review and Options for 2021-2022 Insurance Renewal	30 - 35
5.3.	<u>CSD 23-2021</u> 2021 Property Tax Policy, Ratios and Rates	36 - 152
6.	<u>CONSENT ITEMS FOR INFORMATION</u>	
6.1.	<u>CSC-C 13-2021</u> COVID-19 Response and Business Continuity in Corporate Services	153 - 168
6.2.	<u>CSD 21-2021</u> Regional Development Charges Treasurer's Statement 2020	169 - 183
6.3.	<u>CSD 24-2021</u> Hospice Niagara Request for Funding	184 - 200
6.4.	<u>CLK 3-2021</u> Double Direct Councillors	201 - 205
6.5.	<u>PHD-C 5-2021</u> Update Regarding Class Action Lawsuit Against Opioid Manufacturers and Distributors on Behalf of Canadian Municipalities	206 - 208
	This item is for information only.	
7.	<u>OTHER BUSINESS</u>	
8.	<u>CLOSED SESSION</u>	
8.1.	<u>Confidential CSD 25-2021</u> A Matter Respecting a Proposed Acquisition of Land by the Municipality – Seniors Community Programs Lease Agreement in St. Catharines	
8.2.	<u>Confidential CSC-C 12-2021</u> A Matter of Advice that is Subject to Solicitor-client Privilege and Respecting Litigation – Response to Councillor Gale's Motion regarding Litigation Matters reported in Confidential CSD 60-2020	
9.	<u>BUSINESS ARISING FROM CLOSED SESSION ITEMS</u>	
10.	<u>NEXT MEETING</u> The next meeting will be held on Wednesday, May 12, 2021, at 9:30 a.m.	
11.	<u>ADJOURNMENT</u>	

If you require any accommodations for a disability in order to attend or participate in meetings or events, please contact the Accessibility Advisor at 905-980-6000 ext. 3252 (office), 289-929-8376 (cellphone) or accessibility@niagararegion.ca (email).

niagarahealth

Extraordinary Caring. Every Person. Every Time.

Partnering Together for the Future South Niagara Hospital

April 14, 2021





Building a Healthier Niagara, Together.

Our vision calls for Niagara Health to centralize expert care found in hospitals and **expand access** to local healthcare services in communities across Niagara.



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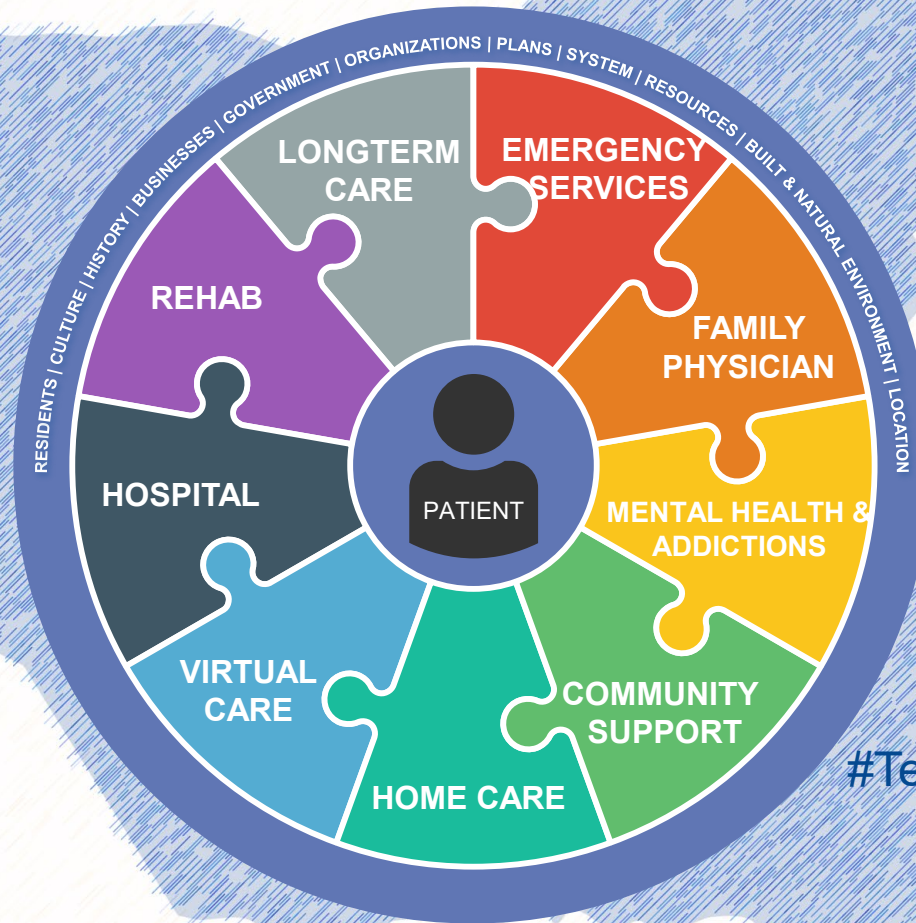
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What does a Healthier Niagara look like?

Patients receive all their care, including family physicians, hospital services, mental health & addictions services, long-term care, and home and community care from ONE COORDINATED TEAM.

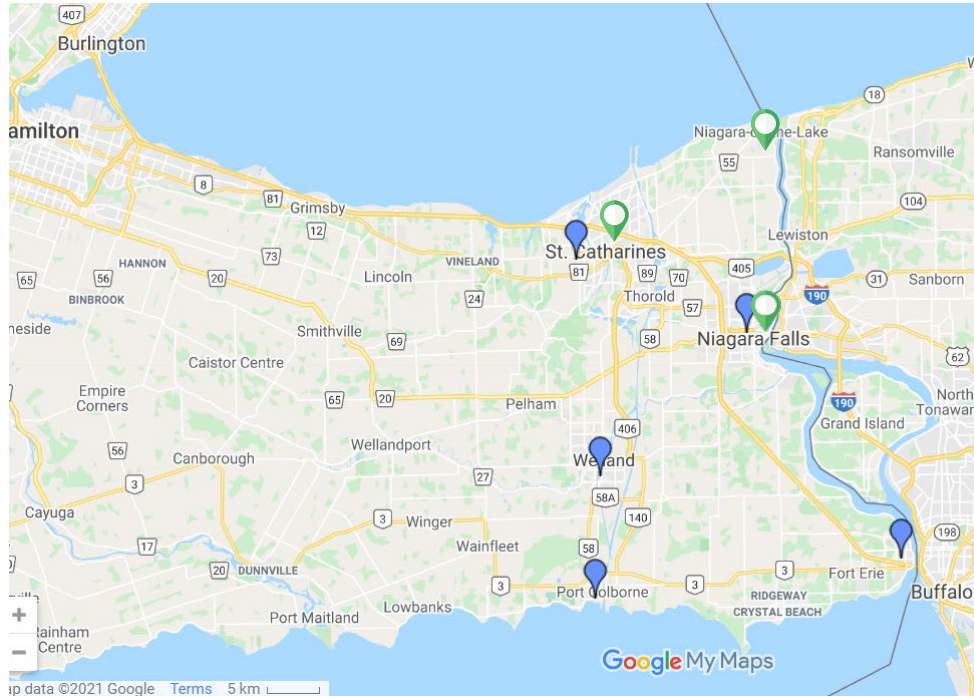


#TeamNiagara





Current Service Model



Hospital Site



Community-based service

Niagara Health (NH) currently has five (5) sites:

- Douglas Memorial
- Greater Niagara General
- Port Colborne
- St. Catharines
- Welland

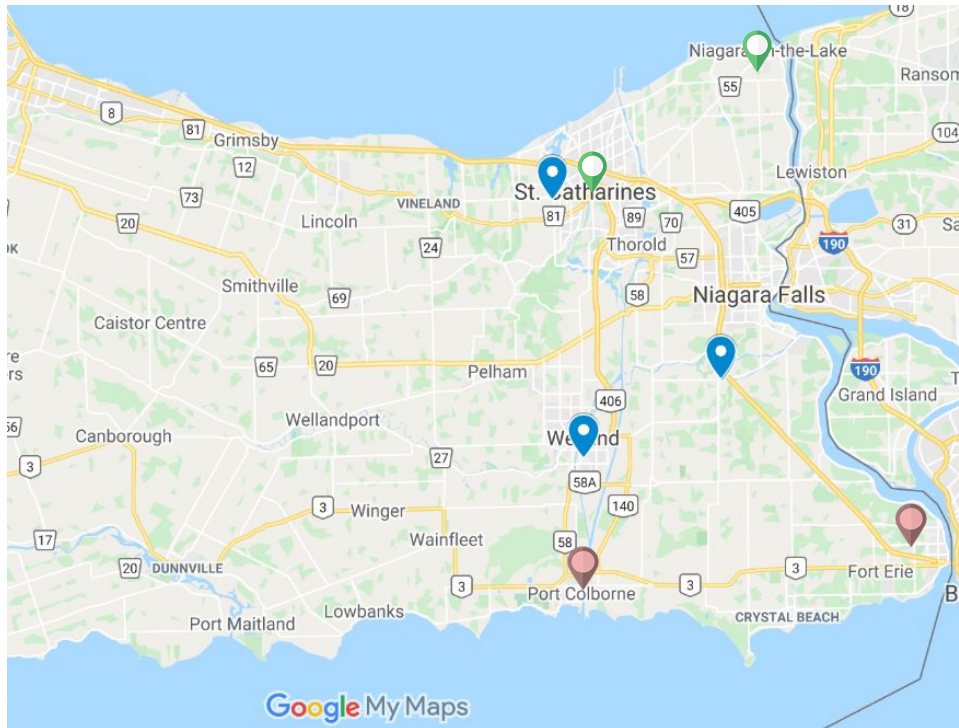
NH has a growing network of community-based and virtual services.

- Welland Avenue, St. Catharines (CMHA Partnership: Mental Health & Addictions program)
- Niagara Falls Satellite Dialysis Site
- Nurse Practitioner Walk-in Clinic, Niagara-on-the-Lake





Future Service Model (2026/27)



Hospital Site



Community-based service



Future community-based service

NH future vision calls for three (3) sites:

- St. Catharines
- South Niagara
- Welland
- Welland Avenue, St. Catharines (CMHA partnership)
- Nurse Practitioner Walk-in Clinic, Niagara-on-the-Lake
- Future community-based services, Fort Erie & Port Colborne





Future Site Model (2026/27)

ST. CATHARINES SITE



Emergency Medicine
Critical Care
General Surgery
Ambulatory Care
Diagnostic Imaging &
Laboratory
Outpatient Clinics
Children's Health
Administration

CENTRES OF EXCELLENCE

Women & Babies
Cancer
Cardiac
Kidney
Mental Health

SOUTH NIAGARA SITE



Emergency Medicine
Critical Care
General Surgery
Ambulatory Care
Mental Health & Addictions
Diagnostic Imaging &
Laboratory
Outpatient Clinics
Kidney Care
Joint Care
Indigenous Healing
Administration

CENTRES OF EXCELLENCE

Complex Care
Geriatric Psychiatry
Seniors' Wellness
Stroke

WELLAND SITE



24/7 Emergency Services
8-10 Observation Beds
Ambulatory Care
Mental Health & Addictions
*Diagnostic Imaging &
Laboratory
Outpatient Clinics
Administrative Hub
Long Term Care Centre

CENTRE OF EXCELLENCE

Eye Care

*Limited services

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South Niagara Site

The artist rendering is conceptual and for illustrative purposes only. It is subject to change.

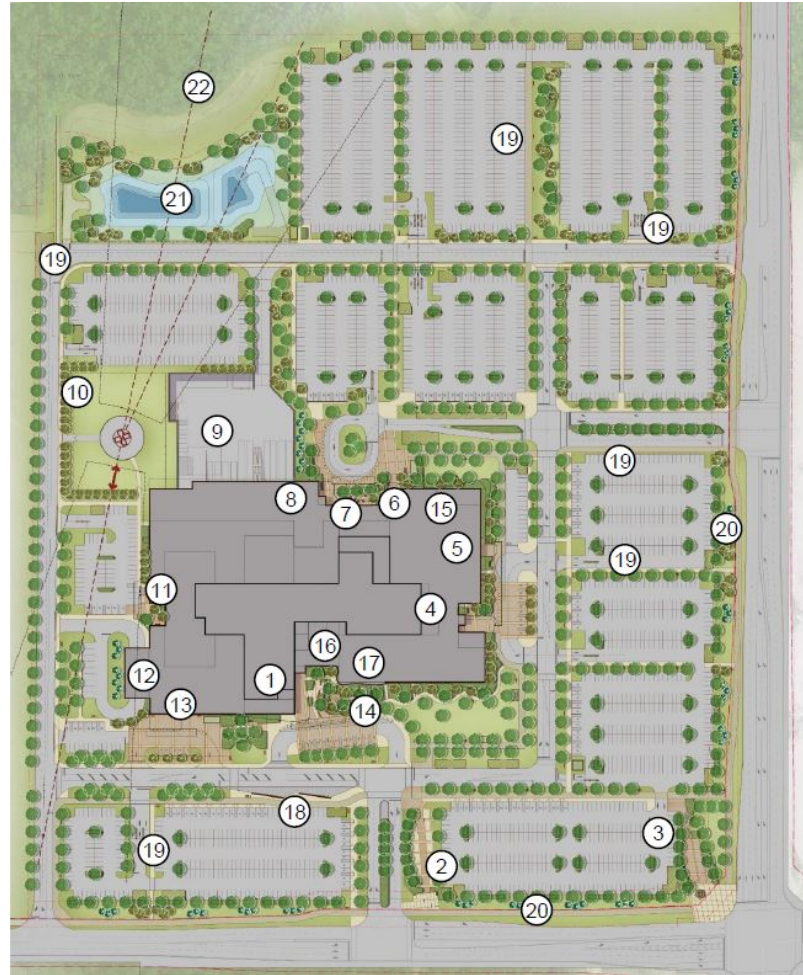




South Niagara Site

Illustrative Site Plan

- ① MAIN ENTRANCE COURTYARD
- ② COMMUNITY PLAZA
- ③ GATEWAY PLAZA
- ④ AMBULATORY CARE ENTRANCE
- ⑤ DIALYSIS ENTRANCE
- ⑥ STAFF ENTRANCE
- ⑦ CAFETERIA COURTYARD
- ⑧ DI ENTRANCE COURTYARD
- ⑨ LOADING DOCKS
- ⑩ HELIPAD
- ⑪ PATIENT TRANSFER ENTRANCE COURTYARD
- ⑫ AMBULANCE GARAGE
- ⑬ EMERGENCY ENTRANCE COURTYARD
- ⑭ INDIGENOUS HEALING GARDEN
- ⑮ MENTAL HEALTH TERRACE
- ⑯ AUDITORIUM TERRACE
- ⑰ SPIRITUAL CARE TERRACE
- ⑱ TRANSIT STOP
- ⑲ PEDESTRIAN/CYCLIST NETWORK
- ⑳ VEGETATED BUFFER
- ㉑ STORM WATER MANAGEMENT POND
- ㉒ NATURAL AREA



This site plan is conceptual and for illustrative purposes only. It is subject to change.





South Niagara Site Overview



469 Beds

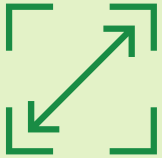
30 Critical Care Beds

170 Complex Care Beds

269 Medical Surgical Beds

8 Operating Suites

42 Hemodialysis Stations



Approximately 1.2 Million
Square Feet



Designed with a seniors' focus embedded into all aspects of care.



Working toward being the first WELL® certified healthcare facility in Canada. WELL® certification will improve the work-life experience and promote well-being for staff and physicians who will travel all across Niagara, and overall improve the experience for all who use the building.





South Niagara Site: Programs & Services

Emergency Medicine Program

91,000 Visits

24/7 Emergency Department
Trauma Care
Geriatric Crisis Services

Critical Care Program

30 Beds

Intensive Care Unit
Cardiac Monitoring

Medicine/Surgical Program

269 Beds

Inpatient Care
Cardiac Program
Inpatient Kidney Care

Mental Health & Addictions Program

20,000 Visits

Adult, Children and Adolescent day services

Diagnostic Services

179,000 Tests

X-ray
Ultrasound
CT
MRI
Ontario Breast Screening Program
Cardiac Ultrasound (Echocardiography)
Interventional Radiology (IR)

Ambulatory Care

94,000 Visits

Medicine Outpatient Clinics
Surgical Outpatient Clinics
Assessment Clinic

Surgical Program

8 Operating Suites

Chronic Disease Management

7,900 Visits

Outpatient Rehab
Diabetes Education

Kidney Care

42 Dialysis Stations

Laboratory

3,700,000 Tests

Cardio-Respiratory

24,000 Visits

Cardio-Respiratory Clinics
Stress Testing
Electrocardiography (ECG)

Complex Care Centre of Excellence

NEW! 170 Beds

Inpatient Care
Specialized Complex Care*

Wellness in Aging Centre of Excellence

NEW! 7,500 Visits

Seniors Wellness Services
Seniors Assessment Services

Pharmacy

8,700,000 Units

Other Resources

Spiritual Care
Cafeteria
Auditorium
Education/ Academic Centre
Retail Space
Administrative Space
NH Foundation

Stroke Centre of Excellence

NEW!

Geriatric/Geriatric Psychiatry Centre of Excellence

NEW!

Indigenous Healing Centre

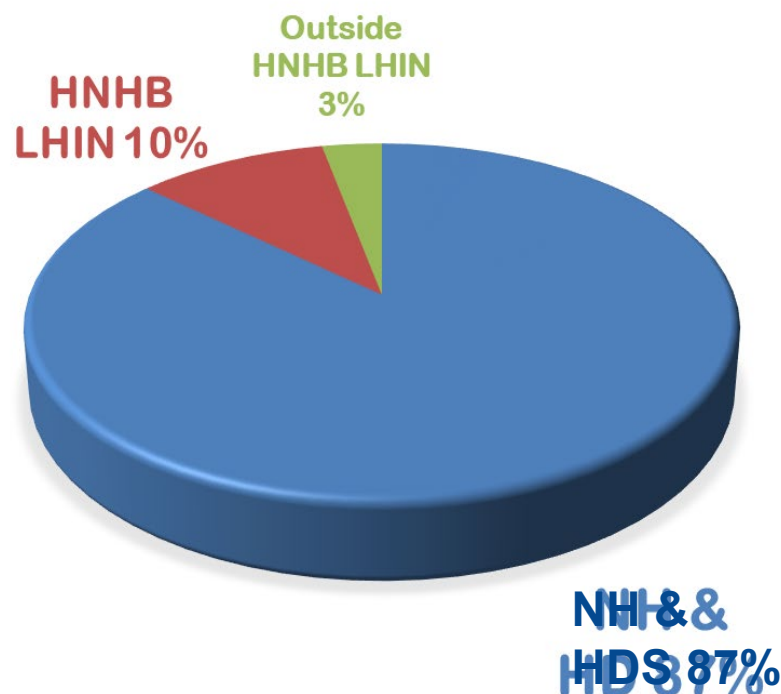
NEW!

LHIN-wide Joint

*Reflects most recent 2021 updates, Volumes have been rounded up to the nearest thousand



Where Niagara Residents Go for Care



- **86.7% Come to NH**
 - Over 90% come for Emergency/UCC, Mental Health and Renal Dialysis Programs
 - 78% for acute inpatient, day surgery and 81% for endoscopy services
 - 70% for cardiac catheterization & 72% outpatient oncology
- **97% stay in Niagara for Complex Care**
 - 66% at NH & 31% at Hotel Dieu Shaver (HDS)
 - In 2026, Complex Care beds will only be located at South Niagara Site & Hotel Dieu Shaver

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South Niagara Site: Primary Users



EXPERT CARE CLOSE TO HOME

Serve **231,663 residents**

Over 50% of Niagara's population from:
Niagara Falls, Fort Erie, Port Colborne, Wainfleet,
Welland & Pelham.

Centre of Excellence programs serve **447,888 residents**





South Niagara Site: A Regional Hospital



**7,400 More
Senior
Wellness Visits**



**77% more capacity for
Mental Health & Addictions
Visits**



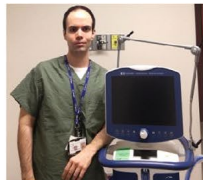
**Building a Healthier Niagara
TOGETHER.**



**156 More
Beds**



**20,000 More
Emergency Visits**



**12 More
Hemodialysis
Stations**





South Niagara Site: Regional Benefits

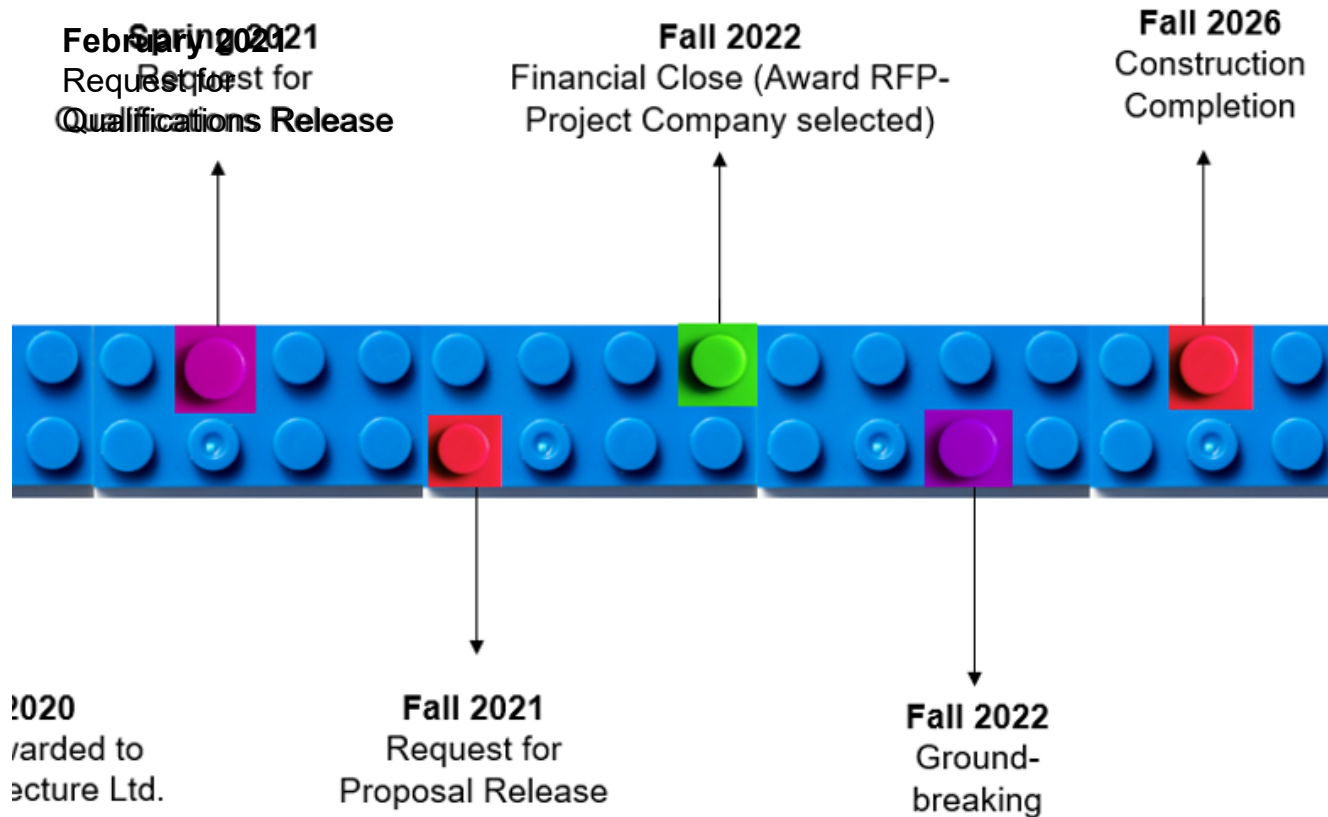
- Larger than the St. Catharines Site, serving a larger population with expanded services
- Reduce wait times
- Accommodate more senior visits
- Additional beds for the region
- Facility that supports older persons
- Provide a better overall patient experience
- Multi-year economic spin-off benefits boosting employment and community growth
- Ability to attract and retain top healthcare professionals
- Have adequate space and infrastructure to accommodate new and emerging health care technology and current standards of care
- Leading innovation
- State-of-the-art infection prevention control measures

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South Niagara Site Upcoming Milestones





South Niagara Site: What is Local Share?

The local share is the portion of funding for which a hospital is responsible. The Ministry of Health's capital cost-sharing policy for hospital projects does not cover 100 per cent of all costs incurred, not all elements of a project are eligible for ministry cost-sharing.

Hospitals are responsible for:

- 10% of the eligible construction costs and associated ancillary costs;
- 100% of the costs associated with the purchase of new and replacement furniture, fixtures and equipment.





Niagara Health, St. Catharines Site: Municipal Local Share Contributors





Hamilton Health Sciences, West Lincoln Hospital: Municipal Local Share Contributors





Niagara Health, South Niagara Site: Municipal Local Share Anticipated Contributors





Regional Local Share: Commitments

Niagara Health, St. Catharines Site

\$750+ million

- \$116 million total local share
- \$21 million regional local share contribution (Based on square footage for new regional services – Mental Health, Cardiac, Cancer)

Hamilton Health Sciences - West Lincoln Memorial Hospital

\$250+ million

- \$60 million total local share
- \$12.6 million regional local share commitment (21% of total local share)

Niagara Health, South Niagara Site

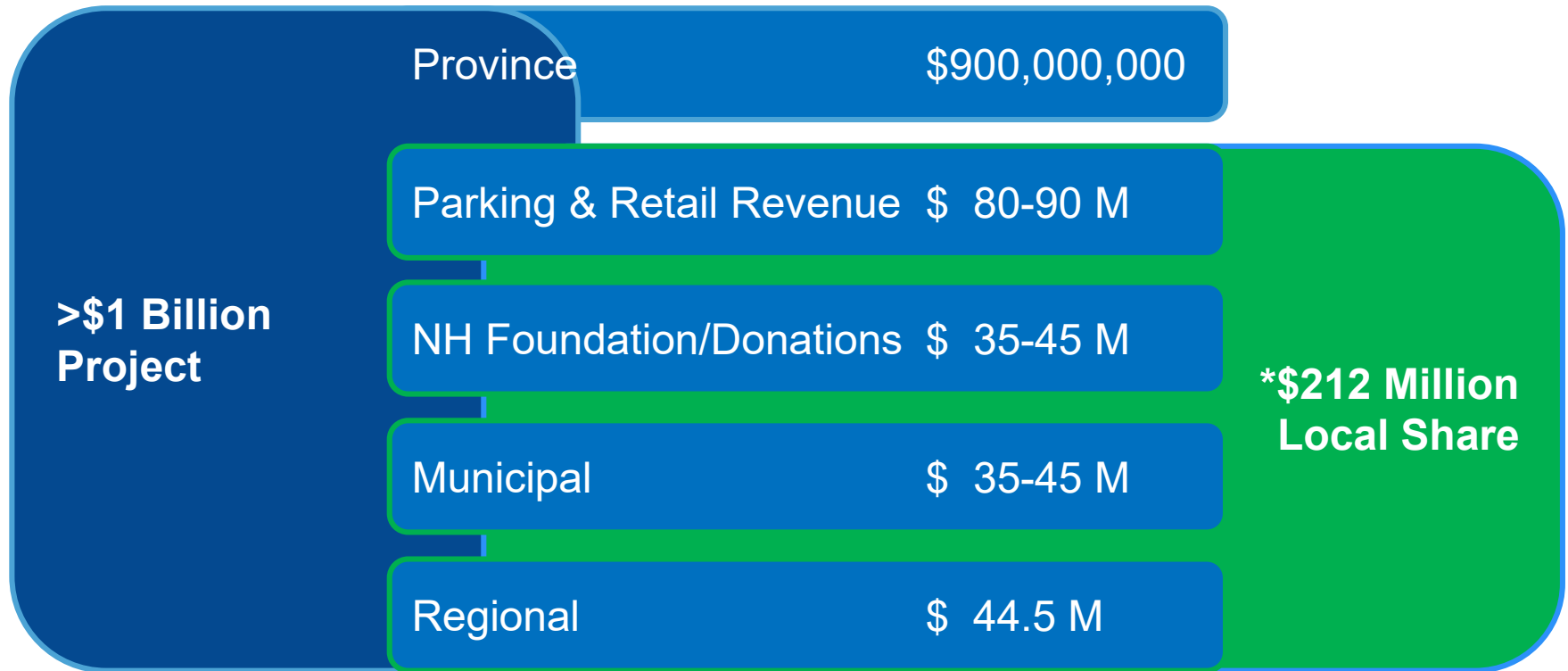
\$1+ billion

- \$212 million total local share
- \$44.5 million regional local share commitment (21% of total local share)





South Niagara Site: Local Share



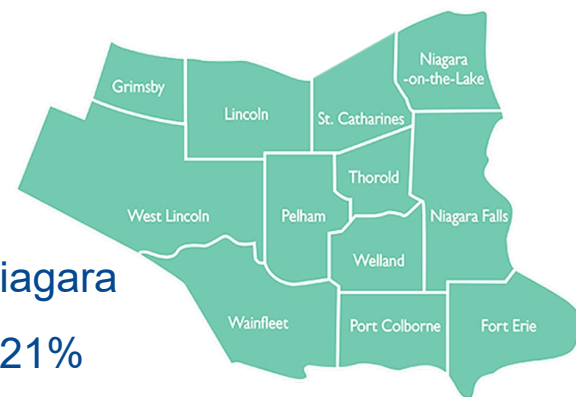
*The Cost of Financing and Private-Public-Partnership (P3) Costs are excluded from the calculation of the Local Share at this time.





Why invest \$ 44.5 million?

- Regional hospital serving over 50% of Niagara's population
- Providing additional beds and expanded services for all of Niagara
- Supported Hamilton Health Sciences – West Lincoln Site at 21%
- Square footage for regional services total over 50% of hospital
- South Niagara Site offers new regional programs:
 - Regional Complex Care beds (66% at NH & 31% at Hotel Dieu Shaver)
 - Regional Stroke Centre
 - Regional Wellness in Aging Centre
 - Regional Geriatric and Geriatric Psychiatry Centre
 - Regional Joint program
 - Regional Indigenous Healing Centre
- Multi-year economic spin-off benefits
- Improve the health and well-being of Niagara residents





Questions?



Subject: Authorization of Tile Drainage Loan**Report to:** Corporate Services Committee**Report date:** Wednesday, April 14, 2021

Recommendations

1. That an amount sufficient for the payment of the principal and interest costs of the debenture for tile drainage listed in Schedule “A” attached to Report CSD 18-2021, **BE LEVIED** to the Town of Lincoln.

Key Facts

- By-law no. 5988-90 authorizes the Region to borrow an amount not exceeding \$4,657,000 and to issue debentures payable to the Treasurer of Ontario pursuant to The Tile Drainage Act, 1971, upon application of an Area Municipality from time to time
- The Town of Lincoln has received an application for a Tile Loan and has completed inspection of the drainage system
- The Council of the Town of Lincoln has passed Rating By-law 2021-16, March 8, 2021 imposing a special annual drainage rate upon land in respect of which money is borrowed under the *Tile Drainage Act*
- Through the Tile Loan Program offered by the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA), landowners can access loan funding through their local municipality for the installation of tile drainage systems on their agricultural land
- Tile loans continue to be available at a 6 per cent interest rate for a ten-year term and a maximum amount of loan available to an individual farmer in one year has been maintained at \$50,000
- Town of Lincoln has current outstanding debt of \$7,816,897 at the end of 2020.
- Town of Lincoln estimated Annual Repayment Limit (ARL) as per the most recent Financial Information Return (FIR) is 2.59 per cent of own source revenues, which falls within the statutory limit of The Town’s ARL of \$5,419,857, or 25 per cent.

Financial Considerations

This debt will show on Niagara Region’s financial statements as a liability on the financial statement (long-term liabilities) and as an asset on the financial statement (debt recoverable from Local Area Municipality). All debt servicing costs associated

with the tile loan will be recovered from the Town of Lincoln. Although there is some administration involved with the Tile Drainage Program, there is no net financial implication for Niagara Region.

Analysis

In accordance with the Municipal Act, the authority to sell debentures to raise funds is granted solely to Regional government. The Town of Lincoln and The Ministry of Agriculture, Food and Rural Affairs will work together with Niagara Region to settle the tile loan to the landowner and collect the annual principal and interest payments. The landowner in the Town of Lincoln is ultimately the recipient of the tile loan from The Ministry. Funds borrowed through the Tile Drainage Program are used to install tile drainage systems on the landowner's agricultural land.

Application to the Town of Lincoln has been made for a tile loan in the amount of \$50,000 at a rate of 6 per cent for 10 years. The Town has completed their inspection of the drainage work that has been done on the land, and has passed Rating By-law 2021-16. Staff from OMAFRA have reviewed the application, inspection certificate, all invoices and documentation, loan amount and repayment calculations, and by-laws/authorization.

To facilitate the loan to the farmer as per the Tile Drainage Program, Niagara Region will sell the Tile Drainage Debenture to the Minister of Finance. The loan amount of \$50,000 will be settled with Niagara Region and the funds will then be forwarded to the Town of Lincoln who will settle the loan with the landowner.

On an annual basis, through either invoice or taxation, the Town will collect \$6,793.40 from the landowner. OMAFRA will invoice Niagara Region annually from 2022-2031 in the amount of \$6,793.40, and Niagara Region will invoice the Town for the same amount.

Per their 2018 Financial Information Return, the Town of Lincoln has net debt charges of \$625,093 or annual repayments of 2.59 per cent of own source revenues, which falls within the statutory limit of The Town's Annual Repayment Limit (ARL) of \$5,419,857 or 25 per cent. The ARL represents debt charges as a percentage of municipal source revenues. After this debenture issuance, the Town's net debt charges will increase but still be well below the ARL limit.

Alternatives Reviewed

No alternatives were considered as this is a loan program is provided by The Ministry of Agriculture, Food and Rural Affairs.

Relationship to Council Strategic Priorities

Supporting our Local Area Municipalities in programs such as the Tile Drainage Loan program promotes Sustainable and Engaging Government.

Other Pertinent Reports

N/A

Prepared by:

Margaret Murphy, CPA, CMA
Associate Director, Budget Planning &
Strategy
Corporate Services

Recommended by:

Todd Harrison, CPA, CMA
Commissioner, Corporate Services,
Treasurer

Submitted by:

Ron Tripp, P.Eng.
Acting Chief Administrative Officer

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

Appendices

Appendix 1

Schedule A

Schedule A

Description of Land Drained	Proposed Date of Loan	Sum to be Loaned \$	Annual Rate to be Imposed \$
Concession 2, Lot 6, Town of Lincoln Roll No. 2622044000405600.0000	May 3, 2021	\$50,000.00	\$6,793.40
TOTAL PRINCIPAL OF DEBENTURE AND TOTAL SUM SHOWN ON BY-LAW		\$50,000.00	\$6,793.40

Subject: Program Review and Options for 2021-2022 Insurance Renewal

Report to: Corporate Services Committee

Report date: Wednesday, April 14, 2021

Recommendations

1. That Council **AUTHORIZE** staff to negotiate with Niagara Region's existing Insurer/Broker, Marsh Canada Limited ("Marsh") in order to secure an insurance agreement extension on behalf of Niagara Region, Niagara Regional Police Service and Niagara Regional Housing for the November 1, 2021, to November 1, 2022, policy period;
2. That staff **BE DIRECTED** to continue the review of the current insurance program and associated risks and to report back to Council by the end of April 2022, regarding all available options to Council including potentially going back out to market in 2022-2023; and
3. That staff **BE DIRECTED** to obtain an updated actuarial analysis of Niagara Region's loss exposure and risk financing.

Key Facts

- As approved by Council following cancellation of the RFP for insurance and risk management services issued on behalf of Niagara Region, Niagara Regional Police Service ("NRPS") and Niagara Region Housing ("NRH"), staff negotiated renewal terms for the November 1, 2020, to November 1, 2021, policy period with Marsh.
- As noted in report CSD 74-2020, Niagara Region experienced significant premium increases and changes to desired program coverages which were primarily due to the hard market, impacts of COVID-19 as well as Brokers' reduced ability to secure other liability and property markets as a result of the competitive procurement process undertaken.
- In preparation for the November 1, 2021, renewal and as indicated in CSD 74-2020, staff have been undertaking a review of the current insurance program and associated risks in the context of the now known changing insurance market.
- Based upon the research completed to date, the insurance market has not improved and there is no indication that there will be any favourable changes in 2021, therefore proceeding with a competitive procurement process for insurance in 2021 is not advisable.

- Staff proposes to work with Marsh to secure suitable insurance for 2021-2022 on behalf Niagara Region, NRPS and NRH based on the current conditions; while continuing to review and research other alternative coverage and procurement options for Council to consider for the following 2022-2023 insurance renewal period.
- The review undertaken to date has disclosed that Niagara Region would benefit from obtaining updated actuarial analysis of Niagara Region's loss exposure and risk financing; and, independent property valuation and loss control inspection reports for some of its property holdings in order to assist with future decision making with respect to insurance coverage and procurement options for Niagara Region, NRPS and NRH.

Financial Considerations

In 2020, the insurance premium budget was \$904,100. The negotiated 2020-2021 insurance premium resulted in an increase of \$899,386 or 99.5% over the 2020 budget. The 2021 insurance premium budget is \$1,803,487 which anticipated the hard insurance market and impact of COVID-19 continuing into 2021. The anticipated increase was factored into the last two months of the 2021 budget.

Depending on the scope of work for the recommended actuarial services, the estimated cost provided by Marsh was in the \$35,000 to \$65,000 range. Staff believe this can be accommodated within the approved 2021 Budget for Corporate Services.

Given Niagara Region's high property value schedule (over \$2.4B), and the feedback received by staff from subject matter experts/industry stakeholders, staff believe it would be beneficial to obtain independent property valuation and loss control inspection reports for some key property locations to enhance the level of information available to insurers/the market. Depending on the complexity, the estimated cost of such reports provided by Marsh was in the \$16,000 to \$42,000 range per property. In light of this cost, as part of the continued program review, staff will identify which of Niagara Region's 123 properties valued over \$1M should be considered to maximize the benefit of such reports and to ensure appropriate budget is set aside in 2022 to accommodate such expense.

Analysis

As indicated in CSD 74-2020 - Insurance Program Update for 2020-2021, the hard market and impacts of COVID-19 resulted in Niagara Region experiencing significant

premium increases and some changes to desired program coverages in its insurance and risk management services for the November 1, 2020, to November 1, 2021, policy period; similar to the experience of many municipalities across Ontario.

In accordance with Council direction, staff have been undertaking a review of the current insurance program and potential options for 2021.

As noted in previous reports, there are less insurers in the municipal insurance market than previously. In addition, the following areas of concern related to municipal insurance have been identified to staff that may limit competition: 1) reduced coverage capacity for large property schedules (such as Niagara Region's \$2.4B value), 2) professional/E&O liability and medical malpractice coverage for Public Health/Senior Services/EMS Paramedics, 3) markets refusing to quote on Social Housing leaving a small market willing to insure and 4) Transit is deemed to be high risk and costly to insure. As a part of the program review, staff is considering options that may assist in mitigating these areas of concern for insurers to the extent possible that make it challenging for Niagara Region to competitively procure the type/level of coverage traditionally sought.

It is also of note that utilizing a competitive process to secure insurance services does not necessarily function to maximize options available to municipalities in an already reduced market. In practice, the existence of a competitive process restricts the ability of brokers to canvass all available markets for coverage due to existing commitments on the part of insurers to only engage with certain brokers as well as the general practice of a "first come first serve" basis to access the market as part of an RFP process.

After canvassing a number of municipalities and subject matter experts, there is no indication at this time that there will be any favourable changes in the insurance market in 2021. Since hard markets generally last for shorter periods of time than soft markets, there is hope for change in 2022; however, proceeding with a competitive process to secure insurance in 2021 is not advisable given the prevailing market conditions and likelihood of further premium increases.

As a result staff believe that Niagara Region would be better served to work with Marsh to negotiate an insurance agreement extension on behalf of Niagara Region, NRPS and NRH for the November 1, 2021, to November 1, 2022, policy period; during which time staff will continue to review and research other coverage and procurement options with a view to place Niagara Region in a better position for future renewals.

One of the ways this can be accomplished is by enhancing the data Niagara Region has available to assist with future decision making with respect to insurance coverage and procurement options for Niagara Region, NRPS and NRH.

In 2015/2016, staff retained the services of an actuarial consultant to perform a comprehensive review of Niagara Region's insurance program, cost allocation methodology and reserve funding. The combined cost in 2015/2016 for these reports was \$32,500 before taxes. Staff reached out to Marsh to obtain a current cost estimation with respect to performing actuarial services. Depending on the scope of work, the estimated cost provided was in the \$35,000 to \$65,000 range before taxes.

Staff recommend obtaining an updated actuarial analysis of Niagara Region's loss exposure and risk financing in order to assist in making informed decisions on the overall insurance coverage and risk financing program.

Given the challenges securing coverage for large property portfolios (such as Niagara Region's \$2.4B value), and the importance of data to better inform the market regarding risk exposures, staff also reached out to Marsh to obtain an estimated cost for independent property valuation and loss control inspection reports. These types of reports can help Niagara Region answer key questions that will support property insurance placement which include 1) what is the current valuation of key assets, 2) what types of property losses could be most impactful, 3) how property risks are being managed and 4) what opportunities are there to invest in loss control to better manage property risks. In a hard market, these reports become more of a necessity than a "nice to have"; particularly, when your Broker is looking for insurance markets with less capacity to make a decision to take on the risk and what rate should be applied to the risk. Depending on the asset complexity, the estimated cost per property would be in the \$16,000 to \$42,000 range before taxes. In light of the cost of these reports, and the significance of Niagara Region's property holdings, staff would need to determine which of the 123 key properties valued over \$1M should be considered for property risk valuation and loss inspection report and to ensure appropriate budget is set aside in 2022 to accommodate such expense.

In addition, staff will conduct further research with respect to other options that are responsive to the other challenges/concerns identified, and associated cost implications, to place Niagara Region in a better position for future renewals such as 1) divide Niagara Region's large property schedule, an example of this might be to insure all WWTP and WTP separately, 2) obtain separate medical malpractice coverage for Public Health/Senior Services/EMS Paramedics, 3) explore impact of potential changes

to renewal date and duration of insurance contract, 4) procure coverage for NRH's social housing program separate from Niagara Region/NRPS and 5) use of a Negotiated RFP process that incorporates a Best and Final Offer (BAFO) approach to procure insurance or other methods of securing insurance.

Staff will report back to Council by the end of April 2022, regarding all available coverage and procurement options to Council.

Alternatives Reviewed

As noted above in the analysis, staff reviewed the option of commencing a competitive procurement process in 2021. However, due to the prevailing market conditions that were the primary driver of the premium increases/coverage changes experienced by the Region in 2020, staff do not recommend proceeding with a competitive process in 2021.

Relationship to Council Strategic Priorities

The proposed renewal and review of Niagara Region's insurance program is consistent with Council's strategic priority focus on Sustainable and Engaging Government – High Quality, Efficient and Coordinated Core Services and Fiscally Sustainable.

Other Pertinent Reports

- CSD 16-2020 – Proposed Procurement Process for Insurance and Risk Management Services RFP
- Confidential CSD 54-2020 – A Matter of Legal Advice that is subject to Solicitor-Client Privilege – Insurance Program and RFP
- CSD 74-2020 – Insurance Program Updated for 2020-2021
- CSD 14-2021 – Motion by the Municipality of Charlton and Dack respecting the Cost of Municipal Insurance

Prepared by:
Donna Pasto
Risk Management Program Manager
Corporate Services

Recommended by:
Todd Harrison, CPA, CMA
Commissioner/Treasurer
Corporate Services

Submitted by:

Ron Tripp, P.Eng.

Acting Chief Administrative Officer

This report was prepared in consultation Donna Gibbs, Director Legal and Court Services.

Subject: 2021 Property Tax Policy, Ratios and Rates

Report to: Corporate Services Committee

Report date: Wednesday, April 14, 2021

Recommendations

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.

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.

- 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)

Property Class	2020 Approved Levy (1)	Growth Impacts (2)	Inter-Class Shift (3)	2021 Levy Impacts (4)	2021 Approved Levy (5)	Avg. % Increase
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%
Total	\$392,569,391	\$5,664,749	\$185	\$7,066,273	\$405,300,598	1.8%
% Increase		1.44%	0%	1.80%	3.25%	

** 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

Realty Tax Class (Taxable)	2020 Year End (As Revised)	% Share	2021 Levy (As Returned)	% Share
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%
Total Taxable	\$398,234,138	100%	\$405,300,598	100%

3. Education Rates

The education tax rates are established by the Province to meet their revenue targets for the year. Typically the education tax rates decrease from one year to the next as the Provincial policy is to maintain revenue neutrality. In prior years, this Provincial policy has created savings in Niagara which generally assist in offsetting municipal increases. For 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

Realty Tax Class	2021 Education Rate	2020 Education Rate	Change
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	0.0088	0.0098	-0.0010
Commercial Occupied - New	0.0088	0.0098	-0.0010
Industrial Occupied	0.0088	0.0125	-0.0037
Industrial Occupied - New	0.0088	0.0098	-0.0010

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

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

Prepared by:

Rob Fleming, MBA
Senior Tax & Revenue Analyst
Corporate Services

Recommended by:

Todd Harrison, CPA, CMA
Commissioner/Treasurer
Corporate Services

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

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2021 TAX POLICY STUDY

The Region of Niagara

Prepared by:
MTAG Paralegal Professional Corporation
383 Richmond Street, Suite 408
London, Ontario, M6A 3C4
January 29, 2021

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DISCLAIMER

The information, views, data, and discussions in this document and related material are provided for general reference purposes only. Any regulatory and statutory references are, in many instances, not directly quoted excerpts and the reader should refer to the relevant provisions of the legislation and regulations for complete information.

The reader is cautioned that decisions should not be made in the sole consideration of or reliance on the information and discussions contained in this report. It is the responsibility of each individual in either of a decision-making or advisory capacity to acquire all relevant and pertinent information required to make an informed and appropriate decision about any matter under consideration concerning municipal finance issues.

No attempt has been made by the MTAG Paralegal Professional Corporation to establish the completeness or accuracy of the data prepared by the Municipal Property Assessment Corporation (MPAC) and the On-line Property Tax Analysis (OPTA) system, which have been relied upon for purposes of preparing this report. As a result, no warranties or guarantees are provided that the source data is free of error or misstatement.

Finally, the MTAG Paralegal is not responsible to the municipality, nor to any other party for damages arising based on incorrect data or due to the misuse of the information contained in this study, including without limitation, any related, indirect, special, or consequential damages.

PREFACE

The following report has been prepared to assist the Region of Niagara in fulfilling its annual Property Tax Policy responsibilities for the 2021 taxation cycle. The Region, as is every other upper-tier and single tier municipality in Ontario, is charged with annually determining the Tax Policy for all municipalities within its jurisdiction. This means that annually Region Council must review and establish practices relating to:

- Class Ratios, Start Ratios or adoption of different ratios
- Options for Vacant Land and Excess Land Discounts for both Commercial and Industrial Classes,
- Discounts for Vacant Unit Program,
- Revenue Neutral Rates and Filtering,
- Revenue Neutral Ratios,
- Optional tax classes (maintaining or adjusting relationship)
- Levy restrictions,
- Capping parameters (limits and recovery),
- Tax relief programs

As part of this exercise of establishing policies that are responsive to local sensitivities, circumstances and priorities, numerous decisions must be made that will affect the distribution of the property tax burden within and between property classes, as well as among the local municipalities that comprise the Region's jurisdiction. Perhaps the most important of these decisions involves the setting of "tax ratios" to govern the unique rate of taxation applied to various property classes for municipal purposes.

However, prior to Regional Council making its decisions regarding its Tax Policies for 2021, it needs a clear understanding of the various phenomena affecting both the size and composition of the overall assessment base within the Region. Normally, in the absence of any further tax policy and budgetary changes at both the Upper-tier and Lower-tier levels, changes in assessment occurring between tax cycles inevitably affects the distribution of a municipality's overall tax burden. However, the 2021 tax year is different. It presents municipalities with the unique circumstance of there being no changes in assessed value between this year and 2020.

The content of the following document quantifiably summarizes and outlines patterns of assessment change, both in terms of real growth and reassessment impacts. Having this understanding is necessary to start the discussions that will lead to informed decisions about municipal budgetary requirements, the resulting tax rates and any adjustments to existing Tax Policy that should be examined for the Region's 2021 taxation year.

To assist the Region with its 2021 Tax Policy and budget development process, this report contains an overview of what needs to be considered vis-à-vis annualized assessment growth and the setting of tax ratios, specifically “Starting Ratios”.

It should be noted that in “normal” years, this report would also contain an analysis on how the changes in current value, phase-in or reassessment, impact the distribution of the tax burden between Property Tax Classes and the Region’s lower-tier municipalities. However, for 2021 the Province has suspended its scheduled reassessment and the values MPAC has returned in the roll match those at the end of the 2020 tax year. As a result, this additional analysis is redundant for 2021. In addition, our usual analysis of Revenue Neutral Ratios has also been removed. Revenue Neutral Ratios are adopted by a municipality to maintain the existing distribution of tax burden each Property Tax Class attracts at the same level as the preceding taxation year. Since MPAC has maintained the 2020 assessments and returned them unchanged for 2021, Starting Ratios and Revenue Neutral Ratios are the same for this taxation year.

To assist the reader in understanding this report, it has been parsed into sections. These sections detail impacts at the broader Regional level and then offer similar analyses for each area municipality in local municipal-specific appendices. This way both Region-wide and individual constituent lower-tier impacts can viewed without the reader having to flip from section to section in the report. Finally, the impacts of the Region’s levy redistributions for growth and assessment phase-in are contained within the main body of the Region’s portion of the report. The Tables contained within the local municipal-specific appendices measure and illustrate the following:

- Appendix: Table 1, Increase (reduction) in CVA during 2020
- Appendix: Table 2, New Revenue (Loss in Revenue) for 2021 taxation as a result of the growth in 2020
- Appendix: Table 3, CVA Summary 2021
- Appendix Table 4, 2021 Inter-Class Shifts Based on Reduced Vacant and Excess Land Discount to 2.5%

The results of this exercise are respectfully offered for the Region’s and its constituent municipalities’ consumption and consideration.

EXECUTIVE SUMMARY

Region of Niagara Council has the opportunity to continue to formulate long-term Tax Policy in 2021. Council can determine the tax per Property Tax Class and carefully manage relative tax burdens and responsibilities to:

- Provide balancing between classes so that each class reflects a proportionate share of the historical tax burden as determined by Council,
- Alternatively, Council can revise the tax burden by class to meet economic development goals and objectives,
- Provide relief where Region Council considers it appropriate,
- Consider intra municipal tax shifts of the Regional levy through ratio management,
- Despite Section 106 of the Municipal Act, the Region can offer some tax relief for business and industry classes in support of continued economic support,

The Tax Policy Study of the Region of Niagara provides detailed analyses of:

1. The growth (new builds or assessment corrections) that occurred in 2020
2. How the deferral of the scheduled reassessment has impacted the phased updated of market value assessment from the last valuation date (January 1, 2016)
3. Various options that Region Council should consider during its Tax Policy discussions.

Growth in the Region's taxable assessment tops out in 2021 at 1.57%. During 2020, changes in CVA through supplementary or omitted assessment additions, year-end adjustments and write-offs have netted the Region an increase in assessment of 971,705,313 (unweighted, taxable).

In terms of tax revenue generated by this increase, the Region can realize new tax revenue of \$5,664,749 (based on 2020 tax rates) to either reduce its levy requirements for 2021 or to use to offset the cost of inflation and assist it to maintain its current level of programs and services.

The greatest value increase in new assessment is in the Residential Property Tax Class (+\$944,079,425), while the New Multi-Residential Property Tax Class has the highest % increase (+4.0%). At the other end of the scale, the Managed Forest Property Tax Class has the largest reduction in % (-0.83%), while the largest decrease in revenue is in the Broad Commercial Property Tax Class (-\$61,524). Table 2 illustrates the new tax for use in 2021 by the Region.

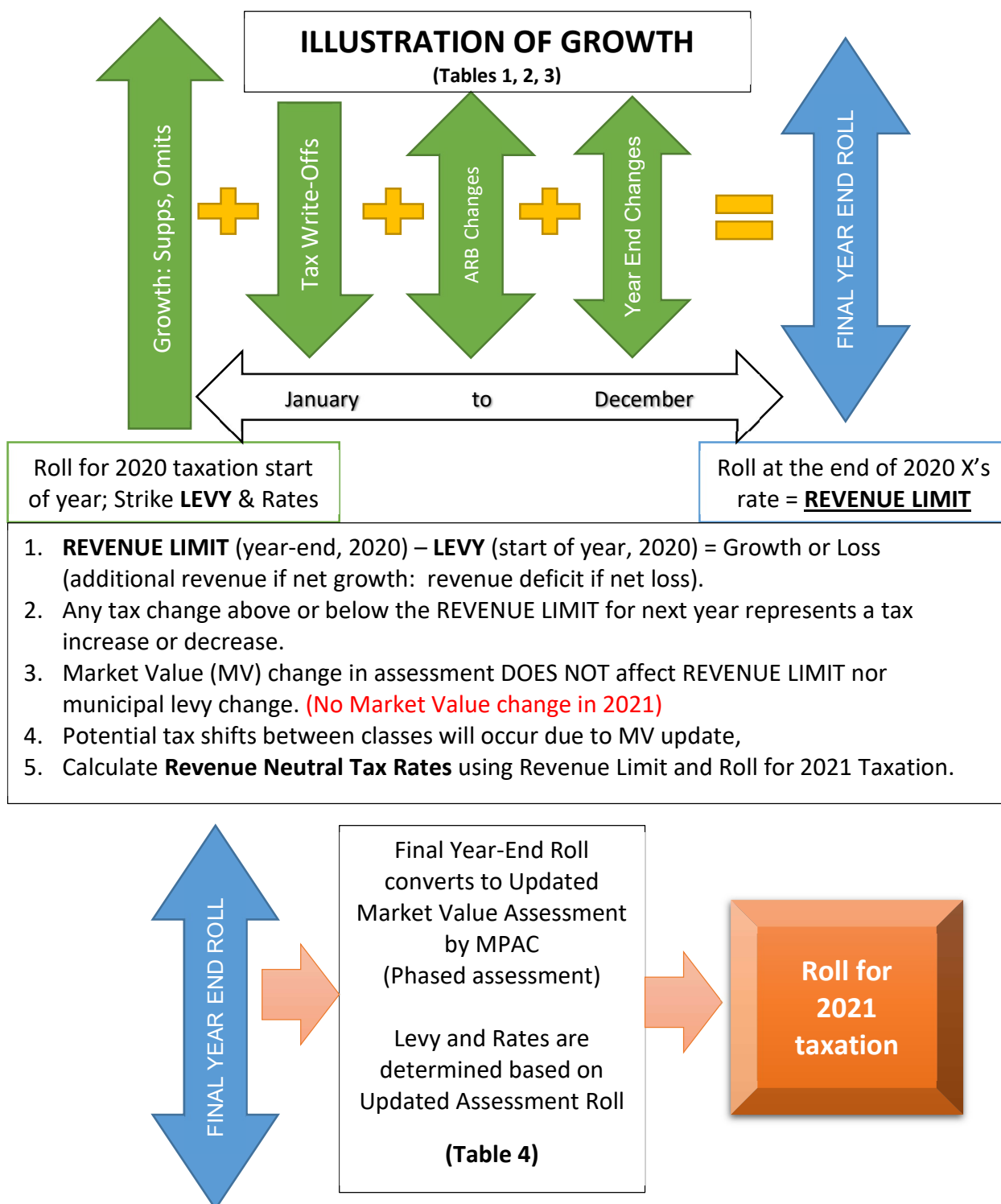
PART I – GROWTH IN ASSESSMENT AND TAXATION

Updates in Current Value Assessment (CVA) that result from changes in the state, use and condition of property affect the overall size and health of municipal revenue streams on an annual basis. Such changes occur on an on-going basis throughout the year and result from new construction, additions, improvements to and demolitions of property, changes in ownership and occupancy, etc. These changes typically are captured by the Municipal Property Assessment Corporation (MPAC) in the form of supplementary and omitted assessments or post roll assessment notices. They also are often triggered by the Assessment Review Board issuing notices of decision, local municipalities approving applications for tax relief under various provisions of the *Municipal Act, 2001*, and/or Minutes of Settlement being ratified by MPAC pursuant to the Request for Reconsideration process.

Regardless of the mechanism employed to update the assessment roll or respective tax account, the net result is the same in that these changes and updates occurring throughout the year impact the total pool of revenue available to taxing authorities for the next budget cycle. This phenomenon, which is defined as “growth in assessment”, is measured by comparing the assessment roll as originally returned for the year prior against the most recently revised “year-end” assessment controls provided by MPAC.

To understand fully the impact of “growth” in assessment on the municipality’s property tax base, it is necessary to isolate the effect of such changes from updates in value that are due to reassessment and the application of the 4-year phase-in of increases (assessment stabilization program). This serves as a starting point for both the budget and tax policy process because of the insight it provides as to whether each municipality has ended the previous reporting cycle in a revenue deficit or surplus position when compared to the budget amount that was originally approved as the total tax levy for the year by Council. Where the assessment base is decreasing in size, the total amount of assessment loss (negative growth) needs to be carefully considered, and where the assessment base is increasing overall (positive growth) the new revenue that results should be appropriately accounted for in the budget process.

The entire process of in-year and year-end changes is demonstrated in the following Illustration. Growth in assessment does not change tax class redistribution where levies are not adjusted due to gains or losses in growth unless the Council uses the growth to reduce tax levy. Taxes between classes are redistributed when the proportion of market value changes between the classes (phase in or market value changes).



The following tables highlight the overall net impact of assessment “growth”, both in terms of actual current value assessment change and municipal tax dollars, for the Region as a whole, and then further isolated for each constituent lower tier municipality in the Appendices to this report.

Table 1: Region of Niagara – 2020 Assessment Increase (-Reduction)

Realty Tax Class	Destination / Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	49,440,888,036	50,384,967,461	944,079,425	1.91%
Farm	2,375,513,201	2,388,945,297	13,432,096	0.57%
Managed Forest	15,700,500	15,570,000	-130,500	-0.83%
Multi-Residential	1,372,557,468	1,372,368,557	-188,911	-0.01%
New Multi-Residential	174,069,120	181,024,620	6,955,500	4.00%
Commercial	7,179,960,558	7,172,867,033	-7,093,525	-0.10%
Landfill	3,607,900	3,607,900	0	0.00%
Industrial	936,201,628	947,770,856	11,569,228	1.24%
Pipeline	249,359,000	252,441,000	3,082,000	1.24%
Sub-Total Taxable	61,747,857,411	62,719,562,724	971,705,313	1.57%
Payment In Lieu				
Residential	34,693,504	34,205,900	-487,604	-1.41%
Farm	491,000	491,000	0	0.00%
Commercial	691,180,599	688,239,799	-2,940,800	-0.43%
Landfill	1,706,000	1,720,300	14,300	0.84%
Industrial	13,966,300	13,965,000	-1,300	-0.01%
Sub-Total PIL	742,037,403	738,621,999	-3,415,404	-0.46%
Total Taxable and PIL	62,489,894,814	63,458,184,723	968,289,909	1.55%
Exempt	3,778,732,012	3,849,856,113	71,124,101	1.88%
Total	66,268,626,826	67,308,040,836	1,039,414,010	1.57%

**Table 2: Region of Niagara,
2020 Revenue Growth (-Loss) for use in 2021 Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	285,569,439	291,026,081	\$5,456,643	1.91%
Farm	3,432,522	3,451,930	\$19,409	0.57%
Managed Forest	22,687	22,498	-\$189	-0.83%
Multi-Residential	15,628,351	15,626,200	-\$2,151	-0.01%
New Multi-Residential	1,006,093	1,046,295	\$40,202	4.00%
Commercial	70,887,201	70,825,677	-\$61,524	-0.09%
Landfill	61,314	61,314	\$0	0.00%
Industrial	13,508,620	13,690,659	\$182,039	1.35%
Pipeline	2,453,164	2,483,484	\$30,320	1.24%
Sub-Total Taxable	\$392,569,389	\$398,234,139	\$5,664,749	1.44%
Payment In Lieu				
Residential	200,523	197,705	-\$2,818	-1.41%
Farm	709	709	\$0	0.00%
Commercial	6,882,644	6,852,907	-\$29,737	-0.43%
Landfill	28,992	29,235	\$243	0.84%
Industrial	195,510	195,690	\$180	0.09%
Sub-Total PIL	\$7,308,379	\$7,276,247	-\$32,132	-0.44%
Total Taxable and PIL	\$399,877,768	\$405,510,385	\$5,632,617	1.41%
Exempt	\$0	\$0	\$0	0.00%
Total	\$399,877,768	\$405,510,385	\$5,632,617	1.41%

**Table 3: Region of Niagara
2020 Revenue Growth (-Loss) by Local Municipality**

Municipality	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
West Lincoln Township	\$12,472,467	\$12,631,585	\$159,118	1.28%
Grimsby Town	\$30,067,557	\$30,377,908	\$310,351	1.03%
Lincoln Town	\$23,333,614	\$24,034,256	\$700,642	3.00%
Niagara-On-The-Lake Town	\$34,027,305	\$34,477,114	\$449,809	1.32%
St. Catharines City	\$102,539,912	\$102,975,708	\$435,796	0.43%
Fort Erie Town	\$24,251,015	\$24,745,531	\$494,516	2.04%
Port Colborne City	\$12,567,069	\$12,782,690	\$215,621	1.72%
Wainfleet Township	\$5,941,618	\$6,024,913	\$83,295	1.40%
Welland City	\$32,493,028	\$33,002,956	\$509,928	1.57%
Niagara Falls City	\$82,802,370	\$83,871,480	\$1,069,110	1.29%
Thorold City	\$15,694,575	\$16,444,037	\$749,462	4.78%
Pelham Town	\$16,378,859	\$16,865,960	\$487,101	2.97%
Total	\$392,569,389	\$398,234,139	\$5,664,749	1.44%

PART II – REASSESSMENT AND PHASE-IN CHANGES

Impacts of Reassessment and the 4-year Phase-in of Assessment Increases

During normal times, the Province has mandated regular reassessments of all property every four years across Ontario. This is to ensure that assessments relied upon for property tax purposes are reflective of current market conditions. The last comprehensive Province-wide reassessment was undertaken for 2017 taxation based on an effective valuation date of January 1, 2016. The next update was scheduled for the 2021 taxation and was to be based on an effective valuation date of January 1, 2019.

Because of the impact of COVID-19, the Province instructed MPAC to place this scheduled on hold until further notice. This means that the destination current assessment values that MPAC returned in the 2020 assessment roll will again apply for 2021. The Province has indicated that it intends to have MPAC return to the practice of regular reassessments sometime in the future, but has not yet advised when this will occur or whether there will be changes from the values that would have been returned in the absence of this moratorium.

Inherent in the existing and past 4-year assessment cycles has been the Province's mandated "assessment stabilization program". This is the program that required the gradual phase-in of increases in CVA resulting from the general reassessment over the 4-years of an assessment cycle, while allowing 100% of decreases to be realized in the first year. This meant that municipalities did not receive the full benefit of increases in assessment until the final, fourth year of the assessment cycle. In other words, affected taxpayers were not taxed on their January 1st, 2016 full market value until 2020. This also means that because of the deferral of the next assessment cycle, properties will again be taxed in 2021 on the January 1, 2016 their values.

The following table illustrates the assessment phase in program:

January 1, 2016 Value	Assessment for Taxation 2017 to 2020
2016 Market Value less than 2012 Market Value	Full reduction granted for 2017 -2020 taxation
2016 Market Value = 2012 Market Value	No Change, Assessment carried forward for 2017-2020 taxation and now 2021
2016 Market Value is GREATER THAN 2012 Market Value	Determine the difference between 2012 and 2016 assessment; divide by 4; 2017 Assessment add 1/4 of the difference to 2012; 2018 Assessment add 1/2 of the difference to 2012; 2019 Assessment add 3/4 of the difference to 2012; 2020 Assessment add ALL of the difference to 2012; 2021 Assessment remains unchanged to the 2020 roll.

For the last (and extended) Assessment Cycle, phase-in began in 2017 and ending in 2020 (destination assessment). It also provided an opportunity for municipal tax policy decision makers to set a longer-term strategy to manage taxes better in each Property Tax Class.

In the 2020 – and now 2021 – taxation year, municipalities now have 100% of the increase in market value during the last assessment cycle on all properties reflected in their assessment rolls. Unfortunately, the extension of 2020 assessed values into 2021 mean that for the current taxation year, long term modelling is extremely difficult, as the assessed value of property for the next reassessment cycle, nor when it will be applied, is currently known.

This does not mean that for the 2021 taxation year that municipalities do not need to perform full reviews of their Assessment Bases and what they look like. Nor does it mean that 2021 Tax Policy cannot look beyond the current year. This is because there are always adjustments to the roll that will occur this year. This is because there will be assessment corrections and revisions (ARB's, PRAN's, SAN's, ANA's, RECON's, TIA's, and year-end corrections) and the Region will need to realistically calculate and determine what major tax policy adjustments these assessment corrections and adjustments may warrant¹.

Table 4 illustrates the fact that the 2020 year end assessment is identical to the returned roll for 2021 taxation.

Because of this, in the absence of adjustments to Property Tax Class ratios, the Region's 2021 Tax Rates will be identical to its 2020 tax rates. However, as 2021 is the first year the Region was to reduce its Commercial and Industrial Vacant and Excess Land discounts to 22.5%, we have

¹ Significant in-year corrections or revisions in assessment will need to be analysed to determine magnitude and materiality of assessment corrections on an annual basis.

modelled this change against the Region's 2020 factors. The results of this analysis are illustrated in Tables 5 to 8.

Table 4: Region of Niagara – 2021 CVA Summary

Realty Tax Class	Destination / Phased CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	50,384,967,461	50,384,967,461	0	0.00%
Farm	2,388,945,297	2,388,945,297	0	0.00%
Managed Forest	15,570,000	15,570,000	0	0.00%
Multi-Residential	1,372,368,557	1,372,368,557	0	0.00%
New Multi-Residential	181,024,620	181,024,620	0	0.00%
Commercial	7,172,867,033	7,172,867,033	0	0.00%
Landfill	3,607,900	3,607,900	0	0.00%
Industrial	947,770,856	947,770,856	0	0.00%
Pipeline	252,441,000	252,441,000	0	0.00%
Sub-Total Taxable	62,719,562,724	62,719,562,724	0	0.00%
Payment In Lieu				
Residential	34,205,900	34,205,900	0	0.00%
Farm	491,000	491,000	0	0.00%
Commercial	688,239,799	688,239,799	0	0.00%
Landfill	1,720,300	1,720,300	0	0.00%
Industrial	13,965,000	13,965,000	0	0.00%
Sub-Total PIL	738,621,999	738,621,999	0	0.00%
Total Taxable and PIL	63,458,184,723	63,458,184,723	0	0.00%
Exempt	3,849,856,113	3,849,856,113	0	0.00%
Total	67,308,040,836	67,308,040,836	0	0.00%

Table 5: Region of Niagara – 2021 Inter-Class Tax Shifts, Regional Levy (Start Ratios, Reduction in Vacant and Excess Land Discount to 22.5%)

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$291,026,081	\$290,694,766	-\$331,315	-0.11%
Farm	\$3,451,930	\$3,448,013	-\$3,918	-0.11%
Managed Forest	\$22,498	\$22,472	-\$26	-0.11%
Multi-Residential	\$15,626,200	\$15,608,414	-\$17,786	-0.11%
New Multi-Residential	\$1,046,295	\$1,045,104	-\$1,191	-0.11%
Commercial	\$70,825,677	\$71,019,693	\$194,016	0.27%
Landfill	\$61,314	\$61,244	-\$70	-0.11%
Industrial	\$13,690,659	\$13,853,960	\$163,302	1.19%
Pipeline	\$2,483,484	\$2,480,657	-\$2,827	-0.11%
Sub-Total Taxable	\$398,234,139	\$398,234,323	\$185	0.00%
Payment In Lieu				
Residential	\$197,705	\$197,480	-\$225	-0.11%
Farm	\$709	\$709	-\$1	-0.11%
Commercial	\$6,852,907	\$6,857,186	\$4,279	0.06%
Landfill	\$29,235	\$29,202	-\$33	-0.11%
Industrial	\$195,690	\$199,611	\$3,920	2.00%
Sub-Total PIL	\$7,276,247	\$7,284,187	\$7,940	0.11%
Total Taxable and PIL	\$405,510,385	\$405,518,510	\$8,125	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$405,510,385	\$405,518,510	\$8,125	0.00%

Table 6: Region of Niagara – 2021 Inter-Municipal Tax Shifts, Regional Levy (Start Ratios, Reduction in Vacant and Excess Land Discount to 22.5%)

Municipality	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
West Lincoln Township	\$12,631,585	\$12,621,764	-\$9,821	-0.08%
Grimsby Town	\$30,377,908	\$30,372,252	-\$5,656	-0.02%
Lincoln Town	\$24,034,256	\$24,030,985	-\$3,271	-0.01%
Niagara-On-The-Lake Town	\$34,477,114	\$34,479,462	\$2,348	0.01%
St. Catharines City	\$102,975,708	\$102,913,719	-\$61,988	-0.06%
Fort Erie Town	\$24,745,531	\$24,741,890	-\$3,642	-0.01%
Port Colborne City	\$12,782,690	\$12,781,934	-\$756	-0.01%
Wainfleet Township	\$6,024,913	\$6,019,295	-\$5,618	-0.09%
Welland City	\$33,002,956	\$33,001,685	-\$1,272	0.00%
Niagara Falls City	\$83,871,480	\$83,962,420	\$90,940	0.11%
Thorold City	\$16,444,037	\$16,458,749	\$14,712	0.09%
Pelham Town	\$16,865,960	\$16,850,169	-\$15,791	-0.09%
Total	\$398,234,139	\$398,234,323	\$184	0.00%

Table 7: Region of Niagara – 2021 Upper Tier Revenue Neutral Tax Rates (Start Ratios, Reduction in Vacant and Excess Land Discount to 22.5%)

Realty Tax Class	TAX RATES		Change in Rate	
	2020	2021	Absolute	%
Taxable				
Residential	0.00577985	0.00577327	-0.00000658	-0.11%
Farm	0.00144496	0.00144332	-0.00000164	-0.11%
Managed Forest	0.00144496	0.00144332	-0.00000164	-0.11%
Multi-Residential	0.0113863	0.01137334	-0.00001296	-0.11%
New Multi-Residential	0.00577985	0.00577327	-0.00000658	-0.11%
Commercial	0.01002746	0.01001604	-0.00001142	-0.11%
Commercial Vacant Land	0.00701922	0.00776243	0.00074321	10.59%
Landfill	0.01699427	0.01697491	-0.00001936	-0.11%
Industrial	0.01520101	0.01518369	-0.00001732	-0.11%
Industrial Vacant Land	0.0106407	0.01176736	0.00112666	10.59%
Pipeline	0.00983788	0.00982668	-0.00001120	-0.11%

Table 8: Region of Niagara – Tax Distribution Based on Start Ratios (Vacant and Excess Land Discount Reduced to 22.5%)

Realty Tax Class	CVA Tax			
	2020 Year End (As Revised)	2020 Year End Tax Distribution	2021 Returned (Reduced Vacant & Excess Land Discount)	2021 Year End Tax Distribution
Taxable				
Residential	\$291,026,081	71.77%	\$290,694,766	71.68%
Farm	\$3,451,930	0.85%	\$3,448,013	0.85%
Managed Forest	\$22,498	0.01%	\$22,472	0.01%
Multi-Residential	\$15,626,200	3.85%	\$15,608,414	3.85%
New Multi-Residential	\$1,046,295	0.26%	\$1,045,104	0.26%
Commercial	\$70,825,677	17.47%	\$71,019,693	17.51%
Landfill	\$61,314	0.02%	\$61,244	0.02%
Industrial	\$13,690,659	3.38%	\$13,853,960	3.42%
Pipeline	\$2,483,484	0.61%	\$2,480,657	0.61%
Sub-Total Taxable	\$398,234,139	98.21%	\$398,234,323	98.20%
Payment In Lieu				
Residential	\$197,705	0.05%	\$197,480	0.05%
Farm	\$709	0.00%	\$709	0.00%
Commercial	\$6,852,907	1.69%	\$6,857,186	1.69%
Landfill	\$29,235	0.01%	\$29,202	0.01%
Industrial	\$195,690	0.05%	\$199,611	0.05%
Sub-Total PIL	\$7,276,247	1.79%	\$7,284,187	1.80%
Total Taxable and PIL	\$405,510,385	100.00%	\$405,518,510	100.00%
Exempt	\$0		\$0	
Total	\$405,510,385	100.00%	\$405,518,510	100.00%

PART III – TAX RATIOS

The Rationale, Rules and Restrictions on Tax Ratios

As part of the Harris Government’s attempts in 1998 to improve the simplicity and transparency of Ontario’s property tax regime, a system of unique property classes and variable tax rates was implemented as part of the new Ontario Fair Assessment System (OFAS). Seven main classes of property were created: residential, multi-residential, commercial, industrial, managed forest, farmland and pipeline. Additional classes could be created by regulation and in total and by 2021 there are now 24 tax classes:

Realty Tax Class (RTC)	RTC Description	Realty Tax Class (RTC)	RTC Description
R	Residential	L	Large Industrial
M	Multi-Residential	H	Landfill Site
N	New Multi-Residential	P	Pipeline
F	Farmland	O	Resort Condominium
T	Managed Forest	J	Industrial, New Construction
C	Commercial	K	Large Industrial, New Construction
A	Theatre	X	Commercial, New Construction
Q	Prof. Sports Facility	Y	Office Building, New Construction
G	Parking Lot	Z	Shopping Centre, New Construction
D	Office Building	U	Utility Corridor
S	Shopping Centre	W	Railway Right-of-Way
I	Industrial	E	Exempt

Since 1998, each property class has remained eligible to be treated at a distinct rate of taxation for municipal purposes at the discretion of individual upper and single tier municipal governments. This variable tax rate scheme is governed by the setting of “tax ratios”. Tax ratios dictate the relationship of each class’s tax rate to the rate applied to residential property.

Municipalities are granted a certain degree of autonomy to, on an annual basis, establish tax rate and tax burden relationships between different property types in order to reflect local priorities. It should, however, be noted that the municipal community does not have unfettered authority to arbitrarily set variable tax rates at completely discretionary levels.

Consistent with the applicable regulations, the “Ranges of Fairness” prescribed by the Province for each class of property limit Municipalities’ ability to alter or vary tax rates. Where an existing tax ratio exceeds the prescribed range of fairness, tax ratio increases are only permitted to offset a shift in taxation that might result from a general reassessment. The exception to this option is that the multi-residential tax ratio (above 2.0) may not be increased to revenue neutral.

Based on Provincial guidelines, to satisfying its 2021 tax ratio setting responsibility, the Regional Council may choose to do one of the following for classes of properties where ratio adjustments are permitted:

1. Adopt the previous year's actual tax ratio for the class for the current tax cycle in order to maintain the "ratio status quo"; or
2. Establish a new tax ratio for any class that is closer to or within the Range of Fairness; or

Usually municipalities have a third option available to them: to employ revised "class neutral tax ratios"² to limit the impact of reassessment related tax shifts that might occur between classes in accordance with the regulated formula. However, for the 2021 taxation year, Class Neutral Ratios are the same as the previous year's actual ratios, making this option redundant and not applicable during the current taxation year.

By changing the tax ratio for any class of property, Council can influence the overall apportionment of the upper-tier tax burden between property classes, which also results in Regional apportionment redistribution among its constituent lower-tiers. Moreover, decisions made by the upper-tier in respect of tax ratios are binding on its lower-tier municipalities for their own local taxation purposes. As a result, the establishment of tax ratios dictates the distribution of each local municipality's levy between properties classes located within their respective boundaries.

Consequently, before making any final decisions regarding tax ratios, it is important that a comprehensive sensitivity analysis to quantify the scope and magnitude of tax shifts that will result if the status quo is performed. This analysis is contained in Part II of the body of this report, and quantifies shifts in taxation from the Region maintaining status quo starting tax ratios for its 2021 Tax Policy.

² Subject to limits and restrictions now imposed on the Multi-Residential Class applicable since 2018.

Landfill Site Class

Regional Council has the opportunity to increase the Landfill Site Class Ratio to as high as 3.0873 in 2021. While the Region's 2020 Start Ratio for this class is 2.9403, MTAG PPC has modelled it at the maximum.

Table 9: Upper-Tier - 2021 Tax Ratio Summary

Class	2021 Start Ratio	Range of Fairness		Provincial Threshold Ratio	
		Lower Limit	Upper Limit	Applicable	
Residential	1.0000	1	1	2.00	No
Farmland	0.2500	0	0.25		
Managed Forest	0.2500	0.25	0.25		
Multi-Residential	1.9700	1	1.1		
New Multi-Residential	1.0000				
Broad Commercial	1.7349	0.6	1.1	1.98	No
Residual Commercial	1.7349				
Broad Industrial	2.6300	0.6	1.1	2.63	No
Residual Industrial	2.6300	0.6	0.7	3.0873	
Pipeline	1.7021				
Landfill	2.9403				

Source: Online Property Tax Analysis (OPTA) System, January 2021

Small-Scale Value-Added Industrial and Commercial Activities on Farms

Starting in 2018 municipalities have had the option to reduce their tax rate on qualifying value-added activities that occur on farms as part of a farm business. Optional new subclasses in the Broad Industrial and Commercial Property Tax Classes have been created to allow the municipalities to reduce their tax rates by 75% for the first \$50,000 of assessment related to qualifying activities. The Province is also reducing its education property tax rate by 75% of the business education tax (BET) target rate and is applying this discount to all qualifying properties.

Subsequent Analysis

Given that the 2021 roll matches the year-end roll of 2020, there are no market changes to model and therefore the Class Neutral Ratios are the same as the starting 2021 ratios. If this analysis were to be completed and compared to the results presented in Table 6, there would be no changes identified. All values would be identical.

Given this phenomenon in 2021, instead of producing class neutral tables, we have produced a set of tables illustrating the effects of maximizing the landfill ratio will have compared to the start ratios presented earlier. This calculation will employ all start ratios, a reduction in the commercial and industrial vacant and excess land discount to 22.5% while increasing the landfill ratio to 3.087274.

Table 10: Region of Niagara – Ratio Comparison Tax Ratios

Class	2021 Start Ratio	Scenario Model Ratio's
Residential	1.000000	1.000000
Farmland	0.250000	0.250000
Managed Forest	0.250000	0.250000
Multi-Residential	1.970000	1.970000
New Multi-Residential	1.000000	1.000000
Broad Commercial	1.734900	1.734900
Residual Commercial	1.734900	1.734900
Broad Industrial	2.630000	2.630000
Residual Industrial	2.630000	2.630000
Pipeline	1.702100	1.702100
Landfill	2.940261	3.087274

Table 11: Regional Levy – Inter Class Shifts Result of Increasing Landfill Ratio to 3.087274

Realty Tax Class	CVA Tax		Change in Tax	
	2021 Returned (Start Ratio)	2021 Start Ratio (Landfill @ 3.087274)	\$	%
Taxable				
Residential	\$290,694,766	\$290,692,249	-\$2,518	0.00%
Farm	\$3,448,013	\$3,447,989	-\$24	0.00%
Managed Forest	\$22,472	\$22,472	\$0	0.00%
Multi-Residential	\$15,608,414	\$15,608,291	-\$124	0.00%
New Multi-Residential	\$1,045,104	\$1,045,095	-\$9	0.00%
Commercial	\$71,019,693	\$71,019,126	-\$567	0.00%
Landfill	\$61,244	\$64,305	\$3,062	5.00%
Industrial	\$13,853,960	\$13,853,851	-\$109	0.00%
Pipeline	\$2,480,657	\$2,480,637	-\$20	0.00%
Sub-Total Taxable	\$398,234,323	\$398,234,015	-\$308	0.00%
Payment In Lieu				
Residential	\$197,480	\$197,478	-\$2	0.00%
Farm	\$709	\$709	\$0	0.00%
Commercial	\$6,857,186	\$6,857,131	-\$55	0.00%
Landfill	\$29,202	\$30,662	\$1,460	5.00%
Industrial	\$199,611	\$199,609	-\$2	0.00%
Sub-Total PIL	\$7,284,187	\$7,285,589	\$1,402	0.02%
Total Taxable and PIL	\$405,518,510	\$405,519,604	\$1,094	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$405,518,510	\$405,519,604	\$1,094	0.00%

**Table 12: Regional, Inter-Municipal Shifts
Result of Increasing Landfill Ratio to 3.087274**

Municipality	CVA Tax		Change in Tax	
	2021 Returned (Start Ratio)	2021 Start Ratio (Landfill @ 3.087274)	\$	%
West Lincoln Township	\$12,621,764	\$12,621,657	-\$107	0.00%
Grimsby Town	\$30,372,252	\$30,371,992	-\$259	0.00%
Lincoln Town	\$24,030,985	\$24,030,781	-\$204	0.00%
Niagara-On-The-Lake Town	\$34,479,462	\$34,479,171	-\$291	0.00%
St. Catharines City	\$102,913,719	\$102,912,850	-\$869	0.00%
Fort Erie Town	\$24,741,890	\$24,741,678	-\$211	0.00%
Port Colborne City	\$12,781,934	\$12,781,826	-\$108	0.00%
Wainfleet Township	\$6,019,295	\$6,019,243	-\$51	0.00%
Welland City	\$33,001,685	\$33,001,791	\$107	0.00%
Niagara Falls City	\$83,962,420	\$83,964,391	\$1,971	0.00%
Thorold City	\$16,458,749	\$16,458,609	-\$140	0.00%
Pelham Town	\$16,850,169	\$16,850,025	-\$144	0.00%
Total	\$398,234,323	\$398,234,015	-\$308	0.00%

Table 13:
2020 Tax Ratio Survey

Municipality	Farm	Multi-Residential	New Multi-Residential	Commercial				Industrial		Pipeline
				Commercial	Office Building	Shopping Centre	Parking Lot	Industrial	Large Industrial	
Brant County	0.24	1.70	1.00	1.90				2.55		1.78
Bruce County	0.25	1.00	1.00	1.23				1.75		1.02
Chatham-Kent Municipality	0.22	1.94	1.10	1.94	1.56	2.24	1.30	2.04	2.04	1.27
Dufferin County	0.23	2.00	1.10	1.22				2.20		0.84
Durham Region	0.20	1.87	1.10	1.45	1.45	1.45		2.02	2.02	1.23
Elgin County	0.23	2.00	1.00	1.64				2.23	2.83	1.14
Essex County	0.25	1.96	1.10	1.08	1.08		0.58	1.94	2.69	1.30
Frontenac County	0.25	1.00	1.00	1.00				1.00		0.70
Grey County	0.22	1.44	1.00	1.31				1.86		0.91
Guelph City	0.25	1.79	1.00	1.84				2.20		1.92
Haliburton County	0.25	1.39	1.00	1.48		1.48		1.72		0.00
Halton Region	0.20	2.00	1.00	1.46				2.09		1.06
Hamilton City	0.18	2.49	1.00	1.98			1.98	3.32	3.88	1.79
Hastings County	0.25	1.15	1.00	1.10				1.13		0.82
Huron County	0.22	1.10	1.00	1.10				1.10		0.70
Kawartha Lakes City	0.25	1.96	1.00	1.38				1.35		2.00
Lambton County	0.23	2.00	1.00	1.63	1.54	2.08	1.09	2.05	3.00	1.34
Lanark County	0.25	2.20	1.10	1.85				2.53		2.01
Middlesex County	0.25	1.77	1.00	1.14				1.75		1.06
Muskoka District	0.25	1.00	1.00	1.10				1.10		0.70

Table 13A:
2020 Tax Ratio Survey Continued

Municipality	Farm	Multi-Residential	New Multi-Residential	Commercial				Industrial		Pipeline
				Commercial	Office Building	Shopping Centre	Parking Lot	Industrial	Large Industrial	
Niagara Region	0.25	1.97	1.00	1.73				2.63		1.70
Norfolk County	0.23	1.69		1.69		1.69		1.69		1.49
North Bay City	0.15	1.99	1.00	1.88				1.40		1.17
Northumberland County	0.25	2.00		1.52				2.17		1.20
Oxford County	0.22	2.00	1.00	1.90				2.63	2.63	1.26
Perth County	0.25	1.25		1.25				1.97		1.64
Peterborough County	0.25	1.67	1.00	2.03				2.71		1.68
Prescott and Russell	0.25	1.90	1.00	1.44				2.45	3.50	1.42
Prince Edward County	0.25	1.44		1.11				1.39		0.54
Renfrew County	0.25	1.94	1.00	1.81				2.85	3.55	1.33
Simcoe County	0.25	1.27	1.00	1.25				1.44		1.30
Toronto	0.25	2.17	1.00	2.70				2.68		1.92
Waterloo Region	0.25	1.95	1.00	1.95				1.95		1.16
Wellington County	0.25	1.90	1.10	1.49				2.40		2.25
York Region	0.25	1.00		1.33				1.64		0.92
Average Ratio	0.24	1.71	1.02	1.54	1.41	1.79	1.24	2.00	2.90	1.27
Median Ratio	0.25	1.90	1	1.48	1.50	1.69	1.19	2.02	2.83	1.26

CONCLUDING REMARKS

The analysis contained in the preceding report has been prepared to assist the Region of Niagara and its constituent lower-tier municipalities in understanding current changes in assessed value that have affected each municipality's respective assessment base in 2021 and how these trends will ultimately impact the distribution of tax burden.

These phenomena need to be understood clearly and thoroughly. They form an effective foundation for informing Region Council in its 2021 Tax Policy development process. They can assist Council with decisions about whether the Region should exercise its jurisdiction and discretion to alter or vary status quo tax relationships. Council's decisions in 2021 will also have implications on its Tax Policy considerations in 2022 (as some decisions are one-way only). This is why the comprehensive analysis of all parameters affecting the formation of a jurisdiction's Tax policy is integral to the budget process for both upper and lower-tier purposes.

MTAG PPC would be pleased to provide further detail, support and analysis on an as needed basis in response to local concerns or interests, which may be identified subsequent to the publication of this report. Additional support is also readily available to interpret and communicate the results of this analytical exercise to ensure informed decision making and to achieve locally desirable tax outcomes for the 2021 tax year and future budget cycles.

For further information, please do not hesitate to contact the undersigned.

Respectfully prepared and submitted

John R Innes

John R Innes, BA(ACS), CPA, CA
Senior Consultant

MTAG 
Paralegal Professional Corp

383 Richmond Street, Suite 408
London, Ontario, N6A 3C4

Appendix 1, Tax Policy Tables, Township of West Lincoln - 2602

**Table A1.1 – Township of West Lincoln
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	1,740,809,528	1,765,999,000	25,189,472	1.45%
Farm	469,583,447	480,132,100	10,548,653	2.25%
Managed Forest	1,993,000	1,948,100	-44,900	-2.25%
Multi-Residential	7,074,000	7,074,000	0	0.00%
Commercial	80,903,200	79,257,900	-1,645,300	-2.03%
Industrial	37,340,400	38,430,300	1,089,900	2.92%
Pipeline	29,062,000	29,128,000	66,000	0.23%
Sub-Total Taxable	2,366,765,575	2,401,969,400	35,203,825	1.49%
Payment In Lieu				
Residential	403,500	403,500	0	0.00%
Commercial	2,908,300	2,986,000	77,700	2.67%
Landfill	371,700	386,000	14,300	3.85%
Industrial	105,100	105,100	0	0.00%
Sub-Total PIL	3,788,600	3,880,600	92,000	2.43%
Total Taxable and PIL	2,370,554,175	2,405,850,000	35,295,825	1.49%
Exempt	84,546,825	88,458,100	3,911,275	4.63%
Total	2,455,101,000	2,494,308,100	39,207,100	1.60%

**Table A1.2 – Township of West Lincoln
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$10,061,618	\$10,207,209	\$145,591	1.45%
Farm	\$678,529	\$693,772	\$15,242	2.25%
Managed Forest	\$2,880	\$2,815	-\$65	-2.25%
Multi-Residential	\$80,547	\$80,547	\$0	0.00%
Commercial	\$800,641	\$783,265	-\$17,377	-2.17%
Industrial	\$562,344	\$577,420	\$15,076	2.68%
Pipeline	\$285,908	\$286,558	\$649	0.23%
Sub-Total Taxable	\$12,472,467	\$12,631,585	\$159,118	1.28%
Payment In Lieu				
Residential	\$2,332	\$2,332	\$0	0.00%
Commercial	\$29,163	\$29,942	\$779	2.67%
Landfill	\$6,317	\$6,560	\$243	3.85%
Industrial	\$1,598	\$1,598	\$0	0.00%
Sub-Total PIL	\$39,409	\$40,432	\$1,022	2.59%
Total Taxable and PIL	\$12,511,876	\$12,672,017	\$160,140	1.28%
Exempt	\$0	\$0	\$0	0.00%
Total	\$12,511,876	\$12,672,017	\$160,140	1.28%

**Table A1.3 – Township of West Lincoln
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	1,765,999,000	1,765,999,000	0	0.00%
Farm	480,132,100	480,132,100	0	0.00%
Managed Forest	1,948,100	1,948,100	0	0.00%
Multi-Residential	7,074,000	7,074,000	0	0.00%
Commercial	79,257,900	79,257,900	0	0.00%
Industrial	38,430,300	38,430,300	0	0.00%
Pipeline	29,128,000	29,128,000	0	0.00%
Sub-Total Taxable	2,401,969,400	2,401,969,400	0	0.00%
Payment In Lieu				
Residential	403,500	403,500	0	0.00%
Commercial	2,986,000	2,986,000	0	0.00%
Landfill	386,000	386,000	0	0.00%
Industrial	105,100	105,100	0	0.00%
Sub-Total PIL	3,880,600	3,880,600	0	0.00%
Total Taxable and PIL	2,405,850,000	2,405,850,000	0	0.00%
Exempt	88,458,100	88,458,100	0	0.00%
Total	2,494,308,100	2,494,308,100	0	0.00%

**Table A1.4 – Township of West Lincoln
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$10,207,209	\$10,195,589	-\$11,620	-0.11%
Farm	\$693,772	\$692,984	-\$787	-0.11%
Managed Forest	\$2,815	\$2,812	-\$3	-0.11%
Multi-Residential	\$80,547	\$80,455	-\$92	-0.11%
Commercial	\$783,265	\$785,242	\$1,977	0.25%
Industrial	\$577,420	\$578,450	\$1,030	0.18%
Pipeline	\$286,558	\$286,232	-\$326	-0.11%
Sub-Total Taxable	\$12,631,585	\$12,621,764	-\$9,821	-0.08%
Payment In Lieu				
Residential	\$2,332	\$2,330	-\$3	-0.11%
Commercial	\$29,942	\$29,908	-\$34	-0.11%
Landfill	\$6,560	\$6,552	-\$7	-0.11%
Industrial	\$1,598	\$1,596	-\$2	-0.11%
Sub-Total PIL	\$40,432	\$40,386	-\$46	-0.11%
Total Taxable and PIL	\$12,672,017	\$12,662,149	-\$9,867	-0.08%
Exempt	\$0	\$0	\$0	0.00%
Total	\$12,672,017	\$12,662,149	-\$9,867	-0.08%

Appendix 2, Tax Policy Tables, Town of Grimsby - 2615

**Table A2.1 – Town of Grimsby
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	4,348,469,548	4,415,281,148	66,811,600	1.54%
Farm	89,987,095	89,103,995	-883,100	-0.98%
Managed Forest	913,800	922,600	8,800	0.96%
Multi-Residential	30,264,000	28,810,000	-1,454,000	-4.80%
Commercial	364,974,410	356,964,110	-8,010,300	-2.19%
Industrial	57,111,200	58,198,300	1,087,100	1.90%
Pipeline	8,261,000	8,277,000	16,000	0.19%
Sub-Total Taxable	4,899,981,053	4,957,557,153	57,576,100	1.18%
Payment In Lieu				
Residential	5,231,800	5,132,200	-99,600	-1.90%
Commercial	35,211,700	35,372,700	161,000	0.46%
Industrial	80,800	80,800	0	0.00%
Sub-Total PIL	40,524,300	40,585,700	61,400	0.15%
Total Taxable and PIL	4,940,505,353	4,998,142,853	57,637,500	1.17%
Exempt	230,008,500	230,606,400	597,900	0.26%
Total	5,170,513,853	5,228,749,253	58,235,400	1.13%

**Table A2.2 – Town of Grimsby
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$25,103,926	\$25,490,087	\$386,161	1.54%
Farm	\$130,028	\$128,752	-\$1,276	-0.98%
Managed Forest	\$1,320	\$1,333	\$13	0.96%
Multi-Residential	\$344,595	\$328,039	-\$16,556	-4.80%
Commercial	\$3,574,062	\$3,499,941	-\$74,121	-2.07%
Industrial	\$832,355	\$848,327	\$15,973	1.92%
Pipeline	\$81,271	\$81,428	\$157	0.19%
Sub-Total Taxable	\$30,067,557	\$30,377,908	\$310,351	1.03%
Payment In Lieu				
Residential	\$30,239	\$29,663	-\$576	-1.90%
Commercial	\$328,678	\$330,292	\$1,614	0.49%
Industrial	\$1,228	\$1,228	\$0	0.00%
Sub-Total PIL	\$360,145	\$361,184	\$1,039	0.29%
Total Taxable and PIL	\$30,427,702	\$30,739,092	\$311,390	1.02%
Exempt	\$0	\$0	\$0	0.00%
Total	\$30,427,702	\$30,739,092	\$311,390	1.02%

**Table A2.3 – Town of Grimsby
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	4,415,281,148	4,415,281,148	0	0.00%
Farm	89,103,995	89,103,995	0	0.00%
Managed Forest	922,600	922,600	0	0.00%
Multi-Residential	28,810,000	28,810,000	0	0.00%
Commercial	356,964,110	356,964,110	0	0.00%
Industrial	58,198,300	58,198,300	0	0.00%
Pipeline	8,277,000	8,277,000	0	0.00%
Sub-Total Taxable	4,957,557,153	4,957,557,153	0	0.00%
Payment In Lieu				
Residential	5,132,200	5,132,200	0	0.00%
Commercial	35,372,700	35,372,700	0	0.00%
Industrial	80,800	80,800	0	0.00%
Sub-Total PIL	40,585,700	40,585,700	0	0.00%
Total Taxable and PIL	4,998,142,853	4,998,142,853	0	0.00%
Exempt	230,606,400	230,606,400	0	0.00%
Total	5,228,749,253	5,228,749,253	0	0.00%

**Table A2.4 – Town of Grimsby
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$25,490,087	\$25,461,068	-\$29,019	-0.11%
Farm	\$128,752	\$128,606	-\$146	-0.11%
Managed Forest	\$1,333	\$1,332	-\$2	-0.11%
Multi-Residential	\$328,039	\$327,666	-\$373	-0.11%
Commercial	\$3,499,941	\$3,515,808	\$15,867	0.45%
Industrial	\$848,327	\$856,437	\$8,110	0.96%
Pipeline	\$81,428	\$81,335	-\$93	-0.11%
Sub-Total Taxable	\$30,377,908	\$30,372,252	-\$5,656	-0.02%
Payment In Lieu				
Residential	\$29,663	\$29,630	-\$34	-0.11%
Commercial	\$330,292	\$336,011	\$5,718	1.73%
Industrial	\$1,228	\$1,227	-\$1	-0.11%
Sub-Total PIL	\$361,184	\$366,867	\$5,683	1.57%
Total Taxable and PIL	\$30,739,092	\$30,739,119	\$27	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$30,739,092	\$30,739,119	\$27	0.00%

Appendix 3, Tax Policy Tables, Town of Lincoln - 2622

**Table A3.1 – Town of Lincoln
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	3,183,013,444	3,277,341,979	94,328,535	2.96%
Farm	514,211,237	521,395,936	7,184,699	1.40%
Managed Forest	965,500	985,900	20,400	2.11%
Multi-Residential	21,808,500	24,195,200	2,386,700	10.94%
Commercial	222,986,974	227,703,774	4,716,800	2.12%
Industrial	106,039,158	109,792,958	3,753,800	3.54%
Pipeline	20,718,000	20,900,000	182,000	0.88%
Sub-Total Taxable	4,069,742,813	4,182,315,747	112,572,934	2.77%
Payment In Lieu				
Residential	5,855,200	5,855,200	0	0.00%
Commercial	18,195,900	18,194,900	-1,000	-0.01%
Industrial	2,131,500	2,131,500	0	0.00%
Sub-Total PIL	26,182,600	26,181,600	-1,000	0.00%
Total Taxable and PIL	4,095,925,413	4,208,497,347	112,571,934	2.75%
Exempt	191,262,141	193,779,607	2,517,466	1.32%
Total	4,287,187,554	4,402,276,954	115,089,400	2.68%

**Table A3.2 – Town of Lincoln
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$18,397,340	\$18,942,545	\$545,205	2.96%
Farm	\$743,015	\$753,396	\$10,382	1.40%
Managed Forest	\$1,395	\$1,425	\$29	2.11%
Multi-Residential	\$248,318	\$275,494	\$27,176	10.94%
Commercial	\$2,183,077	\$2,242,283	\$59,205	2.71%
Industrial	\$1,556,647	\$1,613,502	\$56,855	3.65%
Pipeline	\$203,821	\$205,612	\$1,790	0.88%
Sub-Total Taxable	\$23,333,614	\$24,034,256	\$700,642	3.00%
Payment In Lieu				
Residential	\$33,842	\$33,842	\$0	0.00%
Commercial	\$182,459	\$182,449	-\$10	-0.01%
Industrial	\$29,511	\$29,511	\$0	0.00%
Sub-Total PIL	\$245,811	\$245,801	-\$10	0.00%
Total Taxable and PIL	\$23,579,425	\$24,280,057	\$700,632	2.97%
Exempt	\$0	\$0	\$0	0.00%
Total	\$23,579,425	\$24,280,057	\$700,632	2.97%

**Table A3.3 – Town of Lincoln
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	3,277,341,979	3,277,341,979	0	0.00%
Farm	521,395,936	521,395,936	0	0.00%
Managed Forest	985,900	985,900	0	0.00%
Multi-Residential	24,195,200	24,195,200	0	0.00%
Commercial	227,703,774	227,703,774	0	0.00%
Industrial	109,792,958	109,792,958	0	0.00%
Pipeline	20,900,000	20,900,000	0	0.00%
Sub-Total Taxable	4,182,315,747	4,182,315,747	0	0.00%
Payment In Lieu				
Residential	5,855,200	5,855,200	0	0.00%
Commercial	18,194,900	18,194,900	0	0.00%
Industrial	2,131,500	2,131,500	0	0.00%
Sub-Total PIL	26,181,600	26,181,600	0	0.00%
Total Taxable and PIL	4,208,497,347	4,208,497,347	0	0.00%
Exempt	193,779,607	193,779,607	0	0.00%
Total	4,402,276,954	4,402,276,954	0	0.00%

**Table A3.4 – Town of Lincoln
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$18,942,545	\$18,920,980	-\$21,565	-0.11%
Farm	\$753,396	\$752,541	-\$855	-0.11%
Managed Forest	\$1,425	\$1,423	-\$2	-0.11%
Multi-Residential	\$275,494	\$275,180	-\$314	-0.11%
Commercial	\$2,242,283	\$2,249,969	\$7,687	0.34%
Industrial	\$1,613,502	\$1,625,513	\$12,011	0.74%
Pipeline	\$205,612	\$205,378	-\$234	-0.11%
Sub-Total Taxable	\$24,034,256	\$24,030,985	-\$3,271	-0.01%
Payment In Lieu				
Residential	\$33,842	\$33,804	-\$39	-0.11%
Commercial	\$182,449	\$182,241	-\$208	-0.11%
Industrial	\$29,511	\$30,199	\$688	2.33%
Sub-Total PIL	\$245,801	\$246,243	\$442	0.18%
Total Taxable and PIL	\$24,280,057	\$24,277,228	-\$2,829	-0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$24,280,057	\$24,277,228	-\$2,829	-0.01%

Appendix 4, Tax Policy Tables, Town of Niagara on the Lake - 2627

**Table A4.1 – Town of Niagara on the Lake
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	4,213,806,966	4,281,637,627	67,830,661	1.61%
Farm	524,802,139	525,086,978	284,839	0.05%
Managed Forest	1,402,100	1,402,100	0	0.00%
Multi-Residential	14,834,100	14,834,100	0	0.00%
Commercial	791,858,106	791,507,706	-350,400	-0.04%
Industrial	51,735,200	55,564,100	3,828,900	7.40%
Pipeline	18,559,000	18,843,000	284,000	1.53%
Sub-Total Taxable	5,616,997,611	5,688,875,611	71,878,000	1.28%
Payment In Lieu				
Residential	2,824,600	3,510,600	686,000	24.29%
Commercial	38,249,000	38,246,900	-2,100	-0.01%
Industrial	2,215,500	2,215,500	0	0.00%
Sub-Total PIL	43,289,100	43,973,000	683,900	1.58%
Total Taxable and PIL	5,660,286,711	5,732,848,611	72,561,900	1.28%
Exempt	282,700,799	279,472,899	-3,227,900	-1.14%
Total	5,942,987,510	6,012,321,510	69,334,000	1.17%

**Table A4.2 – Town of Niagara on the Lake
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$24,355,172	\$24,747,223	\$392,051	1.61%
Farm	\$758,318	\$758,730	\$412	0.05%
Managed Forest	\$2,026	\$2,026	\$0	0.00%
Multi-Residential	\$168,906	\$168,906	\$0	0.00%
Commercial	\$7,851,160	\$7,843,182	-\$7,978	-0.10%
Industrial	\$709,142	\$771,673	\$62,531	8.82%
Pipeline	\$182,581	\$185,375	\$2,794	1.53%
Sub-Total Taxable	\$34,027,305	\$34,477,114	\$449,809	1.32%
Payment In Lieu				
Residential	\$16,326	\$20,291	\$3,965	24.29%
Commercial	\$373,749	\$373,728	-\$21	-0.01%
Industrial	\$24,439	\$25,232	\$793	3.25%
Sub-Total PIL	\$414,514	\$419,251	\$4,737	1.14%
Total Taxable and PIL	\$34,441,819	\$34,896,365	\$454,547	1.32%
Exempt	\$0	\$0	\$0	0.00%
Total	\$34,441,819	\$34,896,365	\$454,547	1.32%

**Table A4.3 – Town of Niagara on the Lake
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	4,281,637,627	4,281,637,627	0	0.00%
Farm	525,086,978	525,086,978	0	0.00%
Managed Forest	1,402,100	1,402,100	0	0.00%
Multi-Residential	14,834,100	14,834,100	0	0.00%
Commercial	791,507,706	791,507,706	0	0.00%
Industrial	55,564,100	55,564,100	0	0.00%
Pipeline	18,843,000	18,843,000	0	0.00%
Sub-Total Taxable	5,688,875,611	5,688,875,611	0	0.00%
Payment In Lieu				
Residential	3,510,600	3,510,600	0	0.00%
Commercial	38,246,900	38,246,900	0	0.00%
Industrial	2,215,500	2,215,500	0	0.00%
Sub-Total PIL	43,973,000	43,973,000	0	0.00%
Total Taxable and PIL	5,732,848,611	5,732,848,611	0	0.00%
Exempt	279,472,899	279,472,899	0	0.00%
Total	6,012,321,510	6,012,321,510	0	0.00%

**Table A4.4 – Town of Niagara on the Lake
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$24,747,223	\$24,719,050	-\$28,173	-0.11%
Farm	\$758,730	\$757,869	-\$861	-0.11%
Managed Forest	\$2,026	\$2,024	-\$2	-0.11%
Multi-Residential	\$168,906	\$168,713	-\$192	-0.11%
Commercial	\$7,843,182	\$7,857,630	\$14,448	0.18%
Industrial	\$771,673	\$789,012	\$17,339	2.25%
Pipeline	\$185,375	\$185,164	-\$211	-0.11%
Sub-Total Taxable	\$34,477,114	\$34,479,462	\$2,348	0.01%
Payment In Lieu				
Residential	\$20,291	\$20,268	-\$23	-0.11%
Commercial	\$373,728	\$375,748	\$2,019	0.54%
Industrial	\$25,232	\$27,312	\$2,080	8.24%
Sub-Total PIL	\$419,251	\$423,328	\$4,076	0.97%
Total Taxable and PIL	\$34,896,365	\$34,902,790	\$6,425	0.02%
Exempt	\$0	\$0	\$0	0.00%
Total	\$34,896,365	\$34,902,790	\$6,425	0.02%

Appendix 5, Tax Policy Tables, City of St. Catharines - 2629

**Table A5.1 – City of St. Catharines
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	12,273,906,202	12,369,378,373	95,472,171	0.78%
Farm	137,636,000	135,530,300	-2,105,700	-1.53%
Multi-Residential	683,669,568	678,449,568	-5,220,000	-0.76%
New Multi-Residential	83,316,920	82,197,920	-1,119,000	-1.34%
Commercial	2,023,791,564	2,020,618,871	-3,172,693	-0.16%
Industrial	186,549,108	184,966,548	-1,582,560	-0.85%
Pipeline	31,123,000	31,196,000	73,000	0.23%
Sub-Total Taxable	15,419,992,362	15,502,337,580	82,345,218	0.53%
Payment In Lieu				
Residential	3,402,200	3,239,200	-163,000	-4.79%
Commercial	86,889,800	88,369,300	1,479,500	1.70%
Industrial	2,726,300	2,717,300	-9,000	-0.33%
Sub-Total PIL	93,018,300	94,325,800	1,307,500	1.41%
Total Taxable and PIL	15,513,010,662	15,596,663,380	83,652,718	0.54%
Exempt	1,188,082,200	1,205,283,800	17,201,600	1.45%
Total	16,701,092,862	16,801,947,180	100,854,318	0.60%

**Table A5.2 – City of St. Catharines
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$70,868,938	\$71,420,753	\$551,815	0.78%
Farm	\$198,879	\$195,836	-\$3,043	-1.53%
Multi-Residential	\$7,784,467	\$7,725,030	-\$59,436	-0.76%
New Multi-Residential	\$481,559	\$475,092	-\$6,468	-1.34%
Commercial	\$20,202,244	\$20,169,256	-\$32,988	-0.16%
Industrial	\$2,697,641	\$2,682,838	-\$14,802	-0.55%
Pipeline	\$306,184	\$306,903	\$718	0.23%
Sub-Total Taxable	\$102,539,912	\$102,975,708	\$435,796	0.43%
Payment In Lieu				
Residential	\$19,664	\$18,722	-\$942	-4.79%
Commercial	\$866,613	\$880,809	\$14,196	1.64%
Industrial	\$38,687	\$38,550	-\$137	-0.35%
Sub-Total PIL	\$924,964	\$938,082	\$13,117	1.42%
Total Taxable and PIL	\$103,464,876	\$103,913,790	\$448,914	0.43%
Exempt	\$0	\$0	\$0	0.00%
Total	\$103,464,876	\$103,913,790	\$448,914	0.43%

**Table A5.3 – City of St. Catharines
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	12,369,378,373	12,369,378,373	0	0.00%
Farm	135,530,300	135,530,300	0	0.00%
Multi-Residential	678,449,568	678,449,568	0	0.00%
New Multi-Residential	82,197,920	82,197,920	0	0.00%
Commercial	2,020,618,871	2,020,618,871	0	0.00%
Industrial	184,966,548	184,966,548	0	0.00%
Pipeline	31,196,000	31,196,000	0	0.00%
Sub-Total Taxable	15,502,337,580	15,502,337,580	0	0.00%
Payment In Lieu				
Residential	3,239,200	3,239,200	0	0.00%
Commercial	88,369,300	88,369,300	0	0.00%
Industrial	2,717,300	2,717,300	0	0.00%
Sub-Total PIL	94,325,800	94,325,800	0	0.00%
Total Taxable and PIL	15,596,663,380	15,596,663,380	0	0.00%
Exempt	1,205,283,800	1,205,283,800	0	0.00%
Total	16,801,947,180	16,801,947,180	0	0.00%

**Table A5.4 – City of St. Catharines
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$71,420,753	\$71,339,445	-\$81,308	-0.11%
Farm	\$195,836	\$195,614	-\$222	-0.11%
Multi-Residential	\$7,725,030	\$7,716,238	-\$8,793	-0.11%
New Multi-Residential	\$475,092	\$474,551	-\$541	-0.11%
Commercial	\$20,169,256	\$20,169,364	\$108	0.00%
Industrial	\$2,682,838	\$2,711,955	\$29,117	1.09%
Pipeline	\$306,903	\$306,553	-\$349	-0.11%
Sub-Total Taxable	\$102,975,708	\$102,913,719	-\$61,988	-0.06%
Payment In Lieu				
Residential	\$18,722	\$18,701	-\$21	-0.11%
Commercial	\$880,809	\$881,132	\$323	0.04%
Industrial	\$38,550	\$39,194	\$644	1.67%
Sub-Total PIL	\$938,082	\$939,028	\$946	0.10%
Total Taxable and PIL	\$103,913,790	\$103,852,747	-\$61,043	-0.06%
Exempt	\$0	\$0	\$0	0.00%
Total	\$103,913,790	\$103,852,747	-\$61,043	-0.06%

Appendix 6, Tax Policy Tables, Town of Fort Erie - 2703

**Table A6.1 – Town of Fort Erie
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	3,494,840,772	3,567,293,085	72,452,313	2.07%
Farm	55,934,900	53,994,200	-1,940,700	-3.47%
Managed Forest	1,505,900	1,299,300	-206,600	-13.72%
Multi-Residential	40,097,200	42,015,200	1,918,000	4.78%
New Multi-Residential	47,900	47,900	0	0.00%
Commercial	271,177,709	276,191,705	5,013,996	1.85%
Industrial	48,692,191	48,621,291	-70,900	-0.15%
Pipeline	15,504,000	16,079,000	575,000	3.71%
Sub-Total Taxable	3,927,800,572	4,005,541,681	77,741,109	1.98%
Payment In Lieu				
Residential	1,111,500	1,078,200	-33,300	-3.00%
Commercial	12,156,900	12,446,300	289,400	2.38%
Industrial	113,000	54,000	-59,000	-52.21%
Sub-Total PIL	13,381,400	13,578,500	197,100	1.47%
Total Taxable and PIL	3,941,181,972	4,019,120,181	77,938,209	1.98%
Exempt	167,552,958	170,971,858	3,418,900	2.04%
Total	4,108,734,930	4,190,092,039	81,357,109	1.98%

**Table A6.2 – Town of Fort Erie
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$20,199,655	\$20,618,419	\$418,764	2.07%
Farm	\$80,824	\$78,019	-\$2,804	-3.47%
Managed Forest	\$2,176	\$1,877	-\$299	-13.72%
Multi-Residential	\$456,559	\$478,398	\$21,839	4.78%
New Multi-Residential	\$277	\$277	\$0	0.00%
Commercial	\$2,642,210	\$2,694,007	\$51,797	1.96%
Industrial	\$716,788	\$716,351	-\$437	-0.06%
Pipeline	\$152,526	\$158,183	\$5,657	3.71%
Sub-Total Taxable	\$24,251,015	\$24,745,531	\$494,516	2.04%
Payment In Lieu				
Residential	\$6,424	\$6,232	-\$192	-3.00%
Commercial	\$121,903	\$124,805	\$2,902	2.38%
Industrial	\$1,471	\$575	-\$897	-60.95%
Sub-Total PIL	\$129,799	\$131,611	\$1,813	1.40%
Total Taxable and PIL	\$24,380,814	\$24,877,142	\$496,329	2.04%
Exempt	\$0	\$0	\$0	0.00%
Total	\$24,380,814	\$24,877,142	\$496,329	2.04%

**Table A6.3 – Town of Fort Erie
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	3,567,293,085	3,567,293,085	0	0.00%
Farm	53,994,200	53,994,200	0	0.00%
Managed Forest	1,299,300	1,299,300	0	0.00%
Multi-Residential	42,015,200	42,015,200	0	0.00%
New Multi-Residential	47,900	47,900	0	0.00%
Commercial	276,191,705	276,191,705	0	0.00%
Industrial	48,621,291	48,621,291	0	0.00%
Pipeline	16,079,000	16,079,000	0	0.00%
Sub-Total Taxable	4,005,541,681	4,005,541,681	0	0.00%
Payment In Lieu				
Residential	1,078,200	1,078,200	0	0.00%
Commercial	12,446,300	12,446,300	0	0.00%
Industrial	54,000	54,000	0	0.00%
Sub-Total PIL	13,578,500	13,578,500	0	0.00%
Total Taxable and PIL	4,019,120,181	4,019,120,181	0	0.00%
Exempt	170,971,858	170,971,858	0	0.00%
Total	4,190,092,039	4,190,092,039	0	0.00%

**Table A6.4 – Town of Fort Erie
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$20,618,419	\$20,594,946	-\$23,473	-0.11%
Farm	\$78,019	\$77,931	-\$89	-0.11%
Managed Forest	\$1,877	\$1,875	-\$2	-0.11%
Multi-Residential	\$478,398	\$477,853	-\$545	-0.11%
New Multi-Residential	\$277	\$277	\$0	-0.11%
Commercial	\$2,694,007	\$2,709,791	\$15,784	0.59%
Industrial	\$716,351	\$721,214	\$4,863	0.68%
Pipeline	\$158,183	\$158,003	-\$180	-0.11%
Sub-Total Taxable	\$24,745,531	\$24,741,890	-\$3,642	-0.01%
Payment In Lieu				
Residential	\$6,232	\$6,225	-\$7	-0.11%
Commercial	\$124,805	\$124,663	-\$142	-0.11%
Industrial	\$575	\$635	\$61	10.59%
Sub-Total PIL	\$131,611	\$131,523	-\$88	-0.07%
Total Taxable and PIL	\$24,877,142	\$24,873,412	-\$3,730	-0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$24,877,142	\$24,873,412	-\$3,730	-0.01%

Appendix 7, Tax Policy Tables, City of Port Colborne - 2711

**Table A7.1 – City of Port Colborne
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	1,619,504,679	1,642,454,280	22,949,601	1.42%
Farm	57,403,600	56,954,800	-448,800	-0.78%
Managed Forest	923,800	863,000	-60,800	-6.58%
Multi-Residential	38,583,000	39,208,000	625,000	1.62%
New Multi-Residential	1,226,000	913,000	-313,000	-25.53%
Commercial	138,621,989	138,276,588	-345,401	-0.25%
Industrial	81,689,868	86,794,968	5,105,100	6.25%
Pipeline	10,485,000	10,739,000	254,000	2.42%
Sub-Total Taxable	1,948,437,936	1,976,203,636	27,765,700	1.43%
Payment In Lieu				
Residential	1,491,400	1,491,400	0	0.00%
Commercial	11,592,500	11,592,500	0	0.00%
Industrial	78,000	78,000	0	0.00%
Sub-Total PIL	13,161,900	13,161,900	0	0.00%
Total Taxable and PIL	1,961,599,836	1,989,365,536	27,765,700	1.42%
Exempt	152,897,700	152,613,800	-283,900	-0.19%
Total	2,114,497,536	2,141,979,336	27,481,800	1.30%

**Table A7.2 – City of Port Colborne
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$9,358,455	\$9,491,105	\$132,651	1.42%
Farm	\$82,946	\$82,297	-\$648	-0.78%
Managed Forest	\$1,335	\$1,247	-\$88	-6.58%
Multi-Residential	\$439,318	\$446,434	\$7,116	1.62%
New Multi-Residential	\$7,086	\$5,277	-\$1,809	-25.53%
Commercial	\$1,380,184	\$1,378,503	-\$1,681	-0.12%
Industrial	\$1,194,596	\$1,272,177	\$77,581	6.49%
Pipeline	\$103,150	\$105,649	\$2,499	2.42%
Sub-Total Taxable	\$12,567,069	\$12,782,690	\$215,621	1.72%
Payment In Lieu				
Residential	\$8,620	\$8,620	\$0	0.00%
Commercial	\$116,243	\$116,243	\$0	0.00%
Industrial	\$1,186	\$1,186	\$0	0.00%
Sub-Total PIL	\$126,049	\$126,049	\$0	0.00%
Total Taxable and PIL	\$12,693,118	\$12,908,739	\$215,621	1.70%
Exempt	\$0	\$0	\$0	0.00%
Total	\$12,693,118	\$12,908,739	\$215,621	1.70%

**Table A7.3 – City of Port Colborne
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	1,642,454,280	1,642,454,280	0	0.00%
Farm	56,954,800	56,954,800	0	0.00%
Managed Forest	863,000	863,000	0	0.00%
Multi-Residential	39,208,000	39,208,000	0	0.00%
New Multi-Residential	913,000	913,000	0	0.00%
Commercial	138,276,588	138,276,588	0	0.00%
Industrial	86,794,968	86,794,968	0	0.00%
Pipeline	10,739,000	10,739,000	0	0.00%
Sub-Total Taxable	1,976,203,636	1,976,203,636	0	0.00%
Payment In Lieu				
Residential	1,491,400	1,491,400	0	0.00%
Commercial	11,592,500	11,592,500	0	0.00%
Industrial	78,000	78,000	0	0.00%
Sub-Total PIL	13,161,900	13,161,900	0	0.00%
Total Taxable and PIL	1,989,365,536	1,989,365,536	0	0.00%
Exempt	152,613,800	152,613,800	0	0.00%
Total	2,141,979,336	2,141,979,336	0	0.00%

**Table A7.4 – City of Port Colborne
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$9,491,105	\$9,480,300	-\$10,805	-0.11%
Farm	\$82,297	\$82,204	-\$93	-0.11%
Managed Forest	\$1,247	\$1,246	-\$1	-0.11%
Multi-Residential	\$446,434	\$445,926	-\$508	-0.11%
New Multi-Residential	\$5,277	\$5,271	-\$6	-0.11%
Commercial	\$1,378,503	\$1,378,946	\$443	0.03%
Industrial	\$1,272,177	\$1,282,513	\$10,336	0.81%
Pipeline	\$105,649	\$105,529	-\$120	-0.11%
Sub-Total Taxable	\$12,782,690	\$12,781,934	-\$756	-0.01%
Payment In Lieu				
Residential	\$8,620	\$8,610	-\$10	-0.11%
Commercial	\$116,243	\$116,111	-\$132	-0.11%
Industrial	\$1,186	\$1,184	-\$1	-0.11%
Sub-Total PIL	\$126,049	\$125,906	-\$144	-0.11%
Total Taxable and PIL	\$12,908,739	\$12,907,840	-\$899	-0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$12,908,739	\$12,907,840	-\$899	-0.01%

Appendix 8, Tax Policy Tables, Township of Wainfleet - 2714

**Table A8.1 – Township of Wainfleet
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	919,734,704	934,620,038	14,885,334	1.62%
Farm	203,489,810	201,914,715	-1,575,095	-0.77%
Managed Forest	1,835,100	1,871,600	36,500	1.99%
Multi-Residential	457,000	457,000	0	0.00%
Commercial	21,504,000	20,318,770	-1,185,230	-5.51%
Industrial	3,909,400	4,539,000	629,600	16.10%
Pipeline	5,582,000	5,642,000	60,000	1.07%
Sub-Total Taxable	1,156,512,014	1,169,363,123	12,851,109	1.11%
Payment In Lieu				
Residential	312,700	295,700	-17,000	-5.44%
Commercial	1,316,000	1,316,000	0	0.00%
Industrial	10,600	10,300	-300	-2.83%
Sub-Total PIL	1,639,300	1,622,000	-17,300	-1.06%
Total Taxable and PIL	1,158,151,314	1,170,985,123	12,833,809	1.11%
Exempt	42,172,413	44,928,313	2,755,900	6.53%
Total	1,200,323,727	1,215,913,436	15,589,709	1.30%

**Table A8.2 – Township of Wainfleet
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$5,315,929	\$5,401,964	\$86,035	1.62%
Farm	\$294,035	\$291,759	-\$2,276	-0.77%
Managed Forest	\$2,652	\$2,704	\$53	1.99%
Multi-Residential	\$5,204	\$5,204	\$0	0.00%
Commercial	\$210,539	\$199,771	-\$10,768	-5.11%
Industrial	\$58,346	\$68,006	\$9,661	16.56%
Pipeline	\$54,915	\$55,505	\$590	1.07%
Sub-Total Taxable	\$5,941,618	\$6,024,913	\$83,295	1.40%
Payment In Lieu				
Residential	\$1,807	\$1,709	-\$98	-5.44%
Commercial	\$13,196	\$13,196	\$0	0.00%
Industrial	\$161	\$126	-\$35	-21.79%
Sub-Total PIL	\$15,165	\$15,031	-\$133	-0.88%
Total Taxable and PIL	\$5,956,783	\$6,039,944	\$83,161	1.40%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,956,783	\$6,039,944	\$83,161	1.40%

**Table A8.3 – Township of Wainfleet
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	934,620,038	934,620,038	0	0.00%
Farm	201,914,715	201,914,715	0	0.00%
Managed Forest	1,871,600	1,871,600	0	0.00%
Multi-Residential	457,000	457,000	0	0.00%
Commercial	20,318,770	20,318,770	0	0.00%
Industrial	4,539,000	4,539,000	0	0.00%
Pipeline	5,642,000	5,642,000	0	0.00%
Sub-Total Taxable	1,169,363,123	1,169,363,123	0	0.00%
Payment In Lieu				
Residential	295,700	295,700	0	0.00%
Commercial	1,316,000	1,316,000	0	0.00%
Industrial	10,300	10,300	0	0.00%
Sub-Total PIL	1,622,000	1,622,000	0	0.00%
Total Taxable and PIL	1,170,985,123	1,170,985,123	0	0.00%
Exempt	44,928,313	44,928,313	0	0.00%
Total	1,215,913,436	1,215,913,436	0	0.00%

**Table A8.4 – Township of Wainfleet
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$5,401,964	\$5,395,814	-\$6,150	-0.11%
Farm	\$291,759	\$291,428	-\$331	-0.11%
Managed Forest	\$2,704	\$2,701	-\$3	-0.11%
Multi-Residential	\$5,204	\$5,198	-\$6	-0.11%
Commercial	\$199,771	\$200,536	\$765	0.38%
Industrial	\$68,006	\$68,176	\$170	0.25%
Pipeline	\$55,505	\$55,442	-\$63	-0.11%
Sub-Total Taxable	\$6,024,913	\$6,019,295	-\$5,618	-0.09%
Payment In Lieu				
Residential	\$1,709	\$1,707	-\$2	-0.11%
Commercial	\$13,196	\$13,181	-\$15	-0.11%
Industrial	\$126	\$134	\$7	5.94%
Sub-Total PIL	\$15,031	\$15,022	-\$9	-0.06%
Total Taxable and PIL	\$6,039,944	\$6,034,317	-\$5,628	-0.09%
Exempt	\$0	\$0	\$0	0.00%
Total	\$6,039,944	\$6,034,317	-\$5,628	-0.09%

Appendix 9, Tax Policy Tables, City of Welland - 2719

**Table A9.1 – City of Welland
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	4,221,723,211	4,316,158,156	94,434,945	2.24%
Farm	21,714,600	21,394,900	-319,700	-1.47%
Managed Forest	998,400	1,092,900	94,500	9.47%
Multi-Residential	154,514,900	151,792,900	-2,722,000	-1.76%
New Multi-Residential	12,113,500	12,113,500	0	0.00%
Commercial	404,977,200	405,946,360	969,160	0.24%
Landfill	455,400	455,400	0	0.00%
Industrial	139,373,125	139,281,220	-91,905	-0.07%
Pipeline	21,052,000	21,254,000	202,000	0.96%
Sub-Total Taxable	4,976,922,336	5,069,489,336	92,567,000	1.86%
Payment In Lieu				
Residential	930,600	930,600	0	0.00%
Commercial	11,262,000	11,884,000	622,000	5.52%
Landfill	1,334,300	1,334,300	0	0.00%
Industrial	521,500	597,500	76,000	14.57%
Sub-Total PIL	14,048,400	14,746,400	698,000	4.97%
Total Taxable and PIL	4,990,970,736	5,084,235,736	93,265,000	1.87%
Exempt	380,249,300	380,260,900	11,600	0.00%
Total	5,371,220,036	5,464,496,636	93,276,600	1.74%

**Table A9.2 – City of Welland
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$24,366,988	\$24,912,807	\$545,820	2.24%
Farm	\$31,377	\$30,915	-\$462	-1.47%
Managed Forest	\$1,443	\$1,579	\$137	9.47%
Multi-Residential	\$1,759,353	\$1,728,359	-\$30,994	-1.76%
New Multi-Residential	\$70,014	\$70,014	\$0	0.00%
Commercial	\$3,973,160	\$3,979,164	\$6,004	0.15%
Landfill	\$7,739	\$7,739	\$0	0.00%
Industrial	\$2,075,848	\$2,063,284	-\$12,564	-0.61%
Pipeline	\$207,107	\$209,094	\$1,987	0.96%
Sub-Total Taxable	\$32,493,028	\$33,002,956	\$509,928	1.57%
Payment In Lieu				
Residential	\$5,379	\$5,379	\$0	0.00%
Commercial	\$112,831	\$119,068	\$6,237	5.53%
Landfill	\$22,675	\$22,675	\$0	0.00%
Industrial	\$7,920	\$9,075	\$1,155	14.59%
Sub-Total PIL	\$148,805	\$156,197	\$7,392	4.97%
Total Taxable and PIL	\$32,641,833	\$33,159,153	\$517,321	1.58%
Exempt	\$0	\$0	\$0	0.00%
Total	\$32,641,833	\$33,159,153	\$517,321	1.58%

**Table A9.3 – City of Welland
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	4,316,158,156	4,316,158,156	0	0.00%
Farm	21,394,900	21,394,900	0	0.00%
Managed Forest	1,092,900	1,092,900	0	0.00%
Multi-Residential	151,792,900	151,792,900	0	0.00%
New Multi-Residential	12,113,500	12,113,500	0	0.00%
Commercial	405,946,360	405,946,360	0	0.00%
Landfill	455,400	455,400	0	0.00%
Industrial	139,281,220	139,281,220	0	0.00%
Pipeline	21,254,000	21,254,000	0	0.00%
Sub-Total Taxable	5,069,489,336	5,069,489,336	0	0.00%
Payment In Lieu				
Residential	930,600	930,600	0	0.00%
Commercial	11,884,000	11,884,000	0	0.00%
Landfill	1,334,300	1,334,300	0	0.00%
Industrial	597,500	597,500	0	0.00%
Sub-Total PIL	14,746,400	14,746,400	0	0.00%
Total Taxable and PIL	5,084,235,736	5,084,235,736	0	0.00%
Exempt	380,260,900	380,260,900	0	0.00%
Total	5,464,496,636	5,464,496,636	0	0.00%

**Table A9.4 – City of Welland
2021 Inter-Class Tax Shifts, Lower Tier Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$24,912,807	\$24,884,446	-\$28,362	-0.11%
Farm	\$30,915	\$30,880	-\$35	-0.11%
Managed Forest	\$1,579	\$1,577	-\$2	-0.11%
Multi-Residential	\$1,728,359	\$1,726,392	-\$1,967	-0.11%
New Multi-Residential	\$70,014	\$69,935	-\$80	-0.11%
Commercial	\$3,979,164	\$3,997,468	\$18,304	0.46%
Landfill	\$7,739	\$7,730	-\$9	-0.11%
Industrial	\$2,063,284	\$2,074,401	\$11,117	0.54%
Pipeline	\$209,094	\$208,856	-\$238	-0.11%
Sub-Total Taxable	\$33,002,956	\$33,001,685	-\$1,272	0.00%
Payment In Lieu				
Residential	\$5,379	\$5,373	-\$6	-0.11%
Commercial	\$119,068	\$118,957	-\$111	-0.09%
Landfill	\$22,675	\$22,650	-\$26	-0.11%
Industrial	\$9,075	\$9,066	-\$8	-0.09%
Sub-Total PIL	\$156,197	\$156,046	-\$151	-0.10%
Total Taxable and PIL	\$33,159,153	\$33,157,730	-\$1,423	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$33,159,153	\$33,157,730	-\$1,423	0.00%

Appendix 10, Tax Policy Tables, City of Niagara Falls - 2725

**Table A10.1 – City of Niagara Falls
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	8,838,552,352	9,040,704,948	202,152,596	2.29%
Farm	82,293,900	82,709,600	415,700	0.51%
Managed Forest	1,737,200	1,576,600	-160,600	-9.24%
Multi-Residential	321,441,900	324,378,589	2,936,689	0.91%
New Multi-Residential	10,875,500	14,798,500	3,923,000	36.07%
Commercial	2,585,541,487	2,570,213,118	-15,328,369	-0.59%
Landfill	3,152,500	3,152,500	0	0.00%
Industrial	148,252,300	147,251,093	-1,001,207	-0.68%
Pipeline	45,297,000	45,968,000	671,000	1.48%
Sub-Total Taxable	12,037,144,139	12,230,752,948	193,608,809	1.61%
Payment In Lieu				
Residential	8,278,104	7,561,400	-716,704	-8.66%
Commercial	458,153,899	452,577,199	-5,576,700	-1.22%
Industrial	4,224,200	4,224,200	0	0.00%
Sub-Total PIL	470,656,203	464,362,799	-6,293,404	-1.34%
Total Taxable and PIL	12,507,800,342	12,695,115,747	187,315,405	1.50%
Exempt	829,145,476	861,165,036	32,019,560	3.86%
Total	13,336,945,818	13,556,280,783	219,334,965	1.64%

**Table A10.2 – City of Niagara Falls
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$51,031,981	\$52,200,393	\$1,168,412	2.29%
Farm	\$118,911	\$119,512	\$601	0.51%
Managed Forest	\$2,510	\$2,278	-\$232	-9.24%
Multi-Residential	\$3,660,034	\$3,693,472	\$33,438	0.91%
New Multi-Residential	\$62,859	\$85,533	\$22,674	36.07%
Commercial	\$25,369,660	\$25,219,764	-\$149,896	-0.59%
Landfill	\$53,574	\$53,574	\$0	0.00%
Industrial	\$2,057,214	\$2,044,726	-\$12,488	-0.61%
Pipeline	\$445,626	\$452,228	\$6,601	1.48%
Sub-Total Taxable	\$82,802,370	\$83,871,480	\$1,069,110	1.29%
Payment In Lieu				
Residential	\$47,846	\$43,704	-\$4,142	-8.66%
Commercial	\$4,584,944	\$4,529,415	-\$55,529	-1.21%
Industrial	\$62,559	\$61,996	-\$563	-0.90%
Sub-Total PIL	\$4,695,350	\$4,635,115	-\$60,235	-1.28%
Total Taxable and PIL	\$87,497,720	\$88,506,595	\$1,008,875	1.15%
Exempt	\$0	\$0	\$0	0.00%
Total	\$87,497,720	\$88,506,595	\$1,008,875	1.15%

**Table A10.3 – City of Niagara Falls
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	9,040,704,948	9,040,704,948	0	0.00%
Farm	82,709,600	82,709,600	0	0.00%
Managed Forest	1,576,600	1,576,600	0	0.00%
Multi-Residential	324,378,589	324,378,589	0	0.00%
New Multi-Residential	14,798,500	14,798,500	0	0.00%
Commercial	2,570,213,118	2,570,213,118	0	0.00%
Landfill	3,152,500	3,152,500	0	0.00%
Industrial	147,251,093	147,251,093	0	0.00%
Pipeline	45,968,000	45,968,000	0	0.00%
Sub-Total Taxable	12,230,752,948	12,230,752,948	0	0.00%
Payment In Lieu				
Residential	7,561,400	7,561,400	0	0.00%
Commercial	452,577,199	452,577,199	0	0.00%
Industrial	4,224,200	4,224,200	0	0.00%
Sub-Total PIL	464,362,799	464,362,799	0	0.00%
Total Taxable and PIL	12,695,115,747	12,695,115,747	0	0.00%
Exempt	861,165,036	861,165,036	0	0.00%
Total	13,556,280,783	13,556,280,783	0	0.00%

**Table A10.4 – City of Niagara Falls
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$52,200,393	\$52,140,966	-\$59,427	-0.11%
Farm	\$119,512	\$119,376	-\$136	-0.11%
Managed Forest	\$2,278	\$2,276	-\$3	-0.11%
Multi-Residential	\$3,693,472	\$3,689,268	-\$4,204	-0.11%
New Multi-Residential	\$85,533	\$85,436	-\$97	-0.11%
Commercial	\$25,219,764	\$25,329,121	\$109,357	0.43%
Landfill	\$53,574	\$53,513	-\$61	-0.11%
Industrial	\$2,044,726	\$2,090,751	\$46,025	2.25%
Pipeline	\$452,228	\$451,713	-\$515	-0.11%
Sub-Total Taxable	\$83,871,480	\$83,962,420	\$90,940	0.11%
Payment In Lieu				
Residential	\$43,704	\$43,654	-\$50	-0.11%
Commercial	\$4,529,415	\$4,526,450	-\$2,965	-0.07%
Industrial	\$61,996	\$62,479	\$483	0.78%
Sub-Total PIL	\$4,635,115	\$4,632,583	-\$2,532	-0.05%
Total Taxable and PIL	\$88,506,595	\$88,595,003	\$88,408	0.10%
Exempt	\$0	\$0	\$0	0.00%
Total	\$88,506,595	\$88,595,003	\$88,408	0.10%

Appendix 11, Tax Policy Tables, City of Thorold - 2731

**Table A11.1 – City of Thorold
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	2,031,014,860	2,157,704,360	126,689,500	6.24%
Farm	49,135,040	48,654,840	-480,200	-0.98%
Managed Forest	528,600	528,600	0	0.00%
Multi-Residential	42,120,300	42,550,000	429,700	1.02%
New Multi-Residential	65,945,300	70,409,800	4,464,500	6.77%
Commercial	181,275,722	181,305,131	29,409	0.02%
Industrial	71,315,578	69,969,178	-1,346,400	-1.89%
Pipeline	26,249,000	26,690,000	441,000	1.68%
Sub-Total Taxable	2,467,584,400	2,597,811,909	130,227,509	5.28%
Payment In Lieu				
Residential	4,848,900	4,704,900	-144,000	-2.97%
Farm	491,000	491,000	0	0.00%
Commercial	12,290,000	12,299,400	9,400	0.08%
Industrial	1,731,200	1,722,200	-9,000	-0.52%
Sub-Total PIL	19,361,100	19,217,500	-143,600	-0.74%
Total Taxable and PIL	2,486,945,500	2,617,029,409	130,083,909	5.23%
Exempt	101,043,900	106,173,800	5,129,900	5.08%
Total	2,587,989,400	2,723,203,209	135,213,809	5.22%

**Table A11.2 – City of Thorold
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$11,738,961	\$12,471,208	\$732,246	6.24%
Farm	\$70,998	\$70,304	-\$694	-0.98%
Managed Forest	\$764	\$764	\$0	0.00%
Multi-Residential	\$479,594	\$484,487	\$4,893	1.02%
New Multi-Residential	\$381,154	\$406,958	\$25,804	6.77%
Commercial	\$1,780,257	\$1,781,028	\$772	0.04%
Industrial	\$984,613	\$966,715	-\$17,898	-1.82%
Pipeline	\$258,235	\$262,573	\$4,339	1.68%
Sub-Total Taxable	\$15,694,575	\$16,444,037	\$749,462	4.78%
Payment In Lieu				
Residential	\$28,026	\$27,194	-\$832	-2.97%
Farm	\$709	\$709	\$0	0.00%
Commercial	\$123,237	\$123,332	\$94	0.08%
Industrial	\$26,316	\$26,179	-\$137	-0.52%
Sub-Total PIL	\$178,289	\$177,414	-\$875	-0.49%
Total Taxable and PIL	\$15,872,864	\$16,621,451	\$748,587	4.72%
Exempt	\$0	\$0	\$0	0.00%
Total	\$15,872,864	\$16,621,451	\$748,587	4.72%

**Table A11.3 – City of Thorold
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	2,157,704,360	2,157,704,360	0	0.00%
Farm	48,654,840	48,654,840	0	0.00%
Managed Forest	528,600	528,600	0	0.00%
Multi-Residential	42,550,000	42,550,000	0	0.00%
New Multi-Residential	70,409,800	70,409,800	0	0.00%
Commercial	181,305,131	181,305,131	0	0.00%
Industrial	69,969,178	69,969,178	0	0.00%
Pipeline	26,690,000	26,690,000	0	0.00%
Sub-Total Taxable	2,597,811,909	2,597,811,909	0	0.00%
Payment In Lieu				
Residential	4,704,900	4,704,900	0	0.00%
Farm	491,000	491,000	0	0.00%
Commercial	12,299,400	12,299,400	0	0.00%
Industrial	1,722,200	1,722,200	0	0.00%
Sub-Total PIL	19,217,500	19,217,500	0	0.00%
Total Taxable and PIL	2,617,029,409	2,617,029,409	0	0.00%
Exempt	106,173,800	106,173,800	0	0.00%
Total	2,723,203,209	2,723,203,209	0	0.00%

**Table A11.4 – City of Thorold
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$12,471,208	\$12,457,010	-\$14,198	-0.11%
Farm	\$70,304	\$70,225	-\$80	-0.11%
Managed Forest	\$764	\$763	-\$1	-0.11%
Multi-Residential	\$484,487	\$483,936	-\$551	-0.11%
New Multi-Residential	\$406,958	\$406,495	-\$463	-0.11%
Commercial	\$1,781,028	\$1,788,240	\$7,212	0.40%
Industrial	\$966,715	\$989,808	\$23,093	2.39%
Pipeline	\$262,573	\$262,274	-\$299	-0.11%
Sub-Total Taxable	\$16,444,037	\$16,458,749	\$14,712	0.09%
Payment In Lieu				
Residential	\$27,194	\$27,163	-\$31	-0.11%
Farm	\$709	\$709	-\$1	-0.11%
Commercial	\$123,332	\$123,191	-\$140	-0.11%
Industrial	\$26,179	\$26,149	-\$30	-0.11%
Sub-Total PIL	\$177,414	\$177,212	-\$202	-0.11%
Total Taxable and PIL	\$16,621,451	\$16,635,961	\$14,510	0.09%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,621,451	\$16,635,961	\$14,510	0.09%

Appendix 12, Tax Policy Tables, Town of Pelham - 2732

**Table A12.1 – Town of Pelham
2020 Assessment Increase (-Reduction)**

Realty Tax Class	Phased CVA		Change in Assessment	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	2,555,511,770	2,616,394,467	60,882,697	2.38%
Farm	169,321,433	172,072,933	2,751,500	1.63%
Managed Forest	2,897,100	3,079,300	182,200	6.29%
Multi-Residential	17,693,000	18,604,000	911,000	5.15%
New Multi-Residential	544,000	544,000	0	0.00%
Commercial	92,348,197	104,563,000	12,214,803	13.23%
Industrial	4,194,100	4,361,900	167,800	4.00%
Pipeline	17,467,000	17,725,000	258,000	1.48%
Sub-Total Taxable	2,859,976,600	2,937,344,600	77,368,000	2.71%
Payment In Lieu				
Residential	3,000	3,000	0	0.00%
Commercial	2,954,600	2,954,600	0	0.00%
Industrial	28,600	28,600	0	0.00%
Sub-Total PIL	2,986,200	2,986,200	0	0.00%
Total Taxable and PIL	2,862,962,800	2,940,330,800	77,368,000	2.70%
Exempt	129,069,800	136,141,600	7,071,800	5.48%
Total	2,992,032,600	3,076,472,400	84,439,800	2.82%

**Table A12.2 – Town of Pelham
2020 Revenue Growth (-Loss)**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Returned	2020 Year End (As Revised)	\$	%
Taxable				
Residential	\$14,770,475	\$15,122,368	\$351,893	2.38%
Farm	\$244,663	\$248,639	\$3,976	1.63%
Managed Forest	\$4,186	\$4,449	\$263	6.29%
Multi-Residential	\$201,458	\$211,831	\$10,373	5.15%
New Multi-Residential	\$3,144	\$3,144	\$0	0.00%
Commercial	\$920,007	\$1,035,514	\$115,507	12.56%
Industrial	\$63,088	\$65,639	\$2,551	4.04%
Pipeline	\$171,838	\$174,376	\$2,538	1.48%
Sub-Total Taxable	\$16,378,859	\$16,865,960	\$487,101	2.97%
Payment In Lieu				
Residential	\$17	\$17	\$0	0.00%
Commercial	\$29,627	\$29,627	\$0	0.00%
Industrial	\$435	\$435	\$0	0.00%
Sub-Total PIL	\$30,079	\$30,079	\$0	0.00%
Total Taxable and PIL	\$16,408,938	\$16,896,040	\$487,101	2.97%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,408,938	\$16,896,040	\$487,101	2.97%

**Table A12.3 – Town of Pelham
2021 CVA Summary**

Realty Tax Class	Destination CVA		Change in Assessment	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	2,616,394,467	2,616,394,467	0	0.00%
Farm	172,072,933	172,072,933	0	0.00%
Managed Forest	3,079,300	3,079,300	0	0.00%
Multi-Residential	18,604,000	18,604,000	0	0.00%
New Multi-Residential	544,000	544,000	0	0.00%
Commercial	104,563,000	104,563,000	0	0.00%
Industrial	4,361,900	4,361,900	0	0.00%
Pipeline	17,725,000	17,725,000	0	0.00%
Sub-Total Taxable	2,937,344,600	2,937,344,600	0	0.00%
Payment In Lieu				
Residential	3,000	3,000	0	0.00%
Commercial	2,954,600	2,954,600	0	0.00%
Industrial	28,600	28,600	0	0.00%
Sub-Total PIL	2,986,200	2,986,200	0	0.00%
Total Taxable and PIL	2,940,330,800	2,940,330,800	0	0.00%
Exempt	136,141,600	136,141,600	0	0.00%
Total	3,076,472,400	3,076,472,400	0	0.00%

**Table A12.4 – Town of Pelham
2021 Inter-Class Tax Shifts, Regional Levy**

Realty Tax Class	CVA Tax		Change in Tax	
	2020 Year End (As Revised)	2021 Returned	\$	%
Taxable				
Residential	\$15,122,368	\$15,105,152	-\$17,216	-0.11%
Farm	\$248,639	\$248,356	-\$282	-0.11%
Managed Forest	\$4,449	\$4,444	-\$5	-0.11%
Multi-Residential	\$211,831	\$211,590	-\$241	-0.11%
New Multi-Residential	\$3,144	\$3,141	-\$4	-0.11%
Commercial	\$1,035,514	\$1,037,578	\$2,064	0.20%
Industrial	\$65,639	\$65,731	\$92	0.14%
Pipeline	\$174,376	\$174,178	-\$199	-0.11%
Sub-Total Taxable	\$16,865,960	\$16,850,169	-\$15,791	-0.09%
Payment In Lieu				
Residential	\$17	\$17	\$0	-0.11%
Commercial	\$29,627	\$29,593	-\$34	-0.11%
Industrial	\$435	\$434	\$0	-0.11%
Sub-Total PIL	\$30,079	\$30,045	-\$34	-0.11%
Total Taxable and PIL	\$16,896,040	\$16,880,214	-\$15,825	-0.09%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,896,040	\$16,880,214	-\$15,825	-0.09%

Appendix 13, Methodology Employed in the Preparation of this Tax Policy Analysis

OVERVIEW

Ontario Regulation 73/03 requires every municipality in Ontario to calculate **Revenue Neutral or Notional Tax Rates (RNTR)**. **RNTR** are the tax rates used to raise the **Revenue Limit**. Increases and decreases in current tax rates are measured against RNTR and budget and levy changes are compared to Revenue Limit and not last year's levy. Market Value Update or phase-in does not represent growth or loss in Revenue but merely redistribution between tax classes.

GROWTH IN ASSESSMENT AND TAXATION

The **Revenue limit** is determined by applying the adopted tax rates to the year-end roll which includes all assessment adjustments made or to be made during the year. Adjustments to assessment are made based on the following change provisions:

1. Assessment Act: Sections 32, 33, 34, 39.1, 40 and 41;
2. Municipal Act: Sections 319, 345, 357, 357.1, 358, 362, 364, 365, 365.1 or 365.2.

MTAG obtains the data from MPAC's MCP (Market Change Profile) file. MTAG produces two tables to illustrate annualized growth (loss) available for the municipality to use in the next budget, or in the case of a deficit, to make up through additional levy. Two tables are:

1. The changes in assessment from roll returned to end of year illustrating growth in assessment and percent change by class.
2. The changes in taxation and the determination of the Revenue Limit. The Revenue Limit is required to calculate the RNTR using the new revised adjusted phased market roll for next year's taxation.³

Note: In two-tier (County or Regional Government), these two tables are also produced for each of the constituent lower-tier municipalities.

The Revenue Limit is determined at the total taxable assessment level or at the total taxable plus payment-in-lieu (PIL) assessment level depending on how the municipality calculates its tax rates. If PIL assessment is not incorporated into the municipality's tax rate calculation, then MTAG determines the Revenue Limit at the Taxable Assessment level only. This method of determining

³ Note: Ontario Regulation 73/03 requires the use of the General Rate for the Municipality excluding special area rates for the calculation of the Revenue Limit. MTAG's calculations employ only the General Rate of the Municipality (and in the case of two-tier, the general rates of the lower-tiers are employed for production of lower-tier growth tables). Special Area Rates are not used in any of the calculations.

the Revenue Limit matches the methodology of the municipality at the time that it struck its tax rates for the current year.

2021 TAX POLICY SCENARIO: Reduce Commercial Ratio to Produce a Zero Class Shift Region of Niagara

Prepared by:
MUNICIPAL TAX ADVISORY GROUP
383 Richmond Street, Suite 408
London, Ontario, M6A 3C4
www.municipaltaxadvisory.com
February 8, 2021

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DISCLAIMER

The information, views, data, and discussions in this document and related material are provided for general reference purposes only. Any regulatory and statutory references are, in many instances, not directly quoted excerpts and the reader should refer to the relevant provisions of the legislation and regulations for complete information.

The reader is cautioned that decisions should not be made in the sole consideration of or reliance on the information and discussions contained in this report. It is the responsibility of each individual in either of a decision-making or advisory capacity to acquire all relevant and pertinent information required to make an informed and appropriate decision with regards to any matter under consideration concerning municipal finance issues.

No attempt has been made by the Municipal Tax Advisory Group to establish the completeness or accuracy of the data prepared by the Municipal Property Assessment Corporation (MPAC) and the On-line Property Tax Analysis (OPTA) system, which have been relied upon for purposes of preparing this report. As a result, no warranties or guarantees are provided that the source data is free of error or misstatement.

Finally, the Municipal Tax Advisory Group is not responsible to the municipality, nor to any other party for damages arising based on incorrect data or due to the misuse of the information contained in this study, including without limitation, any related, indirect, special, or consequential damages.

Summary and Description

This scenario models the impacts of reducing the 2021 Broad Commercial Property Tax Class Ratio to mitigate the transfer of tax liability on to the Class that will occur otherwise. Reducing the Ratio results in the Broad Commercial Class bearing the same level of taxation as it did in 2020.

Table 3 presents the impact of reducing the Commercial Ratio to a level that eliminates the shift in tax liability onto the Broad Commercial Property Tax Class that was identified when Start Ratios were calculated as part of determining the resulting impacts on the Region's Tax Revenue Neutral Tax Rates for 2021.

A reduction to 1.729135 for the Broad Commercial Property Tax Class Ratio will eliminate the shift in tax liability onto the Class and produces a 0.27% reduction in the Broad Commercial Tax Rate. This reduction in tax liability will also result in the tax rate for all other Property Tax Classes increasing 0.06%, although still providing for the levy to be at the Revenue Limit with no reduction.

Table 4 reports the Regional Tax redistribution to the area municipalities under this scenario.

**Table 1: Tax Ratio Comparison Start Ratio vs Modelled Ratio
(Eliminating Commercial Tax Shift of \$194,016)**

Class	2021 Start Ratio	Scenario Model Ratio's
Residential	1.000000	1.000000
Farmland	0.250000	0.250000
Managed Forest	0.250000	0.250000
Multi-Residential	1.970000	1.970000
New Multi-Residential	1.000000	1.000000
Broad Commercial	1.734900	1.729135
Residual Commercial	1.734900	1.729135
Broad Industrial	2.630000	2.630000
Residual Industrial	2.630000	2.630000
Pipeline	1.702100	1.702100
Landfill	2.940261	2.940261

**Table 2: Tax Rate Comparison Start Ratio vs Modelled Ratio
(Eliminate Commercial Tax Shift of \$194,016)**

Realty Tax Class	TAX RATES		Change in Rate	
	2021	2021 Model	Absolute	%
Taxable				
Residential	0.00577327	0.00577669	0.00000342	0.06%
Farm	0.00144332	0.00144417	0.00000085	0.06%
Managed Forest	0.00144332	0.00144417	0.00000085	0.06%
Multi-Residential	0.01137334	0.01138008	0.00000674	0.06%
New Multi-Residential	0.00577327	0.00577669	0.00000342	0.06%
Commercial	0.01001604	0.00998868	-0.00002736	-0.27%
Commercial Vacant Land	0.00776243	0.00774122	-0.00002121	-0.27%
Landfill	0.01697491	0.01698498	0.00001007	0.06%
Industrial	0.01518369	0.01519269	0.00000900	0.06%
Industrial Vacant Land	0.01176736	0.01177434	0.00000698	0.06%
Pipeline	0.00982668	0.0098325	0.00000582	0.06%

**Table 3: Region of Niagara:
Impacts of Eliminating Commercial Tax Shift of \$194,016**

Realty Tax Class	CVA Tax		Change in Tax	
	2021 Returned (Start Ratio)	2021 Start Ratio (Com. Shift = 0)	\$	%
Taxable				
Residential	\$290,694,766	\$290,866,970	\$172,203	0.06%
Farm	\$3,448,013	\$3,450,043	\$2,031	0.06%
Managed Forest	\$22,472	\$22,486	\$13	0.06%
Multi-Residential	\$15,608,414	\$15,617,664	\$9,250	0.06%
New Multi-Residential	\$1,045,104	\$1,045,723	\$619	0.06%
Commercial	\$71,019,693	\$70,825,692	-\$194,001	-0.27%
Landfill	\$61,244	\$61,280	\$36	0.06%
Industrial	\$13,853,960	\$13,862,173	\$8,213	0.06%
Pipeline	\$2,480,657	\$2,482,126	\$1,469	0.06%
Sub-Total Taxable	\$398,234,323	\$398,234,156	-\$167	0.00%
Payment In Lieu				
Residential	\$197,480	\$197,597	\$117	0.06%
Farm	\$709	\$709	\$0	0.06%
Commercial	\$6,857,186	\$6,838,455	-\$18,731	-0.27%
Landfill	\$29,202	\$29,219	\$17	0.06%
Industrial	\$199,611	\$199,729	\$118	0.06%
Sub-Total PIL	\$7,284,187	\$7,265,709	-\$18,478	-0.25%
Total Taxable and PIL	\$405,518,510	\$405,499,865	-\$18,645	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$405,518,510	\$405,499,865	-\$18,645	0.00%

**Table 4: Region of Niagara:
Inter-Municipal Regional Tax Distribution:
Eliminating Commercial Tax Shift of \$194,016**

Municipality	CVA Tax		Change in Tax	
	2021 Returned (Start Ratio)	2021 Start Ratio (Com. Shift = 0)	\$	%
West Lincoln Township	\$12,621,764	\$12,626,628	\$4,865	0.04%
Grimsby Town	\$30,372,252	\$30,378,557	\$6,305	0.02%
Lincoln Town	\$24,030,985	\$24,037,739	\$6,755	0.03%
Niagara-On-The-Lake Town	\$34,479,462	\$34,473,766	-\$5,696	-0.02%
St. Catharines City	\$102,913,719	\$102,907,643	-\$6,077	-0.01%
Fort Erie Town	\$24,741,890	\$24,747,539	\$5,649	0.02%
Port Colborne City	\$12,781,934	\$12,784,923	\$2,989	0.02%
Wainfleet Township	\$6,019,295	\$6,022,193	\$2,898	0.05%
Welland City	\$33,001,685	\$33,007,948	\$6,263	0.02%
Niagara Falls City	\$83,962,420	\$83,927,964	-\$34,456	-0.04%
Thorold City	\$16,458,749	\$16,462,555	\$3,806	0.02%
Pelham Town	\$16,850,169	\$16,856,701	\$6,532	0.04%
Total	\$398,234,323	\$398,234,156	-\$167	0.00%

2021 TAX POLICY SCENARIO: Reduce Multi- Residential Ratio to Produce a Zero Class Shift on Residential Region of Niagara

Prepared by:
MUNICIPAL TAX ADVISORY GROUP
383 Richmond Street, Suite 408
London, Ontario, M6A 3C4
www.municipaltaxadvisory.com
February 8, 2021

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Finally, the Municipal Tax Advisory Group is not responsible to the municipality, nor to any other party for damages arising based on incorrect data or due to the misuse of the information contained in this study, including without limitation, any related, indirect, special, or consequential damages.

Summary and Description

This scenario models the impacts of reducing the 2021 Multi-Residential Property Tax Class Ratio to mitigate the transfer of tax liability on to the Class that will occur otherwise. Reducing the Ratio results in the Multi-Residential Class bearing the same level of taxation as it did in 2020.

Table 3 presents the impact of reducing the Multi-Residential Ratio to a level that eliminates the shift in tax liability onto the Multi-Residential Property Tax Class that was identified when Start Ratios were calculated as part of determining the resulting impacts on the Region's Tax Revenue Neutral Tax Rates for 2021.

A reduction to 1.91275 for the Multi-Residential Property Tax Class Ratio will eliminate the shift in tax liability onto the Class and produces a 2.80% reduction in the Multi-Residential Tax Rate. This reduction in tax liability will also result in the tax rate for all other Property Tax Classes increasing 0.11%, although still providing for the levy to be at the Revenue Limit with no reduction.

Table 4 reports the Regional Tax redistribution to the area municipalities in this scenario.

**Table 1: Tax Ratio Comparison Start Ratio vs Modelled Ratio
(Reducing MT Ratio to Remove Change in Residential Tax Shift of 331,315)**

Class	2021 Start Ratio	Scenario Model Ratio's
Residential	1.000000	1.000000
Farmland	0.250000	0.250000
Managed Forest	0.250000	0.250000
Multi-Residential	1.970000	1.912750
New Multi-Residential	1.000000	1.000000
Broad Commercial	1.734900	1.734900
Residual Commercial	1.734900	1.734900
Broad Industrial	2.630000	2.630000
Residual Industrial	2.630000	2.630000
Pipeline	1.702100	1.702100
Landfill	2.940261	2.940261

**Table 2: Tax Rate Comparison Start Ratio vs Modelled Ratio
(Reducing MT Ratio to Remove Change in Residential Tax Shift of 331,315)**

Realty Tax Class	TAX RATES		Change in Rate	
	2021	2021 Model	Absolute	%
Taxable				
Residential	0.00577327	0.00577985	0.00000658	0.11%
Farm	0.00144332	0.00144496	0.00000164	0.11%
Managed Forest	0.00144332	0.00144496	0.00000164	0.11%
Multi-Residential	0.01137334	0.01105541	-0.00031793	-2.80%
New Multi-Residential	0.00577327	0.00577985	0.00000658	0.11%
Commercial	0.01001604	0.01002746	0.00001142	0.11%
Commercial Vacant Land	0.00776243	0.00777128	0.00000885	0.11%
Landfill	0.01697491	0.01699427	0.00001936	0.11%
Industrial	0.01518369	0.01520101	0.00001732	0.11%
Industrial Vacant Land	0.01176736	0.01178078	0.00001342	0.11%
Pipeline	0.00982668	0.00983788	0.00001120	0.11%

**Table 3: Region of Niagara:
Impacts of Reducing MT Ratio to Remove Change in Residential Tax Shift of 331,315**

Realty Tax Class	CVA Tax		Change in Tax	
	2021 Returned (Start Ratio)	2021 Start Ratio (MT Ratio Reduced)	\$	%
Taxable				
Residential	\$290,694,766	\$291,026,081	\$331,315	0.11%
Farm	\$3,448,013	\$3,451,930	\$3,918	0.11%
Managed Forest	\$22,472	\$22,498	\$26	0.11%
Multi-Residential	\$15,608,414	\$15,172,097	-\$436,317	-2.80%
New Multi-Residential	\$1,045,104	\$1,046,295	\$1,191	0.11%
Commercial	\$71,019,693	\$71,100,667	\$80,974	0.11%
Landfill	\$61,244	\$61,314	\$70	0.11%
Industrial	\$13,853,960	\$13,869,763	\$15,803	0.11%
Pipeline	\$2,480,657	\$2,483,484	\$2,827	0.11%
Sub-Total Taxable	\$398,234,323	\$398,234,130	-\$193	0.00%
Payment In Lieu				
Residential	\$197,480	\$197,705	\$225	0.11%
Farm	\$709	\$709	\$1	0.11%
Commercial	\$6,857,186	\$6,865,004	\$7,818	0.11%
Landfill	\$29,202	\$29,235	\$33	0.11%
Industrial	\$199,611	\$199,838	\$228	0.11%
Sub-Total PIL	\$7,284,187	\$7,292,492	\$8,305	0.11%
Total Taxable and PIL	\$405,518,510	\$405,526,622	\$8,112	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$405,518,510	\$405,526,622	\$8,112	0.00%

**Table 4: Region of Niagara:
Inter-Municipal Regional Tax Distribution:
Reducing MT Ratio to Remove Change in Residential Tax Shift of 331,315**

Municipality	CVA Tax		Change in Tax	
	2021 Returned (Start Ratio)	2021 Start Ratio (MT Ratio Reduced)	\$	%
West Lincoln Township	\$12,621,764	\$12,633,807	\$12,043	0.10%
Grimsby Town	\$30,372,252	\$30,397,337	\$25,085	0.08%
Lincoln Town	\$24,030,985	\$24,050,367	\$19,383	0.08%
Niagara-On-The-Lake Town	\$34,479,462	\$34,513,853	\$34,390	0.10%
St. Catharines City	\$102,913,719	\$102,806,531	-\$107,189	-0.10%
Fort Erie Town	\$24,741,890	\$24,756,188	\$14,298	0.06%
Port Colborne City	\$12,781,934	\$12,783,530	\$1,596	0.01%
Wainfleet Township	\$6,019,295	\$6,026,003	\$6,708	0.11%
Welland City	\$33,001,685	\$32,989,074	-\$12,610	-0.04%
Niagara Falls City	\$83,962,420	\$83,950,793	-\$11,627	-0.01%
Thorold City	\$16,458,749	\$16,463,430	\$4,681	0.03%
Pelham Town	\$16,850,169	\$16,863,218	\$13,048	0.08%
Total	\$398,234,323	\$398,234,130	-\$193	0.00%

History of Regional Tax Ratios

Realty Tax Class	2016 Ratios	2017 Ratios	2018 Ratios	2019 Ratios	2020 Ratios	2021 Start Ratios	Ranges of Fairness - Min	Ranges of Fairness - Max	Threshold - Max	Subject to Levy Restriction
Residential	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.00	1.00	-	N/A
Farm	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	-	0.25	-	N/A
Managed Forest	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.25	0.25	-	N/A
New Mult-Res	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.00	1.10	-	N/A
Multi-Residential	2.044000	2.000000	1.970000	1.970000	1.970000	1.970000	1.00	1.10	2.00	No
Commercial	1.758600	1.758600	1.734900	1.734900	1.734900	1.734900	0.60	1.10	1.98	No
Industrial	2.630000	2.630000	2.630000	2.630000	2.630000	2.630000	0.60	1.10	2.63	No
Landfill	N/A	2.940261	2.940261	2.940261	2.940261	2.940261	0.60	1.10	3.09	No
Pipeline	1.702100	1.702100	1.702100	1.702100	1.702100	1.702100	0.60	0.70	-	N/A

Performance Measures

The table below provides the measure of total property taxes for the median household incomes in Niagara versus the BMA study average for both 2020 and 2019. As can be noted, the variance between the Region and BMA averages has grown from 2019 to 2020. Note that the study results are based on 2020 rates, and therefore are not impacted by 2021 tax policy decisions and approved budgets.

Table 1 – BMA Study Compared – Total Property Taxes and Municipal Burden

Tax Burdens Category	Niagara Average* 2020	Study Average 2020	Niagara Average* 2019	Study Average 2019
Total Property Taxes as % of Hhld. Income	4.1%	3.8%	3.9%	3.7%
Total Municipal Burden: Taxes and W/WW as % of Hhld. Income	5.2%	4.8%	5.0%	4.9%

*Calculated using a simple average of all LAMs

The combined Niagara Region, Local Area Municipalities, and education tax levy compares competitively to the BMA study average for 110 Ontario Municipalities surveyed. Total taxes as classified by BMA are in the mid-range tax burden for all but the Standard Industrial, Hotels and Walk-up multi-residential which is in the high-range. The Region is above the study average in seven categories per Table 2 below.

Table 2 – Property Tax Burden by Property Class versus BMA Average

Property Class	Property Type	Rank	Metric	Niagara Average* \$	Study Average \$	Variance \$	Variance %	Compare to Study
Residential	Bungalow	Mid	Tax/Unit	3,751	3,549	202	5.69%	Above
	2 Storey	Mid	Tax/Unit	4,981	4,714	267	5.66%	Above
	Executive	Mid	Tax/Unit	6,720	6,560	160	2.44%	Above
Multi-Res	Walk-Up	High	Tax/Unit	1,639	1,430	209	14.62%	Above
	High-Rise	Mid	Tax/Unit	1,797	1,802	(5)	-0.28%	Below
Commercial	Office Buildings	Mid	Tax/Sq. Ft.	2.95	3.20	(0.25)	-7.81%	Below
	Shopping	Mid	Tax/Sq. Ft.	4.16	3.88	0.28	7.22%	Above
	Hotels	High	Tax/Unit	1,942	1,644	298	18.13%	Above
	Motels	Mid	Tax/Unit	1,151	1,273	(122)	-9.58%	Below
Industrial	Standard Industrial	High	Tax/Sq. Ft.	1.97	1.72	0.25	14.53%	Above
	Large Industrial	Mid	Tax/Sq. Ft.	0.98	1.19	(0.21)	-17.65%	Below

*Calculated using a simple average of all LAMs.

Municipal Liaison Group (MLG) Meeting

February 20, 2020

Residential Property Assessment Trends



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

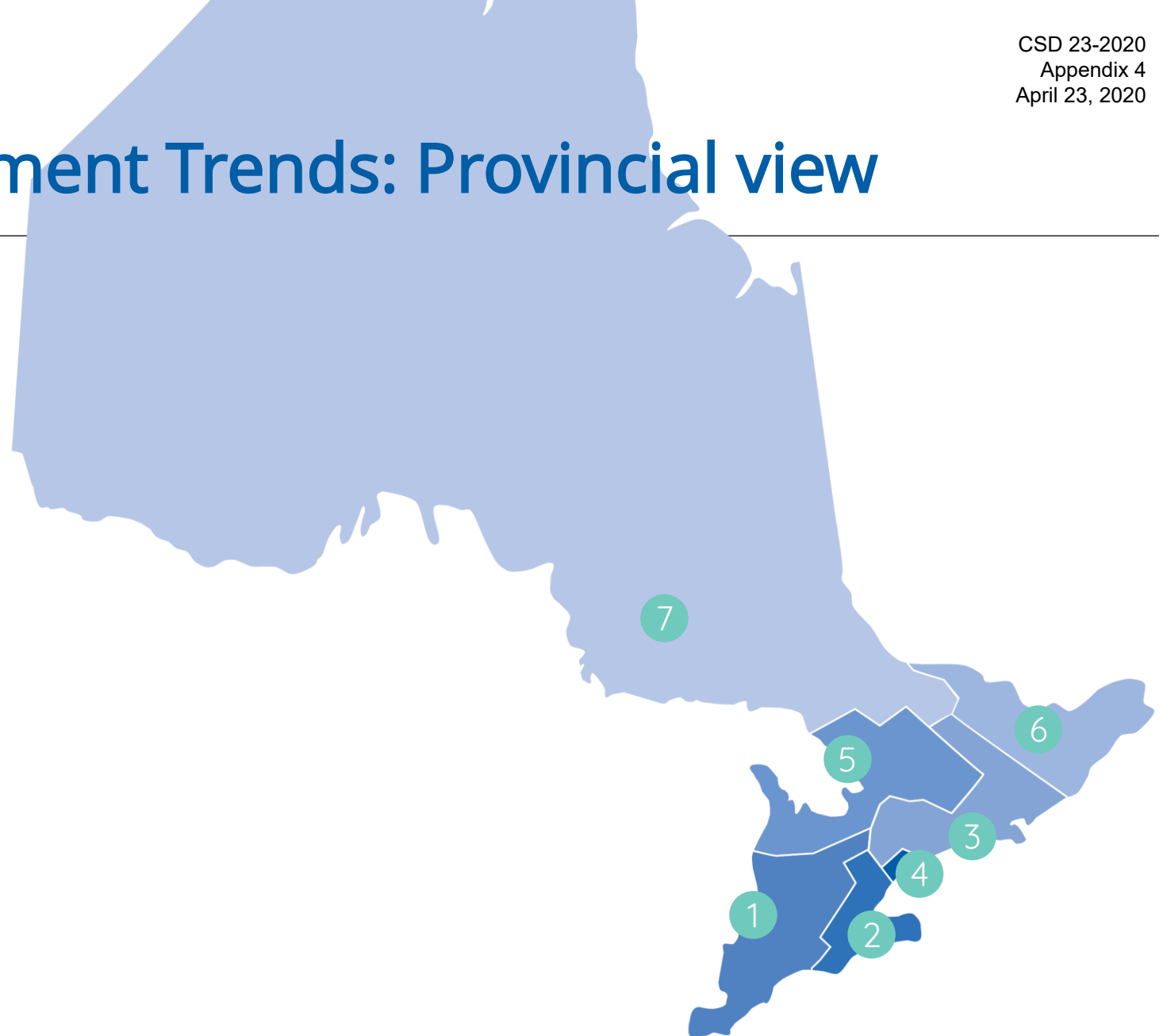
Residential: Key Market Drivers

- Ontario Government's Fair Housing Plan
- Rising interest rates
- Affordability and availability
- Growing population/migration
- Increased employment/investment opportunities that have impacted certain markets
- A competitive housing market, including simple supply/demand making it difficult for first time homebuyers
- New mortgage rules primarily related to the stress test
- Seniors looking to downsize



Residential Assessment Trends: Provincial view

Zone	Average Percentage Change
1	47%
2	39%
3	39%
4	38%
5	40%
6	13%
7	10%





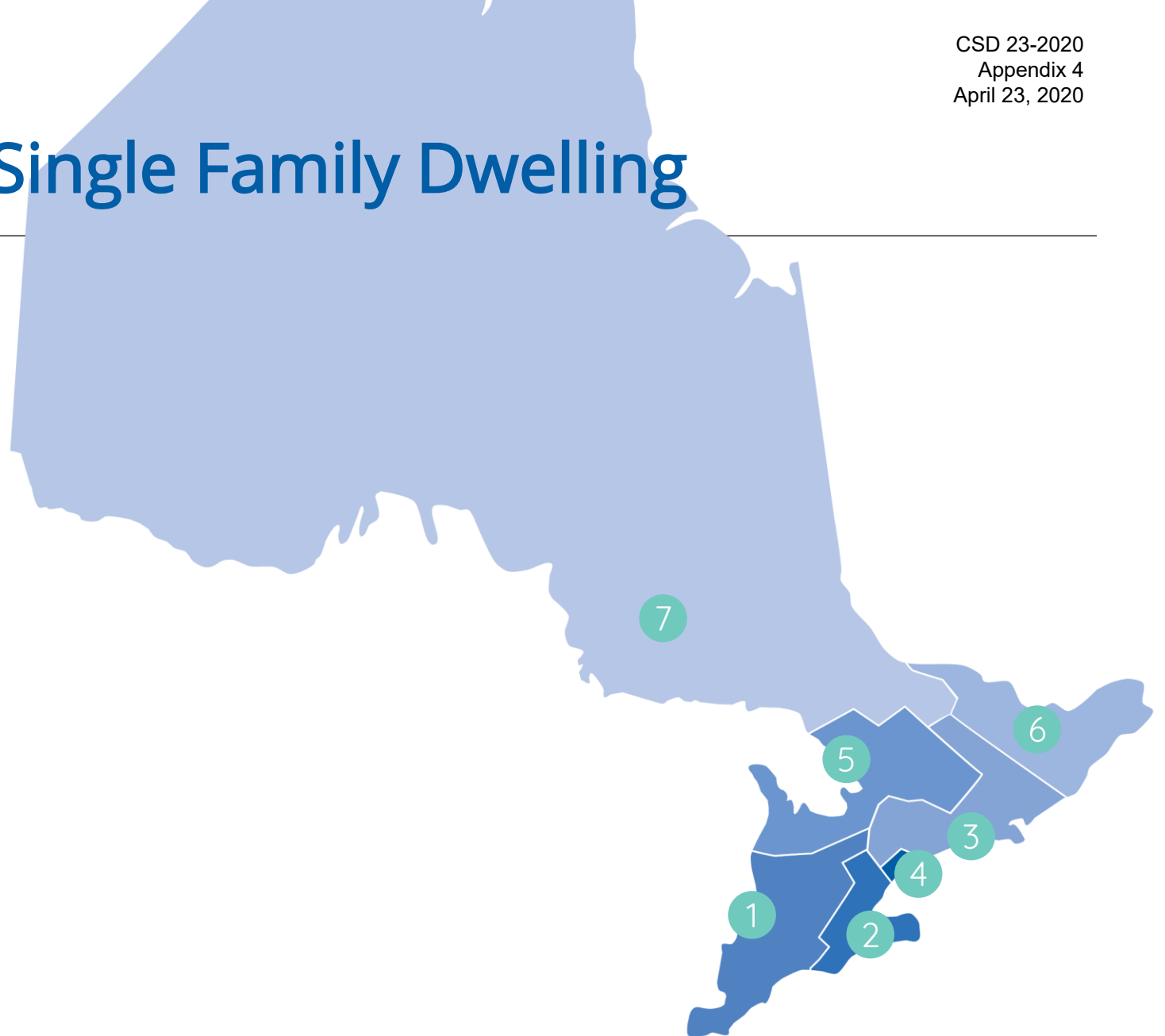
Single Family, Residential



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

Assessment Trends: Single Family Dwelling

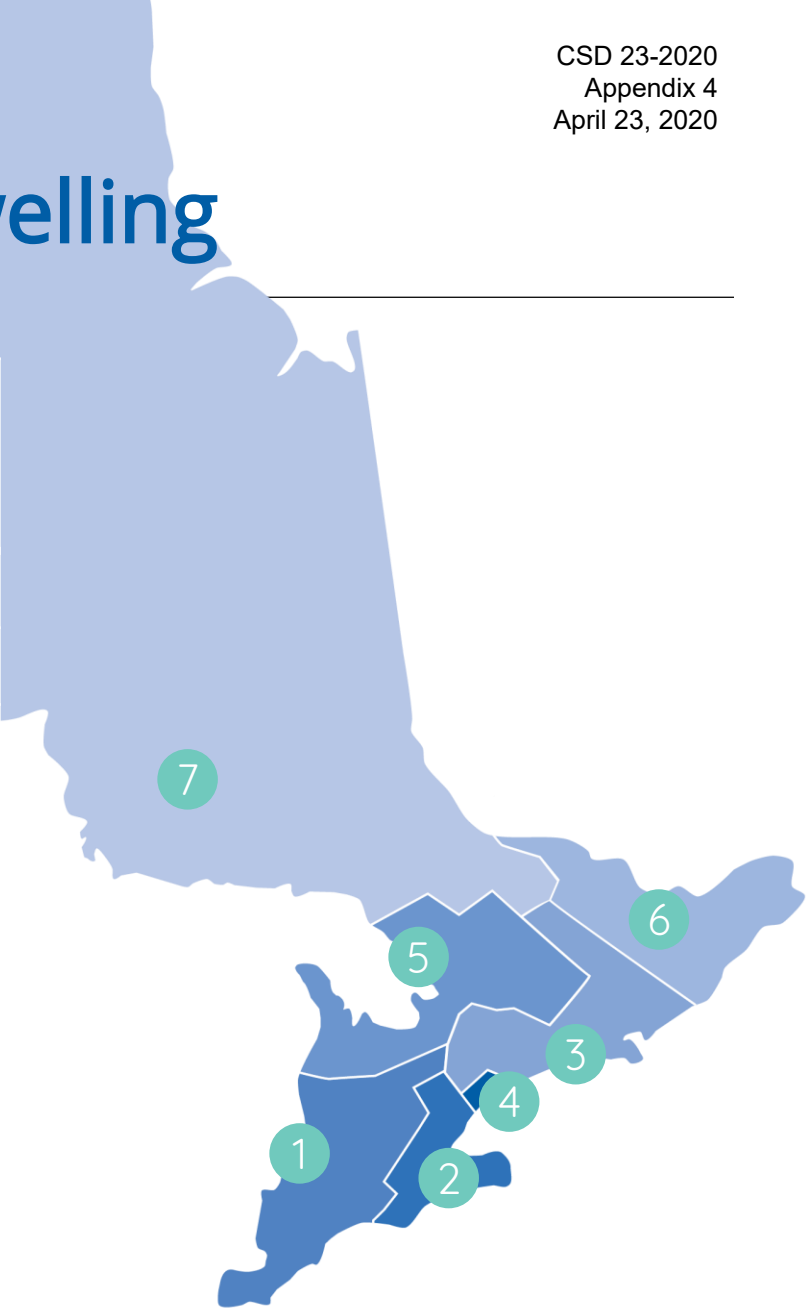
Zone	Average Percentage Change
1	46%
2	35%
3	30%
4	30%
5	43%
6	15%
7	7%



Assessment Trends: Single Family Dwelling

Municipal Area	Average Percentage Change
Windsor	61%
London	52%
Kitchener	45%
Collingwood	55%
Niagara Region	54%
Toronto	30%
Belleville	35%
Ottawa	14%

Municipal Area	Average Percentage Change
Muskoka District	36%
Sudbury	7%
North Bay	5%
Sault Ste. Marie	2%
Thunder Bay	10%
Timmins	2%





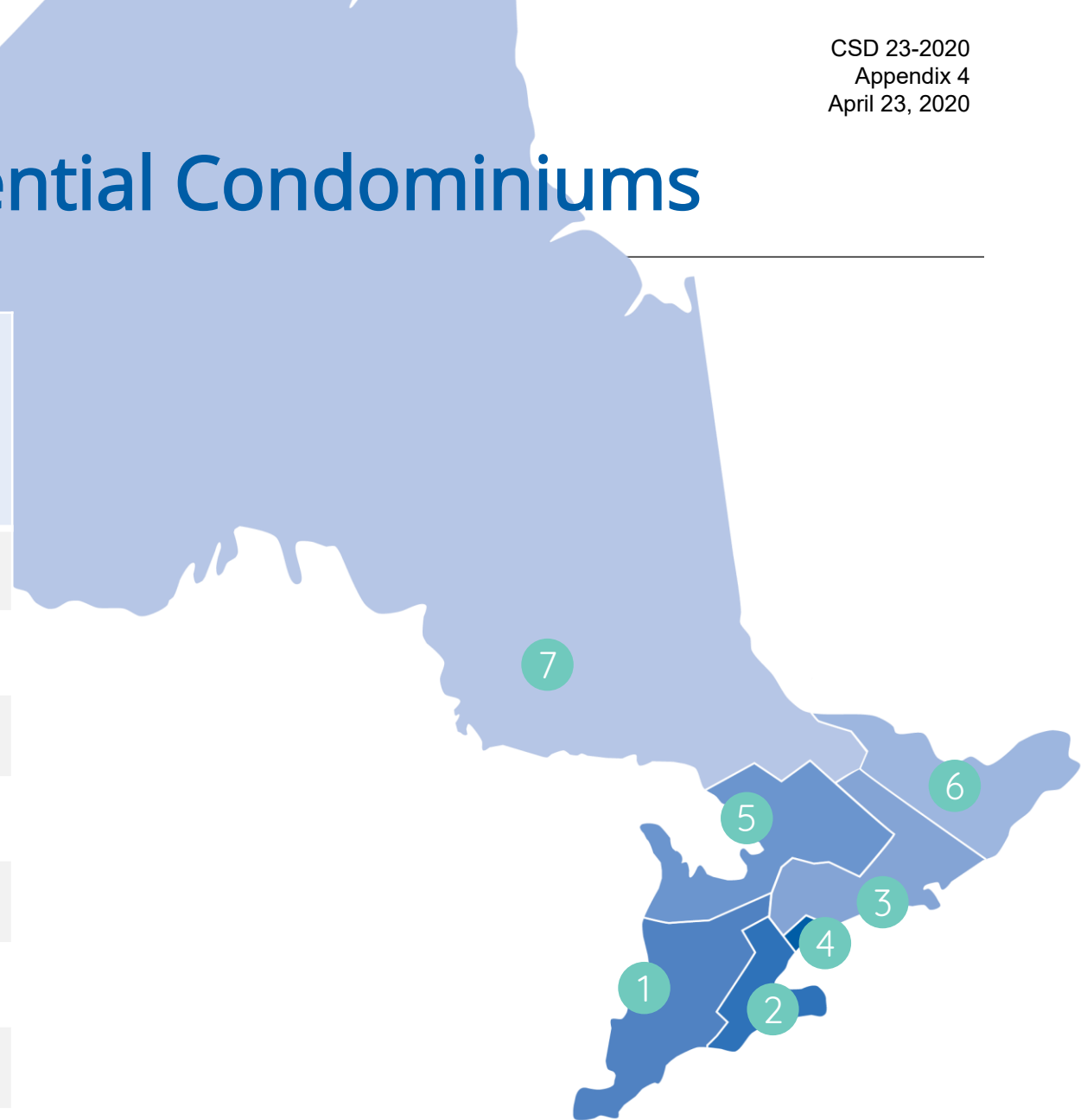
Residential Condominiums



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

Assessment Trends: Residential Condominiums

Zone	Residential Average Percentage Change	Condominium Average Percentage Change
1	46%	50%
2	35%	46%
3	30%	39%
4	30%	51%
5	43%	43%
6	15%	10%
7	7%	7%





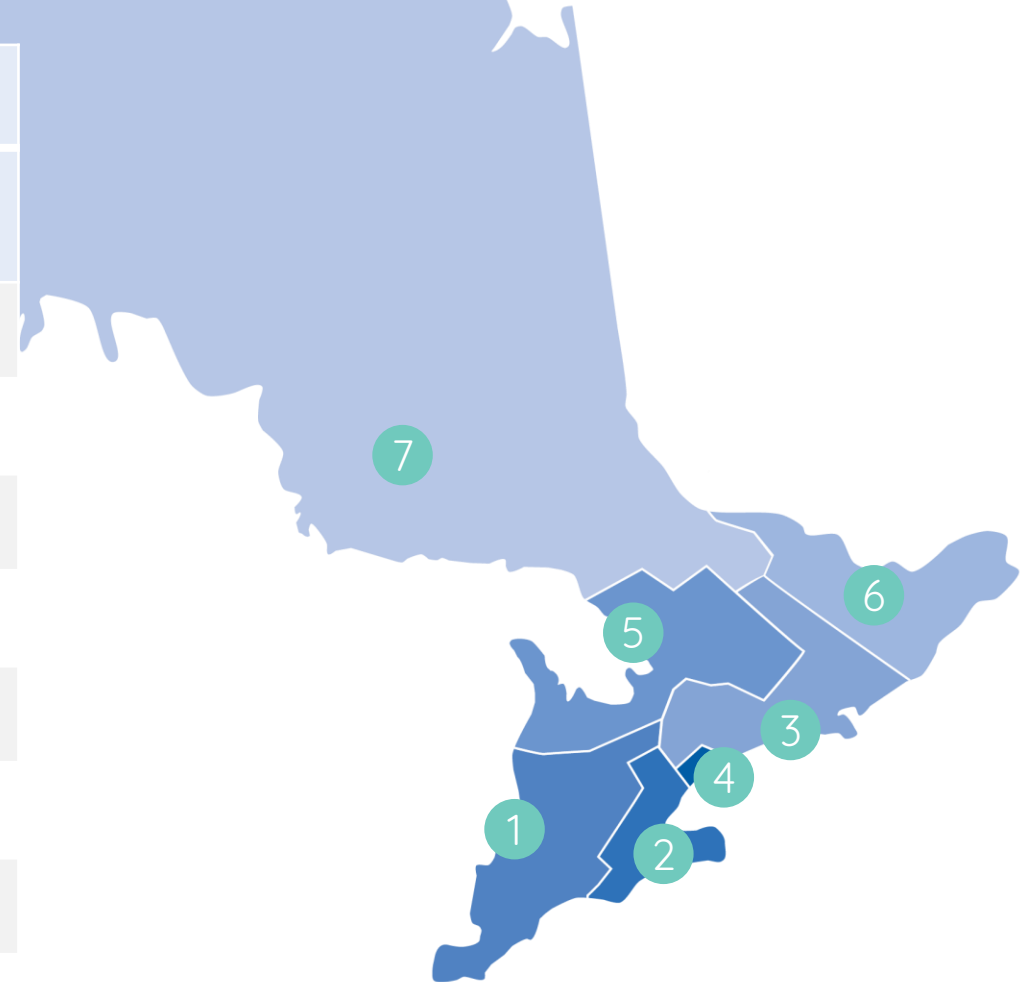
Waterfront Properties



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

Assessment Trends: Waterfront properties

Zone	Average Percentage Change		
	Residential	Condominium	Waterfront
1	46%	50%	44%
2	35%	46%	36%
3	30%	39%	47%
4	30%	51%	34%
5	43%	42%	35%
6	15%	10%	15%
7	7%	7%	17%



Questions?

MEMORANDUM

CSC-C 13-2021

Subject: COVID-19 Response and Business Continuity in Corporate Services
Date: April 14, 2021
To: Corporate Services Committee
From: Todd Harrison, Commissioner, Corporate Services/Treasurer

Corporate Services delivers efficient and innovative service excellence to external and internal customers in an integrated and timely manner.

During this pandemic, our staff have continued this support function for core businesses within our group and for operating departments. In addition, Corporate Services has provided critical support to the Emergency Operations Committee (EOC).

The following provides an overview of activity that has taken place and a projection of expected service delivery moving forward:

CONSTRUCTION, ENERGY AND FACILITIES MANAGEMENT (CE&FM)

The CE&FM group is divided into two main groups, Construction and Facilities Management. This team continues to be an essential component of the Region's EOC.

Some of the functions performed in this capacity are:

- Sourcing, procuring, receiving and distributing emergency supplies, PPE and other supplies critical to business continuity for essential services and other departments;
- Providing dedicated and secure storage areas for LTC and PH pandemic and mass immunization program supply requirements;
- Continued redeployment of CE&FM staff to support REOC and facilities operations; and

- Supporting the Public Health mass immunization plan through logistics and operations: clinic setup, supply chain management, facility planning, coordination of service contracts and security and distribution of COVID vaccines and immunization supplies for mass immunization clinics.

Operational Outlook

1/3/6 months

Construction:

- All capital projects at the Niagara Region are considered essential construction and were not affected by the Province's lockdown order of December 26. The Construction team continues to provide project management services and work with consultants and contractors to expedite capital projects deemed to be essential and critical for business continuity and in order to maintain services to the public;
- Continuing to upgrade facilities with social distancing barriers, protective screens and social distancing signage; and
- Responding to internal client needs for changes in normal operations, special moves and health & safety concerns.

Facilities Management:

- Continued operations of facilities / leased space managed by CE&FM (including EMS, GO/VIA, PW Patrol Yards, surplus properties, Courts, Community Services, Public Health, NRPS stations and Communications sites, Child Care, Regional HQ, PW Environmental Centre, and Business Licensing). Providing custodial, enhanced cleaning, security, contract management, preventative maintenance, repairs, utilities management and fire / life safety.
- Continuing enhanced cleaning protocols to ensure a safe working environment for essential staff not working from home;
- Continuing emergency workplace disinfection requests following positive COVID findings in the workplace;
- Continuing sourcing and procuring additional cleaning and janitorial supplies/services to meet divisional and client needs including renegotiation of enhanced cleaning contract based on right sizing operations to meet PH guidelines;

- Providing support for department and divisional requests for emergency procurement of PPE, hygiene and cleaning supplies and vaccination supplies;
- Maintaining inventory of critical PPE supplies for pandemic response;
- Continuing to monitor security and facility access control systems to meet program delivery needs;
- Continuing to screen all staff attending HQ for COVID safety;
- Implementing increased security for storing and distribution of vaccine supplies; and,
- Continuing with critical maintenance repair work and services and any other work required for efficient building operations.

FINANCIAL MANAGEMENT AND PLANNING (FMP)

Current Status of Operations

As indicated, all of the Corporate Services Departments continue to deliver core services while at the same time perform a significant number of duties to support the Regional EOC.

FMP staff have continued to support core business functions during the pandemic. Some highlights of these actions include:

- Complete the 2019 year end audit;
- Submission to the Province of the 2019 Financial Information Return;
- Publication of the 2019 Annual Report;
- Develop 2020 tax bylaws and provide required necessary report and bylaws;
- Work with Public Works to update financial implications of SNF water treatment plant for inclusion in the 2021 budget;
- Publication of the 2020 Budget Summary;
- 2021 operating and capital budget planning, preparation and approval;
- Successful sale of \$34 million in serial debentures (\$15.5 million Regional) on July 31 at all time historical low interest rate of 1.43% for 10 years;
- Reported to Council on the second and third quarter financial results and year end forecast;
- Completion of Service Sustainability Review project and reporting to Council;

- Update of Standard and Poor's credit rating, reaffirming the Region's AA stable credit rating;
- Creation of new Development Charge Policy regarding payment instalment options and related interest; and
- Review of Niagara Region Financial Health.
- Completion of the 2020 year end and reporting of the financial results to Corporate Services Committee
- Completion of a Financial Condition review and report as requested by Budget Review Committee
- Completion of a HST commodity tax review
- Execution of a banking agreement renewal

Additionally, FMP has a main role in the Region's EOC as part of the Finance and Administration Unit. Highlights include:

- Development and implementation of procedures for cost reporting and tracking;
- Coordination and collaboration with municipal treasurers of assumptions and information for consolidated financial impact information for advocacy to provincial and federal governments;
- Review of Regional capital projects in light of provincial legislative essential construction business and Regional capacity to complete;
- Complying with the multiple and iterative reporting requirements to different Ministries for more than 24 new revenue streams for various Regional programs.
- Implementation of on-line/credit card payments for services such as business licenses, garbage bag tags including direct sales to residents, planning and transportation permits, long term accommodations, etc.;
- Support HR in development of cost tracking system to facilitate staff redeployment to essential services in pandemic including ongoing update of EOC costing assumptions;
- Support HR in establishing process to administer 2020 pandemic pay.
- Extensive 2020 cash flow and collections analysis and planning in conjunction with local municipalities;
- Analysis and reporting related to Council motion to consider deferral of 2020 water/wastewater budget increases;
- Preparation of COVID-19 recovery planning documentation and consolidation of corporate plan; and
- Successful in application to Provincial Safe Restart Phase 2 for \$9.2 million in COVID-19 funding for 2020 and 2021 and on-going applications for other funding programs.

- Development of the mass immunization program budget to be reported to the Province by April 1.

Operational Outlook

1/3/6 months

- Ongoing financial reporting submissions for COVID-19 extraordinary cost claims
- Supporting GO implementation, Niagara Regional Transit Governance, Canada Summer Games, Incentive Review, Airport Master Plan RFP, sponsorship revenue, Asset Management Planning, Niagara Regional Housing ASD, Vision Zero, Hospice Funding request.
- Beginning work on Development Charge Bylaw update with consultant and other teams involved in master plan updates.
- Evaluation of the HRIS RFP.
- Coordinating debenture issuances with infrastructure Ontario for Region and Area Municipalities.
- Supporting Procurement in actioning the recommendations from the non-competitive procurement audit.
- Analysis and reporting of 2021 tax policy decisions to set the 2021 tax rates.
- Completing 2020 financial statement audit, financial information return and annual report.
- Planning and strategy for the 2022 Budget.
- Updates to Reserve and Reserve Fund Policy.
- Financial system upgrades and improvements.

PROCUREMENT AND STRATEGIC ACQUISITIONS (PSA)

Current Status of Operations

Similar to other departments within Corporate Services, PSA staff have delivered by supporting core business functions while taking on additional projects to support the Region's EOC.

Highlights of activity during the operational period includes:

- Facilitating new and ongoing procurements culminating in award;

- Realty related works for inflight projects, leases and licenses;
- PeopleSoft Change PO's, Supplier and PCard administration; and
- Sourcing critical PPE and supplies needed for the EOC response to the pandemic.

Operational Outlook

1/3/6 months

The Region's review of essential projects both capital and operational has resulted in a prioritization of formal procurements moving forward. This will continue throughout the pandemic and afterwards.

INFORMATION TECHNOLOGY SERVICES (ITS)

Similar to other departments within Corporate Services, ITS staff have delivered by supporting core business functions while taking on additional established projects to support the Region's EOC.

Highlights of initiatives completed during the pandemic include the following:

- Published new version of web mapping application Niagara Navigator , built in our new Enterprise GIS Portal environment (late January)
- Made Enterprise GIS Portal environment available for self-serve use in the organization. This has empowered Planning and Economic Development resources to produce a mapping-centric Niagara Business Directory application for the public, scheduled to be released on www.niagararegion.ca by early April
- Devised a data solution for CoVax data collected during congregate living vaccination to Seniors and the impending mass immunization clinics and produced the corresponding PowerBI report changes for www.niagararegion.ca
- PH Mass Immunization clinic planning and prep – Working with the PH Pandemic planning team to evaluate IT requirements of Mass Immunization sites and help coordinate Internet access at sites with the LAM's.
- Call Centre As A Service – collaborative effort with Customer Service team to pilot and procure a CaaS solution through Avaya to help with our Customer Service call centres.
- Implemented Spear Phishing and Ransomware eLearning modules for all staff, and non-staff – i.e. contractors, vendors, volunteers, students, etc.

- The conversion of 180+ SAEO staff over from Thin Client hardware to laptops to further enable Work from home on Niagara Region devices.
- Updated external COVID reporting on website to simplify information and added vaccination data.
- Provide support for Community Services in the onboarding of an online financial assistance application (OLAF).
- Produced and/or iterated a variety of Power BI reports for Public Health as it relates to COVID, including:
 - PH and REOC dashboards;
 - The public COVID metrics on niagararegion.ca;
 - LAM specific report for public health to deliver weekly to each Mayor and CAO and other requested senior staff;
 - A repatriation report for HR and public health visualizing the COVID redeployment effort;
 - Outbreak COVID reporting;
 - Public COVID Info-Line and Online Chat Wait Times; and
 - Public Health COVID Response Tracking.
- Additional Power BI reports were produced for:
 - SAEO Intake – to assist in assessing the impact of CERB etc. to their call volume and intake load;
 - Customer Service Call Volume – to assess the impact on dispatch with forwarding all HQ call attendant calls to dispatch; and
 - CAMRA Reporting for capital project budget decision making.
- Produced a data solution for school outbreak COVID reporting in the EOC (both EOC's).
- Devised and are continuing to implement a long term data solution for public health COVID information and contact tracing, including integrating with the Provincial CCM application.
- Automation of the public daily COVID report publication which was manually completed 7 days a week for ~ 5 months.
- Provided the Homelessness Reporter suite of applications to Community Services for outreach workers to use with the homeless during COVID.
- Support for onboarding the 2 new WM collection contractors - modifications and enhancements to various applications were required to support this initiative.
- Implemented a public facing website with automation of the application process for qualification of Specialized Transit services offered by Niagara Region.
- Assisted the City of Thorold by producing economic development maps to be used with prospective clients/developers for the City. Five different maps were produced in total.
- Worked collaboratively with NH on rebuilding the application 'Transfer of Care' which will improve efficiencies and tracking in the life cycle of a patient beginning care with EMS up to the hand off (transfer) of care to NH.

- Support for HR on the Talent Map Survey regarding work conditions in the COVID-19 Pandemic.

Operational Outlook

1/3/6 months

- Building an EMS data warehouse to help support their evidence based, clinical response model
- Building the mapping component of a situational awareness application for emergency management
- Develop a visualized PowerBI report for WWW's Niagara Weather Information System
- Continue support for COVID-19 initiatives while supporting and enabling staff to work from home. Prior to COVID-19 daily average for the number of remote connections was approximately 90 users, current daily average is 1270 users.
- Ongoing updates to the screening questions used by EMS in their tool 'EMS Tools'.
- Ongoing COVID-19 data analytics including internal operations supports and external data visualizations - Launched enhanced stats on external website including municipal breakdown.
- Implement and review technology and processes to accommodate electronic public participation in Council and Committee meetings.
- Automate Public Health EOC status report for daily briefing and Ministry submission as well as call center processes.
- Supporting Niagara Regional Transit and Canada Summer Games with technology planning and review.
- Provide support to Community Services in transitioning the services of 'Pro Kids' to the YMCA.
- Creating the ability for taxpayers to upload immunization records, which will increase efficiencies and accuracy of this PH data.
- Increased performance abilities in the application used to Permits, enabling efficiencies for Transportation staff.

LEGAL SERVICES

Current Status of Operations

As indicated for all of the Corporate Services divisions Legal Services continues to deliver core services, while at the same time providing a significant level of support in

response to the COVID-19 pandemic to the Region's EOC and all operating departments.

The Legal team performs a key role in the Region's EOC providing risk management and legal advice. The team provides ongoing legal support to the Region's EOC and operating departments in particular related to the interpretation and implementation of new provincial legislation and Emergency Orders that have been issued and updated throughout the pandemic. Highlights of advice and legal support provided include:

- Advice and legal support related to the implementation of the Region's mass immunization plan (including the development of agreements required for the 11 sites across the Region being used as COVID-19 immunization clinics);
- Advice regarding the preparation, communication and enforcement of the Region's face covering by-law;
- Advice related to impact of emergency orders on procurement and construction to ensure the continuation of essential Regional capital projects and to help minimize pandemic-related project costs and disruptions;
- Advice to Public Health to support the issuance of Orders under the Health Protection and Promotion Act;
- Legal support related to enforcement of and compliance with a broad range of regulatory requirements imposed in response to the pandemic;
- Risk management advice on building screening and security issues; and
- Advice related to recovery planning/reopening of Regional facilities.

Operational Outlook

1/3/6 months

The Legal team continues to provide advice and support to operational departments on core business activities, including risk management and insurance advice and litigation support. Litigation and claims management have become increasingly active as Courts and lawyers adapt to pandemic constraints and remote working alternatives. The team also continues to provide additional support for REOC and COVID-19 related matters as required, with the majority of the team working remotely.

COURT SERVICES

Current Status of Operations

The Court Services team is overseen by the Region's legal department on behalf of the joint board of management, between the Region and area municipalities.

Highlights of operational changes to Court Services:

- Court Administration & Collections staff are working onsite to provide customer service in person, via telephone and email, as well as conduct remote court matters as scheduled. Prosecution Staff are largely able to work remotely, except where attendance at the Courthouse is necessary (e.g. to support remote court proceedings).
- Direction from the Ministry of the Attorney General (MAG) has been received indicating that in-person Provincial Offences matters have begun to gradually resume across the province as of January 25, 2021. There has been ongoing collaboration with Facilities and Corporate Health & Safety to prepare for resumption of in-person court matters, utilizing the initial Recovery Secretariat Guidelines provided by the MAG. A successful site assessment by the Public Services Health & Safety Association (PSHSA) was completed on January 26, 2021, supporting the resumption of in-person court matters. While in-person matters have not yet resumed in Niagara, Court Services is presently awaiting official communication from MAG regarding next steps.
- Effective April 12, 2021, Niagara Provincial Offences will commence virtual Part I Trials via Zoom video. Part I trial matters are scheduled for April and May 2021. Training and reference documents have been completed for Court Services staff, judiciary, enforcement agencies and paralegal agent groups to assist with preparation for Zoom trials.
- Since July 6, 2020 judicial pre-trial matters and early resolution guilty pleas have been conducted remotely where eligible, before a Justice of the Peace via audio conference.
- Since October 19, 2020 non-trial remote matters have been conducted remotely where eligible, before a Justice of the Peace via audio conference.
- Court services is well equipped to deliver services remotely, based on extensive preparation for remote and virtual matters in addition to the modern technology available onsite at the courthouse facility. The Courthouse is now Zoom enabled (which is the video platform required by MAG) in 2 of our 3 courtrooms, which will support Court Services in conducting trials by video when permitted and staff are

engaged in the development of communication tools for the public to assist in this transition.

Operational Outlook

1/3/6 months

- Launch virtual Part I trials via Zoom video effective April 12, 2021.
- Continued facilitation of hybrid service delivery - court matters via audio, video and in-person (to the extent possible).
- Continue to conduct matters where eligible via audio and video conference while awaiting resumption of in-person court proceedings and/or Part III trials via video.
- Ongoing recovery planning in collaboration with MAG and the Recovery Secretariat for resumption of in-person matters.

Ongoing site preparation for virtual matters via video – equipping the remaining courtroom to enable virtual proceedings in all 3 courtrooms.

ASSET MANAGEMENT OFFICE

Current Status of Operations

AMO staff continue to support core business functions during the pandemic. The immediate focus and resources commit to key activities as highlighted:

- Planning and leading the development and submission to the Province of the 2021 Asset Management Plan in accordance with Reg 588.
- Planning for the 2022 prioritization process for the 2022 capital budget, which also includes integrating Health Equity impact screening with Public Health
- Input to Development Charges update
- Input to Master Plans for Water & Wastewater and Transportation

Projects to improve the Region's Asset Management System (AMS) require participation and collaboration from staff across the organization. Given the impact of COVID-19 on divisional plans and resources, the ability of Region staff to focus time on the AMS projects is limited. This caused delay of projects in 2020. It is continuing to affect work in 2021.

The overall 5-year plan for asset management system (AMS) improvements is now out of date because of the delays caused by Covid-19. A new strategic planning process will finish in Q3 of 2021 with launch in Q4 of 2021.

Operational Outlook

1/3/6 months

The Asset Management System development projects that are underway are Priority 1. These projects directly relate to the requirements of the 2021 Asset Management Plan.

Those planned but delayed pending requirements of other projects are Priority 2. This only applies to Region AM delivery structure ID 112, which is meant to support the ITS Electronic Content Management System project.

Those planned, delayed and placed On Hold are Priority 3.

Table 1: Asset Management System development projects

Priority	Service availability by Phase	Current status	Project
2		Pending ECM project status	Region AM delivery structure ID 112
3	C	On hold	AM program foundations ID 430
0		Pilot completed	CAMRA - Risk Management Framework ID 248
1	PNM	Underway	CAMRA 2021 update for 2022 capital budget
2	C	On hold	Develop data analytics capabilities- Microsoft BI ID 530
2	C	On hold	Develop AM performance management KPIs ID 410
1	PNM	Inaugural meeting held	Niagara Region AM working group ID 512
1	PNM	Underway	Capital planning process ID 262
1	PNM	Scope revised for 2021 AMP	Enterprise Risk Management Framework ID 249
1	PNM	Scope revised for 2021 AMP	Develop Asset Registry - hierarchy and relationships ID 242
2	C	On hold	Project Resource Estimating - cost model ID 310

Priority	Service availability by Phase	Current status	Project
1	PNM	Initiated and on track	2021 AMP ID 630
1	PNM	Underway	Asset Management System Strategic Plan (preliminary planning phase)

Notes: PNM: No changes but delivered differently - e.g. working remotely

C: Cancelled pending redeployed/ staff vacancies and resource evaluation

Other previously planned 2020 and 2021 projects not tabled above, and that have only an indirect bearing on the 2021 Asset Management Plan, or related to supporting Niagara's local municipalities are also on hold until resourcing and Covid-19 related issues are resolved.

BUSINESS LICENSING

Current Status of Operations

Similar to the other departments in Corporate Services, the Business Licensing department continues to operate with core service delivery as well as playing a role in the Region's EOC and response to Provincial O.Reg enforcement. These activities are identified separately.

Business Licensing

- Continue processing, and issuance of business licenses including fee payments and response to enforcement and inspection requirements.
- Developing office protocols for streamlined business licensing processes under COVID-19 restrictions including the issuance of licenses at set times in the lobby of the facility.
- Implement an "on-line" licensing application process beginning with various driver licenses.
- Investigating permanent eCommerce licensing sales and software database updates. Currently using Region website ecommerce credit card payment options for license fee payments.

- Establishing industry specific contacts with various law enforcement agencies including NRPS, OPP, MTO, MOE and AGCO as well as local by-law enforcement agencies.
- Preparing for the procurement of a modernized licensing/incident/inspection/enforcement database with a projected Q3 2021 delivery.

Provincial Order Enforcement

The provincial government requires continued enforcement of provincial orders by municipalities. Business Licensing staff maintain availability for active enforcement and inspection measures for the orders and provide support to local municipalities and Niagara Regional Police. They provide both random inspections and complaint driven inspections 7 days a week.

- Staff from Business Licensing have been re-assigned to enforce the Provincial Orders and are providing 7 day a week coverage. Staff remain assigned to this until further notice or when the orders and state of emergency are lifted. Hours of operation and days of service are assessed weekly and are adjusted to meet demands and pressures.
- Beginning December 06, 2020, two staff Tobacco Enforcement have been assigned to augment Business Licensing staff assigned to provincial pandemic O.Reg. enforcement and inspection. These staff will be assigned to this detail until the end of March 2021 at which time their deployment will be diverted to Mass Immunization clinic security. Temporary Business Licensing Enforcement Officers will replace these redeployments after March 31st.
- Staff respond to Provincial Order and Regional Face Covering By-law complaints to assist the local response and also conduct random compliance inspections. Staff also continue to ensure Region licensed businesses are following order requirements and adherence to the Regional Licensing Bylaw.
- Provincial Order enforcement, including education, warnings, charges and summons for the Re-opening Ontario Act.
- Regional Face Covering By-law enforcement including education, warnings and summons.
- Provide Provincial O.Reg enforcement data to the Ministry of the Solicitor General and the local area municipalities weekly.
- Publically post general weekly inspection and enforcement statistics for O.Reg enforcement.

- Provide background justification for business closure orders that consistently fail to comply with Reopening Ontario Act O.Reg.
- Provide support for changing O.Reg stages of opening.

Mass Immunization Clinics and Vaccine Storage Security

- Beginning March 18th, staff from Business Licensing, Tobacco Enforcement and Environmental Enforcement were redeployed to provide vaccine escort to the clinics as well as security and customer service for the clinics.
- Recruitment for 6 Temporary Licensing Enforcement Officers began on March 15th. These staff will be deployed to assist with COVID-19 regulatory enforcement throughout the Region and augment vaccine escorts to the clinics and providing security and customer at the clinics.
- Security measures were implemented on March 10th at Region HQ to provide 24/7 security protection of COVID-19 vaccines. This security includes contracted security, CCTV monitoring, and access control to the area.
- The Temporary Security Specialist position is currently being recruited and once hired will provide assistance to the Manager of Business Licensing in providing security oversight and administration of staffing resources for security of vaccines and clinics.

Operational Outlook

1/3/6 months

- The Business Licensing Manager will continue to work with local municipalities, NRPS and other Regional departments and external agencies in a coordinated approach to enforcement of Provincial Orders and the Regional Face Covering Bylaw until the pandemic eases.
- The Business Licensing Manager is overseeing security measures surrounding COVID-19 vaccination clinics, delivery of vaccine to clinics and deployment of staff resources. The manager is working with an assigned NRPS liaison officer.
- The business license bylaw review is ongoing and will come before Council in June of 2021.
- The Business Licensing Manager is reviewing COVID-19 pandemic impacts on licence holders licensed by the Region.
- The Business Licensing Manager will be developing a “return to normal operations” plan for implementation when the pandemic measures ease.

INTERNAL AUDIT

Current Status of Operations

- Finalizing RFP scoping documents for planned audits for 2021 including two audits in IT – cyber security and penetration testing. Preparing all material related to these two audits including evaluation criteria, timing and client briefings.
- Researching additional audit areas that will be issued later in 2021 including contract/consultant management audit and BioSolids Audit.
- Developing testing criteria for follow up audit on the Corporate PCard program.
- Drafted scope for fall commencement of Consultant/Contracting Audit
- Reviewing and updating Audit Committee Terms of Reference to be presented at May 2021 Audit Committee meeting

Operational Outlook

1/3/6 months

- Proponent selection for audit on penetration testing and cyber security. Support fieldwork and act as liaison during audit completion of cyber audit.
- Working with client groups to prepare response back to Management Action Plan, report expected at May Audit Committee meeting.

Respectfully submitted and signed by

Todd Harrison, CPA, CMA
Commissioner, Corporate Services/Treasurer

Subject: Regional Development Charges Treasurer's Statement 2020

Report to: Corporate Services Committee

Report date: Wednesday, April 14, 2021

Recommendations

1. That this report **BE RECEIVED** for information.

Key Facts

- The report provides Regional Council with a statement relating to the Development Charges (DC) reserve fund activities for 2020 in accordance with the Province's Development Charges Act, 1997 as amended (DCA) and Ontario Regulation 82/98.
- The DC reserve fund reporting requirements require municipalities to provide all sources of funding for anything funded from DC's, a compliance statement regarding imposing additional levies or requiring the construction of a service not authorized under the DCA and require that the statement be made available to the public.
- At the end of 2020, \$53.2 million in DC revenue is available for future eligible growth related capital projects after accounting for outstanding capital commitments.
- Outstanding DC capital commitments amounts to \$123.1 million.

Financial Considerations

Regional DC revenues collected in accordance with the DC By-law are deposited in the DC reserve funds and subsequently applied to eligible growth-related costs once those costs have been incurred. This report provides both summary level transaction information by reserve, and detailed funding information by project. DC reserves are necessary to move forward with the growth related projects in the 2021-2030 capital budget and forecast, which includes \$641.7 million in DC funded projects.

Analysis

In accordance with the amended DCA, this report must be prepared annually. The annual statements will be made available to the public through the Development Charges section on the Region's website.

Appendix 1 to Report CSD 21-2021 shows the breakdown of the reserve fund activity from January 1, 2020 to December 31, 2020. During this period, the total DC reserve balances (before accounting for outstanding commitments) increased \$13.2 million, from \$163.1 million to \$176.3 million. After accounting for outstanding commitments to capital projects the net available balance equaled \$53.2 million at year-end 2020. This total will be applied to eligible growth-related capital projects in 2021 and throughout the rest of the forecast period.

The \$53.2 million after commitments related to each of the DC service categories as follows:

DC Service Category	Balance at December 31, 2020	Capital Commitments	Available Balance at December 31, 2020
General Government	\$1,617,048	\$0	\$1,617,048
Police Services	3,964,146	(21,829)	3,942,317
Services Related to a Highway	62,892,873	(51,593,641)	11,299,232
Wastewater	59,724,028	(18,740,026)	40,984,002
Water	32,171,699	(16,731,016)	15,440,683
EMS	1,812,895	(982,150)	830,745
Long Term Care	7,795,607	(23,469,060)	(15,673,453)
Provincial Offenses Act	(9,655)	0	(9,655)
Health	1,147,698	0	1,147,698
Social Housing	2,376,584	(11,287,044)	(8,910,460)
Waste Diversion	2,803,638	(262,613)	2,541,025
Total	\$176,296,561	\$(123,087,379)	\$53,209,182

The negative balances noted above represents year-end balances after capital commitments for individual reserves. Actual year-end balances are positive with exception of the provincial offenses act reserve. It is important to note that there are timing differences based on the rate of collection of DCs and when the project expenditures are committed in the annual capital budget. DCs will continue to be collected over the life of the by-law to match project expenditures and reserve balances are projected to be positive as identified below:

- The Courts Facility in Welland (Provincial Offenses Act category) is now complete and 2021 DC collections for this reserve are projected to be \$0.14 million by year-end.

- Social housing reserves were positive at year-end before capital commitments. There are three capital projects. The NRH New Development project will be complete in 2021. The Multi-Residential Intensification project and Supportive Housing project in Niagara Falls are expected to be completed by 2022. The reserve is projected to be positive by 2023 based on projected annual collections of \$3.0 million.
- Long-term care reserves were positive at year-end before capital commitments. There are two projects and they are expected to be complete by 2023 for the Fort Erie long-term care home project and by 2024 for the St. Catharines long-term care home project. The reserve is projected to be positive by 2025 based on projected annual collections of \$3.4 million.

Of the \$53.2 million uncommitted year-end balance, \$42.1 million was collected in 2020 and it is important to note, that included in that amount is \$1.9 million in tax supported funding to pay for the exemptions in the DC By-law. Additional details of the \$1.9 million in grants is discussed in greater detail in the 2020 Q4 Financial Update.

Furthermore, included within the DC reserve fund activity in Appendix 1 to Report CSD 21-2021 are transfers from the DC reserve totaling \$33.4 million to fund capital and operating projects. DCs are transferred to and recorded as project revenues as eligible costs are spent, matching funding with expenditures. Funding reviews occur quarterly with consideration of the expenditures incurred to date and respective funding sources. Regional DC's are collected by area municipalities at time of building permit issuance.

Appendix 2 to Report CSD 21-2021 identifies 152 active capital projects to which the \$31.0 million in DC funding was applied, along with a summary of the life-to-date expenditures and approved funding sources as of 2020 year-end. A total of \$97.8 million of DCs have been allocated to projects that were active during 2020 from approved DC funding of \$222.6 million at year-end. On average DC funded projects have spent 44% of their respective budgets.

Appendix 3 to Report CSD 21-2021 identifies 160 active operating projects to which \$2.4 million in DCs were applied, along with a summary of life-to-date expenditures and any other approved funding sources providing partial funding to the projects.

Appendix 4 to Report CSD 21-2021 provides supplemental information required as outlined in O.Reg 82/98, including a description of the DC service categories, outstanding prepayment agreements with developers, and a summary of any borrowing from the DC reserve funds. Similar to previous Treasurer Statements on DC reserve

funds, there are no credits recognized under section 17 or borrowing amounts to report. The Region is also required to make a statement regarding its compliance with Sections 59.1(1) & (2) of the amended DCA respecting imposing additional levies or requiring the construction of a service not authorized under the DCA. The Region does not impose additional levies or require construction of services not authorized under the DCA, therefore it is compliant with Sections 59.1(1) & (2).

Alternatives Reviewed

Alternatives are not applicable as this report provides historic and legislatively required information. The Development Charges Act, 1997 as amended requires that this report be provided annually to Council and made available to the public

Relationship to Council Strategic Priorities

Regional Development Charges are a major source of funding for growth projects in the capital budget. As such, Regional Development Charges assist in achieving the strategic priorities of a fiscally sustainable government.

Other Pertinent Reports

None.

Prepared by:
Catherine Lam
Revenue Analyst
Corporate Services

Recommended by:
Todd Harrison, CPA, CMA
Commissioner/Treasurer
Corporate Services

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/Deputy Treasurer.

Appendices

Appendix 1	DC Reserve Fund Activity
Appendix 2	Capital Projects funded with DCs in 2020
Appendix 3	Operating Projects funded with DCs in 2020
Appendix 4	Description of Services

Niagara Region
2020 Development Charges Reserve Fund Statement
Statement of Activity - January 1, 2020 to December 31 ,2020

Development Charge Category	Balance at December 31, 2019	Development Charges Revenue (1)	Interest Income (2)	Transfer to Current Fund (see appendix 3)	Transfer to Capital Fund (see appendix 2)	Balance at December 31, 2020	Capital Commitments (3)	Available Balance at December 31, 2020
General Government	\$ 1,483,024	\$ 519,424	\$ 40,706	\$ (426,106)	\$ -	\$ 1,617,048	\$ -	\$ 1,617,048
Police Services	\$ 2,979,996	\$ 913,692	\$ 91,182	\$ -	\$ (20,724)	\$ 3,964,146	\$ (21,829)	\$ 3,942,317
Services Related to Highways	\$ 56,892,847	\$ 15,217,225	\$ 1,572,879	\$ (42,500)	\$ (10,747,578)	\$ 62,892,873	\$ (51,593,641)	\$ 11,299,232
Wastewater	\$ 52,193,089	\$ 10,356,588	\$ 1,469,558	\$ (1,976,047)	\$ (2,319,160)	\$ 59,724,028	\$ (18,740,026)	\$ 40,984,002
Water	\$ 35,029,081	\$ 7,344,579	\$ 882,398	\$ -	\$ (11,084,359)	\$ 32,171,699	\$ (16,731,016)	\$ 15,440,683
EMS	\$ 1,530,559	\$ 395,941	\$ 43,902	\$ -	\$ (157,507)	\$ 1,812,895	\$ (982,150)	\$ 830,745
Long Term Care	\$ 5,727,175	\$ 2,999,836	\$ 177,536	\$ -	\$ (1,108,940)	\$ 7,795,607	\$ (23,469,060)	\$ (15,673,453)
Provincial Offenses Act	\$ 315,152	\$ 120,339	\$ 4,040	\$ -	\$ (449,186)	\$ (9,655)	\$ -	\$ (9,655)
Health	\$ 768,259	\$ 354,281	\$ 25,158	\$ -	\$ -	\$ 1,147,698	\$ -	\$ 1,147,698
Social Housing	\$ 4,370,209	\$ 2,966,138	\$ 88,591	\$ -	\$ (5,048,354)	\$ 2,376,584	\$ (11,287,044)	\$ (8,910,460)
Waste Diversion	\$ 1,852,000	\$ 937,884	\$ 61,132	\$ -	\$ (47,378)	\$ 2,803,638	\$ (262,613)	\$ 2,541,025
Total	\$ 163,141,391	\$ 42,125,927	\$ 4,457,082	\$ (2,444,653)	\$ (30,983,186)	\$ 176,296,561	\$ (123,087,379)	\$ 53,209,182

(1) Includes \$1.9 million in tax supported funding to pay for the exemptions in the DC By-Law
(2) Interest Income is allocated to DC Reserve Funds in accordance with the Reserve and Reserve Fund Policy (C4-002)
(3) At year end, a review of the status of the respective capital projects is completed and development charge revenue earned is allocated accordingly. The capital commitment represents the share of approved capital project expenditures that have been budgeted to be funded by development charges, but for which the related expenditures are yet to occur.

Niagara Region
2020 Development Charge Reserve Fund Statement
Capital Projects Funded with Development Charges 2020

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2020 Year-end)						
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
EMS												
20000605	18 Ann-EMS Ambulance and Equip	(263,121)	(52,846)	(315,967)	(2,379,931)	(344,520)	-	-	(2,250,480)	-	-	(2,595,000)
20000117	Long-trm Acc - EMS Central Hub	-	-	-	-	(858,360)	-	-	(3,036,890)	-	-	(3,895,250)
20001201	20-Ann Ambulance&Equip Replace	-	(104,661)	(104,661)	(1,763,211)	(199,898)	(3,167,746)	-	-	-	-	(3,367,644)
EMS Total		(263,121)	(157,507)	(420,628)	(4,143,142)	(1,402,778)	(3,167,746)	-	(5,287,370)	-	-	(9,857,894)
Long Term Care												
10GD1505	20-LTC Fort Erie New Home	-	(1,089,894)	(1,089,894)	(8,764,296)	(9,078,000)	-	-	(58,022,000)	-	(5,900,000)	(73,000,000)
20001203	20-LTC St. Catharines New Home	-	(19,046)	(19,046)	(125,333)	(15,500,000)	-	-	(86,500,000)	-	-	(102,000,000)
Long Term Care Total		-	(1,108,940)	(1,108,940)	(8,889,629)	(24,578,000)	-	-	(144,522,000)	-	(5,900,000)	(175,000,000)
Social Housing												
20000752	18-Social Housing ASD Reqs	-	-	-	-	(1,575,000)	(175,000)	-	-	-	-	(1,750,000)
20000680	18-NRH New Development	(272,102)	(5,046,598)	(5,318,700)	(7,865,616)	(14,132,500)	(3,061,500)	-	-	-	(3,706,000)	(20,900,000)
20001518	SSRF NF Supportive Housing Ren	-	(1,756)	(1,756)	(7,123)	(900,000)	-	-	-	-	(2,750,000)	(3,650,000)
Social Housing Total		(272,102)	(5,048,354)	(5,320,456)	(7,872,739)	(16,607,500)	(3,236,500)	-	-	-	(6,456,000)	(26,300,000)
Provincial Offences Act												
10GD1107	Court Facilities Renewal	-	(449,186)	(449,186)	(11,599,802)	(465,000)	(2,110,105)	-	(9,433,070)	-	-	(12,008,175)
Provincial Offences Act Total		-	(449,186)	(449,186)	(11,599,802)	(465,000)	(2,110,105)	-	(9,433,070)	-	-	(12,008,175)
Police Services												
10PO0515	Long-term Acc - NRPS HQ & D2	(3,746,953)	(20,724)	(3,767,677)	(65,291,806)	(3,789,506)	3,079,687	-	(64,766,503)	-	(193,767)	(65,670,089)
Police Services Total		(3,746,953)	(20,724)	(3,767,677)	(65,291,806)	(3,789,506)	3,079,687	-	(64,766,503)	-	(193,767)	(65,670,089)
Services Related to Highways												
10RC1566	81-St Paul W CNR Bridge-SC	(29,325)	(8,702)	(38,027)	(456,319)	(187,500)	-	-	(1,562,500)	-	(500,000)	(2,250,000)
20000658	18-Struc-Mewburn@CNR Tracks-NF	-	(1,381,250)	(1,381,250)	(1,625,000)	(2,125,000)	(75,000)	-	(300,000)	-	-	(2,500,000)
10RC0944	81-081220-Burgoyne-SC	(5,941,000)	(0)	(5,941,000)	(94,320,579)	(5,941,000)	(11,721,615)	-	(24,919,725)	(9,850,000)	(38,433,334)	(90,865,674)
10RC0939	South Niag East West Arterial	(30,492)	-	(30,492)	(30,492)	(500,000)	-	-	-	-	-	(500,000)
10RC0940	Hwy 406@Third Interchange-SC	(548,020)	-	(548,020)	(727,373)	(1,100,000)	(360,000)	-	-	-	-	(1,460,000)
10RC1236	New Escarpment Crossing	(468,804)	-	(468,804)	(691,323)	(2,170,000)	(1,030,000)	-	-	-	-	(3,200,000)
10RC1344	55-Con 6/EW Line-NOTL	(1,550,519)	(36,659)	(1,587,178)	(2,687,030)	(2,812,500)	(1,521,500)	-	-	-	-	(4,334,000)
10RC1554	Glendale Ave Interchange @ QEW	(48,331)	(68,561)	(116,892)	(146,688)	(6,375,000)	(1,125,000)	-	-	-	(500,000)	(8,000,000)
10RC1555	54-Hwy 20/Merritt-PL	(5,244,844)	(223,436)	(5,468,280)	(6,433,271)	(6,247,500)	(1,102,500)	-	-	-	-	(7,350,000)
20000491	2017-Cpcty RR37 406-Rice-Mer-Q	-	(94)	(94)	(110)	(510,000)	(90,000)	-	-	-	-	(600,000)
20000503	Cpcty Imp-98-Charnwood-McLeod	(1,343,147)	(436,128)	(1,779,275)	(6,689,257)	(1,963,500)	(1,196,500)	-	-	(1,700,000)	-	(4,860,000)
20000901	19-Cpcty Imprv-New West St.Cat	-	-	-	-	(250,000)	-	-	-	-	-	(250,000)
20001191	20-Cpcty Imprv-RR98 Montrose R	-	(343,305)	(343,305)	(403,888)	(892,500)	(157,500)	-	-	-	-	(1,050,000)
10PR1007	RR 77(Fourth Ave), D'llario #	(186,659)	-	(186,659)	(186,659)	(222,000)	-	-	-	-	-	(222,000)
10PR1015	RR 77(Fourth Ave), Raptis	-	-	-	-	(130,000)	-	-	-	-	-	(130,000)
10RC0816	57-TSR Ext-NF	(4,639,963)	(2,140,558)	(6,780,521)	(11,052,551)	(15,830,000)	(1,903,022)	-	(2,750,000)	(696,978)	-	(21,180,000)
10RC1020	10-Livingston/QEW-GR	(68,028)	(4,619)	(72,646)	(72,646)	(100,000)	-	-	-	-	-	(100,000)
10RC1329	10-Livingston/QEW-GR	(1,002,761)	(312,933)	(1,315,694)	(1,723,820)	(21,180,000)	(1,875,000)	-	-	(1,995,000)	(2,700,000)	(27,750,000)
10RC0933	49-Montrose/Stanley-NF	(3,706,425)	(183)	(3,706,608)	(8,250,045)	(3,719,137)	(406,000)	-	(800,000)	-	(3,352,794)	(8,277,931)

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2020 Year-end)						Total Budget
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	
20000905	19 Ann-Illum Install&Upgrade	(1,395)	(42,648)	(44,043)	(440,425)	(75,000)	(675,000)	-	-	-	-	(750,000)
20001115	20 Ann-Illum Install&Upgrade	-	-	-	-	(100,000)	(900,000)	-	-	-	-	(1,000,000)
10RC0853	89-Jacobsen/Burleigh-SC	(1,266,984)	(681)	(1,267,664)	(5,278,753)	(1,354,110)	(2,225,890)	-	-	(750,000)	-	(4,330,000)
10RC0905	46-Geneva/St Paul/Niagara-SC	(1,288,098)	(47,472)	(1,335,570)	(5,128,803)	(1,590,070)	(1,235,930)	-	(724,000)	-	-	(3,550,000)
20000141	20-Roundabout at S Grimsby Rd	(9,319)	1,058,624	1,049,305	(4,806,457)	(71,219)	(1,878,781)	-	-	(2,759,863)	-	(4,709,863)
20000142	5-Killaly@Mellanby-PC	-	-	-	(158)	(37,500)	(37,500)	-	-	-	-	(75,000)
20000497	2017-Interchng St Davids @ 406	(341,663)	16,731	(324,932)	(4,159,146)	(341,663)	(512,494)	-	-	-	(1,425,620)	(2,279,776)
20000659	18-Int Imprv-57 @ Cardinal-NF	-	-	-	-	(150,000)	-	-	-	-	-	(150,000)
20000928	19-Int Impr-RR100 Four MileCrk	-	(120)	(120)	(241)	(125,000)	(125,000)	-	-	-	-	(250,000)
20000984	Hwy 58 Eastbound at Collier Rd	(49,695)	(149)	(49,843)	(49,843)	(200,000)	-	-	-	-	-	(200,000)
20000495	2017-Misc Road Properties	(1,272)	518	(754)	(5,028)	(30,000)	(170,000)	-	-	-	-	(200,000)
20001185	20-Int Imprv - RR 49 McLeod Rd	-	(172)	(172)	(344)	(100,000)	(100,000)	-	-	-	-	(200,000)
20001188	20-Int Imprv-RR47 Lyon's Creek	-	-	-	-	(170,000)	(30,000)	-	-	-	-	(200,000)
10RC0627	38-QEW/Fourth-SC	(11,460,903)	(4,627,778)	(16,088,680)	(19,335,749)	(18,547,652)	(2,190,174)	-	(920,000)	-	(100,000)	(21,757,826)
20000319	St Davids Road East	(39,712)	(127,428)	(167,139)	(3,263,059)	(616,800)	(5,776,200)	-	-	-	(266,000)	(6,659,000)
10RC1172	20-Station/Rice-Ph3-PL	(1,076,965)	-	(1,076,965)	(3,477,294)	(1,154,700)	268,487	-	(281,798)	(1,975,000)	-	(3,143,011)
10RC1447	69-Effingham/Wessel-PH 2-SC	(156,356)	(457,376)	(613,733)	(6,155,119)	(910,000)	(1,020,000)	-	(720,000)	(6,450,000)	-	(9,100,000)
10RC1558	89-Dick's Creek Culvert-SC	(1,681)	-	(1,681)	(16,806)	(75,000)	-	-	(675,000)	-	-	(750,000)
10RC1559	69-Wessel/Centre PH3-Li	(16,419)	(700)	(17,119)	(171,190)	(100,000)	(450,000)	-	(450,000)	-	-	(1,000,000)
10RC1560	1-Albert/Lakeshore-FE	(35,806)	(944)	(36,749)	(582,875)	(136,500)	(1,228,500)	-	(800,000)	-	-	(2,165,000)
10RC1561	1-Burleigh/Buffalo-FE	(21,053)	(3)	(21,056)	(11,290,609)	(22,500)	(2,942,500)	-	-	(9,100,000)	-	(12,065,000)
10RC1562	RR 42 - Ontario Street EA	(13,124)	(863)	(13,988)	(139,879)	(190,000)	(1,260,000)	-	(450,000)	-	-	(1,900,000)
10RC1563	45-RR4/RR63-WF	(32,842)	(66)	(32,908)	(329,075)	(177,500)	(337,500)	-	(1,260,000)	-	-	(1,775,000)
10RC1564	81-Durham/Lincoln-LI	(6,546)	(1,049)	(7,595)	(197,461)	(37,500)	(937,500)	-	-	-	-	(975,000)
10RC1567	27-PCD/Lincoln-WE	(41,829)	(318,887)	(360,716)	(4,410,013)	(470,000)	(4,730,000)	-	-	-	-	(5,200,000)
20000145	63-Wellandport/Com Cntre-WL	(924)	(212)	(1,136)	(18,935)	(30,000)	(470,000)	-	-	-	-	(500,000)
20000147	89-Welland Canal/Homer-NOTL	(24)	(4)	(27)	(458)	(30,000)	(470,000)	-	-	-	-	(500,000)
20000486	2017-Rehab RR 48 Carlton-Scott	(1,415)	(29)	(1,443)	(3,608)	(120,000)	(180,000)	-	-	-	-	(300,000)
20000488	2017-Rehab RR 87 Locke to Ann	(17,345)	(9,049)	(26,394)	(263,943)	(37,500)	(337,500)	-	-	-	-	(375,000)
20000660	18-Rehab 56-Glend to St Dav-TH	(18,133)	(114,340)	(132,472)	(1,324,724)	(133,000)	(1,197,000)	-	-	-	-	(1,330,000)
20000667	18- Rehab 49-HEPC to Wil P2-NF	(92,425)	(81,453)	(173,878)	(204,563)	(1,445,000)	(255,000)	-	-	-	-	(1,700,000)
20000668	18-Rehab 81-Burgoyne to CNR-SC	(230)	-	(230)	(2,300)	(50,000)	(450,000)	-	-	-	-	(500,000)
20000897	19-Rds Rehab RR20 - Griffin St	-	(10,104)	(10,104)	(101,040)	(50,000)	(450,000)	-	-	-	-	(500,000)
20000898	19-Rds Rehab - RR 72 Louth St	(1,685)	0	(1,685)	(4,213)	(200,000)	(300,000)	-	-	-	-	(500,000)
20000900	19-Rds Rehab - RR 81 Main St	(558)	(743)	(1,302)	(13,015)	(45,000)	(405,000)	-	-	-	-	(450,000)
20000912	19 Ann-Roads Resurfacing	(450,895)	(380,890)	(831,785)	(8,413,166)	(884,400)	(3,159,600)	-	-	(4,800,000)	-	(8,844,000)
20001122	20 Ann-Roads Resurfacing	-	(472,856)	(472,856)	(4,829,615)	(834,473)	-	-	(3,343,334)	(4,166,922)	-	(8,344,729)
20001183	20-Rds Rehab-Misc Road Constru	-	(19,590)	(19,590)	(189,366)	(75,000)	(60,000)	-	-	(590,000)	-	(725,000)
20001186	20-Rds Rehab - RR 20 Lundy's L	-	(309)	(309)	(3,093)	(50,000)	(450,000)	-	-	-	-	(500,000)
20001194	20-Rds Rehab-RR56 Burleigh Hil	-	(14)	(14)	(139)	(30,000)	(270,000)	-	-	-	-	(300,000)
10RC1242	87-Lakeport/Lake-SC	(1,040,805)	-	(1,040,805)	(5,584,404)	(1,040,805)	(607,505)	-	(1,900,000)	(600,000)	-	(4,148,310)
10RC1353	87-Lake/Geneva Ph3-SC	(2,036,465)	-	(2,036,465)	(6,435,076)	(2,120,000)	(322,081)	-	(2,799,239)	-	-	(5,241,320)
20000915	19 Ann-Patrol Yard Imprv	(308)	(4,888)	(5,196)	(14,432)	(360,000)	(640,000)	-	-	-	-	(1,000,000)
20001125	20 Ann-Patrol Yard Imprv	-	(3,314)	(3,314)	(9,204)	(360,000)	(640,000)	-	-	-	-	(1,000,000)
20000993	2018 Intelligent Transport Sys	(6,348)	(12,582)	(18,930)	(189,304)	(27,400)	(246,600)	-	-	-	-	(274,000)

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2020 Year-end)						Total Budget
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	
20000994	2018 Signal Upgrades Program	(44,472)	(14,321)	(58,793)	(601,945)	(60,600)	(545,400)	-	-	-	-	(606,000)
20001251	19-Ann-Intellgnt Transport Sys	-	(130)	(130)	(1,297)	(30,000)	(270,000)	-	-	-	-	(300,000)
20001252	19-Ann-Traffic Signal Equipmen	-	(34,647)	(34,647)	(346,471)	(65,000)	(585,000)	-	-	-	-	(650,000)
20000629	18 Ann-Illum Install & Upgrade	(12,532)	(25,710)	(38,241)	(386,141)	(40,000)	(360,000)	-	-	-	-	(400,000)
20000985	RR12 Chris/Mntn @ RR81 Main	(18,724)	-	(18,724)	(187,451)	(20,000)	(180,000)	-	-	-	-	(200,000)
20001512	20-TS Minor RBD - Asset Mgmt	-	-	-	-	(46,800)	(421,200)	-	-	-	-	(468,000)
20001513	20-TS Advance Design	-	-	-	-	(5,000)	(45,000)	-	-	-	-	(50,000)
20001516	20-Intelligent Trans Systems	-	-	-	-	(57,150)	(514,350)	-	-	-	-	(571,500)
20000986	RR50 GlenRdge @ RR91 WestCh	(285)	(5,088)	(5,373)	(53,730)	(30,000)	(270,000)	-	-	-	-	(300,000)
20000987	RR102 Stanley @ Portage	(560)	(20,787)	(21,347)	(213,470)	(30,000)	(270,000)	-	-	-	-	(300,000)
20000988	RR25 Netherby @ RR116 Sodom	(1,047)	(24,200)	(25,248)	(252,477)	(30,000)	(270,000)	-	-	-	-	(300,000)
20000989	RR24Victoria @ RR63 Canborough	(130)	(30)	(160)	(1,597)	(28,500)	(256,500)	-	-	-	-	(285,000)
20000990	RR27 Schisler @ RR98 Montrose	-	-	-	-	(1,000)	(9,000)	-	-	-	-	(10,000)
20000991	RR36 South Pelham @ Thorold Rd	(239)	(3)	(243)	(2,425)	(28,500)	(256,500)	-	-	-	-	(285,000)
20000992	RR24 Victoria @RR81 Old Hwy 8	(360)	-	(360)	(3,598)	(1,000)	(9,000)	-	-	-	-	(10,000)
20001250	19-Ann-Traffic Signal Design	(200)	(1,460)	(1,659)	(16,592)	(5,000)	(45,000)	-	-	-	-	(50,000)
20001253	19-RR91 Westchester Av @ Blain	(7)	(1,236)	(1,243)	(12,435)	(27,500)	(247,500)	-	-	-	-	(275,000)
20001254	19-RR41 (Woodlawn Av) @ Seaway	(86)	(906)	(992)	(9,924)	(27,500)	(247,500)	-	-	-	-	(275,000)
20001507	20-TS RBD-Niagara @ Welland	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001508	20-TS RBD-PCharles@ Fitch	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001509	20-TS RBD-Woodlawn @ Niagara	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001510	20-TS RBD-Queenstn @ Echeater	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001511	20-TS RBD-Niagara @ Lakeshore	-	-	-	-	(30,000)	(270,000)	-	-	-	-	(300,000)
20001514	20-TS Upgrades	-	-	-	-	(19,550)	(175,950)	-	-	-	-	(195,500)
20001515	20-New Traffic Control Devices	-	(1,794)	(1,794)	(17,940)	(21,500)	(193,500)	-	-	-	-	(215,000)
Services Related to Highways Total		(44,416,177)	(10,747,578)	(55,163,755)	(234,447,467)	(107,685,528)	(68,489,805)	-	(44,655,596)	(45,433,763)	(47,277,748)	(313,542,439)

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Development Charge Fund	Approved Budget by Funding Source (at 2020 Year-end)					
		Prior Years	Current Year	Total			Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
Wastewater												
10SW1362	Burleigh Hill/Glendale Ph1 CSO	(46,968)	(378,032)	(425,000)	(543,208)	(425,000)	-	-	-	-	-	(425,000)
10SW1365	Sewer Separation - River Rd A	(35,666)	-	(35,666)	(42,800)	(250,000)	-	(50,000)	-	-	-	(300,000)
10SW1368	Sewer Separation - Empire St	(17,279)	-	(17,279)	(190,069)	(25,000)	-	(250,000)	-	-	-	(275,000)
10SW1467	Maranda Street Sewer Separati	-	(9,352)	(9,352)	(9,352)	(10,000)	-	-	-	-	-	(10,000)
10SW1485	Extraneous Flow & Collection	(100,658)	(257,041)	(357,699)	(357,699)	(500,000)	-	-	-	-	-	(500,000)
20000859	19-Decomission Biggar Lagoon	(7,890)	(6,629)	(14,519)	(48,396)	(102,000)	-	(238,000)	-	-	-	(340,000)
20001144	20-Queenston/St.Davids WW Serv	-	(840)	(840)	(1,680)	(400,000)	-	(400,000)	-	-	-	(800,000)
10SW1504	Misc Prgm - Master Meter Repl	(86,934)	-	(86,934)	(530,879)	(90,000)	-	(459,600)	-	-	-	(549,600)
10SW1527	Master Meter Replace - Mrt Med	(663,877)	(5,471)	(669,347)	(734,411)	(823,000)	-	(80,000)	-	-	-	(903,000)
20000696	18-SPS REPLACE-Rosemount S-PC	(89)	-	(89)	(178)	(100,000)	-	(100,000)	-	-	-	(200,000)
20000697	18-SPS REPLACE-Beaverdams-PT.D	(112,912)	(179,350)	(292,261)	(365,327)	(572,000)	-	(143,000)	-	-	-	(715,000)
20000698	18-SPS REPLACE Campden-LN	(49,284)	(46,963)	(96,247)	(106,941)	(180,000)	-	(20,000)	-	-	-	(200,000)
20000707	18-SPS REPLACE-Bridgeport-GR	(53,937)	(303,601)	(357,538)	(446,923)	(2,600,000)	-	(650,000)	-	-	-	(3,250,000)
20000709	18-SPS REPLACE-Jordan Valley	(33,860)	(35,706)	(69,566)	(86,958)	(2,540,000)	-	(635,000)	-	-	-	(3,175,000)
20000729	18-SPS-UPG-Catharine St-FE	(28,318)	(287,443)	(315,761)	(394,701)	(560,000)	-	(140,000)	-	-	-	(700,000)
20000854	19-Line 2 SPS Pump Replacement	(19,678)	(36,672)	(56,350)	(70,438)	(136,000)	-	(34,000)	-	-	-	(170,000)
20000856	19-Lake Street SPS Upgrade	(9,605)	(87,387)	(96,993)	(121,241)	(672,000)	-	(168,000)	-	-	-	(840,000)
20000866	19-Decomission Old Central SPS	(16,271)	8,335	(7,936)	(132,272)	(45,000)	-	(705,000)	-	-	-	(750,000)
20001146	20-Lakeshore Rd SPS Upgrade	-	(2,110)	(2,110)	(2,345)	(360,000)	-	(40,000)	-	-	-	(400,000)
20001152	20-Oxford SPS Upgrades	-	(10,471)	(10,471)	(11,634)	(225,000)	-	(25,000)	-	-	-	(250,000)
20001156	20-Biggar Lagoon SPS Upgrade	-	(4,224)	(4,224)	(8,448)	(300,000)	-	(300,000)	-	-	-	(600,000)
20001157	20-Victoria Ave SPS Upgrade	-	(2,852)	(2,852)	(3,565)	(560,000)	-	(140,000)	-	-	-	(700,000)
10SW1118	Shirley Road Pump Station Upg	-	(129,778)	(129,778)	(327,861)	(950,000)	-	(950,000)	(500,000)	-	-	(2,400,000)
10SW1230	Lakeside Pump Station Upgrade	(17,307)	(89,032)	(106,338)	(1,022,146)	(260,086)	-	(2,239,914)	-	-	-	(2,500,000)
10SW1267	PS Imprv Program - South Side	(536,327)	(0)	(536,327)	(6,369,542)	(560,000)	-	(6,090,689)	-	-	-	(6,650,689)
10SW1525	PS Cpcy Expsn Prg-Smth Odour	(405,315)	(6,280)	(411,596)	(841,021)	(734,100)	-	(765,900)	-	-	-	(1,500,000)
10SW1407	Lakeshore (NOTL), Garrison, W	(364,061)	-	(364,061)	(3,139,876)	(380,838)	-	(2,886,615)	-	-	(17,120)	(3,284,573)
10SW1526	PS Improve Prgm - E-side PS PC	(29,427)	26,800	(2,627)	(295,515)	(40,000)	-	(4,460,000)	-	-	-	(4,500,000)
20000194	Sewer & Frce - Hansler Trunk	(623,754)	173,626	(450,128)	(450,128)	(700,000)	-	-	-	-	-	(700,000)
20000193	Sewer & Frce - Catherine St	-	(145,470)	(145,470)	(181,838)	(145,600)	-	(36,400)	-	-	-	(182,000)
20000196	Sewer & Frce - Hwy406 Trunk	(1,273,513)	587	(1,272,926)	(1,272,926)	(1,273,513)	-	-	-	-	-	(1,273,513)
20000702	18-SPS & FM UPG- Laurie AVE-LN	(168,698)	(42,925)	(211,623)	(235,137)	(4,230,000)	-	(470,000)	-	-	-	(4,700,000)
20001149	20-Quaker Rd Trunk Sewer	-	(4,530)	(4,530)	(4,530)	(300,000)	-	-	-	-	-	(300,000)
10SW1517	WWTP Upgrade Prgm - Niagara F	(61,529)	(40,236)	(101,765)	(1,992,900)	(120,000)	-	(2,230,000)	-	-	-	(2,350,000)
20000724	18-WWTP-NEW-South NF Plant	(378,980)	(409,288)	(788,268)	(1,970,671)	(1,960,000)	-	-	(2,940,000)	-	-	(4,900,000)
10SW0807	NOTL WWTP Capacity Expansion	(5,604,307)	(3,478)	(5,607,785)	(47,382,501)	(5,668,440)	-	(12,678,093)	-	(800,000)	(28,748,467)	(47,895,000)
10SW1528	NOTL WWTP Decommissioning	(95,699)	(3,347)	(99,046)	(349,412)	(3,600,000)	-	(700,000)	(8,400,000)	-	-	(12,700,000)
Wastewater Total		(10,842,143)	(2,319,160)	(13,161,303)	(70,045,465)	(32,397,577)	-	(38,085,211)	(11,840,000)	(800,000)	(28,765,587)	(111,888,375)

Project	Project Description	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2020 Year-end)						
		Prior Years	Current Year	Total		Development Charge Fund	Levy Reserve	Rate Reserves	Debt Funding	Gas Tax Funding	External Recovery	Total Budget
Water												
10CW1317	Decommissioing Crescent Park	(53,152)	-	(53,152)	(432,008)	(112,500)	-	(762,500)	-	-	-	(875,000)
20000183	Watermain - Hwy406 Cross Trans	(1,701,487)	5,575	(1,695,912)	(1,905,223)	(1,701,487)	-	(210,000)	-	-	-	(1,911,487)
20000467	2017-CNR Transmission Main	(289,705)	(5,201,385)	(5,491,090)	(10,998,583)	(8,400,000)	-	(2,025,092)	(6,400,000)	-	-	(16,825,092)
20000623	18-WM NEW-Barrick Road	(411)	-	(411)	(823)	(982,500)	-	(132,500)	(850,000)	-	-	(1,965,000)
20000847	19-Decom of Ridgeway Standpipe	(1,035)	(23,933)	(24,968)	(83,226)	(127,500)	-	(297,500)	-	-	-	(425,000)
20000848	19-Port Robinson Interconnect	(664)	(46,869)	(47,533)	(95,067)	(220,000)	-	-	(220,000)	-	-	(440,000)
10CW1304	Misc Prgm-Port Colborne Stora	(4,190,034)	(3,375)	(4,193,409)	(11,654,122)	(4,250,896)	-	(5,707,594)	-	-	-	(9,958,490)
10CW1302	Misc Prgm-Grimsby System Stor	(510,448)	(5,777,420)	(6,287,868)	(9,359,504)	(15,394,269)	-	(7,520,131)	-	-	-	(22,914,401)
20000461	2017-King St Elev Tank Decom	(110,851)	(521)	(111,372)	(371,240)	(285,000)	-	(665,000)	-	-	-	(950,000)
20000614	18-ET-NEW Fort Erie	(73,642)	(10,056)	(83,698)	(167,397)	(877,500)	-	(727,500)	(150,000)	-	-	(1,755,000)
20000619	18-ET-NEW Pelham	(41,872)	(19,802)	(61,674)	(123,348)	(1,410,000)	-	(817,500)	(592,500)	-	-	(2,820,000)
20001167	20-Shoalts Dr Highlift Lowlift	-	(6,573)	(6,573)	(7,303)	(1,260,000)	-	(140,000)	-	-	-	(1,400,000)
20000457	2017-NOTL PRV Four Mile Creek	(242,697)	-	(242,697)	(525,844)	(300,000)	-	(150,000)	-	-	(200,000)	(650,000)
Water Total		(7,215,998)	(11,084,359)	(18,300,357)	(35,723,686)	(35,321,652)	-	(19,155,317)	(8,212,500)	-	(200,000)	(62,889,470)
Waste Diverson												
10GL1519	15-Bridge-Drop-Off Depot	(34,174)	(13,552)	(47,726)	(216,044)	(187,110)	(659,890)	-	-	-	-	(847,000)
20000171	16-NR12-Drop-Off Depot	(7)	(105)	(112)	(502)	(91,980)	(320,020)	-	-	-	-	(412,000)
20000893	19-RCYL Facility Improve	(488)	(33,721)	(34,209)	(342,087)	(50,000)	(450,000)	-	-	-	-	(500,000)
20001178	20-Recycling Facility Improvem	-	-	-	-	(15,570)	(369,330)	-	-	-	-	(384,900)
Waste Diverson Total		(34,669)	(47,378)	(82,047)	(558,633)	(344,660)	(1,799,240)	-	-	-	-	(2,143,900)
Grant Total		(66,791,163)	(30,983,186)	(97,774,349)	(438,572,371)	(222,592,202)	(75,723,710)	(57,240,529)	(288,717,039)	(46,233,763)	(88,793,101)	(779,300,344)

Niagara Region
 2020 Development Charge Reserve Fund Statement
 Operating Projects Funded with Development Charges 2020

Project Name	Development Charges Transferred to Projects			Total Expenditures (Life-to-Date)	Approved Budget by Funding Source (at 2020 Year End)			
	Prior Years	Current Year	Total		Development Charge Reserve Fund	Rate Operating	Levy Operating	Total Budget
Wastewater								
Combined Sewer Overflow Program (156 projects)	(1,351,963)	(1,976,047)	(3,328,010)	10,437,741	(8,590,959)	(14,373,526)	-	(22,964,485)
Wastewater Total	(1,351,963)	(1,976,047)	(3,328,010)	10,437,741	(8,590,959)	(14,373,526)	-	(22,964,485)
Services Related to Highways								
Bike Facilities	-	(42,500)	(42,500)	170,000	(50,000)	-	(150,000)	(200,000)
Services Related to Highways Total	-	(42,500)	(42,500)	170,000	(50,000)	-	(150,000)	(200,000)
General Government								
Municipal Comprehensive Review	(393,686)	-	(393,686)	463,160	(578,000)	-	(102,000)	(680,000)
Brock District Plan	-	(11,814)	(11,814)	13,127	(90,000)	-	(10,000)	(100,000)
New Regional Offical Plan	(529,467)	(414,292)	(943,759)	1,215,609	(1,470,000)	-	(670,000)	(2,140,000)
General Government Total	(923,154)	(426,106)	(1,349,260)	1,691,896	(2,138,000)	-	(782,000)	(2,920,000)
Total	(2,275,117)	(2,444,653)	(4,719,770)	12,299,637	(10,778,959)	(14,373,526)	(932,000)	(26,084,485)

**Development Charges Reserve Fund
Treasurer's Statement
January 1, 2020 to December 31, 2020**

1. Description of the Service for which each fund was established:

Service Category	Description of Service
Services Related to a Highway	The fund is used for growth-related projects for roads and roads related structures.
Police Services	The fund is used for growth related projects for facilities or rolling stock vehicles with a useful economic life beyond 7 years.
General Government	The fund is used to finance the cost of growth-related studies.
Long Term Care	The fund is used for growth related projects for facilities that provide services.
Provincial Offences Act	The fund is used for growth related projects for facilities that provide services.
Health	The fund is used for growth related projects for facilities that provide services or rolling stock vehicles with a useful economic life beyond 7 years.
Emergency Medical Services	The fund is used for growth-related projects for facilities or rolling stock vehicles with a useful economic life beyond 7 years.
Social Housing	The fund is used for growth related projects for facilities that provide services.
Waste Diversion	The fund is used for growth-related projects for facilities and related infrastructure or rolling stock vehicles with a useful economic life beyond 7 years.
Wastewater	The fund is used for growth-related projects for infrastructure and facilities that provide services including collection and treatment.
Water	The fund is used for growth-related projects for infrastructure and facilities that provide services including supply, storage, treatment and distribution.

2. For credits (ex. Pre-payments, front-ended projects) in relation to the service or service category for which the fund was established:

Outstanding prepayment agreements have been entered into by the Region and the applicable developer as summarized below:

Statement of Credit Holder Transactions¹

<i>Credit Holder</i>	<i>Applicable D.C. Reserve Fund</i>	<i>Credit Balance Outstanding Beginning of Year 2020 (\$)</i>	<i>Additional Credits Granted During Year (\$)</i>	<i>Credits Used by Holder During Year (\$)</i>	<i>Credit Balance Outstanding End of Year 2020 (\$)</i>
Richard P. Dystra Inc. (386 Killaly St. East, Port Colborne)	General Government	261	-	-	261
	EMS	252	-	-	252
	Police Services	864	-	-	864
	Roads	13,306	-	-	13,306
	Wastewater	10,867	-	-	10,867
	Water	3,136	-	-	3,136
Ross Great Lakes Holdings Inc. (386 Killaly St. East, Port Colborne)	General Government	261	-	-	261
	EMS	252	-	-	252
	Police Services	864	-	-	864
	Roads	13,306	-	-	13,306
	Wastewater	10,867	-	-	10,867
	Water	3,136	-	-	3,136
Total		57,372	-	-	57,372*

¹ Differences may exist due to rounding.

* To be refunded as per agreement

3. The amount of any money borrowed from the DC reserve during the previous year and the purpose for which it was borrowed:

No money was borrowed.

4. The amount of interest accrued during the previous year on money borrowed from the fund by the municipality:

No interest was accrued as no money was borrowed.

5. The amount and source of any money used by the municipality to repay, in the previous year, money borrowed from the fund, or interest on such money:

No source of money to repay as no money was borrowed.

6. A schedule that identifies credit recognized under section 17 and, for each credit organized, sets out the value of the credit, the service against which the credit is applied and the source of funds used to finance the credit.

No schedule as there are no credits to recognize as per section 17.

7. Statement respecting additional levies under Section 59.1 (1) & (2) of the Development Charges Act, 1997, as amended.

In accordance with Section 59.1 (1) & (2), the Niagara Region has not imposed any additional payments nor required the construction of a service not authorized under the Development Charges Act, 1997, as amended.

Subject: Hospice Niagara Request for Funding

Report to: Corporate Services Committee

Report date: Wednesday, April 14, 2021

Recommendations

1. That the Hospice Niagara Funding request of \$4 million **BE RECEIVED** for information.

Key Facts

- On November 9, 2020 Hospice Niagara requested that Niagara Region consider a capital funding contribution of \$4 million to assist with the capital cost associated with increasing the number of hospice beds in Niagara
- The Region does not have a grant funding program, policy or funding source for such a request.
- Hospice Niagara's project is included in the Region's site plan co-located on the campus of the approved long-term care redevelopment initiative in Fort Erie.
- The original agreement between the Region and Hospice Niagara is that Hospice would receive the required land on Regional property while Hospice would fund the entire cost of construction. This would be similar to the arrangement on the Linhaven property in St. Catharines.

Financial Considerations

The request from Hospice Niagara is \$4 million towards the total capital build of 20 new hospice beds in Niagara estimated at \$14 million. Currently, there is no legislated or policy expectation or obligation for municipalities or Region to provide capital funding for hospice residential facility builds. Hospice providers are able to apply/request capital funding from the province and also raise funds through fundraising/community contributions.

The Hospice Niagara request represents 1% of the Region's 2021 general levy. Additionally, Hospice Niagara requested and has been approved for the following \$670,756 from the local area municipalities confirmed up to the date of authoring this report:

- Fort Erie \$150,000
- Pelham \$ 85,000
- Port Colborne \$ 90,000
- Thorold \$ 90,756
- Welland \$255,000

Analysis

Hospice Niagara's proposal is to provide 20 new hospice residence beds in Niagara at a cost of \$14 million. Hospice is planning to create 10 spaces in a build co-located on the same campus as the Gilmore Long Term Care home redevelopment in Fort Erie and a similar 10 bed build in Welland along side another LTC home redevelopment project led by Foyer Richelieu. Hospice Niagara has one existing hospice location in Niagara and it is co-located on the Linhaven campus site.

Background

In Ontario, palliative care can be delivered in multiple different care settings:

- Individual homes
- Hospices
- LTC homes
- Hospitals

In Ontario, there is no cost to patients for medically necessary palliative care services in their homes, hospices, or hospitals. While residents of LTC homes may pay a co-payment, these funds represent the individual's contribution to food and accommodations as part of living at a LTC home and not for accessing palliative care services.

Through the Government of Ontario's Hospice Capital Program (HCP), financial assistance is provided for the development of new physical hospice spaces, associated with new beds funded by the province's Palliative and End of Life Strategy. The HCP does not fund the full cost of a hospice capital project, but provides a funding contribution based on the number of beds approved for each project, up to a maximum dollar contribution per bed cost. Capital costs that are above the province's proposed capital contribution is the responsibility of the requesting organization through their own funds. Typically, residential Hospices raise the additional necessary capital funding through fundraising/community contributions. The province does provide an Exceptional Circumstances Grant that is available for a requesting organization in the case that they

develop exceptional circumstances during the construction phase of their hospice, such that the organization can apply for additional ministry funding beyond the per bed maximum contribution.

The province, through Ontario Health/LHIN, provides operating funding for Hospice Residence beds as well. This funding is partial and requires Residential Hospice's to fundraise and secure community contributions to ensure that they are fully able to operate and cover additional operating expenses that are incurred. Currently, there is no legislated expectation or obligation for municipalities to provide funds for Residential Hospices to cover any operating or capital costs.

Currently, the Region has two LTC homes being redeveloped with a total capital budget of \$175 million:

- Linhaven Redevelopment: \$102 million cost and is funded with debt (\$86.5 million) and development charges (\$15.5 million).
- Gilmore Lodge Redevelopment: \$73 million cost (inclusive of the Hospice facility) and is funded with debt (\$58.022 million), development charges (\$9.078 million), grant (\$0.3 million) and an external contribution from Hospice Niagara (\$5.6 million) for construction costs of 10-bed residential program.
- MLTC will offset a part of this capital investment through a construction funding subsidy that is paid on a per bed per diem for twenty-five years.

The Hospice project will co-locate on Regional property and will benefit from not having to make an investment in the land. Based on an estimated apportionment of the area of the facility and required parking, the Region's cost of land attributed to the Hospice facility is approximately \$390,000. Hospice have also benefited from being part of the Region's master planning process, avoiding the cost of due diligence investigations (environmental site assessments, geotechnical, survey's etc), planning application fees and rezoning of the property.

Based on the original planning for this project no direct contributions to Hospice Niagara have been considered or budgeted by the Region at this time. The Region has no mandate within its core service to provide hospice care. Should council wish to consider this request it is important to note that there is also the potential to set precedent with this funding, which will create additional pressure to the Region's budgets in an environment where budgets are already constrained in the support core service delivery. Therefore, staff is not recommending supporting the additional request for funding.

Other public capital projects are anticipated over the same time period as the Regional LTC home redevelopment projects, not excluding hospital builds in the region. Most notably, there are 14 LTC homes also scheduled for redevelopment in Niagara (replacing existing beds as well as adding new beds), with significant estimated capital needs in the hundreds of millions of dollars.

Alternatives Reviewed

If Council wishes to consider this request in 2021, it will require a budget amendment to incorporate the expense and funding source. As there is no funding available the amendment could only look to utilize reserve funding. The only reserve with a purpose broad enough for this expenditure is the Taxpayer Relief Reserve which, as per the year end report CSD 17-2021 report, is forecast with a balance of \$20.9 million and at 3.6% of gross budget expenses versus the 10% minimum as per the Reserve and Reserve Fund Policy.

If Council wishes to consider this request in the 2022 budget, it can be accommodated with a 1% increase in the levy. Alternatively, Hospice may consider a commitment over a number of years, which could reduce this levy impact. Many of the local area municipalities have considered requests over a period of 3 or 5 years.

Relationship to Council Strategic Priorities

The Hospice investment may support Healthy and Vibrant Community strategic priority.

Other Pertinent Reports

n/a

Prepared by:

Helen Chamberlain
Director, Financial Management &
Planning
Corporate Services

Recommended by:

Todd Harrison
Commissioner, Corporate Services/
Treasurer

Submitted by:

Ron Tripp, P.Eng.
Acting Chief Administrative Officer

This report was prepared in consultation with Adrienne Jugley, Commissioner, Community Services, Henri Koning, Director Seniors Services and Mislav Koren, Senior Project Manager Facilities Construction

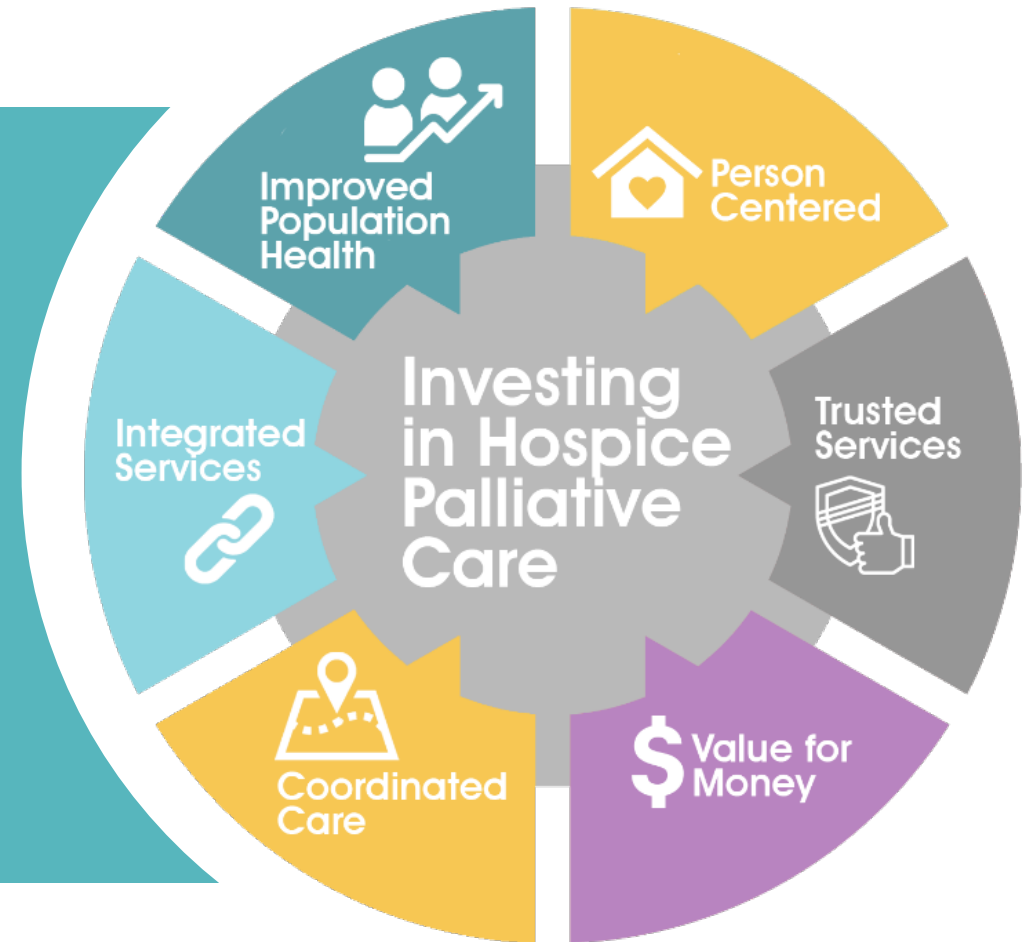
Appendices

Appendix 1 Hospice Niagara Presentation

Corporate Service Committee

Date: November 9, 2020

Presented by: Carol Nagy, Executive Director, Hospice Niagara



The Project:

In Niagara, the pressure to fund new hospice beds builds has never been more real – and provided such an opportunity.

The redevelopment of two not-for-profit Long-term Care Homes (LTC) in Niagara presents a unique opportunity to co-locate and integrate hospice residences alongside homes making this important care a more sustainable option.

Project will:

- Provide 20 new hospice residence beds in Niagara
- Bring 50-60 new health care jobs, many being professionals to Niagara
- \$14M of capital investment in Niagara's health care system
- Translate into \$500,000 annual local spending to each community
- Help more than 10,000 people across the region each year

The Problem:

Providing equitable, safe access to health services for everyone in Niagara is a compelling social obligation that includes developing accessible hospice palliative care programs across the Region.

Dying is not just a medical event. It is a physical, social, spiritual, psychological life event affecting the patient and their family members.



HOSPICE PALLIATIVE CARE PLAYS AN IMPORTANT ROLE IN ENDING HALLWAY MEDICINE.

In Niagara, health care pressure will continue to mount:

- Niagara has a high percentage of seniors living with chronic illness. Predicted 72% increase in chronic condition prevalence rates by 2036.
- 4th largest average of hallway bed conditions in Ontario
- 2nd highest hospital cost in 1997: Acute Palliative Care at \$118M
- Niagara's hospice bed count - 3 beds/100,000 vs. Auditor General recommended 7-10 beds/ per 100,000
- Four designated end-of-life beds in Fort Erie are closing in 2026
- Future of South Niagara hospitals and service transitions uncertain
- No increase planned for other hospital end-of-life units
- Niagara has a high percentage of seniors living with chronic illness.

The Time to Act is Now


The Solution:

- Increase community hospice care capacity with the addition of 20 hospice beds to improve access to exceptional, compassionate care
 - 3 Hospice Palliative Care Centers of Excellence
 - North Niagara into Central and South Niagara
- Increase in-home and caregiver services across Region
- Investment of \$14M in capital construction – co-located and coordinated with 2 new LTCH builds
- Successful community fundraising campaign – endorsed by HN Board and launched in 2020
- Opening of 20, much needed, new hospice beds in Niagara by 2023

Hospice Care

Planning for increased hospice beds will ensure that:

- Care is closer to more communities across the Region
- 900+ people will receive hospice care each year
- Including this much needed support for their family members during the last weeks of their loved-one's life



Current State

Up to 250 people
die in hospice /yr
\$1.3M saving
on hospital acute care

Hospice at Home

Current State



Up to 1,800 people receive
in home palliative care /yr

73% of these people die
at home

\$7.2M savings in hospital
acute care /yr

Planning for increased home hospice care will help
an additional

- 2,400 people receive care at home
- while their caregiver's receive additional support
as they provide care to their loved-one
- 500 more bereavement group opportunities will
be available for all ages

Hospice Palliative Care



Community-based hospice palliative care happens in people's homes and in hospice residences at a fraction of the cost of hospitals.

HOSPITAL END-OF-LIFE CARE = \$1,100 PER DAY

Hospice Residences



Hospice residences are for people who need more care than home can provide but do not require the high cost of hospital care, and for those who choose to die at hospice.

HOSPICE CARE = \$465/DAY HOSPICE CARE

Hospice at Home



Hospice at Home is coordinated care by a team of trained staff and volunteers who provide practical help and support the success of home care for people living and dying with chronic illnesses.

HOSPICE AT HOME = \$100/DAY

Hospice Niagara Client and Caregiver Feedback

- 98%** Ranked the care of their loved-one as excellent
- 94%** Felt overall, all physical pain was addressed
- 100%** Felt they received respect and dignity
- 100%** Felt they were included in care planning and decisions
- 100%** Feel volunteers and staff met their needs

- ✓ By partnering with LTC, we will be able to provide more hospice care, for people in both English and French
- ✓ Integration with LTC and with other health partner(s) provides a model for future builds in smaller communities.
- ✓ Hospice expansion will maintain existing hospital end-of-life services at risk of closing and help manage increasing need for this care in Niagara
- ✓ Integration opportunities allow for sustainable growth
- ✓ The Ministry of Health has endorsed this plan moving forward by committing operational funding commitment. They have yet to endorse the \$4M provincial hospice capital grant policy.

HOSPICE'S
proven record in
PARTNERSHIPS and
exceptional care will
provide vital health care
COST SAVINGS



Increasing capacity in hospice palliative care throughout our region moves Niagara toward a truly modern, connected health care system that nurtures close partnerships between Long-term Care, community, hospitals, home and hospice, and ensures that every person receives the high quality of care they expect and deserve.

In Conclusion:

We all experience dying, death and bereavement. It touches each and every person multiple times. Supporting people to live well until last breath is a measure of our humanity and our society.



Together, we are in a unique position to develop a new economical expansion model for Hospice Palliative Care in Ontario that better addresses the needs within our community.

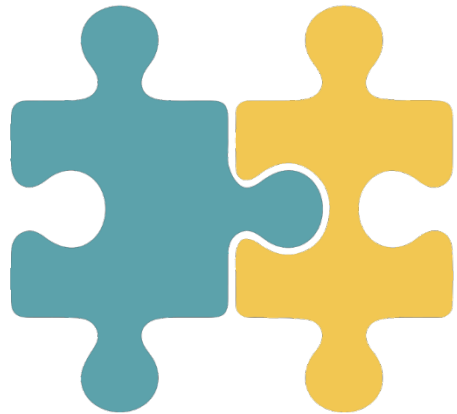
This forward-thinking solution that maintains globally recognized palliative standards of care, while leveraging strategic growth opportunities to create positive social impacts, will significantly reduce hospital costs and contribute to ending hallway medicine.

Hospice Palliative Care is the most cost effective way to ease health care costs in our congested hospitals. Helping families stay well through bereavement is compassionate and keeps our society functioning well.



The Ministry of Health has endorsed this plan moving forward by committing operational funding commitment
They have yet to endorse the \$4M provincial hospice capital grant policy

Request:



Regional Council consider a capital contribution to Hospice Niagara up to \$4M in the 2021 Budget process to help leverage provincial funding in support of 20 new hospice beds to better serve residents across Niagara.

Subject: Double Direct Councillors

Report to: Corporate Services Committee

Report date: Tuesday, April 13, 2021

Recommendations

1. That this report **BE RECEIVED** for information.

Key Facts

- The purpose of this report is to provide information respecting the City of Niagara Falls request regarding double direct councillors.
- In October 2020, the Clerk's Office was in receipt of correspondence requesting Regional Council adopt a resolution to allow the City of Niagara Falls to change its method of electing City and Regional Councillors.
- At its meeting held on November 19, 2020, Regional Council passed a motion directing staff to provide a report on double direct councillors.
- A double direct councillor is elected to serve on both the upper-tier council and lower-tier council.

Financial Considerations

Should Council wish to proceed with the City of Niagara Falls request, a public meeting would be required. In order to ensure understanding of the process and change to method of election for some members of the City of Niagara Falls Council, a public engagement campaign should be undertaken that includes advertising of the public meeting. In 2016, when Council considered the City of St. Catharines' request for double direct councillors, the approximate costs for similar work were \$3,300. This could be accommodated within the existing Regional Clerk's Office budget.

In other municipalities that have double direct councillors there are different approaches in how these positions are funded and the degree of administrative support they receive (i.e. if the Councillors are considered full time). Should double direct councillors for the City of Niagara Falls be allowed, any associated costs to implement this change would need further consideration.

Analysis

In October 2020, the Clerk's Office was in receipt of correspondence (Appendix 1) from the City of Niagara Falls respecting the following resolution:

That Council request that the Region of Niagara adopt a resolution to allow the City of Niagara Falls to change its method of electing City and Regional Councillors to the "Double-Direct Method," where three members of Council will serve on both Regional and City Council, while five members of Council would serve only on City Council; and to inform the lower tier Council's that have Regional Councillor representation of Niagara Falls' City Council's actions in hopes of encouraging other municipalities to consider the double-direct method where applicable.

At its meeting held on November 19, 2020, Regional Council, received correspondence (CL-C 105-2020) from the City of Niagara Falls for information and subsequently directed staff to provide a report respecting double direct councillors.

In January 2018, amendments to the Municipal Act, 2001, under Bill 68 came into effect. One of these amendments removed the requirement for a Minister's regulation prior to passing a by-law to change the composition of the upper-tier council. A change in composition includes a change to the method of selecting members of the council. The upper-tier council now has the authority to change the method of selecting members of the Council; however, notice shall be given of the intention to pass such a by-law and at least one public meeting shall be held. Further, any change to the composition would only come into effect if the by-law achieves what is referred to as "triple majority".

A triple majority requires:

1. A majority of all votes by Regional Council are cast in favour of the by-law;
2. A majority of the councils of the lower-tier municipalities pass resolutions consenting to the by-law; and
3. The total number of electors of the lower-tier municipalities that have passed resolutions consenting to the by-law form a majority of electors in Niagara Region.

Should Council approve the request from the City of Niagara Falls and have the change to allow double direct councillors in place for the 2022 election, the required by-law must be passed in 2021. Although any such by-law would not come into force until the new council is organized following the first regular election following the passing of the by-law, section 218(4) of the Municipal Act, 2001, provides that the regular election held immediately before the by-law comes into effect shall be conducted as if the by-law was already in force.

A number of other Regional municipalities have double direct councillors, including Durham, Halton, Peel and York. In the Region of Halton, the Councillors are paid by both the lower-tier council as well as the upper-tier council. This structure is similar to what was proposed by Regional Council when it considered a double direct method of election for the City of St. Catharines in 2016.

Alternatives Reviewed

This report has been provided for information purposes only, as Council would need to consider if it wanted to move forward with passing a by-law to change its method of selecting members of Council.

Relationship to Council Strategic Priorities

This report aligns to Council's strategic priority of sustainable and engaging government including promoting an organizational culture that values continuous improvement, collaboration, and innovation and enhancing communication.

Other Pertinent Reports

Prepared by:
Ann-Marie Norio
Regional Clerk

Submitted by:
Ron Tripp, P.Eng.
Acting Chief Administrative Officer

This report was prepared in consultation with Donna Gibbs, Director, Legal and Court Services.

Appendices

Appendix 1 CL-C 105-2020



October 21, 2020

Ann-Marie Norio
Regional City Clerk
Niagara Region
1815 Sir Isaac Brock Way
P.O. Box 1042
Thorold, ON L2V 4T7

Ann-Marie:

Re: Council resolution regarding Double Direct Councillors

Please be advised that City Council at its meeting of October 6, 2020 passed the following motion:

That Council request that the Region of Niagara adopt a resolution to allow the City of Niagara Falls to change its method of electing City and Regional Councillors to the "Double-Direct Method," where three members of Council will serve on both Regional and City Council, while five members of Council would serve only on City Council; and to inform the lower tier Council's that have Regional Councillor representation of Niagara Falls' City Council's actions in hopes of encouraging other municipalities to consider the double-direct method where applicable.

Background

The Region has the power to design Council composition. The power to change Council composition includes the method of selecting members, including double direct elections.

Prior to the 2018 Municipal Elections, the *Municipal Act* required a Minister's regulation be passed in order to implement a double direct method of voting. Recent changes to the *Municipal Act* no longer require this step and it is now up to the Region and our fellow lower tier municipalities to affect this change.

It is then hopeful that the Region would give notice of intent to pass a by-law to change its composition and holds at least one public meeting. If this bylaw then passes at the Region, the lower tier municipalities would then be asked to pass resolutions consenting to the change.

If you have any questions, please contact me directly.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bill Matson', with a long horizontal flourish extending to the right.

Bill Matson
City Clerk

c. *Local Area Municipal Clerks*

MEMORANDUM

PHD-C 5-2021

Subject: Update Regarding Class Action Lawsuit Against Opioid Manufacturers and Distributors On Behalf of Canadian Municipalities

Date: April 13, 2021

To: Public Health & Social Services Committee

From: Scott Crocco, Legal Counsel

The purpose of this Memorandum is to provide Regional Council with an update further to the resolution of PHSSC, approved September 19, 2019, directing staff *“to provide a legal opinion on the feasibility of Niagara Region joining the Ontario and British Columbia (and any other) provincial governments in their proposed class action lawsuit from August 2018 against pharmaceutical companies with respect to the opioid crisis”*.

Given the significance of this issue for many municipalities, Staff’s investigations have focussed on engagement and collaboration with various other municipal legal departments, including Peel Region, Brampton, Mississauga, St. Catharines, Brantford and Toronto, some of which had received a similar direction from their respective Councils.

In March 2020, Guardian Law Group LLP (**“Guardian Law”**), a Calgary-based class action law firm, approached municipal legal departments across Canada seeking municipalities willing to participate as “representative plaintiffs” in a proposed class action lawsuit against opioid pharmaceutical manufacturers and distributors to be commenced on behalf of all Canadian municipalities.

Guardian Law is working with Napoli Shkolnik PLLC (**“Napoli Law”**), a New York City based law firm who reached a \$260-million settlement with three opioid distribution companies and one manufacturer on behalf of an Ohio county in 2019.

In June 2020, the City of Grande Prairie, Alberta agreed to stand as a representative plaintiff for the proposed class action. At that time, Guardian Law and Napoli Law filed a proposed **\$10 billion class action** lawsuit in Alberta against opioid manufacturers and

distributors, naming Grande Prairie as Representative Plaintiff on behalf of **all Canadian municipalities** (the “**Proposed Class Action**”). The Proposed Class Action, as amended, is attached as **Appendix 1**.

Through summer and fall of 2020, Guardian Law continued to seek a second, Ontario-based “representative plaintiff” to join the Proposed Class Action. Region legal staff continued to engage with other Ontario-based municipal legal departments through this period, particularly Brantford, who liaised with lawyers at Guardian Law. In late Fall 2020, Brantford confirmed that it was prepared to take the lead and come forward as the second, Ontario-based representative plaintiff in the Proposed Class Action. As a result, on November 17, 2020, Brantford was formally added as a second, Ontario-based Representative Plaintiff in the Proposed Class Action.

Staff engaged in discussions with lawyers at Guardian Law who confirmed that **Niagara Region does not need to undertake any steps or assume any costs or risks** to participate in the Proposed Class Action at this time.

A summary of the Proposed Class Action and anticipated timelines are as follows:

- The \$10 billion claim is made on behalf of all Canadian municipalities and seeks recovery of increased costs incurred by municipalities as a result of the opioid crisis, including, among other things, increased EMS, policing and mitigation costs. A separate class action has been commenced in British Columbia seeking recovery of health care costs incurred by Provinces.
- More than 40 companies are named as defendants. There are two main targets: drug manufacturers and drug distributors.
- The lawsuit asserts a number of causes of action, including conspiracy, public nuisance, negligence, negligent misrepresentation, fraud, unjust enrichment, and alleges (at page 1) that manufacturers of prescription opioids “*engaged in a massive false marketing campaign to drastically expand the market for such drugs and their own market share,*” and both manufacturers and distributors “*reaped enormous financial rewards by refusing to monitor and restrict the improper distribution of those drugs.*”
- Niagara Region does not need to come forward or take any steps until the example case (representative case) is determined, likely in **2 to 3 years** from now, or not at all. This is known as the **certification stage**, which includes determination of (1)

issues in common; (2) whether the proposed class (municipalities) is an appropriate class; and (3) whether the named Representative Plaintiffs are appropriate representative plaintiffs.

- At the certification stage (2 to 3 years from now), if the Proposed Class Action is certified, a Notice will go out to all municipalities, providing an option for the Region to “opt out” of the lawsuit. If the Region does nothing at that point (does not opt out), it will automatically be included in the Proposed Class Action going forward.
- **Settlement** negotiation typically occurs after certification. If there is no settlement, the class action proceeds to: (1) common issue trial; and (2) individual issues trial (e.g. individual municipalities proving damages). Such trials are extraordinarily rare.
- If a settlement is reached, the Region can elect to “opt out” of that settlement. If it does not, the settlement would bind the Region and the Region would receive a portion of the settlement proceeds. A settlement structure is usually put in place to apportion damages / settlement proceeds among the participating plaintiffs. Apportionment may be simple (e.g. population based), but not necessarily, if, for instance, some communities assert they have been disproportionately impacted by the opioid crisis. It is possible that that the Region may need formal legal representation should this lawsuit reach the settlement stage.

The Region does not need to retain Guardian Law, Napoli Law or any other external lawyers, nor otherwise incur any costs in relation to the Proposed Class Action at this stage. Region legal staff will continue to monitor the Proposed Class Action and report back to Council when the claim advances to the certification stage (likely 2023 to 2024).

Respectfully submitted and signed by

Scott Crocco
Legal Counsel