

THE REGIONAL MUNICIPALITY OF NIAGARA COUNCIL ORDER OF BUSINESS

CL 6-2020
Thursday, April 23, 2020
6:30 p.m.
Council Chamber
Niagara Region Headquarters, Campbell West
1815 Sir Isaac Brock Way, Thorold, ON

Due to the efforts to contain the spread of COVID-19 the Council Chamber will not be open to the public to attend Council meetings until further notice. To view live stream meeting proceedings, please visit: niagararegion.ca/government

Pages

1. CALL TO ORDER

2. ADOPTION OF AGENDA

- 2.1 Addition of Items
- 2.2 Changes in Order of Items
- 3. DISCLOSURES OF PECUNIARY INTEREST

4. PRESENTATIONS

4.1 COVID-19 Considerations
Ron Tripp, Acting Chief Administrative Officer

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Todd Harrison, Commissioner, Corporate Services

Daryl Barnhart, Executive Officer to the Regional Chair

5. CHAIR'S REPORTS, ANNOUNCEMENTS, REMARKS

5.1 CHR 2-2020 COVID-19 Government Relations Strategy

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6. **DELEGATIONS**

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7.	ADOPTION OF MINUTES

ADOF	PTION OF	MINUTES	
7.1		Minutes CL 5-2020 ay, March 26, 2020	17 - 28
CORF	RESPON	DENCE	
8.1	Receive	e and/or Refer	
	8.1.1	CL-C 15-2020 A letter from W. Redekop, Mayor, Town of Fort Erie, to Dr. Hirji, Acting Medical Officer of Health, dated April 17, 2020, respecting COVID-19 Data.	29 - 30
		Recommended Action: Receive.	
	8.1.2	CL-C 16-2020 A letter from Dr. M.M. Hirji, Acting Medical Officer of Health, dated April 23, 2020, to Mayor Redekop respecting COVID-19 Data.	31 - 36
		Recommended Action: Receive.	
	8.1.3	CL-C 17-2020 An email submission from B. Slowinski, Resident, City of St. Catharines, dated April 17, 2020, respecting Removal of All-Way Stop Control, Intersection of Regional Road 89 (Glendale Avenue) at Bessey Street, City of St. Catharines.	37 - 70
		This submission has been updated.	
		Recommended Action: Receive.	
8.2	For Cor None.	<u>asideration</u>	
СОМІ	MITTEE F	REPORTS	
9.1	For Cor	nsideration	
	9.1.1	CSD 30-2020 COVID-19 Preliminary Overview of Financial Impacts	71 - 79
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Water Wastewater Billings

Concessions to Local Area Municipalities regarding Taxes and

		9.1.3	CSD 23-2020 2020 Property Tax Policy, Ratios and Rates	95 - 326
	9.2	For Info	<u>ormation</u>	
		9.2.1	CSD 8-2020 Optional Tax on Vacant Residential Units	327 - 336
		9.2.2	CSD 9-2020 Impact of Reduced Industrial Tax Ratio and Subclass Discounts	337 - 341
		9.2.3	PDS 13-2020 2019 Reserve Water and Wastewater Treatment Capacities	342 - 351
		9.2.4	PDS 19-2020 2019 End of Year Growth Report	352 - 361
10.	CHIE	F ADMIN	IISTRATIVE OFFICER'S REPORT(S)	
	10.1		<u>10-2020</u> D-19 Response and Departmental Updates	362 - 421
		A pres	sentation will precede this item.	
11.	MOTI	ONS		
	11.1	Region Cathan In acco Sectio By-law be bro meetin Contro	rines ordance with the notice and submission deadline requirements of ns 18.1(b) and 11.3, respectively, of Niagara Region's Procedural or, the Regional Clerk received from Councillor Edgar a motion to bught forward for consideration at the April 23, 2020 Council ng requesting the reconsideration of Removal of All-Way Stop ol, Intersection of Regional Road 89 (Glendale Avenue) at Bessey, City of St. Catharines (Report PW 16-2020 - Public Works nittee March 10, 2020).	422
			er to reconsider this item at this meeting, subsection 19.16 "Motion consider" of the Procedural By-law will need to be suspended.	
12.	NOTI	CES OF	MOTION	

OTHER BUSINESS

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Bill 2020-23

CLOS	SED SESS	BION	
14.1	Confide	ential Reports Submitted Directly to Council	
	14.1.1	Confidential CSD 19-2020 A Matter Respecting A Proposed Acquisition of Land by the Municipality - Smithville West Roundabout	
	14.1.2	Confidential HR 4-2020 A Matter of Labour Relations: CUPE 1263 Interest Arbitration Award	
BUSI	NESS AR	ISING FROM CLOSED SESSION	
BY-L	<u>AWS</u>		
16.1	•	w to set tax ratios and tax rate reductions for prescribed property sses for Regional purposes and area Municipal purposes for the	423 - 424
16.2	•	w to set and levy the rate of taxation for Regional general and purposes for the year 2020.	425 - 435
16.3	for the	w to adopt optional tools for the purposes of administering limits commercial, industrial and multi-residential property classes for ar 2020.	436 - 437
16.4	2020 w supplie	w to amend By-law No. 2019-94, being a by-law to adopt the vater budget and to set the requisitions to be charged for water to lower-tier municipalities for the period January 1, 2020 to ber 31, 2020.	438
16.5	•	20-22 w to amend By-law No. 2019-95, being a by-law to adopt the vastewater budget and to set the requisitions to be charged for	439

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A by-law to adopt, ratify and confirm the actions of Regional Council at

wastewater received from the lower-tier municipalities for the period

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January 1, 2020 to December 31, 2020.

its meeting held on April 23, 2020.

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A by-law to amend By-law No. 2020-04, being a by-law to authorize a 2020 interim and waste management special upper-tier levy for The Regional Municipality of Niagara.

17. ADJOURNMENT

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).

NIAGARA REGION

2020 COVID-19 Considerations

Council

April 23th, 2020

Niagara Region Response to COVID-19

Items of Discussion

- CSD 30 Preliminary Overview of Financial Implication
- CSD 31 Concessions to Local Area Municipalities regarding Tax, Waste, Water/Wastewater Billings
- CAO 10 COVID-19 Update
 - Appendix 7 Workforce Planning Business Continuity Plans and Staff Redeployment
- CHR 2 COVID-19 Governmental Relations Strategy

CSD 30 - Preliminary Overview of Financial Implication

Total cost of \$9.3 million (as of April 17, 2020)

- Costs projected to June 30, 2020
- Numbers are very fluid and updated weekly
- Net cost after mitigation is \$9.3 million
 - \$3.9M impacting budget estimated deficit
 - Incremental costs and lost revenue of \$9.6 M
 - offset by cost savings and mitigations of \$5.7 N
 - \$5.4M of already budgeted resources unavailable to work or redeployed to directly support the emergency response.
- \$4.2M funding from other levels of gov't to be leveraged to support emergency.

CSD 31 - Concessions re. Tax, Waste, Water/Wastewater Billings Total cost of \$10.6 million (as of April 20, 2020)

- Region cash flow required to continue essential services and capital supports the following recommendations:
 - Local Area Municipalities (LAM) remit May 13 <u>tax/waste</u> instalment based on collections, interest deferred to June 30
 - LAM to remit Aug. 5 and Oct. 14 <u>tax/waste</u> instalments based on collections, interest deferred for 30 days.
 - LAM remit <u>water/wastewater</u> for period of pandemic based on collections, interest deferred until Dec. 30.
 - Region to remit to LAM when balance owing exceeds amounts due from LAM, LAM defer interest until Dec. 30.
- \$1.3 M revenue loss in CSD 31 increases deficit to \$5.2 M, total cost to \$10.6 M.

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CAO 10 – COVID-19 Update

Workforce Planning - Business Continuity Plans and Staff Redeployment

- Through the Regional Employee Operations Centre (REOC), all Region Departments have prepared and regularly update Business Continuity Plans (BCPs) outlining essential and key service delivery
- Most of the Region service delivery is deemed essential or key during this pandemic
- BCPs identify staff assigned to essential and key service delivery and staff who can be redeployed to other areas where the need is greater
- Identified redeployable staff are to be reassigned to these areas as needed
- Staff have been redeployed inter-departmentally and across departments, including assigned duties supporting EOCs
- The primary goal is to redeploy as many staff as we can those who are unable to be redeployed may be placed on leave of absence or issued layoff notice

CHR 2 – COVID-19 Governmental Relations Strategy

Operationalizing the directions of CSD-30

- Financial relief from senior levels of government will be required to maintain service levels and mitigate significant draws on stabilization reserves or property tax increases
- Critical to coordinate messages between the Region and 12 LAM to ensure consistency and that we are speaking with the loudest voice
- Advocacy efforts will be powered by reliable and accurate projections
- We should take advantage of formal consultation opportunities
- Alignment with municipal stakeholder groups (i.e. AMO, FCM) is vital
- Continue to maintain strong, two-way relationships with local MPs and MPPS





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Office of the Regional Chair | Jim Bradley

1815 Sir Isaac Brock Way, PO Box 1042 Thorold, ON L2V 4T7 Telephone: 905-980-6000 Toll-free: 1-800-263-7215 Fax: 905-685-6243

Email: jim.bradley@niagararegion.ca

www.niagararegion.ca

MEMORANDUM

CHR 2 - 2020

Subject: COVID-19 Government Relations Strategy

Date: April 23, 2020

To: Regional Chair and Members of Council

From: Daryl Barnhart, Executive Officer to the Regional Chair

In response to the COVID-19 pandemic, the federal and provincial governments have developed a number of different programs designed to support individuals and businesses. While these measures were designed to provide much-needed relief to these groups, announcements of wide-spread support for municipalities have yet to be specified. As Regional and Local Area Municipal (LAM) staff continue to assess the full financial impacts of the COVID-19 outbreak, it has already become clear that substantial financial relief will be needed to maintain municipal service levels (as detailed in CSD-30 - 2020 and CSD-31 - 2020). Without any such support from senior levels of government, the potential outcomes include prolonged service level reductions and/or significant property tax and rate increases.

It is paramount that the Niagara Region, in close partnership with the 12 Local Area Municipalities, leverage pre-existing relationships with other levels of governments and municipal organizations to identify opportunities for the mitigation of financial hardships, as well as strategies to secure this support at an accelerated pace.

Given the wide-spread impact of COVID-19 on all municipalities, it is crucial that Niagara be coordinated, consistent and bold in our requests in order to stand out among other jurisdictions.

To this end, the following high-level government relations activities are being recommended:

- Ensure sufficient coordination, consistency & cooperation between the Region and LAMs
- 2. Develop an accurate and reliable projection of the impacts of COVID-19
- 3. Take advantage of formal consultation opportunities with the provincial government
- 4. Align an advocacy approach with municipal stakeholder groups (i.e. AMO, FCM, etc.)
- 5. Maintain strong working two-way relationships with our local federal MPs and provincial MPPs

Ensure regional coordination and consistency

Ensuring the Region and Niagara's Local Area Municipalities are unified in any requests being brought forward to the senior levels of government will be vital. It is also critical that the Region and local municipalities present a consistent view on shared priorities as well as potential solutions. Conflicting opinions or requests coming from Niagara may dilute our request and potentially have negative impacts on our ability to secure funding.

Development of an accurate picture of COVID-19 impacts

It is strongly recommended that the Region, in close partnership with the 12 municipalities, work together to develop accurate short, medium and long-term impacts of COVID-19. Being able to accurately determine these figures will be a key element in ensuring we are seeking what we require from other levels of government. This data will provide an objective and factual underpinning that will be used as part of all related Government Relations activities related to the pandemic.

In discussions with provincial ministries, the Region has made commitments that whatever figures are brought forward will be accurate, straightforward and veracious. It is also worth noting that these impacts will not be limited to financial provisions as attention will also be paid to social and health considerations.

Take advantage of formal provincial consultation opportunities

On April 9, the Provincial Government announced that Rod Phillips, Minister of Finance, will be chairing a new Ontario Jobs and Recovery Committee. This committee has been mandated to develop a plan to stimulate economic growth and job creation in the weeks and months ahead. As part of its work, it will be consulting with a wide variety of people to assess the impact of COVID-19 on the provincial economy and develop an action plan to move forward, including business associations, chambers of commerce, municipal leaders, corporate leaders, small business owners, and entrepreneurs.

The Region and the local area municipalities should be prepared for these consultations. Delivering reliable, strong projections on the financial impacts will be essential in presenting a holistic view on the region's challenging economic situation and the financial difficulties confronting its municipalities.

Regional staff will be reaching out to their municipal counterparts to explore the initiation of a formal coordinated approach to these consultations. Based on previous experience with provincial decision makers, it would be beneficial to ensure that any submissions through this process are consistent and Niagara presents a unified front.

Alignment with municipal stakeholder groups and counterparts

While there are certain aspects to Niagara that make the region unique, it is also fair to assume that all municipalities across Ontario, and arguably Canada, will require additional operational funding from other levels of government.

Frequent collaboration with other municipal associations has, and will continue to offer significant insights into the approaches taken by municipalities across Ontario and Canada. These connections strengthen Niagara Region's voice among its municipal counterparts and frequent consultation and engagement help ensure that we will be "in step" with our counterparts. It is our view that the Region should remain aligned with the positions being adapted by these organizations as there will be "strength in numbers".

Strategic alignment with the following groups will continue to be paramount:

- Association of Municipalities of Ontario AMO's long-standing relationship and MOU with the Province of Ontario will help position its membership, including the Region, to have a strong voice with decision makers at Queen's Park. AMO is currently working closely with the Ontario Job and Recovery Committee to ensure the needs of municipalities are being heard.
- Federation of Canadian Municipalities FCM has been working diligently to
 advocate for a municipal relief package from the federal government, focused primarily
 on highlighting the need for direct financial assistance to local governments to provide
 some immediate relief and allow essential services to keep operating. The Region will
 continue to work with FCM to ensure Niagara is contributing to this conversation.
- MARCO / LUMCO These groups, representing the large urban mayors and regional
 chairs across Ontario, have been having ongoing discussions with Municipal Affairs and
 Housing to explore options to mitigate economic and social impacts of COVID-19 on
 municipalities. As members of the Mayors and Regional Chairs of Ontario (MARCO),
 the Region has gained insight into potential policy directions that the Province may (or
 may not) undertake to alleviate some of the financial pressures experienced by
 municipalities.
- Counterparts across Ontario As members of the Ontario Regional and Single-Tier
 Treasurers and the Municipal Finance Officers Association (MFOA), Regional staff has
 the opportunity to consult with municipal counterparts regarding the financial impact the
 pandemic has on municipalities, possible relief measures that can be provided to
 communities, and potential strategies for refining new budget realities arising from the
 costs for managing the pandemic.

Maintain strong two-way relationships with federal and provincial MPs

Staff have been in constant contact with local MPPs and MPs to share pertinent information and ensure key messages regarding the management of the pandemic are aligned and communicated effectively to the public. Particularly, staff have participated in extensive discussions with MPP Sam Oosterhoff to illustrate the impact the outbreak is having on the region and how the Province can support the region in resolving critical issues that have emerged since the Provincial Emergency Declaration.

Conclusion

Provided there is support from Regional Council for the recommended high-level activities outlined in this memo, Regional staff will begin to actively reach out to local counterparts to develop a more fulsome strategy with the input of all stakeholders.

Moving forward, staff will continue to work with other municipalities and levels of government to find creative solutions to challenges, and opportunities to strengthen the region through recovery initiatives. As stimulus programs, grants, and other funding initiatives surface, government relations staff will connect the Region, local area municipalities, and the community to these funding opportunities.

Respectfully submitted and signed by

Original signed by:

Daryl Barnhart, M.A., APR Executive Officer to the Regional Chair

Prepared in consultation is Gina van den Burg, Government & Stakeholder Relations Specialist; Helen Chamberlain, Director of Financial Management & Planning/Deputy Treasurer; and Todd Harrison, Commissioner of Corporate Services/Regional Treasurer

THE REGIONAL MUNICIPALITY OF NIAGARA PROCEEDINGS OF COUNCIL OPEN SESSION

CL 5-2020 Thursday, March 26, 2020 **Council Chamber** Niagara Region Headquarters, Campbell West 1815 Sir Isaac Brock Way, Thorold, ON

Council Members

Chamber:

Bradley (Regional Chair), Butters, Bylsma, Campion, Chiocchio,

Present in the Council Darte, Diodati, Fertich, Foster, Gibson, Huson, Ip, Jordan,

Junkin, Nicholson, Sendzik, Steele, Whalen, Witteveen, Zalepa

Council Members

Teleconference:

Present via

Bellows, Disero, Easton, Edgar, Greenwood, Heit, Insinna,

Redekop, Rigby, Ugulini, Villella

Absent/Regrets: Gale

Staff Present in the Council Chamber:

D. Gibbs, Director, Legal & Court Services, T. Harrison, Commissioner/Treasurer, Corporate Services, Dr. M. M. Hirji, Acting Medical Officer of Health, A. Jugley, Commissioner, Community Services, V. Kuhns, Acting Director, Economic Development, F. Meffe, Director, Human Resources, A.-M. Norio, Regional Clerk, R. Tripp, Acting Chief Administrative

Officer, B. Zvaniga, Interim Commissioner, Public Works

1. **CALL TO ORDER**

Regional Chair Bradley called the meeting to order at 6:32 p.m.

The Chair advised, that in consideration of there being a number of Councillors participating in the meeting electronically, that some procedural changes had been made to the meeting format. He noted that Council would be dispensing with the singing of O' Canada, the Land Acknowledgment Statement and the Moment of Silence (Agenda Items 2 through 4). Chair Bradley advised that Councillors would not be required to stand in order to ensure those participating electronically were able to hear.

5. ADOPTION OF AGENDA

5.1 Addition of Items

Councillor Sendzik withdrew his motion respecting Climate Summit (Agenda Item 14.1).

5.2 Changes in Order of Items

Councillor Foster requested the order of the agenda be amended to move consideration of his motion respecting Chief Administrative Officer Recruitment Process (Agenda Item 14.2) to immediately before Committee Reports (Agenda Item 12).

Moved by Councillor Steele Seconded by Councillor Nicholson

That Council Agenda CL 5-2020, **BE ADOPTED**, as amended.

Carried

6. <u>DISCLOSURES OF PECUNIARY INTEREST</u>

Councillor Nicholson declared an indirect pecuniary interest with respect to the portion of the Public Health and Social Service Committee minutes PHSSC 3-2020 (Agenda Item 12.3) concerning Correspondence Item COM-C 10-2020, respecting Niagara Regional Housing Letter - Request for Support - Landlord and Tenant Board (Agenda Item 5.4), as he operates a legal practice that often represents clients with matters before the Landlord and Tenant Board.

See Minute Item 17.

7. PRESENTATIONS

There were no presentations.

8. CHAIR'S REPORTS, ANNOUNCEMENTS, REMARKS

The Regional Chair provided an update to Council respecting how Niagara Region is working to address the global Coronavirus Pandemic in Niagara.

9. DELEGATIONS

There were no delegations.

10. ADOPTION OF MINUTES

Council Minutes CL 3-2020, Thursday, February 20, 2020 (Regular meeting) Council Minutes CL 4-2020, Thursday, March 18, 2020 (Special meeting)

Moved by Councillor Ip Seconded by Councillor Butters

That Minutes CL 3-2020 being the Open and Closed Session minutes of the Regular Regional Council meeting held on Thursday, February 20, 2020 and Minutes CL 4-2020 being the Open Session minutes of the Special Regional Council meeting held on Wednesday, March 18, 2020, **BE ADOPTED**.

Carried

11. CORRESPONDENCE

11.1 Receive and/or Refer

Moved by Councillor Zalepa Seconded by Councillor Gibson

That the following items **BE DEALT WITH** as follows:

CHR 1-2020 respecting Importance of Maintaining Confidentiality in Closed Session **BE RECEIVED**;

CL-C 10-2020 respecting Update on Niagara Region's Advocacy Priorities, State of the Region **BE RECEIVED**;

CL-C 11-2020 respecting Options for Investigation into Leaks of Confidential Information **BE RECEIVED**:

CL-C 12-2020 respecting Supplemental Information respecting Whistleblower Policy (Appendix 1 to Report CLK 4-2020) **BE RECEIVED**; and

CL-C 14-2020 respecting Bill 2020-16 - a By-law to amend By-law 120-2010, The Procedural By-law **BE RECEIVED.**

Carried

Councillor Information Request(s):

Provide a list of those municipalities with whistleblower policies that include provisions related to vendors, suppliers and/or third parties. Councillor Nicholson.

11.2 For Consideration

11.2.1 CL-C 13-2020

Report PW 2-2020 - Implementation of Automated Speed Enforcement

Moved by Councillor Nicholson Seconded by Councillor Darte

That Correspondence Item CL-C 13-2020, being a memorandum from C. Ryall, Director, Transportation Services, dated March 26, 2020, respecting Revised Report PW 2-2020– Implementation of Automated Speed Enforcement **BE RECEIVED** and the following recommendations **BE APPROVED:**

- That Regional Council AUTHORIZE the use of automated speed enforcement technology on Regional roads for a fiveyear contract term with an option to extend for an additional five (5) years;
- 2. That the Interim Commissioner of Public Works BE AUTHORIZED to negotiate, enter into and execute an operating agreement with Her Majesty the Queen in Right of Ontario, as represented by the Ministry of Transportation (the "MTO") of Ontario for the use of automated speed enforcement technology by Niagara Region including the access and use of license plate registration information subject to successful negotiations with the Local Area Municipalities with respect to the Niagara Region Courts Inter-Municipal Agreement;
- 3. That the Interim Commissioner of Public Works **BE AUTHORIZED** to negotiate, enter into and execute an operating agreement with Redflex Traffic Systems (Canada) Limited to provide automated speed enforcement service for five (5) years from date of award during the second quarter of 2020 to 2024 in the amount of an upset limit of \$950,000 (including 13% HST) with an option to renew on the sole discretion of the Commissioner of Public Works, and subject to budget approval, for one additional term of five (5) years subject to successful negotiations with the Local Area Municipalities with respect to the Niagara Region Courts Inter-Municipal Agreement;
- 4. That the Interim Commissioner of Public Works **BE AUTHORIZED** to negotiate, enter into and execute a partnering agreement with the City of Toronto for processing automated speed infractions at the Joint Processing Center; and

5. That following implementation of recommendations 1-4, Regional Staff will review the implementation strategy, including technology assessment, safety and educational evaluation, impacts on the Region's Provincial Offences Courts, countermeasures, and budget and revenue to cover the five (5) year period of 2020-2024 and REPORT BACK to Council with an update late 2020.

Carried

14. MOTIONS

14.2 Chief Administrative Officer Recruitment

Moved by Councillor Foster Seconded by Councillor Ip

Whereas we are living in and dealing with extraordinary events with the current COVID-19 pandemic;

Whereas business continuity is of prime concern to Niagara Region at this time:

Whereas that safety is important to all members of Council, staff and the public in general;

Whereas on February 20, 2020, Regional Council approved Report HR 01-2020 Revised, which provided staff authorization to proceed with the recruitment of a Chief Administrative Officer in accordance with the Procedure - Chief Administrative Officer - Recruitment, Selection, and Offer of Employment.

NOW THEREFORE BE IT RESOLVED:

That the Chief Administrative Officer recruitment process BE
 DELAYED until such time as the pandemic situation has been appropriately resolved so that the Council of the Region of Niagara can focus on this important process.

Carried

12. COMMITTEE REPORTS - OPEN SESSION

12.1 Committee of the Whole

Minutes COTW 1-2020, Thursday, February 27, 2020

Moved by Councillor Butters Seconded by Councillor Jordan

That Report COTW 1-2020 being the Open Session minutes of the Committee of the Whole meeting held on Thursday, February 27, 2020, **BE RECEIVED** and the recommendations contained therein **BE APPROVED**.

Carried

12.2 Public Works Committee

Minutes PWC 3-2020, Tuesday, March 10, 2020

Moved by Councillor Rigby Seconded by Councillor Steele

That Report PWC 3-2020 being the Open Session minutes of the Public Works Committee meeting held on Tuesday, March 10, 2020, **BE RECEIVED** and the recommendations contained therein **BE APPROVED**, save and except Minute Item 5.1.

Carried

12.3 Public Health and Social Services Committee

Minutes PHSSC 3-2020, Tuesday, March 10, 2020

Moved by Councillor Chiocchio Seconded by Councillor Jordan

That Report PHSSC 3-2020 being the Open and Closed Session minutes of the Public Health & Social Services Committee meeting held on Tuesday, March 10, 2020, **BE RECEIVED** and the recommendations contained therein **BE APPROVED**.

Carried

12.4 Corporate Services Committee

Minutes CSC 3-2020, Wednesday, March 11, 2020

Moved by Councillor Foster Seconded by Councillor Junkin

That Report CSC 3-2020 being the Open and Closed Session minutes of the Corporate Services Committee meeting held on Wednesday, March 11, 2020, **BE RECEIVED** and the recommendations contained therein **BE APPROVED**, save and except Minute Item 5.2.

12.4.1 Minute Item 5.3 respecting Policy Update - Whistleblower Policy, Code of Ethics-Conflict of Interest Policy, and Recruitment and Selection Policy

The recommendation contained in Minute Item 5.3 was considered separately as follows:

That Report CLK 4-2020, dated March 11, 2020, respecting Whistleblower Policy, Code of Ethics-Conflict of Interest Policy, and Recruitment and Selection Policy, **BE RECEIVED** and the following recommendations **BE APPROVED**:

- That the Whistleblower Policy (Appendix 1 to Report CLK 4-2020) BE APPROVED;
- That the updated Policy C-A-007 Code of Ethics Conflict of Interest (Appendix 2 to Report CLK 4-2020), BE APPROVED; and
- 3. That the updated Policy C-HR-010 Recruitment and Selection (formerly Employment and Staffing) (Appendix 3 to Report CLK 4-2020) **BE APPROVED**.

Moved by Councillor Nicholson Seconded by Councillor Bylsma

That section 1.3 of the Whistleblower Policy (Appendix 1 of Report CLK 4-2020) **BE AMENDED** to read as follows:

Employee	Supervisor, Manager, Director
Supervisor or Manager	Director
Director	Commissioner or CAO
Commissioner	CAO or Regional Clerk
Regional Clerk	CAO
CAO	Regional Chair or Regional Councillor

The meeting recessed at 7:10 p.m.

The meeting resumed at 7:28 p.m.

The following friendly *amendment* was accepted by the Regional Chair, and the mover and seconder of the motion:

Employee	Supervisor, Manager, Director
Supervisor or Manager	Director
Director	Commissioner or CAO
Commissioner	CAO or Regional Clerk
Regional Clerk	CAO
CAO	Regional Chair or Regional Clerk

Moved by Councillor Rigby Seconded by Councillor Bellows

That the Whistleblower Policy (Appendix 1 of Report CLK 4-2020) **BE REFERRED** to the Corporate Services Committee for further review and discussion.

Defeated

The Regional Chair called the vote on the amendment as follows:

That section 1.3 of the Whistleblower Policy (Appendix 1 of Report CLK 4-2020) **BE AMENDED** to read as follows:

Employee	Supervisor, Manager, Director
Supervisor or Manager	Director
Director	Commissioner or CAO
Commissioner	CAO or Regional Clerk
Regional Clerk	CAO
CAO	Regional Chair or Regional Clerk

Recorded Vote:

Yes: (25) Bellows, Butters, Bylsma, Campion, Chiocchio, Darte, Diodati, Disero, Edgar, Fertich, Foster, Gibson, Greenwood, Huson, Insinna, Ip, Jordan, Junkin, Nicholson, Redekop, Sendzik, Steele, Ugulini, Villella, Whalen.

No (4): Heit, Rigby, Witteveen, Zalepa.

Carried

Moved by Councillor Redekop Seconded by Councillor Butters

That section 1.4 of the Whistleblower Policy (Appendix 1 of Report CLK 4-2020) **BE AMENDED** to read as follows:

Bullet #1: "No person shall *engage in a reprisal* reprise against a Niagara Region employee acting in good faith for".

Carried

The Regional Chair called the vote on the motion as amended, as follows:

That Report CLK 4-2020, dated March 11, 2020, respecting Whistleblower Policy, Code of Ethics-Conflict of Interest Policy, and Recruitment and Selection Policy, **BE RECEIVED** and the following recommendations **BE APPROVED**:

- 1. That the Whistleblower Policy (Appendix 1 to Report CLK 4-2020) **BE APPROVED**, as amended;
- That the updated Policy C-A-007 Code of Ethics Conflict of Interest (Appendix 2 to Report CLK 4-2020), BE APPROVED; and
- 3. That the updated Policy C-HR-010 Recruitment and Selection (formerly Employment and Staffing) (Appendix 3 to Report CLK 4-2020) **BE APPROVED**.

Carried

12.4.2 Balance of the recommendations from Corporate Services Committee

The Regional Chair called the vote on the balance of the recommendations from the Corporate Services Committee and declared it,

Carried

12.5 Planning and Economic Development Committee

Minutes PEDC 3-2020, Wednesday, March 11, 2020

Moved by Councillor Heit Seconded by Councillor Zalepa

That Report PEDC 3-2020 being the Open Session minutes of the Planning & Economic Development Committee meeting held on Wednesday, March 11, 2020, **BE RECEIVED** and the recommendations contained therein **BE APPROVED**.

Carried

13. CHIEF ADMINISTRATIVE OFFICER'S REPORT(S)

There were no Chief Administrative Officer's Reports.

14. MOTIONS

14.1 Climate Summit

Councillor Sendzik withdrew this motion given the current COVID-19 pandemic situation and noted he would bring it to a future meeting.

15. NOTICES OF MOTION

There were no notices of motion.

16. OTHER BUSINESS

At this point in the meeting Councillors were provided an opportunity to ask questions respecting the COVID-19 pandemic.

17. CLOSED SESSION

Councillor Campion declared an indirect pecuniary interest with respect to the portion of the Corporate Services Committee minutes (Agenda Item 12.4) concerning Confidential Verbal Update, respecting a Matter Respecting Litigation and a Matter of Advice that is Subject to Solicitor-Client Privilege under s. 239(2) of the *Municipal Act*, 2001 - Application for Judicial Review - Niagara Home Builders' Association, as the City of Welland is named in the filing and he is the Mayor of the City of Welland.

Council did not resolve into closed session.

18. BUSINESS ARISING FROM CLOSED SESSION

Council did not resolve into closed session.

Regional Council Open Session Minutes CL 5-2020 March 26, 2020 Page 12

19. <u>BY-LAWS</u>

Moved by Councillor Darte Seconded by Councillor Nicholson

That the following Bills BE NOW READ and DO PASS:

Bill 2020-14

A by-law to provide for the regulation of traffic on Regional Highways.

Bill 2020-15

A by-law to provide for the regulation of traffic on Regional Highways in the City of St. Catharines.

Bill 2020-16

A by-law to amend By-law 12-2020, The Procedural By-law and to repeal By-law 2020-11.

Bill 2020-17

A by-law to adopt, confirm and ratify the actions of Regional Council at its meeting held on March 26, 2020.

Two-thirds majority having been achieved, the Regional Chair declared the vote,

Carried

20.	ΛD	\Box	IDI	JMF	NIT
/\I	A I.	. IL /L	161	4101	141

Jim Bradley	Ann-Marie Norio
Regional Chair	Regional Clerk



Office of the Mayor

April 17, 2020

Sent Via email: <u>mustafa.hirji@niagararegion.ca</u>

Dr. M. Mustafa Hirji, MD, MPH, FRCPC, Medical Officer of Health and Acting Commissioner of Public Health Niagara Regional Public Health Sir Isaac Brock Way, Campbell East Thorold, ON L2V9A2

Dear Dr. Hirji:

Re: COVID-19 Data

For some time now, I have been concerned about the amount of data regarding COVID-19 made available on the Niagara Region Public Health web site. While I appreciate that additional data have recently been included, what the residents of Niagara have access to is significantly less than what residents in other parts of Ontario are privy to.

For example, the Public Health web sites of Waterloo and Windsor-Essex provide statistics with respect to total tests conducted, pending tests, epidemic curve of cumulative cases, character of cases and specifics regarding long term care and retirement residence cases. I am aware that other Public Health agencies are providing similar information to the public.

The residents of Niagara have no knowledge of how many tests have been conducted in Niagara, hence no understanding of the significance of data relative to the number of cases and deaths in Niagara. They have no knowledge of how many deaths have occurred in hospitals or in long term care homes and retirement residences or elsewhere. More importantly, they have no appreciation of what is occurring in our long term care homes and retirement residences as a result of the COVID-19 crisis. How many cases/deaths have occurred? How much testing is being done, of residents and staff? What proactive steps are being taken by Public Health to manage the situation?

There are three municipalities in Niagara that border the United States. Essential workers travel across the border on a daily basis, not to mention the seasonal home owners who also cross whether authorized to do so or not. Are these travellers having any impact on the incidence of COIVD-19 in Fort Erie, Niagara Falls and Niagara on the Lake, and other communities in Niagara, particularly Port Colborne and Wainfleet? Is any testing of them being done?

.../2

Some other Public Health agencies are providing comparison statistics with other jurisdictions. This type of information provides context. The recent media release by Public Health expressed optimism in the effort to contain the virus and flatten the curve. While that optimism may be justified, there is no data provided that would support this.

The residents are looking to Public Health for accurate, meaningful information delivered in a transparent fashion. The messages delivered by elected officials to encourage residents to stay at home, maintain social distance, wash your hands frequently rely on the credibility of the science-based information disseminated by Public Health. The greater that information, the greater the likelihood that the public will comply with those messages.

When can the residents of Niagara expect to receive more detailed information, in line with other areas of the province, with respect to how we are fairing in the battle against COVID-19? Each day that passes is a lost opportunity for Public Health to inform those relying on you in these uncertain, stressful times. I look forward to your prompt response, for which I thank you.

Yours very truly,

Wayne H. Redekop

Mayor

WHR:dlk

c.c. sent via email:

Dr. Andrea Feller, Associate Medical Officer of Health, Niagara Region <u>andrea.feller@niagararegion.ca</u> Jim Bradley, Regional Chair <u>Jim.Bradley@niagararegion.ca</u>

Wayne Gates, MPP-Niagara Falls, Legislative Assembly of Ontario wgates-co@ndp.on.ca

Sam Oosterhoff, MPP-Niagara West-Glanbrook, Legislative Assembly of Ontario sam.oosterhoff@pc.ola.org Jennifer Stevens, MPP-St. Catharines JStevens-CO@ndp.on.ca

Jeff Burch, MPP-Niagara Centre JBurch-QP@ndp.on.ca

Tom Insinna, Regional Councillor tom.insinna@niagararegion.ca

Mayors, Niagara Region: "Sendzik, Walter" <u>wsendzik@stcatharines.ca</u>, "Frank Campion" <u>frank.campion@welland.ca</u>, "Steele, Bill" <u>mayor@portcolborne.ca</u>, "Dave Bylsma" <u>dbylsma@westlincoln.ca</u>, "Jeff Jordan" <u>jjordan@grimsby.ca</u>,

"Kevin Gibson" kgibson@wainfleet.ca, "Marvin Junkin" mjunkin@pelham.ca, "Diodati, Jim" jdiodati@niagarafalls.ca, "Sandra Factor" acceptan@lipsolp.co. "Torry Llqulipi" Torry Llqulipi@thorold.co. "botty dipore @not!l.com"

"Sandra Easton" <u>seaston@lincoln.ca</u>,"Terry Ugulini" <u>Terry.Ugulini@thorold.ca</u>, "betty.disero@notl.com" betty.disero@notl.com

Councillors, Town of Fort Erie: anoyes@forterie.ca, dlubberts@forterie.ca, gmcdermott@forterie.ca, gmcdermott@f



Public Health and Emergency Services

Medical Division

1815 Sir Isaac Brock Way, Campbell East, Thorold P.O. Box 1052, Station Main, Thorold, ON L2V 0A2 905-688-8248 Toll-free: 1-800-263-7248

April 23, 2020

CL-C 16-2020

Mayor Wayne H. Redekop Town of Fort Erie 1 Municipal Centre Drive Fort Erie, ON L2A 2S6

Re: COVID-19 Data

Mayor Redekop,

I am in receipt of your letter dated April 17, 2020, regarding your concerns about COVID-19 data on the <u>Public Health web site</u>. Informing the public about the current situation around COVID-19 and ensuring our residents are well-appraised of their risk is one of our three priorities during this pandemic. We consider the impact of our communication of data every day. We recognize that data can powerfully communicate the truth of a situation, but can also mislead without appropriate context and if the data is unreliable or incomplete. We therefore approach our communication of data with a great amount of thoughtfulness.

We appreciate the opportunity to discuss our approach in the context of your specific concerns. To that end, I wish to outline the following:

- 1. The context and principles that act as dependencies around which data we can release
- Review of your specific data requests, and comparison to what we do provide

Context and Principles That Determine Data Released

The starting point for release of data is the *Personal Health Information Protection Act, 2004 (PHIPA)*. This act elevates personal health privacy to a privileged position. However, *PHIPA* also expects that citizens should have some access to information in the public interest. This results in a balance we must strive for between the right of individuals to have privacy over their health and broader community disclosure. This balance may differ from community to community based on local local factors, e.g. a smaller, more close-knit community may more easily identify particular individuals than residents of an impersonal metropolis.

A second contextual element that should be appreciated is that Public Health does not start off with a database full of data from which we can identify statistics to potentially release. We start off with no data. Any statistic that we release depends on employees seeking out data points, collecting that information, and recording it by hand. And only if and when that data has been collected in a routine way and is reliably collected, is there the opportunity to potentially have statistics that can be released. With many competing

priorities during the intense response to COVID-19, we seek to strike a balance across those priorities, including work limiting the spread of COVID-19, and informing the public through data collection.

Finally, there is always additional effort required to transform raw data collected into meaningful statistics for reporting. Public Health employees record their interactions in systems designed for serving clients, such as electronic medical records. These systems are typically prescribed by the Ministry of Health. These are not systems designed for public reporting of data, and suffer from significant quality and reporting issues, as described in the press¹. Data must be extracted from these systems, transformed, and loaded into different systems for public reporting. While some of this is done through batch processes, some of it must also be done by hand. In particular, variations in formatting, spelling errors and typos, and other inconsistencies requires manual reconciliation. Each morning approximately 3-4 person-hours is spent in Public Health to prepare data for reporting on our web site by noon. Each additional statistic that is reported on our web site adds overhead to

extraction/transformation/loading/reconciliation of data to ensure accurate information for the public. This again requires balancing resources devoted to the two important priorities of protecting the public from COVID-19 with data reporting.

Specific Data Requested

In your letter, you assert that Niagara Region Public Heath is providing "significantly less" data than other parts of Ontario. You specifically reference <u>Waterloo Region Public Health</u> and <u>Windsor-Essex County Health Unit</u> as providing additional data you think should be provided by Niagara Region Public Health. I would like to discuss these requests, outlined in your second paragraph, specifically.

Epidemic Curve

You request the "epidemic curve" of cases. According to the seminal *A Dictionary of Epidemiology* (Fifth Edition)², an epidemic curve is "A graphic plotting of the distribution of cases by time of onset". The Waterloo Region Public Health web site has such a graph. The Windsor-Essex County Health Unit web site does not have this. They do, however, have a graph that is similar, but nonetheless mislabelled as "epidemic curve", which shows the number of cases by date of reporting.

The Niagara Region Public Health web site has both an epidemic curve (cases by date of onset) and a graph of cases by date of reporting.

Character of Cases

"Character of Cases" appears to be language borrowed from the Waterloo Region web site. The table below lists those elements and compares equivalents between Waterloo Region, Windsor-Essex County, and Niagara Region.

¹ <u>https://ipolitics.ca/2020/04/21/ontario-government-warned-of-issues-in-iphis-data-system-more-than-adecade-ago-documents-show/</u>

² A Dictionary of Epidemiology. Fifth Edition. Ed. Miquel Porta. Oxford University Press. 2008. p. 80.

Characteristic	Waterloo Region	Windsor-Essex	Niagara Region
Clinical Outcome	Case Status	Deaths/Resolved	Resolved/Deaths
Hospitalization	% hospitalized	Status	ICU/Hospitalized/ Self-Isolating
Health Care Worker Infections	% Health Care Workers	Health Care Worker Status	Health Care Workers
Infection Exposure	Transmission Type	Exposure Type	Exposure of Cases
Age	Age	Age	Age Group
Sex/Gender	Sex	Sex	Gender

As can be seen, Niagara Region Public Health is reporting equivalent "character of cases" data as Waterloo Region and Windsor-Essex.

Long-Term Care and Retirement Residence Cases

In addition to listing this in your second paragraph, you discuss in your third paragraph the value of knowing the number of cases and deaths in long-term care and retirement residences, how much testing is being done in these populations, and what proactive steps are being taken by Public Health to manage the situation. Again, I have summarized this in a table.

Statistic/Information	Waterloo Region	Windsor-Essex	Niagara Region
Cases in LTC/RH	Cases in LTC/RH Outbreak	# of Residents # of Staff	% of Cases
Deaths in LTC/RH	Total Deceased		% of Deaths ³
Testing in LTC/RH			
Proactive Steps Taken			Link to page with outbreak measures and 5 min video on outbreak management

As you can see, Niagara Region Public Health is reporting case information similar to your chosen comparators and death data similar to Waterloo Region. Only Niagara Region Public Health is sharing information on what steps are taken to manage outbreaks. However, as we have done in Niagara, I suspect our two peer agencies have done copious media discussing this.

None of us are reporting on testing done in LTC/RH, which will be discussed further in the next section.

_

³ This statistic went live subsequent to your letter being received.

Tests Conducted

This is one statistic that Niagara Region Public Health is not providing. Let me explain why not.

While our nurses refer people for testing, local public health agencies such as Niagara Region Public Health do not do testing for COVID-19. Indeed, local public health agencies have no particular role in provincial system for diagnosis and testing.

The provincial government has engaged health care providers such as hospitals to establish "assessment centres" to do COVID-19 testing. In some communities, these assessment centres are the sole provider of testing in the community, with hospitals also doing testing of their own patients.

In Niagara, one of our hospital systems, Niagara Health, has established two assessment centres: one in St. Catharines and one in Niagara Falls. However, recognizing the size of our region, both Niagara Health and Public Health have encouraged health care providers to establish additional options for testing where access to these assessment centres would be difficult (e.g. residents of southern Niagara, hospice patients, migrant workers, persons who lack transportation, shelter residents). Therefore, in addition to testing by Niagara Health in assessment centres and in its hospitals, the following additional groups are also doing testing:

- Primary care providers
- Community health centres
- Medical directors of long-term care homes
- Care providers to retirement homes
- West Lincoln Memorial Hospital
- Physicians supporting hospice and shelter clients
- Mobile paramedic unit

As well, the Stoney Creek assessment centre is catering to many of the residents of west Niagara.

For Niagara Region Public Health to have comprehensive testing data in Niagara, we would need an accounting of tests performed by all of these providers. A request has been made to them to supply us with that data, however, our busy health care providers have not been consistently able to report those numbers to us as there are other critical priorities for them during this time.

Similar to the multiplicity of testing providers, there is also a multiplicity of laboratories processing testing specimens, with the provincial government bringing on new laboratories daily. There is no comprehensive list of all laboratories doing testing who could be contacted, and it is unlikely even if we could that they would want to set a precedent of sharing volumes of tests processed with 34 local public health agencies.

Under section 25 of the *Health Protection and Promotion Act, R.S.O. 1990*, laboratories and health care providers must report positive test of COVID-19 to Public Health for follow-up. However, they do not need to report negative results. While some

laboratories are reporting negative results, many others are not and health care providers are not. Therefore, we cannot use the lab results we receive as a sum of tests completed.

Niagara Region Public Health has also explored the Ontario Laboratory Information System (OLIS) database as a source of testing conducted in Niagara. Unfortunately, not all laboratories in Ontario are reporting to this database, and so here too there is not a complete accounting of testing completed.

Therefore, in consideration of the distributed model of testing in Niagara, there does not appear to be a reliable means for Public Health to compile the number of tests completed. This is an example of the contextual elements described earlier of how reporting data depends heavily on having the ability to collect and prepare data that can then be reported. Unfortunately, that is not easily doable here since there is no single database for laboratory testing.

The Ministry of Health has previously requested that local public health agencies not share testing results at a regional level, and instead keep the focus on the provincial numbers. While not all local public health agencies have remained faithful to this, Niagara Region Public Health has adhered to this guidance, seeing the complexities that local reporting creates in jurisdictions such as ours—we would be unable to provide accurate information.

Travel

In your fourth paragraph, you raise the issue of local area municipalities that border the United States and the impact of travel on local cases. This is an important priority for us.

Our interactive web site provides a means for any member of the public to explore how travel has affected cases in Niagara. If one clicks on the "Travel" category in the "Exposure by Cases" graph, you will see that other data on our web site is filtered by this selection, in particular, the epidemic curve ("New Cases by Date of Symptom Onset") shows the trend of travel-related cases.

Flattening of the Curve

In the fifth paragraph of your letter, you express that we provide no data to support our recent statements that the curve in Niagara is flattening. I point to the graphic labelled "COVID-19 Case Growth Curve" which shows that curve visually. That graphic clearly shows a sharp flattening of the curve in early April. More subtly, it shows a further flattening over the past week. Supplementing this graphical representation of the curve is a "Days to Double at Current Rate" statistic, which provides the seven-day trajectory of the curve. That quantitative statistics indicates a 19 days doubling time for our curve. This compares favourably to the doubling time of closer to eight days a week ago, and of two to four days during most of March.

I note that neither Waterloo Region nor Windsor-Essex provides such data on the flattening of the curve.

Concluding Comments

As the above discussion makes clear, I believe that Niagara Region Public Health is publicly sharing comparable data to our peers in Ontario.

As you note, transparency of information feeds confidence in Public Health. For this reason we continue to look for additional data elements to add to our web site, and implement them when we can present reliable data without compromising privacy, and without incurring unsustainable workload. For example, we are currently planning a possible future release of municipal-level data. In addition, we communicate to the public widely through our web site (over 10,000 daily unique visits), through multiple social media channels, through approximately 15 news media interviews weekly, through videos, and through well over 2,500 calls and online chats with the public weekly.

We hope you and your constituents will continue to find the information they need through our various communications channels, but we are always open to suggestions of how we can expand it.

Sincerely,

M. Mustafa Hirji Medical Officer of Health & Commissioner (Acting) Public Health & Emergency Services

Ann-Marie Norio, Regional Clerk, Niagara Region
 Dr. Andrea Feller, Associate Medical Officer of Health, Niagara Region
 Jim Bradley, Regional Chair
 Wayne Gates, MPP-Niagara Falls, Legislative Assembly of Ontario
 Sam Oosterhoff, MPP-Niagara West-Glanbrook, Legislative Assembly of Ontario
 Jennifer Stevens, MPP-St. Catharines
 Jeff Burch, MPP-Niagara Centre
 Tom Insinna, Regional Councillor

Mayors, Niagara Region: Walter Sendzik, Frank Campion, Bill Steele, Dave Bylsma, Jeff Jordan, Kevin Gibson, Marvin Junkin, Jim Diodati, Sandra Easton, Terry Ugulini, Betty Disero Councillors, Town of Fort Erie: Ann-Marie Noyes, Don Lubberts, George McDermott, Kimberly Zanko, Marina Butler, Nick Dubanow

From: <u>PF-Mailbox-01</u>

To: <u>Norio, Ann-Marie; Trennum, Matthew</u>

Subject: FW: Online Form - Enquiry from Region website Date: Wednesday, April 22, 2020 3:42:19 PM

From: Niagara Region Website

Sent: Wednesday, 22 April 2020 15:42:12 (UTC-05:00) Eastern Time (US & Canada)

To: Clerks
Cc: webincoming

Subject: Online Form - Enquiry from Region website

Enquiry from Region website

To reply, copy the email address from below and put into 'To'. (if resident entered their email address)

name

Bob Slowinski

phone

email

municipality

St. Catharines

other mun

subject

Regional Council

comments

Niagara region and The City of St Catharines April 22, 2020 RE: The four way stop at Bessey Street and Glendale Avenue Supplementary letter of April 17, 2020 The other day I read an article on line concerning the reasoning for the proposed removal of the four way Bessey Street stop signs that needs to be addressed. Apparently someone from the Region sat at the corner of this intersection in the middle of winter and recorded that only eleven pedestrians and only a few vehicles utilized this crossing in an eight

hour period and therefore concluded that this crossing wasn't used enough to justify its existence. I would suggest to you that a snap shot on one cold winter day and in the atmosphere of a pending pandemic is inadequate, short sited and unnecessary and can't give a full representation of activity or need for this stop sign. As I mentioned in my previous letter, I have lived in this neighborhood for forty years and some of my neighbors grew up here. Not only am I familiar with the traffic patterns at this stop sign, I am also familiar with the people activity pattern as well. The fact is this activity seasonal and its constantly changing month to month, year to year, generation to generation. You can't count on that particular day to be representative of the present or future use of this crossing. Over the years I've seen young families and their children as they grow up, come and go, even my own. Every few years a new bunch of children would come out of the woodwork as new families move in and renew the neighborhood. The neighborhood on both sides of Glendale is constantly changing and evolving. The parents and children all go to the same schools, churches, hockey rinks, sports parks, restaurants. It's only natural that they use this crossing to interact with each other to varying degrees as the neighborhood changes and the seasons change. This is particularly true in warmer months with the increase in outdoor activities such as sports, yard work etc. or simply going for a walk. I'm not sure exactly when this survey was done and how it could come to this conclusion. Maybe the count was so low because it was done in the daytime and after everyone had gone to work, or maybe it was just an off day. I don't know. What I do know is that my wife and I use this intersection one way or another at least ten times a day. My daughter crosses this intersection five or six or more times a day shuttling kids around for various events and to visit us. My son does the same. My neighbors across the street and who knows how many others do the same or something similar. At least three school buses cross this intersection. When the good weather comes the kids will be crossing to play with their friends. There are at least three soccer games a week and T- ball games at Trapper Leo Park during the summer. There are 232 residents on the South side of Glendale and 120 residents on the North side that come summer will be making treks to Canadian Tire, The Penn Centre and other stores to acquire summer garden stuff etc. I could go on and on. It's only logical and true that these people utilize the only four way stop in the neighborhood to easily and safely cross or access Glendale Avenue, particularly in peak times. Much of this is done in the evening after work or when school is out in the summer. It's illogical that they don't or won't. The original planners were well aware of this and had the foresight to install this four way stop to accommodate these types of activities, changes and facilitate safe access and crossings of children, 2 pedestrians and vehicles. This plan wasn't only a one day snap shot of activities but rather a plan to accommodate potential needs, circumstances and activities in the community. This survey didn't consider any of this. As far as the Ontario Traffic Manual Guidelines that were used are concerned, these are only guidelines. They are not carved in stone or the law and as with any guideline, they are to be tempered with common sense and individual circumstances. I suggest to you that this is one of those

circumstances. This stop sign isn't in a static industrial park or in the middle of nowhere. It's in the middle of an active residential community. As far as the thought that stop signs give a false sense of security, as the previous attempt to remove these signs in 2007 inferred, what you talking about is the possibility of a frustrated driver running a stop sign and breaking the law to justify removing a stop sign. This doesn't make any sense and to be sure all pedestrians and vehicles should look both ways and make eye contact before entering the intersection. In fact, I don't want to shock you, but the worst false sense of security is when a twelve year old child, who is inexperienced and unable to ascertain the speed of a vehicle travelling at fifty or sixty miles an hour gets hit because there is no cross walk. I can tell you from experience that I have unfortunately seen this and it's something you never forget. As I said in my previous letter, even if you remove these stop signs you are still going to have backups to the tracks during peak times, from three o'clock until seven o'clock, four hours out of sixteen hours of relevant traffic. It's not going to make an appreciable difference and it's going to alienate this neighborhood. As I also said, this traffic situation is no different than any other street during busy peak times. For example Geneva Street or The Canal Road or even Merritt Street. Are we going to remove the cross stop signs at Russell Avenue and Geneva or Chestnut and Merritt or on The Canal Road? I don't think so. As with the Bessey Street signs, they are doing exactly what they are supposed to do, slow down traffic and allow pedestrians to safely cross and vehicles to safely turn from all directions and to access a main roadway. Considering the above and the points made in my previous letter, we respectfully request that you reconsider the removal of these stop signs. Robert and Paula Slowinski, Catharines reply yes Page Referrer https://www.niagararegion.ca/government/council/calendar/default.aspx

From: <u>PF-Mailbox-01</u>

To: <u>Norio, Ann-Marie;</u> <u>Trennum, Matthew</u>

Subject: FW: Online Form - Enquiry from Region website

Date: Friday, April 17, 2020 11:27:39 PM

From: Niagara Region Website

Sent: Friday, 17 April 2020 23:27:33 (UTC-05:00) Eastern Time (US & Canada)

To: Clerks
Cc: webincoming

Subject: Online Form - Enquiry from Region website

Enquiry from Region website

To reply, copy the email address from below and put into 'To'. (if resident entered their email address)

name

Bob Slowinski

phone

email

municipality

St. Catharines

other mun

subject

Four way stop at Bessey St. and Glendale Ave

comments

Niagara Region and The City of St Catharines April 17, 2020 RE: The four way stop at Bessey Street and Glendale Avenue My wife and I live on Hazel Street, one block over on the South side of Glendale Avenue in Old Merritton. We have lived there for forty years and are well aware of the traffic patterns on Glendale Avenue and in particular the concerns at the Bessey Street and Glendale four way stop. In fact we have firsthand knowledge of the traffic pattern there because we and our children and grandchildren

safely utilize this stop sign several times a day. My neighbors do the same. Recently, it has come to our attention that the city of St. Catharines or the Region is again planning on eliminating the Glendale Street cross stop sign at the four way stop. This is at least the second time that this has occurred. The last time amidst protests from my neighborhood, they did a time/traffic study and determined that this was unsafe and unnecessary. I suggest to you that the circumstances have not changed at all and this is still unnecessary and downright dangerous. The argument then and as I suspect is the case now, is that the removal is needed to speed up traffic to facilitate better traffic flow, particularly during peak times, from three o'clock until six or seven o'clock and at Christmas time. This was based on the unintentional false premise that the stop sign caused the traffic back up and that the removal of this stop sign would solve the problem. It wasn't a good idea then and it's not a good idea now and it's not going to solve this problem! Even if you remove this stop sign, traffic is still going to back up to the tracks and possibly beyond during peak times because of the large volume of traffic and the necessary traffic lights beyond Merrit Street at peak times. It has nothing to do with this stop sign! So what's the point? Traffic coming from the Penn Centre direction doesn't seem to have as big a problem and traffic going both ways during off peak times encounter very little problems at all. What this will do is alienate and split the neighborhood in half and prevent vehicles and pedestrians, including seniors, to safely access friends, churches and amenities. Most importantly it will prevent children from safely crossing Glendale to see their school friends, catch school buses, access parks and all the other things kids do. Without this stop sign it will be almost impossible to cross or turn onto or off Glendale and will be darn dangerous and it's not going to stop people from trying to cross without the stop sign, putting themselves in harms way. As far as speeding up the traffic goes, as I said to the city planners last time, we don't want to speed up traffic in our neighborhood. On the contrary we want to slow it down. It's a speedway and bad enough now, particularly in the off peak times. Removing this sign will make matters even worse. The fact is that if you are travelling east on Glendale and you catch a green at Sobeys and at Merritt street by the time you go downhill to Bessey street and beyond the traffic is flying. Coming the other way, from the canal, by the time you reach Bessey Street you are also really flying. This can be observed on any given day. Although this stop sign may be a pain and inconvenient, it is serving exactly the purpose it was intended, to slow down traffic and allow safe crossing and turning from all four directions of the intersection and regardless of the number of crossings or turns per day it is necessary. This inconvenience is no different than any other stop sign in the region. For example the stop signs on the canal road to slow down traffic and facilitate turning onto the Canal Road. The fact is, it was determined to be necessary when it was installed fifty years ago and it still is now. It is absolutely necessary for this community. My understanding is that there is a petition with at least 586 signatures on it from people in the community that feel the same way. 2 Maybe a four way stop light with a pedestrian push button and "do not block intersection" reminder sign would be a better solution and a reasonable compromise. Although this will not

stop the speeding if you catch a series of green lights, it will facilitate safe crossing and turning. My personal preference is to leave it the way it is. Considering the above I would suggest to you that the problems that removing this stop sign will create, outweigh any benefit of eliminating this cross stop and respectfully request that you reconsider its removal before someone gets hurt. Bob and Paula Slowinski, Catharines
reply yes
Page Referrer https://www.niagararegion.ca/government/council/writtenletter.aspx

change.org

Recipient: St.Catharines City Council and Niagara Regional Council

Letter: Greetings,

Keep 4-Way Stop at Bessey Street and Glendale Avenue

Signatures

Name	Location	Date
David Haywood	St.Catharines, Canada	2020-03-29
Jayson Griffin	Saint Catharines, Canada	2020-03-29
Maria Fannon	Saint Catharines, Canada	2020-03-29
Kim Bell	Saint Catharines, Canada	2020-03-29
Kerri-Lynn Creighton	Saint Catharines, Canada	2020-03-29
Randy Davis	Merritton, Canada	2020-03-29
cindy creighton	Welland, Canada	2020-03-29
Patti Rothwell	Saint Catharines, Canada	2020-03-29
Claudette Laporte	Saint Catharines, Canada	2020-03-29
Sue McNulty	Saint Catharines, Canada	2020-03-29
Amanda Levy	Saint Catharines, Canada	2020-03-29
Patricia Gendron	St. Catharines, Canada	2020-03-29
Denis Savoie	Sarnia, Canada	2020-03-29
Tracy Garr	St. Catharines, Canada	2020-03-29
joanne vaccaro	st.catharines, Canada	2020-03-29
Evelyn Davidson	Saint Catharines, Canada	2020-03-29
Anita Michaud	Saint Catharines, Canada	2020-03-29
C Vanstaalduinen	St. Catharines, Canada	2020-03-29
Grazia Sheppard	Saint Catharines, Canada	2020-03-29
Fedora Romita	Welland, Canada	2020-03-29

Name	Location	Date
Lorraine Saunders	st. Catharines, Canada	2020-03-29
andrew saunders	St. Catharines, Canada	2020-03-29
Shannan Stokes	Saint Catharines, Canada	2020-03-29
Kristy Kaupp-Ingram	Saint Catharines, Canada	2020-03-29
Chris mcnamara	Saint Catharines, Canada	2020-03-29
Deborah MacLaurin	St Catharines, Canada	2020-03-29
John Gemmell	St. Catharines, Canada	2020-03-29
Amy Wise	Saint Catharines, Canada	2020-03-29
Angela Taylor	Saint Catharines, Canada	2020-03-29
Rob Wright	St.Catharines, Canada	2020-03-29
Alycia Cyr	Saint Catharines, Canada	2020-03-29
connie O'Connor	Niagara Falls, Canada	2020-03-29
Carrie Mckenzie	Saint Catharines, Canada	2020-03-29
Bonnie Punch	Thorold On, Canada	2020-03-29
Brandy Haywood	Niagara Falls, Canada	2020-03-29
Debbie Bird	St. Catharines, Canada	2020-03-29
Jenn Scott	Saint Catharines, Canada	2020-03-29
Mike Thompson	Saint Catharines, Canada	2020-03-29
Heather Pearson	Niagara Falls, Canada	2020-03-29
Mary Fisk	Saint Catharines, Canada	2020-03-29
Jane Proto	St.catharines, Canada	2020-03-29
Amber Gray	St. Catharines, Canada	2020-03-29

Name	Location	Date
Justin Gaudreault	St. Catharines, Canada	2020-03-29
Gillian McWilliams	Saint Catharines, Canada	2020-03-29
Jason Hollingworth	Welland, Canada	2020-03-29
Linda Smith	Welland, Canada	2020-03-29
Emily Swift	pst catharines, Canada	2020-03-29
Bailey Yendt	Saint Catharines, Canada	2020-03-29
Patricia macDonald	Thorold, Canada	2020-03-29
Wendell Williams	Saint Catharines, Canada	2020-03-29
kirsten smith	st catharines, Canada	2020-03-29
Kim Leppard	Ancaster, Canada	2020-03-29
wil hummerston	Saint Catharines, Canada	2020-03-29
Leah Northcotte	Saint Catharines, Canada	2020-03-29
Debby Emond	Saint Catharines, Canada	2020-03-29
Sue Hogan	St Catharines, Canada	2020-03-29
Jenn Pellegrini	Fort Erie, Canada	2020-03-29
Kelly Gunn	St Catharine, Canada	2020-03-29
Valerie McWilliams	Saint Catharines, Canada	2020-03-29
Sue Vail	Saint Catharines, Canada	2020-03-29
keri young	St. Catharines, Canada	2020-03-29
April McFadyen	Saint Catharines, Canada	2020-03-29
Katie Gillis	Saint Catharines, Canada	2020-03-29
Jo-Ann Clocherty	St. Catharines, Canada	2020-03-29

Name	Location	Date
Heather deJong	St. Catharines, Canada	2020-03-29
Jim Stevens	Saint Catharines, Canada	2020-03-29
linda cronkwright	Saint Catharines, Canada	2020-03-29
Teresa Dmowski	St. Catharines, ON, Canada	2020-03-29
Maureen Reynolds	Merritton, Canada	2020-03-29
Kimberly Coverdale	St.Catharines, Canada	2020-03-29
Marilyn Gray	Thorold, Canada	2020-03-29
Doreen Murray	St.Catharines, Canada	2020-03-29
monique boulay	Saint Catharines, Canada	2020-03-29
Ken Servos	Thorold, Canada	2020-03-29
Don Thompson	St Catharines, Canada	2020-03-29
JUDY BARR	St. Catharines, Canada	2020-03-29
Lorna Walton	Thorold, Canada	2020-03-29
rik may	St.Catharines, Canada	2020-03-29
Nancy Warren	St Catharines, Canada	2020-03-29
Tammy Gabb	Niagara Falls, Canada	2020-03-29
Leslie Sharp	St.Catharines, Canada	2020-03-29
Terry Spiers	Saint Catharines, Canada	2020-03-29
Chris Bird	Saint Catharines, Canada	2020-03-29
Karen Olsen	St. Catharines, Canada	2020-03-29
Kate Moore	St. Catharines, Canada	2020-03-29
Marie O'Mara	St. Catharines, Canada	2020-03-29

Name	Location	Date
Amanda Maggetti	Thorold, Canada	2020-03-29
Cathy Smith	Saint Catharines, Canada	2020-03-29
Dawn Locke	Saint Catharines, Canada	2020-03-29
Wendy Jaeger	St. Catharines, Canada	2020-03-29
Gail Poppe	St Catharines, Canada	2020-03-29
Susan Cabak	Saint Catharines, Canada	2020-03-29
Kathryn Turpel	St. Catharines, Canada	2020-03-29
Lindsey Smith	Saint Catharines, Canada	2020-03-29
Liz Fanjoy	St Catharines, Canada	2020-03-29
Susan Liddiard	St Catharines, Canada	2020-03-29
Kayli Pfab	Saint Catharines, Canada	2020-03-29
Bonny Michaud	Saint Catharines, Canada	2020-03-29
Lorelei Doubrough	Thorold, Canada	2020-03-29
sharleen walton	st Catharines, Canada	2020-03-29
Mike Mccormick	Niagara Falls, Canada	2020-03-29
Shona Kaupp	Saint Catharines, Canada	2020-03-29
June Maloney	Waterloo, Canada	2020-03-29
Bonnie Handley	Thorold, Canada	2020-03-29
Shaunna Joly	Welland, Canada	2020-03-29
Kim Clifford	Saint Catharines, Canada	2020-03-29
Terri Brodhagen	Saint Catharines, Canada	2020-03-29
katie behunin	Saint Catharines, Canada	2020-03-29

Name	Location	Date
Kelly McCallum	St. Catharines, Canada	2020-03-29
Laura Mosher	Saint Catharines, Canada	2020-03-29
Brett Friesen	Saint Catharines, Canada	2020-03-29
Nicole Tremblay	Saint Catharines, Canada	2020-03-29
Cindy Davidson	St. Catharines, Canada	2020-03-29
Lynda Wingate	Saint Catharines, Canada	2020-03-29
Denise D'Amico	St Catharines, Canada	2020-03-29
Tricia Dailey	St. Catharines, Canada	2020-03-29
Jane Werner	Saint Catharines, Canada	2020-03-29
Di Yao	Saint Catharines, Canada	2020-03-29
Pat Steinmetz	St.Catharines, Canada	2020-03-29
Jessica Robidas	Thorold, Canada	2020-03-29
victoria ross	St. Catharines ON, Canada, Canada	2020-03-29
Kayleigh Rossetto	Welland, Canada	2020-03-29
Shelley Wilsher	Thorold, Canada	2020-03-29
Linda Ratcliffe	St Catharines, Canada	2020-03-29
Marlyn Grau	Saint Catharines, Canada	2020-03-29
Doig Michaud	Thorold, Canada	2020-03-29
Meaghan Hamm	Toronto, Canada	2020-03-29
Robin Doubrough	Saint Catharines, Canada	2020-03-29
Doris Moore	st catharines, Canada	2020-03-29
Rosemary Johnstone	Saint Catharines, Canada	2020-03-29

Name	Location	Date
Paula Myke	Hagersville, Canada	2020-03-29
Mary Jo Cole-McGarry	St. Catharines, ON, Canada, Canada	2020-03-29
sue abernethy	st. catharines, Canada	2020-03-29
Esther Serif	St Catharines, Canada	2020-03-29
Sandy Davis	Saint Catharines, Canada	2020-03-29
Janice Mackenzie	Saint Catharines, Canada	2020-03-29
Susan Shute	St. Catharines, Canada	2020-03-29
Dorrie Swartz	Fort Erie, Canada	2020-03-29
Ben Clifford	Saint Catharines, Canada	2020-03-29
Melissa Leonard	Niagara Falls, Canada	2020-03-29
Kim DeMoel DeMoel	Saint Catharines, Canada	2020-03-29
Jen Hildreth	Saint Catharines, Canada	2020-03-29
Colleen Nalezinski	Saint Catharines, Canada	2020-03-29
Jason Leonard	Niagara Falls, Canada	2020-03-29
kym burt	St Catharines, Canada	2020-03-29
Jill Poehlman	St.catharines, Canada	2020-03-29
Dave Wilsher	Toronto, Canada	2020-03-29
Jessica Clay	Niagara Falls, Canada	2020-03-29
Kevin Wosley	St.Catharines Ontario, Canada	2020-03-29
Catharine Lobsinger	Saint Catharines, Canada	2020-03-29
Gloria Lawson	Saint Catharines, Canada	2020-03-29
Codie Kemp	Lethbridge, Canada	2020-03-29

Name	Location	Date
giana warner	st catharines, Canada	2020-03-29
Linda Jackson	St. Davids, Canada	2020-03-29
Samantha Marino	Kingston, Canada	2020-03-29
winnie cooper	Saint Catharines, Canada	2020-03-29
Joan Miller	Saint Catharines, Canada	2020-03-29
Marilyn Fuhrmann	Saint Catharines, Canada	2020-03-29
Salina Scott	Saint Catharines, Canada	2020-03-29
John MacLaurin	Saint Catharines, Canada	2020-03-29
Marcia Thornley	St. Catharines, Canada	2020-03-29
Patricia Peterson	Niagara Falls, Canada	2020-03-29
Devon Thomas	St. Catherine's, Canada	2020-03-29
Mer janzen	ON, Canada	2020-03-29
Teresa Giesbrecht	Bowmanville, Canada	2020-03-29
Tracey Lahaie	Thorold, Canada	2020-03-29
Sharon Jodoin	Thorold, Canada	2020-03-29
Rita Angell	Niagara Falls, Canada	2020-03-29
Kyle Jodoin	Saint Catharines, Canada	2020-03-29
Stacey Vendittelli	Saint Catharines, Canada	2020-03-29
Cheryl Godfrey	Saint Catharines, Canada	2020-03-29
Christine Garvie	Welland, Canada	2020-03-29
Allison Brens	Niagara Falls, Canada	2020-03-29
Denise Jodoin	St. Catharines, Canada	2020-03-29

Name	Location	Date
Lori McFall	St. Catharines, Canada	2020-03-29
George Howse	St Catharines, Canada	2020-03-29
Liam Harapiak	Saint Catharines, Canada	2020-03-29
Nancy Rowaan.Newstead	Saint Catharines, Canada	2020-03-29
Kayla Finstad	London, Canada	2020-03-29
Tanya Souliere	Hagersville, Canada	2020-03-29
Terry Mccormick	Saint Catharines, Canada	2020-03-29
Tanya Meneian	Saint Catharines, Canada	2020-03-29
Samantha Speed	Saint Catharines, Canada	2020-03-29
Steve Liddiard	Merritton, Canada	2020-03-29
Michelle plamondon	Saint Catharines, Canada	2020-03-29
Briar Haine	Cambridge, Canada	2020-03-29
Michelle Frasson	St. Catharines, Canada	2020-03-29
alyssa ferguson	St. Catharines, Canada	2020-03-29
Sam clause	Brantford, Canada	2020-03-29
Ronda Moreau	Saint Catharines, Canada	2020-03-29
Marion Smith	Toronto, Canada	2020-03-29
Patricia Bolus	Saint Catharines, Canada	2020-03-29
Joanna Mackey	Saint Catharines, Canada	2020-03-29
Wen Carr	Saint Catharines, Canada	2020-03-29
Wilma Kendall	Port Colborne, Canada	2020-03-29
Karri Kopinak	Chatham, Canada	2020-03-29

Name	Location	Date
Sara Doubrough	Saint Catharines, Canada	2020-03-29
Sherry McIntyre	St.cathariens, Canada	2020-03-29
Marlene Dagenais	Montréal, Canada	2020-03-29
Michael Doak	Saint Catharines, Canada	2020-03-29
Susan Brown	Canada	2020-03-29
Debbie Asher	Saint Catharines, Canada	2020-03-29
Jonathan Chesham	Thorold, Canada	2020-03-29
Terry Williams	Kitchener, Canada	2020-03-29
Shannon Lagerquist	Niagara Falls, Canada	2020-03-29
Donna Tweney	Saint Catharines, Canada	2020-03-29
Melissa Gamble	St. Catharines, Canada	2020-03-29
Marci Zyta	Saint Catharines, Canada	2020-03-29
Debra Olesin	St Catharines, Canada	2020-03-29
Jamie Booker	St.catharines, Canada	2020-03-29
Aaron Fanjoy	Belleville ONT, Canada	2020-03-29
Mary Morgan	Saint Catharines, Canada	2020-03-29
kayla parnall	Thorold, Canada	2020-03-29
Kevin Scott	Saint Catharines, Canada	2020-03-29
Manu S-M	Hamilton, Canada	2020-03-29
Sandra Merpaw	Saint Catharines, Canada	2020-03-29
Sandy Chesham	Merritton, Canada	2020-03-29
Dave Jolicoeur	Saint Catharines, Canada	2020-03-29

Name	Location	Date
Jeremy Michaud	St.catharines, Canada	2020-03-29
Matt Patrick	St. Catharines, Canada	2020-03-29
kristen alexander	Thorold, Canada	2020-03-29
David Shugan	Niagara Falls, Canada	2020-03-29
Tammy Taylor	Burlington, Canada	2020-03-29
Kim Rempel	Saint Catharines, Canada	2020-03-29
Darlene Malone	St. Catharines, Canada	2020-03-29
akeshia corbin	Saint Catharines, Canada	2020-03-29
Steve Zeliznak	Saint Catharines, Canada	2020-03-29
Kathy Spiessmann	St. Catharines, Canada	2020-03-29
Melinda Mcgean	Niagara Falls, Canada	2020-03-29
Brooke MacIntosh	Saint Catharines, Canada	2020-03-29
Queens Empire12	Canada	2020-03-29
Susan Ward	Fonthill, Canada	2020-03-29
Rita Meaney	Toronto, Canada	2020-03-29
Fred Downes	Saint Catharines, Canada	2020-03-29
Melinda Warner	Niagara Falls, Canada	2020-03-29
Alicia Comi	Dartmouth, NS, Canada	2020-03-29
Joanne Jodoin	Saint Catharines, Canada	2020-03-29
David Cabak	Saint Catharines, Canada	2020-03-29
Michelle Haywood	St Catharines, Canada	2020-03-29
Barb Daly	Thorold, Canada	2020-03-29

Name	Location	Date
Eva Filer	Niagara on the lake, Canada	2020-03-29
Tom Leonard	St. Catharines, Canada	2020-03-29
Darin Sherk	Drumheller, Canada	2020-03-29
Sarah Morabito	Welland, Canada	2020-03-29
Paul Lobsinger	Burlington, Canada	2020-03-30
Rachel Currie	Beamsville, Canada	2020-03-30
Jade Smith-jolicoeur	Toronto, Canada	2020-03-30
Mario Rodríguez	Saint Catharines, Canada	2020-03-30
Laura Pro	Houston, US	2020-03-30
Rob Willis	Saint Catharines, Canada	2020-03-30
Crystal Boisvert	Thorold, Canada	2020-03-30
Amy McLaughlin	St.Catharines, Canada	2020-03-30
Brenda Cole	Saint Catharines, Canada	2020-03-30
Guillermo Trivino	Vaughan, Canada	2020-03-30
Tim Geddes	Saint Catharines, Canada	2020-03-30
Kim Mazachowski	Saint Catharines, Canada	2020-03-30
Tyler kewell	Saint Catharines, Canada	2020-03-30
Jackie Davies	Wainfleet, Canada	2020-03-30
Matt Jackson	Saint Catharines, Canada	2020-03-30
Trisha Miller	St. Catharines, Canada	2020-03-30
Lesia Lane	Burlington, Canada	2020-03-30
Sylvia Zappitelli	St. Catharines, Canada	2020-03-30

Name	Location	Date
Brittney Halliday	St.catharines, Canada	2020-03-30
Warren Shoup	Welland, Canada	2020-03-30
Misty Ruth	St catharines, Canada	2020-03-30
Catharine Dempsey	St Catharines, Canada	2020-03-30
Kaleigh Lahaie	Saint Catharines, Canada	2020-03-30
Kelly Buckaway	St.Catharines, Canada	2020-03-30
Susan Smith	St Catharines, Canada	2020-03-30
Lenore Black	Markham, Canada	2020-03-30
Jordyn Gamble	Saint Catharines, Canada	2020-03-30
Nicole Carter	Port Colborne, Canada	2020-03-30
Valerie Rodgers	St. Catharines, Canada	2020-03-30
Kerry Haywood	Welland, Canada	2020-03-30
holli marshall	St Catharines, Canada	2020-03-30
Jorge Guillermo GRIGNON CHEESMAN	Guatemala City, Guatemala	2020-03-30
Alyssa Chesham	Saint Catharines, Canada	2020-03-30
may graham	st no, Canada	2020-03-30
kimberly bettes	Saint Catharines, Canada	2020-03-30
Tammie Jackson	St Catherine, Canada	2020-03-30
Jamie Parson	St. Catharines, Canada	2020-03-30
Becky Adams	Thorold, Canada	2020-03-30
Barb Mouzakitis	Stoney Creek, Canada	2020-03-30

Name	Location	Date
Sara Steiner	Hubert, North Carolina, US	2020-03-30
Karin M	Saint Catharines, Canada	2020-03-30
Taylor Smith	St.Catharines, Canada	2020-03-30
Amanda Berg	Saint Catharines, Canada	2020-03-30
James Clyburn	Saint Catharines, Canada	2020-03-30
Justin Yendt	Saint Catharines, Canada	2020-03-30
Greg Cooper	Canada	2020-03-30
Tina Harrietha	Saint Catharines, Canada	2020-03-30
Jon Chenier	Canada	2020-03-30
Jason Kaczor	London, Canada	2020-03-30
Theresa Chenier	Mindemoya, Canada	2020-03-30
Carol Mckenzie	Saint Catharines, Canada	2020-03-30
Joshua Bedard	St. catharines, Canada	2020-03-30
Effie Fabrizio	Toronto, Canada	2020-03-30
Matt Duyn	St. Catharines, Canada	2020-03-30
Leanne Marchan	Canada	2020-03-30
Sue Thiessen	Saint Catharines, Canada	2020-03-30
Isabel Bachmann	Thorold, Canada	2020-03-30
Grace Marrone	Saint Catharines, Canada	2020-03-30
Krista Walters	St. Catharines, Canada	2020-03-30
Shannon Rose	St. Catharines, Canada	2020-03-30
Megan Gilchrist	NOTL, Canada	2020-03-30

Name	Location	Date
Lance Currie	St. Catharines, Canada	2020-03-30
Bryan Holtam	Thorold , ONT, Canada	2020-03-30
Sisto Marquette	Thorold, Canada	2020-03-30
Tara Van de Laar	Niagara Falls, Canada	2020-03-30
gillian stirland	Saint Catharines, Canada	2020-03-30
Claudia Makinson	Saint Catharines, Canada	2020-03-30
James Cherry	Saint Catharines, Canada	2020-03-30
Beth Kennedy	Saint Catharines, Canada	2020-03-30
Paul Snyder	St Catharines, Canada	2020-03-30
Melissa Shaw	St Catharines, Canada	2020-03-30
cindy foster	Calgary, Canada	2020-03-30
Musafa Popal	Herat, Afghanistan	2020-03-30
Mustafa Musleh Razahi	Ludhiana, India	2020-03-30
Julianna Lof	Saint Catharines, Canada	2020-03-30
Jerry Dipietro	Ottawa, Canada	2020-03-30
Melanie Wallace	St. Albert, Canada	2020-03-30
Cindy Potter	Saint Catharines, Canada	2020-03-30
Patti Anderson	Saint Catharines, Canada	2020-03-30
ilisa macpherson	Saint Catharines, Canada	2020-03-30
Jim Wilsher	Merritton, Canada	2020-03-30
Megan Locker	St.Catharines, Canada	2020-03-30
Joel Hopchin	Edmonton, Canada	2020-03-30

Name	Location	Date
Matthew Sheldrake	St. Catharines, Canada	2020-03-30
Brittany Sanderson	Calgary, Canada	2020-03-30
Tori Stranges	Toronto, Canada	2020-03-31
R Armbrust	Saint Catharines, Canada	2020-03-31
Ross Roche	Fort McMurray, Canada	2020-03-31
Mychalyna Olwage	Beamsville, Canada	2020-03-31
Tony Adeli	Coquitlam, Canada	2020-03-31
Robyn Cosoletto	St. Catharines, Canada	2020-03-31
linda Medvic	Welland, Canada	2020-03-31
Tracey Starrs	St. Catharines ON, Canada	2020-03-31
Cheryl Corris	St. Catharines, Canada	2020-03-31
sheila morra	Saint Catharines, Canada	2020-03-31
Nick Heighington	London, Canada	2020-03-31
Nolan Currie	St Catharines, Canada	2020-03-31
CARRIE ELEFANTE	ST. CATHARINES, Canada	2020-03-31
Kathy Sokoloski	Saint Catharines, Canada	2020-03-31
Bev Thomas	Saint Catharines, Canada	2020-03-31
Chris Forten	Saint Catharines, Canada	2020-03-31
Billy Knarr	Canada	2020-03-31
cheryl Visnosky	Saint Catharines, Canada	2020-03-31
Helen White	Saint Catharines, Canada	2020-03-31
Alison Young	Saint Catharines, Canada	2020-03-31

Name	Location	Date
Elvena Hill	Thorold, Canada	2020-03-31
Jenny Bolibruck	Saint Catharines, Canada	2020-03-31
Russell Croker	Ilford, UK	2020-03-31
Darren Clarke	Thorold, Canada	2020-03-31
Chloe White	St Catharines, Canada	2020-03-31
Elohor Egbordi	Lagos, Nigeria	2020-03-31
Sharri Anderson	St. Catharines, Canada	2020-03-31
sharon Brazeau	St. Catharines, Canada	2020-03-31
Karen Clark	St Catharines, Canada	2020-03-31
Maie Sawatsky	Brampton, Canada	2020-03-31
Gail Wooodley	Saint Catharines, Canada	2020-03-31
Mandeep Kaur	Richmond, Canada	2020-03-31
Shelby Charlie	BC, Canada	2020-03-31
Alec Briones	Cambridge, Canada	2020-03-31
Zamena Sealy	Toronto, Canada	2020-03-31
Ashlyn Arsenault	Edmonton, Canada	2020-03-31
Kendra Howe	Thorold, Canada	2020-03-31
Sharon Sowrey	ST. CATHARINES, Canada	2020-03-31
Steven Graves	Saint Catharines, Canada	2020-03-31
Shelly Pelletier	St Catharines, ON, Canada	2020-03-31
Cathy Sawyer	Saint Catharines, Canada	2020-03-31
Doreen Green	St Catharines, Canada	2020-03-31

Name	Location	Date
Leah Kinghorn	Barrys Bay, Canada	2020-03-31
Renald Shute	Saint Catharines, Canada	2020-03-31
Mavis Saari	Saint Catharines, Canada	2020-03-31
David Jane	Saint Catharines, Canada	2020-03-31
David Hills	Saint Catharines, Canada	2020-03-31
Ruby MacLean	Thorold, Canada	2020-03-31
Robert Fraser	Saint Catharines, Canada	2020-03-31
Gord Brooks	Niagara Falls, Canada	2020-03-31
Soleiman James	Port Moody, Canada	2020-03-31
Marsha Young	Saint Catharines, Canada	2020-03-31
Janet furgiuele	Saint Catharines, Canada	2020-03-31
Dorothea Kreamer	Thorold, Canada	2020-03-31
Brenda Knight	Thorold, Canada	2020-03-31
Kathy Merrick	Saint Catharines, Canada	2020-03-31
Robert Anderson	Welland, Canada	2020-03-31
Shannon Gracie	Thorold, Canada	2020-03-31
Debbie Boozan	St Catharines, Canada	2020-03-31
Pam Isaak	Saint Catharines, Canada	2020-03-31
Arlene Kelly	St. Catharines, Canada	2020-03-31
Hailey Joy	Saint Catharines, Canada	2020-03-31
Kimberley Simpson	Guelph, Canada	2020-03-31
Jessie Reid	Thorold, Canada	2020-03-31

Name	Location	Date
Sharon Wasylowich	St Catharines. On., Canada	2020-04-01
mike kelly	merritton, Canada	2020-04-01
Christine Moody	Saint Catharines, Canada	2020-04-01
Jody Anderson	Saint Catharines, Canada	2020-04-01
Steve Hartwell	Merritton, Canada	2020-04-01
Daev Shepherd	Burlington, Canada	2020-04-01
Shari Wade	Thorold, Canada	2020-04-01
Erin Alana	Canada	2020-04-01
John Kramer	Marshfield, US	2020-04-01
v lajoie	Saint Catharines, Canada	2020-04-01
Trevor Jones	Niagara Falls, Canada	2020-04-01
ROBERT WOODLEY	ST CATHARINES, Canada	2020-04-01
roger baker	Saint Catharines, Canada	2020-04-01
Andrea Rohaly	St. Catharines, Canada	2020-04-01
Deborah Waters	Saint Catharines, Canada	2020-04-01
Patricia Jenkins	Thorold, Canada	2020-04-01
Beverly McIntyre	Toronto, Canada	2020-04-01
Gord Gibbs	Port Colborne, On, Canada	2020-04-01
Tiffany Addie	St Catharines, Canada	2020-04-01
Julianna Braukmann	St Catharines, Canada	2020-04-01
Dawn Cullen	Saint Catharines, Canada	2020-04-01
Vanessa Phimmanao	Saint Catharines, Canada	2020-04-01

Name	Location	Date
Chris Grow	Welland, Canada	2020-04-01
Braeden Martindale	Saint Catharines, Canada	2020-04-01
Nicole Vanasse	Ottawa, Canada	2020-04-01
Errin Turpel	Thorold, Canada	2020-04-01
Laura Catterall	Saint Catharines, Canada	2020-04-01
Jason Doubrough	Saint Catharines, Canada	2020-04-01
Ashley Doubrough	Saint Catharines, Canada	2020-04-01
Christenah D'Archi	St. Catharines, Canada	2020-04-01
Alexander Mitchell	Canada	2020-04-01
Lily Monych	Saint Catharines, Canada	2020-04-01
Anthony Thibault	Saint Catharines, Canada	2020-04-01
Connor Thibault	Saint Catharines, Canada	2020-04-01
Przemyslaw Bednarczyk	St.catharines, Canada	2020-04-01
Megan Hope	Saint Catharines, Canada	2020-04-01
Chris Phelan	Saint Catharines, Canada	2020-04-01
John D'Amico	St Catharines, Canada	2020-04-01
Shantelle Wood	Oshawa, Canada	2020-04-01
Lindsy Brown	Carson, Iowa, US	2020-04-01
Erik Simon	Saint Catharines, Canada	2020-04-01
matt mckay	st catharines, Canada	2020-04-01
Suze Boge	St Catharines, Canada	2020-04-01
Lesley Menicanin	Welland, Canada	2020-04-01

Name	Location	Date
Cory Hoffer	Saint Catharines, Canada	2020-04-01
Carli Parkinson	London, Canada	2020-04-01
Scott Wingate	Thorold, Canada	2020-04-01
Victoria Taylor	Saint Catharines, Canada	2020-04-01
Sarah Rose	St. Catharines, Canada	2020-04-01
Wayne Charlton	Glendale Ave, St. Catharines, Canada	2020-04-01
austin behunin	Saint Catharines, Canada	2020-04-01
Kailey Mclennan	Canada	2020-04-01
Dawn Holderney	Saint Catharines, Canada	2020-04-01
Ruth Hope	St Catharines, Canada	2020-04-01
Sheri Boge	Thorold, Canada	2020-04-01
S Cotnam	Thorold, Canada	2020-04-01
Andrea Hills	Welland, Canada	2020-04-01
Alan Fielding	Saint Catharines, Canada	2020-04-01
Sean Bittles	Thorold, Canada	2020-04-01
frank li	Markham, Canada	2020-04-02
lynn hart	port perry, Canada	2020-04-02
michael ingram	Niagara Falls, Canada	2020-04-02
shaw cummings	thorald, Canada	2020-04-02
Jodie Hiebert	St Catharines, Canada	2020-04-02
tammy mahoney	Hamilton, Canada	2020-04-02
Amber McGill	Burlington, Canada	2020-04-02

Name	Location	Date
Janice Mazzer	Welland, Canada	2020-04-02
Jessica Dekker	St. Catharines, Canada	2020-04-02
Brett Darling	Saint Catharines, Canada	2020-04-02
Amanda Keeping	niagara falls, Canada	2020-04-02
Duane Hiebert	Saint Catharines, Canada	2020-04-02
Darlene Ingram	Niagara Falls, Canada	2020-04-02
Sean Woodley	Saint Catharines, Canada	2020-04-02
Belle Brown	Toronto, Canada	2020-04-02
Leona Woodcoc	Fort Erie, Canada	2020-04-02
James Martel	Welland, Canada	2020-04-02
Phil Aymar	Saint Catharines, Canada	2020-04-02
Scott Russell	Edmonton, Canada	2020-04-02
Julie Pudwell	London, Canada	2020-04-02
Stacey Bravatti	Markham, Canada	2020-04-02
eloi nadeau	sutton, Canada	2020-04-02
Abdullah Mirza	Calgary, Canada	2020-04-02
Shanna Steenhuis	Saint Catharines, Canada	2020-04-02
Jessica Vink	St.catharines, Canada	2020-04-02
Jesse Crisp	St.Catharines, Canada	2020-04-02
Laura English	St. Catharines, Canada	2020-04-02
Sarah Hirniak	Saint Catharines, Canada	2020-04-02
Bev Damiano	Saint Catharines, Canada	2020-04-02

Name	Location	Date
Charlotte Hepburn	Pembroke, Canada	2020-04-02
Sandra Phillips	St, Catharines On, Canada	2020-04-02
David Thomas	Saint Catharines, Canada	2020-04-02
Ioulia Vinogradova	Toronto, Canada	2020-04-02
barry drysdale	pembroke, Canada	2020-04-03
Paul Helmer	Hamilton, Canada	2020-04-03
Lindsay Carefoot	Calgary, Canada	2020-04-03
Natalie Baron	Canada	2020-04-03
Riley Humaniski	Thorold, Canada	2020-04-03
Sabrina Gray	Dunedin, New Zealand	2020-04-03
Donna Corfield	St. Catharines, Canada	2020-04-03
Stephanie Brunner	Thorold, Canada	2020-04-03
Gary Woods	Toronto, Canada	2020-04-03
Karanjot Singh	Brampton, Canada	2020-04-03
Matt Mcbride	Toronto, Canada	2020-04-03
Jagdeep Singh	Winnipeg, Canada	2020-04-03
Sakshi Dhingra	Brampton, Canada	2020-04-03
Steve Biggley	Hamilton, Canada	2020-04-03
indika dasanayaka	edmonton, Canada	2020-04-03
Braeden Ledwez	St. Catharines, Canada	2020-04-03
Jason Woods	Thorold, Canada	2020-04-03
Robert Kilpatrick	Saint Catharines, Canada	2020-04-04

Name	Location	Date
Verica Ristovska	Windsor, Canada	2020-04-04
Arlene & Robert Jones	St. Catharines, Canada	2020-04-04
Emily Nardangeli	Saint Catharines, Canada	2020-04-04
Tracy Bennett	Saint Catharines, Canada	2020-04-04
Chris servos	Niagara Falls, Canada	2020-04-04
Chris Palmer	Saint Catharines, Canada	2020-04-04
carrie werner	Toronto, Canada	2020-04-04
nathalie pilon	Opasatika, Canada	2020-04-04
Stephen Ansell	Saint Catharines, Canada	2020-04-04
Dennis Sobchak	Thorold, Canada	2020-04-04
Barry William	Canada	2020-04-05
Bryan Minnes	Saint Catharines, Canada	2020-04-05
Allison Stevenson	Saint Catharines, Canada	2020-04-05
Judith Schaubel	Saint Catharines, Canada	2020-04-05
change yooulife	Yuen Long, Hong Kong	2020-04-05
Eerla Patch	Bangalore, India	2020-04-05
Wayne Whiteman	Thorold, Canada	2020-04-05
Marc Mullo	Thunder Bay, ON., Canada	2020-04-05
Nadeem Hussain	Toronto, Canada	2020-04-05
Cindy lee DaigneUlt	Toronto, Canada	2020-04-05
Melissa Desalliers	Windsor, Canada	2020-04-05
Janet Lee Evans	Cobourg, Canada	2020-04-05

Name	Location	Date
Amy Quigley	Windsor, Canada	2020-04-05
Jason Barthel	Lake in the Hills, US	2020-04-06
Nicole Baron	Ottawa, Canada	2020-04-06
Gail Roach	North York, Canada	2020-04-06
Carrie Corfield	St. Catharines, Canada	2020-04-06
Nick Torres	Cambridge, Canada	2020-04-06
Alisha Masters	Saint Catharines, Canada	2020-04-06
S Monks	St.Catharines , On., Canada	2020-04-07
Kaydie Rabbe	Ottawa, Canada	2020-04-07
Anh Tran	Toronto, Canada	2020-04-07
thomas hummer	Trail, Canada	2020-04-07
Marge whittles	Mill Bay, Canada	2020-04-07
Juan José Muñoz Ruiz	Medellin, Colombia	2020-04-07
Hanif Maleki	Vancouver, Canada	2020-04-07
RICHARD HEYD	Calgary, Canada	2020-04-07
Alejandra soto	Mexico, Mexico	2020-04-07
Crystal Hinton	Windsor, Canada	2020-04-07
Ayobami Ojo	Brampton, Canada	2020-04-07
Ihzareva Rafiqi	Indonesia	2020-04-07
Michelle Coulter	Essex, Canada	2020-04-07
Mighty Zhang	Calgary, Canada	2020-04-07
tai tan minh Nguyen	Mississauga, Canada	2020-04-07

Name	Location	Date
Andor Ruszó	Kazincbarcika, Hungary	2020-04-07
Yusif Mehdiyev	Baku, Azerbaijan	2020-04-07
Nick Marshall	Kingston, Jamaica	2020-04-07
alice killerich	France	2020-04-07
Duyen Nguyen	Toronto, Canada	2020-04-07
Binh Dang	Toronto, Canada	2020-04-07
B Tse	Vancouver, Canada	2020-04-07
Dong Li	Calgary, Canada	2020-04-07
Stephanie Stewart	Calgary, Canada	2020-04-07
Sally Mysko	Edmonton, Canada	2020-04-07
Diego Huerta	Morelos, Mexico	2020-04-07
Suzen Lawlar Bey	Penticton, Canada	2020-04-07
Ignacio Malacara	Monterrey, Mexico	2020-04-07
Aprilann Blatchford	London, Canada	2020-04-08
Ethann Andrade	Montreal, Canada	2020-04-08
Antonio Leonides	Mexico	2020-04-08
David McIntosh	Sydney, Canada	2020-04-08
Zoe Nguyen	Toronto, Canada	2020-04-08
Aldo Alvarez Lemus	Mexico	2020-04-08
James Chen	Toronto, Canada	2020-04-08
Mikołaj Flejtuch	Wadowice, Poland	2020-04-08
Chris Robins	Saint Catharines, Canada	2020-04-08

Name	Location	Date
Sarahi Escalera	Water Mill, US	2020-04-08
Ericka Tzab	Coatzacoalcos, Mexico	2020-04-08
Krystal Kebic	Saint Catharines, Canada	2020-04-08
Terry Robins	Saint Catharines, Canada	2020-04-08
Parvinder Singh Sandhar	Abbotsford, Canada	2020-04-08
Inna Golub	Richmond, Canada	2020-04-08
Deborah Bertucci	Surrey, Canada	2020-04-08
Jacquie Chotard-Richardson	Amisk, Canada	2020-04-09
Vincent Fragomeni	Calgary, Canada	2020-04-10
Charlotte Crowell	Austin, US	2020-04-10
Alex Bird	Prince George, Canada	2020-04-12
Chintan Shah	Mississauga, Canada	2020-04-12
Shawn Harvey	Edmonton, Canada	2020-04-13
Ali Imran Ansari	Richmond Hill, Canada	2020-04-13
Didier Lallemand	Liège, Belgium	2020-04-14
Michelle Zhang	Toronto, Canada	2020-04-15
Andrei Guissis	Brampton, Canada	2020-04-16
Aaron Enns	Saint Catharines, Canada	2020-04-19
Ashley Enns	Saint Catharines, Canada	2020-04-19
Bob Slowinski	Thorold, Canada	2020-04-20
Rick Kabel	Niagara Falls, Canada	2020-04-20
Karin Jane	St. Catharines, Canada	2020-04-20



Subject: COVID-19 Preliminary Overview of Financial Impacts

Report to: Regional Council

Report date: Thursday, April 23, 2020

Recommendations

- That the Regional Chair BE DIRECTED to lobby provincial and federal levels of government for financial assistance to support Niagara Region's COVID-19 emergency response; and
- That Niagara Region BE DIRECTED to participate in efforts with other municipalities seeking financial support from senior levels of government for the financial impact of the COVID-19 pandemic; and
- 3. That the Regional Clerk **BE DIRECTED** to forward this report to local MPs, local MPPs, the Federation of Canadian Municipalities and the Association of Municipalities Ontario.

Key Facts

- The purpose of this report is to provide an early indication of the potential financial impacts of the COVID-19 outbreak on the Niagara Region. Estimates and assumptions in this report are fluid and changing on a weekly basis.
- Staff expect that a budget adjustment related to the changes in services, incremental
 cost and lost revenue associated with the COVID-19 emergency response will be
 required. At this time, full impacts are unknown and staff will bring back a proposed
 budget adjustment for Council approval when more clarity around funding sources
 and full cost is available.
- The Region's preliminary estimate of the net cost of COVID-19 pandemic before funding announcements up to June 30, 2020 is \$9.3 million.
- Incremental costs and lost revenue estimates total \$9.6 million and may be offset by identified cost savings and mitigations of \$5.7 million for a current net budget impact \$3.9 million. The remaining \$5.4 million cost relates to already budgeted resources unavailable to work or redeployed to directly support the emergency response.
- The Region has received confirmed funding announcement of \$4.2 million in specific areas. Review of the eligible cost criteria for this funding is underway and restrictions do apply. Staff are looking for ways to fully leverage this funding and it is expected to support some costs that occur after our June 30, 2020 cost projection above.

Financial Considerations

Given the amount of uncertainty around timelines and availability of funding sources, it is difficult at this time to quantify the full impact of individual items as well as the overall impact to the Region. That being said, staff are of the preliminary view that ultimately the pandemic will result in a 2020 operating shortfall at year-end. Discussions have commenced with respect to opportunities for cost savings across operating and capital budgets. In addition, there are certain actions that the Region could take to offset a shortfall including use of the Taxpayer Relief Reserve. Staff will provide updates to Council with respect to year-end projections and any action that may be required as more details become known.

As of December 31, 2019 the Taxpayer Relief Reserve balance was \$23.8 million which is 4.2% of gross budgeted expenditures excluding agency boards and commissions (our minimum reserve target per the reserve policy is 10% of gross budgeted operating expenses or \$56 million at December 31, 2019).

In addition, staff recommend exploring all opportunities for financial assistance from senior levels of government and will provide updates to Council on any actions being undertaken by Provincial and Federal governments as they are announced. The Province and Federal governments have delayed the release of their respective 2020/21 budgets.

Analysis

Staff have been monitoring and assessing the potential financial impacts to the Region since the onset of the pandemic. Only two months after approving the 2020 Regional budget, a variety of operating expenditures and revenues are now expected to be impacted. While it is still too early to fully understand and quantify all of the potential impacts, some preliminary projections have been made.

To facilitate this analysis, projected costs and savings related to the pandemic have been made up to June 30, 2020

The Region has categorized impacts into 4 high-level categories

1. **Total costs supported by our approved base budget**. This category represents cost of resources unavailable to work or redeployed from their main work functions to directly support the emergency response. While the Region does have an established base budget to support these expenditures, it is important to note that the work these resources are performing during the emergency is not as originally contemplated in the base budget. This may result in delays in work plans and/or backlogs after the emergency is complete.

- ______
 - Costs incremental to base budget. This category represents all incremental costs over and above the approved 2020 base budget directly related to supporting the emergency.
 - 3. **Lost revenue**. This category represents the loss of revenue that had been planned to fund the 2020 budget.
 - 4. **Cost savings and mitigations**. This category represents identified cost savings the Region may expect to realize as a result of COVID-19 measures and managing the emergency.

The following is a summary of the financial impacts.

	Spent & Committed As of Date	Spent & ommitted		rojected to June 30	Total
Costs supported by our approved base budget					
EOC Dedicated Resources ¹	09-Apr	\$ 615,424	\$	1,994,740	\$ 2,610,164
Lost Productivity – Staff Unable to Work ²	04-Apr	443,137		1,831,633	2,274,770
Redeployed Resources ³	04-Apr	86,149		356,083	442,232
Total costs supported by our approved base budget		1,144,710		4,182,456	5,327,166
Costs incremental to base budget					
Additional labour related costs 4	04-Apr	748,294		3,092,949	3,841,243
Purchases made or committed ⁵	09-Apr	1,770,942		2,104,081	3,875,023
Total costs incremental to base budget		2,519,236		5,197,030	7,716,266
Lost Revenue ⁶		-		1,914,708	1,914,708
Cost savings/mitigations ⁷		-	((5,673,142)	(5,673,142)
Net cost impact before funding announcements		\$ 3,663,946	\$	5,621,052	\$ 9,284,998

¹ Assumes 100% of salary and benefit costs to any staff member fully activated in the Regional EOC, Public Health EOC, and EMS EOC.

² Staff unable to work due to self-isolation, needing to care for family members or being sick directly associated with COVID-19.

³ Currently only quantified for resources redeployed to the public health call centre. Redeployment in other areas in the organization has started to occur and will be quantified in the future.

⁴ Additional salary, benefits and overtime costs related to managing the emergency.

⁵ Additional purchase commitments made to directly support the emergency (e.g. cleaning supplies and services, personal protective equipment, emergency shelter, screening, advertising).

⁶ Estimated loss of expected revenue sources (e.g. rental income on owned units, transit fare revenue, business licensing revenue, development applications, parental fees, POA infraction revenue).

⁷ Estimated cost savings and mitigations (e.g. gapping of vacant positions, reduced non-emergency repair work, travel costs, transit service costs, electricity, cancelled events).

Impacts by department can be found in Appendix 2. Some of the more significant incremental costs and lost revenue items included in the estimate are outlined below:

- Niagara Regional Transit: fare revenue reduction due to reduced ridership and cancellation of Niagara College on-campus spring/summer classes;
- **POA Court:** Reduced POA revenue due to lower ticket volumes and court closure, with some related expenditure savings offsets;
- Public Health: Increased staffing and overtime, supplies (including personal protective equipment) and cleaning costs; additional staff to support higher call volumes;
- **Paramedic Services**: Increased staffing, overtime, supplies (including personal protective equipment), and cleaning;
- Housing: Increased cleaning costs in common spaces; lower tenant income levels would result in higher rent subsidies at community housing units and lower rent payments at NRH units;
- Homelessness programs: Increased costs to support homelessness agencies, housing allowances and expenses relating to the rent, staffing, cleaning, personal protective equipment and food for a self-isolation center;
- Children's Services: Loss of parent fee revenue due to closure of regionally operated child care centres;
- **Seniors' Services:** Increased cleaning, staffing, security and personal protective equipment costs; and
- **Technology Services**: Additional costs relating to increased licenses to ensure sufficient capacity for staff working remotely.

Other estimated savings across multiple services and departments include:

- Labour related savings: not filling non-essential vacant positions.
- **Fuel:** Short/medium term savings due to significant drop in world oil and local fuel prices.
- Niagara Regional Transit/Niagara Specialized Transit: reduction in daily service schedules resulting from decreased demand will result in significant savings;

- Non-emergency maintenance work: limiting work at NRH owned units to emergencies and move-outs;
- Operational savings: reduced travel, meeting expenses, and conferences due to travel restrictions and cancelled events.

COVID-19 is causing an unprecedented amount of uncertainty and volatility in financial markets. Federal governments around the world are responding through both monetary policy (e.g. through the lowering of interest rates) and fiscal policy (e.g. by introducing spending and tax relief measures for residents and businesses). The impact of these measures is not yet known and as a result there is the possibility of major longer term impacts depending on the duration and severity of the pause in economic activity. The following items have been identified as potential costs or loss revenues, but have not been quantified in the analysis above due to uncertainty around them.

- Cost of borrowing: a lower cost of borrowing for planned 2020 debenture issues would lower the amount of debt servicing costs required in the 2021 budget;
- **Investment returns:** a lower investment rate would impact 2020 interest income and interest allocations to reserves. Also any cash flow challenges experienced as identified and discussed in CSD 31-2020 could further reduce interest income;
- Property taxes: the economic disruption could lead to a material increase in tax write-offs and lower net assessment growth for 2020 and into 2021;
- Building Activity: if construction activity is materially reduced, there would be a
 lower amount of supplementary taxes collected and lower assessment growth
 during the year and in future years. This would also lead to a reduced level of
 development charge collections, potentially impacting the Region's ability to fund
 growth-related capital projects, and potentially a reduction in development charge
 exemption costs;
- Additional support to housing providers: the economic disruption could lead to housing providers seeking additional support from NRH;
- Recycling end markets: the economic disruption could lead to volatility in prices for the sale of recyclables in waste management; and
- Provincial gas tax: the economic disruption could impact Niagara Regions gas tax allocation in 2021 and 2022 if we experience a greater decrease in ridership relative to other municipalities or if the total provincial gas tax collected declines due to less gas purchases.

In addition to the above, the Region is currently reviewing all capital projects and determining if any project deferrals are appropriate. It is important to note that deferring capital projects does not result in direct savings that could be used to mitigate the current COVID-19 financial impacts. Most capital projects are funded from previous contributions to reserves or debt issuance. The deferral of capital projects will strengthen the Region's cash flow position as further discussed in CSD 31-2020.

Funding announcements

The Region has also received announcements for three confirmed funding sources identified below. Review of the eligible cost criteria with this funding is underway and restrictions do apply. The team is looking for ways to fully leverage this funding and it is expected to support some costs that occur after our June 30, 2020 cost projection period identified above.

Description	Funding Agency	Amount
Community Homelessness Prevention Initiative *	Ministry of Municipal Affairs and Housing	\$2,408,100
Reaching Home Funding *	Employment and Social Development Canada	1,253,271
Long-term Care Emergency Funding	Ministry of Long-term Care	600,000
		\$4,261,371
* Incremental funding to cover full fiscal year of April 1,	2020 to March 31, 2021	

While no formal funding announcements have been made, the Province has indicated that is plans to work with municipalities to support Children's Service operations to minimize shortfalls.

Ontario Works also expects to see a substantial increase in subsidy claim payments to Ontario Works clients based on Provincial announcements. This increase will be directly offset by additional funding from the Province.

Additionally the Province has announced it plans to defer further reductions to the public health funding formula in 2021.

Budget Implications

As previously mentioned the full magnitude of the financial implications for the COVID-19 emergency on the Niagara Region's 2020 budget is not yet known. With that said, staff do expect the impact will require a gross budget adjustment that will exceed \$1 million requiring Council approval. ______

In order to avoid multiple adjustments and approvals, staff recommend that a budget adjustment will be completed once impacts, including funding announcements, are more clearly understood.

Should a funding shortfall materialize after all additional funding and cost mitigation strategies have been exhausted, Council could consider:

- An in-year budget amendment in accordance with the Budget Control Bylaw to draw on the Taxpayer Relief Reserve. This would require giving public notice.
- Making a recommendation through the year-end transfer report as per the Operating Surplus/Deficit Policy.

The decision on which approach would be recommended by staff will depend on the timing and magnitude of the required adjustment. Staff hope to be able to more fully outline the potential adjustment with the completion of the Q2 financial update report.

Staff will continue to provide Council with financial impact information in the weekly COVID-19 memo and will report back with a formal report outlining the budget adjustment prior to its completion.

Procurement Process

The Region has leveraged its existing Procurement By-law where appropriate to secure goods and services that are critical to our response to COVID-19. These purchases have utilized the special circumstance provision, which provides for both:

- an event that is exceptional or could not be foreseen and is likely to pose a threat to the health, safety or welfare of the public
- an emergency as defined in the *Emergency Management and Civil Protection Act*, R.S.O. 1990, c. E.9, as amended, or any successor legislation thereto

At the time of writing this report, the Region has executed 12 special circumstance purchases over \$10,000 for a total value of \$1.3 million. These purchase consist mainly of personal protective equipment, cleaning supplies/services, emergency shelter, and screening services. Staff will continue to rely on the special circumstance provisions in the procurement by-law on an as-required basis and report back to Council as needed.

Alternatives Reviewed

Staff are working with both the area municipality treasurers within Niagara Region and with colleagues across the province (through the Ontario Regional and Single-Tier Treasurers group) to share ideas and strategies to respond to the financial and operational impacts of this pandemic.

Staff will also work with Standard and Poor's (who provide the Region's credit rating) to discuss potential implications on the ratings of the municipal sector as a whole across the country.

Relationship to Council Strategic Priorities

Supporting the COVID-19 emergency response directly supports Councils strategic priority of a Healthy and Vibrant Community.

Other Pertinent Reports

CSD-31 2020 Concessions to Local Area Municipalities regarding Taxes and Water Wastewater Billings

Prepared by:

Melanie Steele, MBA CPA CA Associate Director, Reporting & Analysis 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 regional departments and EOC members, and reviewed by Helen Chamberlain, Director, Financial Management & Planning/Deputy Treasurer.

Appendices

Appendix 1 COVID-19 Financial Impact by Department

Appendix 1 - COVID-19 Financial Impact by Department

	su	otal costs supported by our supported se budget	inc	otal costs cremental to base budget	F	Lost Revenue	1	est savings mitigations	im	Net st/(savings) pact before funding ouncements
Corporate Administration	\$	395,761	Ś	134,827	Ś	_	\$	(199,943)	Ś	330,645
Corporate Services	т.	466,285	•	389,735	•	166,900	•	(517,785)	*	505,135
Court Services		36,970		3,431		196,875		(103,914)		133,362
Planning		87,909		8,055		120,000		(109,207)		106,757
Niagara Regional Housing		-		86,055		600,000		(844,065)		(158,010)
Niagara Regional Police Service *		71,674		110,471		-		-		182,145
Transportation		177,362		92,361		604,933		(3,249,355)		(2,374,699)
Public Health										-
Public Health		1,405,563		1,371,691		-		-		2,777,254
Emergency Medical Services		1,384,672		1,419,631		26,000		(62,000)		2,768,303
Sub-total Public Health		2,790,235		2,791,322		26,000		(62,000)		5,545,557
Community Services										-
Childrens Services		133,360		79,939		200,000		-		413,299
Seniors Services		783,506		2,707,961		-		-		3,491,467
Social Assistance & Employment Opportuniti		126,836		5,453		-		-		132,289
Homelessness Services		18,099		1,142,788		-		-		1,160,887
Sub-total Community Services		1,061,801		3,936,141		200,000		-		5,197,942
Total Levy Supported		5,087,997		7,552,398		1,914,708		(5,086,269)		9,468,834
Waste Management		211,669		105,429		_		(63,890)		- 253,208
Water/Wastewater		27,500		58,439		-		(522,983)		(437,044)
Total Rate Supported		239,169		163,868		-		(586,873)		(183,836)
Total	\$	5,327,166	\$	7,716,266	\$	1,914,708	\$	(5,673,142)	\$	9,284,998

^{*}NRPS are preparing their onwn analysis of financial impacts they will be sharing with their board. The only costs included in the analysis above are those the Region is aware of as they are purchase order commitments or actual costs recorded in our financial system or members participating in our EOC.



Subject: Concessions to Local Area Municipalities regarding Taxes and Water

Wastewater Billings

Report to: Regional Council

Report date: Thursday, April 23, 2020

Recommendations

- That the May 13, 2020 Region general and special purposes levy amounts BE REMITTED by the Local Area Municipalities to the Niagara Region based on actual amounts collected by the Local Area Municipalities and that interest charges on these levy amounts BE WAIVED until June 30, 2020;
- That the August 5, 2020 and October 14, 2020 instalments for Region general and special purposes levy BE REMITTED by the Local Area Municipalities to the Niagara Region based on actual amounts collected by the Local Area Municipalities and that interest charges on these levy amounts BE WAIVED for a period of 30 days;
- 3. That the April through November water and wastewater amounts billed monthly on the 15th of the month and due at the end of the month **BE REMITTED** to the Niagara Region based on actual amounts collected by the Local Area Municipalities;
- 4. That the difference in the amount billed by the Region and collected by the Local Area Municipalities for the water and wastewater requisitions **BE PAYABLE** before December 31, 2020;
- 5. That interest charges on the outstanding amount from the Local Area Municipalities for the water and wastewater requisition payments **BE WAIVED** for the year 2020;
- 6. That By-law 2019-94, By-law 2019-95 and By-law 2020-04 **BE AMENDED** to adjust interest charge provisions in consideration of the COVID-19 pandemic;
- 7. That any amounts due from the Niagara Region to the Local Area Municipalities **BE DEFERRED** until such time as the amount due to the Local Area Municipality

 exceed the amount receivable from that municipality; and

8. That any interest and penalty charged by the Local Area Municipalities to the Niagara Region **BE WAIVED** for the year 2020.

Key Facts

- The purpose of this report is to respond to the motions included in appendix 1
 passed by Welland, St. Catharines, and Thorold Councils (representing
 approximately 39% of Niagara Region's levy) requesting payment relief from the
 Niagara Region in light of the COVID-19 pandemic.
- This report has been written based on significant consultations with a variety of stakeholders as outlined in the report. Staff have used this information to develop assumptions from which the recommendations have been made. This situation remains fluid and staff will update Council on a regular basis.
- Based on meetings with the local area treasurers we understand that due to the
 extended payment terms being offered to taxpayers they may experience cash flow
 challenges which require special consideration by the Region for tax and water and
 wastewater payments.
- Overall the amount due from the LAMs for general and special purposes tax levies and water and wastewater payments the period of April 1st to June 30th is approximately \$130 million; the amount due for the third and fourth quarter are approximately \$148 million and \$146 million, respectively.
- The province has provided for a deferral of the second and third education tax remittances of \$42 million each from June 30th to September 30th, and from September 30th to December 15th, respectively which has been incorporated in the cash flow analysis completed by staff.

Financial Considerations

Most municipalities are considering extended payment terms to offer financial relief to tax and rate payers through a combination of payment deferrals and/or the waiving of late fees and interest charges. The Niagara Region is considering the impact of these decisions impact on the LAMs' cash flow and consequently offering alternative payment arrangements to the LAMS.

Finance staff have been monitoring the Region's cash flow during this crisis and will continue to analyze the position to ensure there is sufficient liquidity to provide for ongoing operations. Staff are ensuring flexibility by holding funds in High Interest Savings Accounts (HISA) to maintain essential regional services and capital works.

The recommendations made in this report will reduce balances in the Region's bank accounts that contribute to the budgeted investment income of \$2.7 million. The reduction in our average cash balances resulting from these recommendations and the decline in interest rates due to the pandemic is estimated to reduce investment income budgeted by up to \$1.3 million depending on what is approved by Council and the level of collections by the LAMs. This amount is in addition to the \$9.3 million estimated cost of COVID-19 in CSD 30-2020 as the cash flow analysis was not yet available at the time of publishing that report.

Analysis

The Region establishes and approves their own tax levy, waste management budget each year. These amounts are collected from the local area municipalities in four installment dates in the year. The municipalities bill and collect this amount on behalf of the Region, as well as their own tax levy, from the property owners either through four installment dates established in their bylaws (not the same dates as the Region installment due dates see appendix 2), monthly pre-authorized payment plans, or payments made by mortgage companies.

The Region also establishes and approves their own water and wastewater budgets each year. This establishes the wholesale rate for these services which the municipalities incorporate into their budget to establish the periodic billing rates to property owners. While some municipalities may not bill each month, remittances to the Region are due at each month end.

We understand that the Local Area Municipalities are impacted by the following decisions in response to the COVID-19 pandemic:

- Waiving interest and penalties on property tax, water, and wastewater payments from residents, many through to June.
- Some municipalities that have approved their water and wastewater rates are considering deferring the rate increases until the second or third quarter of the year.
- Some municipalities have not yet approved their water and wastewater budgets and are considering modifications to address COVID-19.
- Most are continuing with their pre-approved payments plans from residents, however are waiving penalties or charges on non-sufficient funds or withdrawal from the program.

- Facilities have been closed to the public limiting options to pay in person, however payment accepted by mail; cash or cheque; at financial institutions, both in person and electronically.
- The Ontario Government deferral of education tax payments from municipalities (\$42 million each quarter) with June 30th deferred to September 30th and September 30th deferred to December 15th.

These items are putting additional strain on the LAMs as they try to meet the billing schedule of the Niagara Region, and could result in negative cash flows being experienced. In order to understand the cash flow implications to the Region, staff started with a forecast under the status quo requirements of the Regional general and special purposes tax levies and water and wastewater payments. Staff then incorporated into the analysis the impacts of the Local Area Municipality motions (option A). Based on the negative effect of the municipal requests on Regional cash flows and the ability to sustain of Regional services staff developed an alternative (option B), which the recommendations in this report are based on.

Option A

The three municipal council motions that have been presented request consideration of the following:

- Water and wastewater payments be deferred to June 30th
 - Niagara Region's by-law 2019-94 and 2019-95 for the water and wastewater rates provide that the amount due is billed on the 15th of the month and due at the end of the month.
 - The total amount in aggregate that is collected is approximately \$9.5 million per month.
 - Both by-laws include a provision for interest to be charged on amounts in default until the date of payment.
- 2020 Water and Wastewater rate increases be deferred to June 30th
 - The Niagara Region has approved a budget with an additional \$0.5 million a month. This amount has already been billed for January and February.
 The February amount that was due in March was paid in full by all municipalities except one.
 - Billing of the 2019 rate for March to June would result in a revenue shortfall of \$2 million. Deferring the increase for the remainder of the year would result in a total revenue shortfall of \$5 million.

- The above shortfall of \$2 million relates \$0.5 million to Water and \$1.5 million to Wastewater, increasing to \$1.2 million and \$3.8 million for Water and Wastewater, respectively, if extended to December.
- Stabilization reserve balances are \$3.0 million for water and \$1.4 million for wastewater. Wastewater balances are insufficient to support the revenue loss, therefore alternative options would need to be considered, including budget amendment or use of capital reserves.
- The May 13th tax levy installment be deferred to June 30th
 - Niagara Region's By-law 2020-04 approves a scheduled payment in aggregate of \$100 million from the LAMs due May 13th.
 - The by-law did not include a provision of interest charges on late payments.

Other Assumptions

- Niagara Region detailed cash flow analysis and expenditure review assumes the following:
 - Operating costs for essential services, including Water, Wastewater, Seniors Services, etc. continue to be incorporated.
 - Incremental costs related to COVID-19 are being tracked and these have been offset by non-essential services and savings that have been identified in report CSD 30-2019.
 - Capital projects with budgets greater than \$1 million have been evaluated to assess if they are essential and if staff and/or industry capacity exists, and cash flow projections for the balance of the year have been updated accordingly.
 - The LAM requests noted above have been incorporated into cash flow projections.

Conclusions

- Niagara Region would not have adequate cash flows to support operations for the month of June. Recovery will occur on June 30th with the full remittance and remain positive for the balance of the year.
- St. Catharines requested deferral of tax payment for 90 days (May 13th to August 11th); if deferred \$27 million would remain uncollected until August.
- The reduced Water and Wastewater billing has been incorporated into this scenario, however it does not solve the budget shortfall which would require a budget amendment to the 2020 budget.

Option B

As a result of the cash shortfall of the above scenario, staff have considered alternatives which hopefully alleviate some of the strain on the Local Area Municipalities without the significant negative impact on the Region that may have an impact on continuity of essential services.

Tax Levy Assumptions

- Concessions by LAMs will result in continued, but reduced, collections. Therefore
 for modelling purposes, staff have conservatively assumed arrears of up to 50%,
 which would result in \$50 million in cash flow relief to the local area
 municipalities. The balance of the \$50 million would be remitted to the Region by
 June 30th being the date to which municipalities have deferred interest and
 penalties
- The final levy instalments of \$115 million each are scheduled for August 5th and October 14th, as included in by-law 2020-19. For modelling purposes staff have conservatively assumed arrears of up to 50%. Based on discussion with LAM Treasurers there may be continued difficulty in collection and/or ability to issue tax bills to residents. A deferral of each of these payments for 30 days has been included in the cash flow.

Water and Wastewater Assumptions

Concessions by LAMs will result in continued, but reduced, collections. Therefore
for modelling purposes, staff have conservatively assumed arrears of 25%, which
would result in \$2.6 million in cash flow relief a month to the local area
municipalities. The balance of the amount owing would be remitted to the Region
no later than December 31st, 2020.

Other Assumptions

 All other assumptions for operating and capital expenditures are the same as in Option A.

Conclusions

- Niagara Region would have adequate cash flows to support operations for the month of June.
- The Region would not be required to pursue further cost cutting or cash mitigation measures related to essential services or the deferral of essential capital projects/

- Regional cash flow will be depleted again in August and October if tax instalments in their entirety are deferred 30 days, therefore, remittance based on LAM collection would still be required (minimum of 25% of instalment due would be required to sustain operations)
- No budget amendment would be required for Water or Wastewater.

The following details to support the above option are incorporated in the recommendations for greater clarity.

- LAMs will remit to the Niagara Region Taxes and Water/Wastewater amounts based on actual collection experience, (not the 50% and 25% modelled).
 However, if their collection is less than the 50% modelled the Region will experience further cash flow shortfalls.
- Staff recommend that the final instalments bylaw include an interest waiver of 30 days, however it is expected that LAMs able to bill residents will remit funds to the Region on the due dates based on their collection experience.
- Interest charges would be deferred for one month for tax payments and until the end of the year for water and wastewater payments; regional by-laws will be amended accordingly.
- The Region is routinely billed by the Local Area Municipalities for tax write-offs, water and wastewater for Regional facilities, cost shared capital projects, etc. In order to ensure that the Region cash flow is not further negatively impacted, we will offset these against the amounts receivable from the LAMs.

Regional staff cannot undertake a full analysis of LAMs individual cash flow impacts as we do not understand the impact of items such as facilities closures, lost event revenues, incremental costs due to COVID-19, etc. The concessions recommended in this report along with education payment deferral offered by the Ontario Government is expected to provide some level of cash flow relief to the Local Area Municipalities to align with their anticipated delay in tax collection from property owners.

Since the onset of the Provincial emergency declaration, Regional staff have been meeting weekly with the Ontario Regional and Single Tier Treasurers. Discussions have included:

 Opportunities for lower tier municipalities to provide relief to property owners. Many Ontario municipalities are offering the community options to defer payment of taxes and water/wastewater payments that are very similar to those of Niagara municipalities. _____

- Upper Tier Regional governments are being asked to consider impact the above concessions have on the ability to comply with established deadlines for remittances to the upper tier. Responses to the request have varied based on the upper tier cash flow analysis. Generally the constraints on the upper tier have been significant as well and most are asking for remittance from the lower tier based on the actual collections from the property owners in order to ensure no undue hardship to either party. This is similar to the Niagara recommendations.
- Impact of capital expenditure on cash flow. Many feel strongly that continued capital investment is necessary to keep the economy going however others are dealing with the reality of inadequate cash flow which requires significant reprioritization of capital works in particular in line with the Province's guidelines regarding essential vs non-essential services. This has been Niagara's position in the cash flow projection.
- Impact of lack of construction is having on development charges collected and ability to delivery anticipated growth related capital program. This will have impacts on future capital plans.
- Provincial lobbying for incremental funding for the unbudgeted cost of the pandemic. This includes assistance from Municipal Finance Officers Association (MFOA) to consolidate some asks as well as incorporating recommendations to share our financial implications reports with other levels of government, MP and MPPs. The types of impacts Niagara is experiencing with respect to costs and revenue losses are very consistent with those of other municipalities except the order of magnitude varies
- Lobbying of the Province with respect to latitude on other legislation not the least
 of which is the necessity to fund a deficit in next budget year. Many of Ontario
 municipalities are project very significant deficits and many do not have
 stabilization reserves to assist in funding the deficit. Use of other reserves such
 as capital reserves will only further the difficulty in recovery from the pandemic
 and adding to the next year's budget may impact community and businesses that
 are still in recovery from economic losses of the emergency. One consideration
 to be put to the Province is the ability to fund the deficit over a number of years in
 the future.
- Other items being discussed include workforce planning, work for home policies, short term borrowing etc.

Alternatives Reviewed

Staff **DO NOT RECOMMEND** option A for the conclusions noted above. Therefore option B is **RECOMMENDED**.

Relationship to Council Strategic Priorities

The recommendations in this report support Council's Strategic Priorities of Business and Economic Growth through the shared efforts with local area municipalities to retain vulnerable businesses in the Niagara Region, and Sustainable and Engaging Government through coordination with Local Area Municipalities with the goal of shared financial sustainability during this state of emergency.

Other Pertinent Reports

CSD 30-2020 COVID-19 Preliminary Overview of Financial Impacts

CSD 23-2020 2020 Property Tax Rates and Ratios

Prepared by:

Helen Chamberlain, CPA, CA Director Financial Management and Planning, Deputy Treasurer Corporate Services

Recommended by:

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

Submitted by:

Ron Tripp, P.Eng. Acting Chief Administrative Officer

This report was prepared in consultation with Tyler Potts, Senior Budget Analyst, and reviewed by Margaret Murphy, Associate Director Budget Planning and Strategy.

Appendices

Appendix 1 Motions from Local Area Municipalities

Appendix 2 Property Tax Payment Due Dates



March 30, 2020

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

Sent via email: Ann-Marie.Norio@niagararegion.ca

Re: COVID-19 Pandemic - Municipal Tax and Service Charge Deferral Our File 10.57.19

Dear Ms. Norio.

At its special meeting held on March 27, 2020, St. Catharines City Council approved the following motion:

The recommendations in this report are intended for use in the emergency situation known as the COVID-19 pandemic. Staff are confident that these measures will contribute and support the wellbeing of the residents and businesses of St Catharines. These recommendations can be revisited at upcoming Council Meetings as desired:

- Defer the April 30th Interim Tax Instalment to June 30th
- Waive Tax Penalty and Interest Charges until June 30th
- Waive Water and Wastewater Penalty and Interest Charges until June 30th
- Waive Accounts Receivable Penalty and Interest Charges until June 30th
- Continue to process Pre-Authorized Payments (PAP) for taxes and water unless suspended in writing by the payor
- Waive charges for any cheques or pre-authorized payments (PAP) returned for non-sufficient funds (NSF) or payments stopped by the payor
- Amend the 2020 Final Tax Levy instalment dates of June 30 and September 30 to July 31 and October 30, 2020, respectively
- Defer the 2020 Water and Wastewater rate increase from April 1st to July 1st
- Parking enforcement is limited to safety-related issues, including but not limited to, fire-routes, accessible parking, no-parking areas and fire hydrants, until June 30th, 2020
- Waive payment for on-street parking or in a municipal parking lot or garages
- Water services shall not be disconnected by the City of St Catharines for nonpayment of water and wastewater billings until June 30th, 2020
- Waive late fees for 2020 Dog Licences
- Waive late fees for 2020 General Business Licences



- That the Region of Niagara be requested to defer their payments requirement by 90 days to align with the change in instalment dates.
- That the Region of Niagara be requested to defer their water and wastewater monthly payments until June 30th
- That the Province of Ontario be requested to defer the June and September school board payment requirements by 90 days; and

That Council approve the above recommendations and that all actions taken by staff to implement these recommendations prior to March 27, 2020 be hereby ratified; and

That the City Solicitor be directed to prepare or amend the necessary by-law(s). FORTHWITH

If you have any questions, please contact the Office of the City Clerk at extension 1524.

Bonnie Nistico-Dunk, City Clerk

flemberte

Legal and Clerks Services, Office of the City Clerk

:kn

cc. Kristine Douglas, Director of Financial Management Services and City Treasurer





Where Ships Climb The Mountain...

April 1, 2020

Office of the Regional Clerk Niagara Region 1815 Sir Isaac Brock Way, P.O. Box 1042 Thorold, ON L2V 4T7

Ann-Marie.Norio@niagararegion.ca

Attention: Ann-Marie Norio, Regional Clerk

Dear Ms. Norio:

Re: Water and Sewer Invoices

Please be advised Thorold City Council, at its March 31, 2020 meeting, adopted the following motions:

- 1. That the Water Sewer Budget 2020 and related pricing increase normally scheduled for the April billing be deferred to the June billing, which would be due at the end of July.
- 2. That the Water Sewer Budget report be brought forward for Council consideration and implementation in late-May, to be effective for the June billing with a July 31st due date.
- 3. That should it be required due to COVID-19 pandemic ramifications to revisit the deferral date, that a further report be prepared for Council
- 4. That the Region be requested to defer collection of the water and sewer monthly invoices until June 30, 2020.
- 5. That the Region be requested to defer their 2020 price increase, and bill at the 2019 rates for the period up to June 30, 2020.

Yours truly,

Doluvecho

Donna Delvecchio,

City Clerk

M. Dilwaria, Chief Administrative Officer ec: Council Agenda - April 21, 2020

City of Thorold



City of Welland Legislative Services

Office of the City Clerk 60 East Main Street, Welland, ON L3B 3X4

Phone: 905-735-1700 Ext. 2280 | Fax: 905-732-1919

Email: clerk@welland.ca | www.welland.ca

April 8, 2020

File No. 20-37

SENT VIA EMAIL

Niagara Region 1815 Sir Isaac Brock Way P.O. Box 1042 Thorold, ON L2V 4T7

Attention: Ann-Marie Norio, Regional Clerk

Dear Ms. Ann-Marie Norio:

Re: April 1, 2020 - WELLAND CITY COUNCIL

At its meeting of April 1, 2020, Welland City Council passed the following motion:

"THAT THE COUNCIL OF THE CITY OF WELLAND approves that the Water Sewer Budget 2020 and related pricing increase normally scheduled for the April, May and June billing be deferred to the billing cycle starting July 1, 2020; and further

THAT Welland City Council directs staff that should it be required due to COVID-19 pandemic ramifications to revisit the deferral date that a further report be prepared for Council; and further

THAT Niagara Region be requested to defer collection of the Water and Sewer monthly invoices until June 30; and further

THAT Niagara Region be requested to defer their 2020 price increase, and bill at the 2019 rates, for the period up to June 30."

Yours truly,

Tara Stephens City Clerk

TS:cap

c.c.: S. Zorbas, General Manager, Corporate Services, Chief Financial Officer/Treasurer, sent via email

Appendix 2 Property Tax Payment Due Dates

Municipality	First Instalment	Second Instalment	Third Instalment	Fourth Instalment
Fort Erie	February 28	April 30	June 30	September 30
Grimsby	March 6	May 1	August 7	October 2
Lincoln	February 28	April 30	July 31	September 30
Niagara Falls	February 28	April 30	June 30	September 30
Niagara-On-The-	February 28	May 20	July 31	September 25
Lake				
Pelham	February 28	April 30	June 30	September 30
Port Colborne	February 28	April 30	July 2	October 1
St. Catharines	February 28	April 30	June 30	September 30
Thorold	February 28	April 30	June 30	August 31
Wainfleet	February 28	April 30	July 31	September 30
Welland	March 2	May 1	July 1	September 1
West Lincoln	February 28	April 30	July 31	September 30
Niagara Region	March 11	May 13	August 5	October 14



Subject: 2020 Property Tax Policy, Ratios and Rates

Report to: Regional Council

Report date: Thursday, April 23, 2020

Recommendations

1. That Regional Council **APPROVE** the following tax ratios and sub-class reductions for the 2020 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	30%
Commercial – Vacant Land	1.734900	30%
Industrial	2.630000	
Industrial – Excess Land	2.630000	30%
Industrial – Vacant Land	2.630000	30%
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 by having no properties subject to capping adjustments in 2019 in the commercial class, Regional Council **OPT OUT** of the capping program for the commercial tax class for the 2020 and subsequent taxation years;
- 3. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration and **CIRCULATED** to the Councils of the Area Municipalities for information.
- 4. That this report **BE APPROVED** and **CIRCULATED** to the Councils of the Area Municipalities for information.

Key Facts

• The purpose of this report is to set the tax policy for 2020 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 2020 is status quo based on the tax policy decision adopted for the 2019 taxation year and is being recommended by Regional staff and Area Treasurers.
- 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 2020 levy increase of 5.92%. Area Municipal increases are projected to range from 1.55% to 13.40%.
- Under the status quo tax policy the residential class in aggregate will see a tax increase of 5.74% for the Regional levy as a result of the reassessment shift reducing residential taxes by 0.20% (see Table 1).
- The reassessment impacts, proposed tax policy and approved Regional tax levy will result in an increase of approximately \$85 to the typical residential property with a CVA of \$277,044 in 2020 for an annual Regional property tax of \$1,601.
- This report recommends the complete exit of tax capping for 2020 and future years as there are no longer any capped properties.
- 2020 is the fourth and final year of the four year assessment phase-in period meaning that 2021 will be the first year of the new assessment cycle. The Municipal Property Assessment Corporation (MPAC) has provided preliminary assessments for the 2021 assessment cycle. Based on this information, the residential tax class is anticipated to experience assessment increases of approximately 50% which may create a substantial shift of taxes onto the residential class.

Financial Considerations

There are no direct costs to the Region as a result of setting 2020 tax policy. There are however, taxpayer impacts as a result of tax shifts between property classes due to reassessment phase-in, assessment growth and tax ratio decisions. Detailed analysis of assessment growth, reassessment and phase-in changes and tax ratios are included in the Tax Policy Study attached as Appendix 1.

As will be discussed under the Other Policy Consideration section of this report, Council approved the phase-out of the commercial/industrial vacant unit rebate program starting in 2019 through CSD 3-2019. As part of the same report, Council approved the phase-

out of the vacant/excess land subclass discount, which does not have an impact on tax policy until 2021.

Analysis

The Municipal Act provides the Region with the responsibility to establish tax policy to raise levy requirements. These tax policy decisions are reviewed and discussed with the Area Treasurers. Regional staff met with the Area Treasures and discussed options for the 2020 tax policy and the Area Treasurers unanimously supported the recommendations in this report.

Due to the 2016 reassessment, assessment growth and provincial legislation, tax shifts will occur 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.

Region staff presented Area Treasurers with a draft copy of the tax study as completed by the Region's external tax consultant as well as reviewed various options and scenarios for 2020. Based on the feedback provided, both Regional staff and Area Treasurers are recommending a status quo tax policy for the 2020 taxation year. This recommendation is guided by the discussion contained under the Tax Policy Considerations section of this report. Due to the expected impact that 2021 reassessment will have on the residential tax class, the BMA study showing that all residential taxation categories are above the BMA study average, coupled with data provided by the Region's Affordable Housing Strategy Steering Committee, that many of the households in the core housing need currently reside in single detached homes (included in the residential tax class), Regional staff and Area Treasurers support the recommendation that the reduction in residential taxes shifted to other classes in 2020 of 0.20% be maintained.

In previous years, the Region utilized the tax shift away from the residential class to benefit commercial and multi-residential property owners. In addition, the Region also created a new multi-residential tax class in 2003 which carries the same ratio as residential properties which provides greater relief to newly constructed multi-residential buildings. See Appendix 2 for historical Regional tax ratios.

Analysis of Current State/Status Quo

1. Assessment Growth

The overall real assessment growth that occurred in 2019 for the Region was 1.42% (as included in the approved 2020 operating budget), equivalent to \$5.2 million in tax dollars from new taxpayers. Table 1 summarizes the overall assessment growth that occurred in 2019 as well as the impacts affecting each of the tax classes based on maintaining the status quo tax ratios for 2020.

Table 1 – 2020 Tax Levy Impacts by Property Class (Status Quo Policy)

Droporty Class	2019 Approved	Growth	Phase-In	2020 Levy	2020 Approved	Avg. %
Property Class	Levy	Impacts	Impacts	Impacts	Levy	Increase
Residential	\$ 265,269,922	\$5,084,359	\$ (536,036)*	\$ 15,751,193	\$ 285,569,438	5.74%
New Multi-Res	815,906	130,479	4,216	55,493	\$1,006,094	7.32%
Multi-Residential	15,025,478	(204,665)	(54,469)	862,021	\$15,628,365	5.37%
Farm	3,113,063	(59,446)	189,577	189,328	\$3,432,522	12.17%
Management Forest	19,688	970	777	1,251	\$22,686	10.30%
Commercial	67,237,042	(749,744)	490,011	3,909,962	\$70,887,271	6.54%
Industrial	11,865,167	965,090	(66,738)	745,094	\$13,508,613	5.72%
Pipelines	2,320,511	23,923	(26,578)	135,310	\$2,453,166	4.69%
Landfill	58,884	-	(953)	3,382	\$61,313	4.13%
Total	\$ 365,725,661	\$ 5,190,966	\$ (193)	\$ 21,653,034	\$ 392,569,468	5.92%
% Increase		1.42%	0%	5.92%	7.34%	

^{*} Represents a tax shift away from residential of 0.20%

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 are phased in over 2017-2020. As identified above in Table 1, there is a decrease in the residential class' proportionate share of taxes (0.20%) as a result of phase-in changes which has been consistent over the current reassessment cycle. Table 2 shows the relative tax share of each tax class from 2019 to 2020. The 2020 amounts in Table 2 are based on the proposed status quo ratios from 2019. The table represents a starting point for the ratio analysis.

The residential increase noted above of 5.74% (below the total Regional levy increase of 5.92%) is as a result of the residential class phase-in assessment growth being 3.49% which is lower than the overall average of phase-in assessment changes of 3.83% (See Appendix 1, Table 13). Classes with assessment increases greater than the 3.83% average will experience tax increases greater than the Region's levy increase of 5.92% and classes with assessment less than the 3.83% average will see increases less than 5.92%.

Table 2 - Multi-Year Tax Distribution by Tax Class

Realty Tax Class	2019 Year End (As Revised)	Share	2020 Levy (As Returned)	Share
Taxable	\$	%	\$	%
Residential	\$ 270,354,281	72.89%	\$ 285,569,438	72.74%
Farm	3,053,617	0.82%	3,432,522	0.87%
Managed Forest	20,658	0.01%	22,686	0.01%
New Multi-Residential	946,385	0.26%	1,006,094	0.26%
Multi-Residential	14,820,813	4.00%	15,628,365	3.98%
Commercial	66,487,298	17.93%	70,887,271	18.06%
Industrial	12,830,257	3.46%	13,508,613	3.44%
Landfill	58,884	0.02%	61,313	0.02%
Pipeline	2,344,434	0.63%	2,453,166	0.62%
Total Taxable	\$ 370,916,627	100%	\$ 392,569,468	100%

3. Municipal Impacts of Tax Shifts

Similar to interclass shifts noted above, there will also be shifts between municipalities. Table 3 below provides a summary of the tax burden shifts across municipalities for the residential tax class as well as all tax classes overall. Appendix 1, Table 14 shows the municipal tax levy impacts of status quo tax policy recommendations overall.

Table 3 – Regional Tax Levy Shifts (2019 Revised to 2020 Notional)

Area Municipality	Residential	Total (Includes All Tax Classes)
Fort Erie	-1.40%	-1.42%
Grimsby	1.64%	1.90%
Lincoln	0.75%	0.72%
Niagara Falls	0.13%	0.24%
NOTL	0.17%	0.69%
Pelham	-0.73%	-0.61%
Port Colborne	-1.14%	-0.95%
St. Catharines	-0.67%	-0.32%
Thorold	-0.91%	-0.78%
Wainfleet	0.13%	0.57%
Welland	-0.93%	-0.94%
West Lincoln	0.99%	1.08%
Region Average	-0.20%	0.00%

- Six Municipalities (Fort Erie, Pelham, Port Colborne, St. Catharines, Thorold and Welland) see a tax shift away from the residential class above the Region average of 0.20% under the status quo scenario due to the residential reassessment increase being below the average increase for other municipalities.
- The remaining six municipalities (Grimsby, Lincoln, Niagara Falls, NOTL, Wainfleet and West Lincoln) will still see a positive tax shift on the residential class under a status quo scenario ranging from 0.13% to 1.64%.

4. Education Rates

The education tax rates are established by the Province and the decrease in the Provincial rate is greater than Niagara's average assessment phase-in increase therefore the average property in Niagara will benefit from a reduction in education taxes paid which may assist in offsetting municipal tax increases.

5. 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 70-2019; however the by-law setting for the waste management rates for the 2020 requisitions

are brought forward with the 2020 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. 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 status quo tax policy the tax shift away from the residential class will mitigate 0.20% the overall levy increase for the year of 5.92% to 5.74% (see Table 1). This decrease in the residential class' proportionate share of taxes has been observed in previous years of the current assessment cycle. In those previous years, the Region utilized the tax shift away from the residential class to provide relief to multi-residential and commercial tax classes through reduced tax ratios (see Appendix 2). As identified in the most recent BMA study, the weighted average residential property taxes (including water and wastewater) payable as a percentage of household income is above the BMA study average (i.e., Niagara 5.0% [5.2% weighted average] verses BMA average 4.9%). The tax shift from the reassessment 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.

• Anticipated Impact of 2021 Re-Assessment – as indicated previously, 2020 represents the final year of the current assessment cycle. 2021 will be the first year of the new assessment cycle which will start the phase-in of assessment values based on a January 1, 2019 valuation date. MPAC has released preliminary figures for the 2021 new assessment cycle and based on this preliminary analysis, Niagara will experience significant residential assessment increases. The residential tax class in Niagara is anticipated to experience a 50% increase in average assessed values while all other non-residential classes will experience an approximate 20% assessment value increase. This increase for the residential tax class is approximately 20% higher than the MPAC average for the Regions of Niagara, Peel and Halton, Cities of Hamilton and Brantford, and the Counties of Haldimand,

Norfolk and Brant. Niagara residential assessments represents one of the highest increases across the Province. <u>It is important to note that these values are still preliminary and are subject to change until finalized by MPAC later in 2020</u>. More

information on the residential assessment impacts can be found in Appendix 4.

Staff have completed an estimate of the impacts that this assessment change will have on the residential class in comparison to the estimated changes for other tax classes. It is estimated that there could be a shift onto the residential class of approximately 1.74% or \$5 million. This means that the residential class as a whole would pick-up \$5 million in Regional taxes in comparison to 2020. 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.

• Multi-Residential Tax Class – the multi-residential tax category consists of two property tax classes. The multi-residential class is responsible for 4.0% 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 status quo tax policy the multi-residential and new-multi-residential classes will see an increase of 5.37% and 7.32% over 2019 as a result of the 2020 levy increase and reassessment 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 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 \$191 and the high/mid-rise structure types are below the average by \$12 for 2019.

• Industrial Tax Class – per Table 2, under the status quo tax policy, the Industrial property class will be responsible for 3.44% of Regional taxes which includes a tax shift away from the industrial class in 2020 of 0.52%. Due to significant reassessment and appeal reductions in the property class in the recent past, the Industrial class share of taxation is down from 3.62% in 2016 and remains below or at the BMA relative tax burden averages for standard industrial provided in Appendix 3. The Region also offers many incentive programs including tax increment and development charge related grants that reduce the actual tax burden experienced by some industrial properties in Niagara. The current tax ratio has been in effect since 2007.

• Commercial Tax Class - properties pay the second largest share (after residential) of Regional taxes at 18.06%. Appendix 3 illustrates that Niagara taxation of shopping centres and hotels are moderately above the BMA average while office buildings and motels are below. 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 BMA study also compares commercial tax ratios for all participating municipalities which can be found in Appendix 5. The Region's tax ratio for the commercial class approximates the BMA average of 1.6785. The current tax ratio has been in effect since 2018 when it was reduced from 1.7586.

2020 Property Tax Levy Impacts

Table 4 shows the Regional tax increases for status quo tax policy. As per Appendix 1 Table 13, reassessment impacts increased the overall Region taxable assessment by an average of 3.83% for all tax classes. Properties that are reassessed with increases greater than the average of 3.83% will see tax increases greater than the Region's budget increase of 5.92% and conversely properties reassessed less than the 3.83% average will see increases (or decreases) of less than 5.92%.

Table 4 – Regional Tax Increases for Status Quo Tax Policy

Taxation Class	2019 Avg. CVA	2019 Regional Taxes	2020 Avg. CVA	2020 Regional Taxes*	\$ Increase	% Increase
Residential	267,711	1,516	277,044	1,601	85	5.6%
Multi-Res.	2,533,468	28,262	2,617,326	29,802	1,540	5.4%
Commercial	772,380	7,588	806,828	8,090	502	6.6%
Industrial	735,909	10,960	761,371	11,574	614	5.6%
Farmland	363,311	514	400,114	578	64	12.4%

^{*} Based on draft rates utilizing the 2019 status quo tax ratios.

Other Policy Considerations

 Changes in discounts to commercial and industrial classes for excess and vacant land

In 2019, Regional Council reviewed and approved report CSD 3-2019 which recommended the elimination of this subclass discount over a 4 year phase-out starting 2021. As per the Council approved phase-out schedule, there are no impacts for 2020 for the commercial/industrial subclass property discounts.

As discussed, the 2021 assessment cycle is anticipated to create a significant shift onto the residential tax class for each year of the cycle. The current Provincial approved vacant/excess land subclass phase-out for the Region is over a four year period starting in 2021. Staff have also reviewed the impacts in 2021 if the subclass discount was removed completely in 2021. If this occurred, it would reduce the shift onto the residential class by approximately \$1 million. This analysis has been included in report CSD 9-2020 for Council's consideration as well.

• Tax Capping Program

There were no properties capped in 2019 and no properties projected for 2020 and as a result, the Region is eligible for opting out the commercial tax class in 2020. It is therefore recommended that the necessary steps be completed to fully opt out of the capping program. The Region opted out of the capping program for multi-residential properties in 2017 followed by industrial in 2019.

Alternatives Reviewed

A number of scenarios were reviewed for the 2020 tax policy. All scenarios considered utilizing a portion of the tax shift away from the residential class to benefit other tax classes (i.e., industrial 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 2021 assessment cycle update on the residential tax class resulted in staff **RECOMMENDING** a status quo option for 2020.

Given the strong emphasis on affordable housing, staff analyzed an alternative that utilized half of the tax shift away from the residential class (0.10% of 0.20%) to reduce the tax ratio of the multi-residential tax class from 1.97 (status-quo) to 1.921. 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, 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, meaning 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.

Staff also analyzed an alternative which utilized half of the tax shift away from the residential class t (0.10% of 0.20%) to reduce the tax ratio of the industrial tax class from 2.67 (status-quo) to 2.554. 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 (industrial) 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.

Relationship to Council Strategic Priorities

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

Other Pertinent Reports

- CSD 7-2019 2019 Budget-Waste Management Services Operating Budget and Requisition
- CSD 3-2019 Vacancy Program Revisions Submission to Ministry of Finance

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/Deputy Treasurer.

Appendices

Appendix 1	2020 Tax Policy Study
Appendix 2	History of Regional Tax Ratios
Appendix 3	Performance Measures
Appendix 4	MPAC Preliminary Market Trends – 2021 Assessment Cycle
Appendix 5	BMA Commercial Tax Ratio Comparison

2020

TAX POLICY AND REASSESSMENT IMPACT STUDY

Prepared For: THE REGION OF NIAGARA

Prepared By:

MUNICIPAL TAX EQUITY (MTE) CONSULTANTS INC.

GEORGETOWN, ONTARIO

WWW.MTE.CA

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ENCLOSURES LOCAL ADDENDA



INTRODUCTION

For the 2017 taxation year all properties in Ontario were reassessed based on their Current Value Assessment (CVA) as of January 1st, 2016. These updated CVA values, as adjusted under the Province's assessment phase-in program, are the basis of taxation through the 2020 taxation year. Those properties that experienced a CVA increase as of 2017 were taxed in accordance with a *phase-adjusted* CVA value through 2019, while all properties in the province will be subject to taxation based on their full, unmitigated CVA for 2020.

In addition to phase-in change, growth, loss, changes in use and a host of other factors will keep the assessment roll in a state of constant flux. As such, it is essential for municipalities to gain a thorough and accurate understanding of assessment and consequential taxation impacts resulting from the newly returned assessment roll every year. Without making every effort to quantify and understand the impacts of the new assessment landscape, it will not be possible for municipalities to make informed and effective decisions in respect of those tax policies that affect the apportionment of the tax burden within and between tax classes.

In order to ensure that informed and locally sensitive tax policy choices can be made in a timely manner, a careful examination of the following relationships and circumstances must be undertaken:

- 1. Revenue growth and/or loss that has occurred over the past year, which will inform the municipality's starting point, or revenue limit, for budgetary and rate setting purposes;
- 2. The inevitable tax impacts related to reassessment, the assessment phase-in program and other changes to the assessment roll;
- 3. The redistribution of the property tax burden, which will occur within and between classes due to the reassessment, phase-in, and growth trends;
- 4. The effect of status quo and optional tax policy schemes on the distribution of the tax burden among classes, including "levy restriction" provisions, where applicable; and
- 5. The local implications and impacts related to 2020 Provincial education tax rates.

Municipalities may also choose to further evaluate:

- 1. The impact of the "tax capping" protection program on both the capped and uncapped classes, including the effects of any optional capping tools that may be adopted by the municipality;
- 2. Making changes to existing tax policies affecting taxation on vacant property or land and farmland awaiting development;
- 3. The implications of the use or discontinuation of other optional tax policy tools, such as optional tax classes and graduated taxation; and/or
- 4. Reviewing or revising programs that provide tax relief for charitable and similar organizations, as well as low income seniors and persons with disabilities.



In satisfying their local tax policy responsibilities, municipalities must be cognisant of the following key considerations:

- Changes in current value assessment (CVA) do not occur consistently for all property within a municipality in any given year. As such, shifts in the tax burden are inevitable within ratepayer groups and between classes.
- 2. Measuring municipal tax increases and decreases becomes a matter of comparing the current year's adopted tax rate against a revenue neutral tax rate to raise last year's levy. As a result of the changing values on the assessment roll, the current year's tax rate cannot be compared to last year's actual rate.
- 3. Similarly, changes in a property owner's taxes may be due to the combined effect of:
 - Reassessment (equity) change;
 - Changes to a property's physical state, condition or use;
 - Assessment phase-in adjustments;
 - Tax policy decisions made by Council;
 - Budgetary (levy) change for the municipality; and/or
 - Provincial education tax rates.
- 4. Outcomes of Provincial programs to restrict the effect of tax increases to the business classes (e.g. levy restriction, limitations on tax ratio movement and capping) will also be affected by overall changes in assessment from year-to-year.

Scope of the Study

This study has been prepared for the consideration of staff and Council to assist with the municipality's tax policy responsibilities. The core material is intended to provide a thorough analysis of the local tax policy scheme, as well as the impact of reassessment, phase-in, growth and other changes to the municipality's assessment base.

The analysis contained in this report is based on the 2019 tax policy parameters adopted by the municipality, the general purpose municipal levies imposed for 2019, and on the assessment roll as revised for 2019 and returned for 2020 taxation.

These various inputs and parameters have been relied upon to build a thorough quantitative model of the municipality's 2020 property assessment and taxation landscape as it would exist in the absence of any budgetary or tax policy changes. We will also model the impacts of various tax policy options and choices to demonstrate how they might influence final tax outcomes.

The key elements of this report can be categorized into the following sections.

Part One: Assessment and Revenue Growth

- > Real assessment growth;
- Real revenue growth; and
- > The distribution of growth patterns.

Part Two: Market Value Update and Assessment Phase-In

- Market Value Update;
- Assessment Phase-In Program;
- Measuring and Understanding Changes in Full and Phased CVA; and
- > Distribution of Phase-In and Value Change Patterns.



Part Three: Reassessment and Phase-In Related Taxation Impacts

- > 2020 Start Ratios and Revenue Neutral (notional) Tax Rates;
- > 2020 Notional Taxable Levies and PIL Revenue;
- Quantification of Inter-Class Tax Shifts;
- > Taxation Impacts/Implications of Assessment Phase-In; and
- > Changing Tax Patterns for Typical Properties and other Taxpayer Groupings.

Part Four: Expanded Farm Class and Whole-Farm Impact Analysis

In light of the increased attention to changing farm values throughout the province, MTE has added a new section to this study since 2019. In this section we discuss and consider a host of factors relevant to considering the rate of assessment and tax change being seen for the farm property class and actual farms. Specifically, this section addresses:

- Farm class and farm class portions vs. whole farm assessment and tax;
- > Tax impacts being experienced at the portion and whole-farm level; and
- > The new on-farm business sub-classes.

Part Five: Municipal Tax Policy Sensitivity Analysis

Municipalities need to address a variety of tax policy choices and options that will ultimately impact the distribution of taxes within and between the various classes of property. To this end, MTE has undertaken analysis of:

- Starting tax ratios and relationships to Provincial limits; and
- > Tax impacts for 2020 associated with various tax policy and levy change scenarios.

Part Six: Other Revenue and Levies

In this section, MTE considers the following:

- ➤ Potential changes in the education tax levy from 2019 to 2020 based on the municipality's changing assessment base and the 2020 Provincial education tax rates;
- Assessment for qualifying Payment in Lieu (PIL) properties in respect of which education levy amounts may be retained by the local municipality; and
- > Levies associated with linear properties including hydro rights-of-way, railroads and the new category of shortline railroads.

Part Seven: Business Tax Capping

Capping for the commercial, industrial and multi-residential tax classes is analyzed based on the application of the various options and tools that have been made available to municipalities including:

- An estimate of the costs of capping protection for 2020;
- Quantifying the pressures on decrease retention and claw-back rates and identification of shortfall risks; and
- > The options open to the municipality in respect of capping exit strategies for each of the three capped classes.



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Assumptions and Limiting Conditions

In reviewing the results set out in this report, the following assumptions and limiting conditions should be considered.

Analysis contained in the report is based on the use of tax rates for general municipal purposes only. All municipal tax rate calculations and tax levies have been calculated based on the following protocol:

- > 2019 tax calculations are based on actual 2019 tax rates as supplied by the municipality to MTE;
- Revenue neutral rates have been calculated for the purposes of 2020;
- The municipality's current tax ratio schedule has been applied for 2020, except where levy restriction (hard capping) and/or optional property classes apply. In these circumstances, new starting ratios have been calculated;
- > Tax amounts represent CVA taxes; no capping adjustments have been applied except where explicitly noted;
- Tax rate calculations have been based on taxable assessment only and exclude grantable (payment in lieu) assessment as requested by the municipality; and
- Revenue from payments in lieu of taxes has been included at the full value of assessment times the appropriate tax rate. Recognizing that municipalities may be unable to recover the full amount of those revenues from the Federal or Provincial governments, appropriate allowances should be made in interpreting the results.

Important Note Regarding Provincial Policy and Legislation

The possibility that changes in tax policy may be introduced by the Province does exist, and the results presented in this report may be affected by Provincial regulatory and/or statutory changes that could occur subsequent to the publication of this document. In the absence of specific direction to the contrary, however, existing property tax rules have been applied. MTE will update the analysis, upon request, in such an event.



PART ONE: ASSESSMENT AND REVENUE GROWTH

The Assessment Roll is a living data set, which is continually evolving in response to real-world market and property changes. The assessed value of a property can change for a number of reasons; for the purposes of the property tax system in Ontario, all valuation changes must be considered in one of only two categories:

- 1) **Growth** (positive or negative), which reflects the value increase or decrease associated with a change to a property's <u>state</u>, <u>use</u> or <u>condition</u>; or
- 2) **Reassessment** (valuation) change, which is driven by changes in the real estate market over time and reflected via Reassessment and Phase-In updates.

Real Assessment Growth

Property assessments change in one of two fundamental ways; to reflect a property's value as of a more current or recent point in time (reassessment change), or to reflect actual changes in a property's state, condition or use. Changes categorized as the latter represent real assessment growth and it is critical to measure and understand growth separately from the impacts of market change due to the reassessment and the four-year phase-in program. While assessment growth and loss impacts the municipal revenue stream, reassessment changes should not.

To effectively measure growth independently it is necessary to separately quantify any changes made to assessment values set for taxation in 2019, from the changes occurring between 2019 and 2020. This growth component will be made up of both positive and negative growth. Positive growth will be reflective of things such as new construction, additions, improvements, etc. The drivers of negative growth may include demolitions, Minutes of Settlement, and/or decisions of the Assessment Review Board.

Table 1 provides a comparison between the Full CVA values contained on the roll as returned for 2019 and the roll as revised for 2019. Theoretically, Table 1 summarizes the net in-year changes to property within the municipality, as reflected for assessment and taxation purposes. Table 2 examines how this growth is distributed among the constituent lower tiers.

Table 3 has been prepared as a means of comparing the Full CVA growth realized during 2019 with the municipality's 2018 growth.

Table 1 2019 Assessment Growth Resulting from Changes in the **State and/or Use of Property**

	2019 F	ull CVA	Full Growth		
Realty Tax Class	As Returned	As Revised	\$	%	
Taxable					
Residential	48,515,013,074	49,440,888,036	925,874,962	1.91%	
Farm	2,421,864,835	2,375,513,201	-46,351,634	-1.91%	
Managed Forest	14,974,700	15,700,500	725,800	4.85%	
New Multi-Residential	150,482,442	174,069,120	23,586,678	15.67%	
Multi-Residential	1,391,666,340	1,372,557,468	-19,108,872	-1.37%	
Commercial	7,285,824,308	7,179,960,558	-105,863,750	-1.45%	
Industrial	870,844,399	936,201,628	65,357,229	7.51%	
Landfill	3,607,900	3,607,900	0	0.00%	
Pipeline	246,821,000	249,359,000	2,538,000	1.03%	
Sub-Total Taxable	60,901,098,998	61,747,857,411	846,758,413	1.39%	
Payment in Lieu					
Residential	34,577,004	34,693,504	116,500	0.34%	
Farm	491,000	491,000	0	0.00%	
Commercial	641,128,299	691,180,599	50,052,300	7.81%	
Industrial	13,814,800	13,966,300	151,500	1.10%	
Landfill	1,706,000	1,706,000	0	0.00%	
Sub-Total PIL	691,717,103	742,037,403	50,320,300	7.27%	
Total (Taxable + PIL)	61,592,816,101	62,489,894,814	897,078,713	1.46%	



Table 2
2019 Assessment Growth Resulting from Changes in the
State and/or Use of Property

	2019 F	Full Growth			
Local Municipality	As Returned	As Revised	\$	%	
Fort Erie	3,880,588,772	3,941,181,972	60,593,200	1.56%	
Grimsby	4,860,105,126	4,940,505,353	80,400,227	1.65%	
Lincoln	4,010,652,865	4,095,925,413	85,272,548	2.13%	
Niagara Falls	12,296,998,024	12,507,800,342	210,802,318	1.71%	
Niagara-on-the-Lake	5,591,385,701	5,660,286,711	68,901,010	1.23%	
Pelham	2,790,353,100	2,862,962,800	72,609,700	2.60%	
Port Colborne	1,949,497,036	1,961,599,836	12,102,800	0.62%	
St. Catharines	15,458,482,062	15,513,010,662	54,528,600	0.35%	
Thorold	2,415,195,000	2,486,945,500	71,750,500	2.97%	
Wainfleet	1,144,824,018	1,158,151,314	13,327,296	1.16%	
Welland	4,868,049,127	4,990,970,736	122,921,609	2.53%	
West Lincoln	2,326,685,270	2,370,554,175	43,868,905	1.89%	
Niagara Region	61,592,816,101	62,489,894,814	897,078,713	1.46%	



Table 3 **Year-To-Year Assessment Growth Comparison**

(2018 vs 2019 Full CVA)

	2018 Full CVA Gi	owth	2019 Full CVA Growth		
Realty Tax Class	\$	%	\$	%	
Taxable					
Residential	1,060,939,669	2.24%	925,874,962	1.91%	
Farm	-25,248,996	-1.03%	-46,351,634	-1.91%	
Managed Forest	1,562,200	11.65%	725,800	4.85%	
New Multi-Residential	2,357,742	1.59%	23,586,678	15.67%	
Multi-Residential	-34,595,560	-2.43%	-19,108,872	-1.37%	
Commercial	52,939,585	0.73%	-105,863,750	-1.45%	
Industrial	-6,833,222	-0.78%	65,357,229	7.51%	
Landfill	0	0.00%	0	0.00%	
Pipeline	1,668,000	0.68%	2,538,000	1.03%	
Sub-Total Taxable	1,052,789,418	1.76%	846,758,413	1.39%	
Payment in Lieu					
Residential	-6,800	-0.02%	116,500	0.34%	
Farm	0	0.00%	0	0.00%	
Commercial	-1,757,900	-0.27%	50,052,300	7.81%	
Industrial	126,600	0.92%	151,500	1.10%	
Landfill	0	0.00%	0	0.00%	
Sub-Total PIL	-1,638,100	-0.24%	50,320,300	7.27%	
Total (Taxable + PIL)	1,051,151,318	1.74%	897,078,713	1.46%	

Growth vs. Loss

As noted above, a municipality's net growth is the product of both positive and negative growth, or gains and loss in CVA. While it is ultimately this net figure that will inform taxation and revenue models as we move into the new taxation year, considering the differential patterns and impacts of growth and loss can be a valuable exercise.

When these change patterns are broken out as seen in Table 4, it is possible to see trends and movement within the assessment base that may otherwise be obscured or skewed when only the net impact is being considered. For example, a trend of robust growth within a subset of a class may not be as evident if it is being offset by losses in another subset.

Considering loss patterns independently can assist in identifying potential areas of concern with respect to property valuations within a class, tax erosion stemming from appeals, or even economic pressures being felt within certain sectors, industries and/or geographic areas. Conversely, considering positive growth on its own can provide a better understanding of how new development, improvements and expansions are impacting the assessment base.



Table 4 **2019 Assessment Growth and Loss Patterns** (Full CVA)

	Positive CVA	Growth	Negative CVA	Growth	Net CVA Growth		
Realty Tax Class	\$	%	\$	%	\$	%	
Taxable							
Residential	1,151,488,560	2.37%	-225,613,598	-0.47%	925,874,962	1.91%	
Farm	75,121,659	3.10%	-121,473,293	-5.02%	-46,351,634	-1.91%	
Managed Forest	1,129,500	7.54%	-403,700	-2.70%	725,800	4.85%	
New Multi-Residential	24,246,933	16.11%	-660,255	-0.44%	23,586,678	15.67%	
Multi-Residential	12,248,067	0.88%	-31,356,939	-2.25%	-19,108,872	-1.37%	
Commercial	297,794,302	4.09%	-403,658,052	-5.54%	-105,863,750	-1.45%	
Industrial	90,045,106	10.34%	-24,687,877	-2.83%	65,357,229	7.51%	
Landfill	0	0.00%	0	0.00%	0	0.00%	
Pipeline	2,538,000	1.03%	0	0.00%	2,538,000	1.03%	
Sub-Total Taxable	1,654,612,127	2.72%	-807,853,714	-1.33%	846,758,413	1.39%	
Payment in Lieu							
Residential	1,105,000	3.20%	-988,500	-2.86%	116,500	0.34%	
Farm	0	0.00%	0	0.00%	0	0.00%	
Commercial	385,920,300	60.19%	-335,868,000	-52.39%	50,052,300	7.81%	
Industrial	264,000	1.91%	-112,500	-0.81%	151,500	1.10%	
Landfill	0	0.00%	0	0.00%	0	0.00%	
Sub-Total PIL	387,289,300	55.99%	-336,969,000	-48.71%	50,320,300	7.27%	
Total (Tax + PIL)	2,041,901,427	3.32%	-1,144,822,714	-1.86%	897,078,713	1.46%	

The results in these tables are not intended to provide a complete understanding of the assessment and economic dynamics of the municipality; however, considering growth in these ways can be an important first step to the identification of potentially important trends.

Phase Adjusted CVA

As phased CVA values were actually employed for taxation in 2019, it is the difference between the phased assessment contained on the 2019 returned and revised rolls that represents the municipality's real assessment growth (or loss) for 2020 budget purposes. These details are summarized by class and local municipality in Tables 5 and 6 respectively.



Table 5 **2019 Phase Adjusted Assessment Growth** (Changes in the State and/or Use of Property)

2019 Phase Adjusted CVA Growth **Realty Tax Class As Returned** As Revised \$ % **Taxable** Residential 897,948,263 46,877,880,220 47,775,828,483 1.92% Farm 2,199,003,701 2,157,012,093 -41,991,608 -1.91% Managed Forest 13,907,719 14,591,450 683,731 4.92% New Multi-Residential 144,085,061 167,127,117 23,042,056 15.99% Multi-Residential 1,346,916,747 1,328,570,251 -18,346,496 -1.36% Commercial -1.17% 6,954,686,379 6,873,370,693 -81,315,686 Industrial 7.74% 839,898,339 904,896,220 64,997,881 Landfill 0.00% 3,536,625 3,536,625 **Pipeline** 240,756,173 243,238,293 2,482,120 1.03% **Sub-Total Taxable** 58,620,670,964 59,468,171,225 847,500,261 1.45% Payment in Lieu Residential 32,039,644 32,209,977 170,333 0.53% Farm 461,250 461,250 0.00% Commercial 49,706,744 7.95% 624,897,194 674,603,938 Industrial 1.17% 12,594,937 12,742,480 147,543 Landfill 0.00% 1,481,925 1,481,925 **Sub-Total PIL** 50,024,620 7.45% 671,474,950 721,499,570 Total (Taxable + PIL) 59,292,145,914 60,189,670,795 897,524,881 1.51%



Table 6 2019 Phase Adjusted Assessment Growth (Changes in the State and/or Use of Property)

	2019 Phase A	2019 Phase Adjusted CVA				
Local Municipality	As Returned	As Revised	\$	%		
Fort Erie	3,794,387,844	3,853,885,714	59,497,870	1.57%		
Grimsby	4,598,758,670	4,675,919,564	77,160,894	1.68%		
Lincoln	3,818,237,811	3,901,062,767	82,824,956	2.17%		
Niagara Falls	11,836,169,322	12,043,605,358	207,436,036	1.75%		
Niagara-on-the-Lake	5,336,534,436	5,407,194,980	70,660,544	1.32%		
Pelham	2,701,148,522	2,771,848,313	70,699,791	2.62%		
Port Colborne	1,896,382,014	1,909,672,311	13,290,297	0.70%		
St. Catharines	14,950,952,939	15,018,536,872	67,583,933	0.45%		
Thorold	2,346,076,640	2,416,482,969	70,406,329	3.00%		
Wainfleet	1,087,599,802	1,100,240,215	12,640,413	1.16%		
Welland	4,733,206,962	4,856,477,251	123,270,289	2.60%		
West Lincoln	2,192,690,952	2,234,744,481	42,053,529	1.92%		
Niagara Region	59,292,145,914	60,189,670,795	897,524,881	1.51%		

Revenue Growth

On an annualized basis, the net growth related gain or loss in taxation is the difference between the total tax amount as determined against the returned roll and the total tax as determined against the roll as revised. Not all of this value will, however, have been realized in the form of additional revenue during the 2019 year. Many changes to the roll for 2019 taxation would not have been effective for the full tax year, or in the case of year-end changes, for any portion of the year. Conversely, some of these changes may have been made in respect of 2019 and prior years.

Revenue Limit and Zero Per Cent Levy Change

For tax policy and tax levy purposes, the net annualized growth is a critical measure as it serves to inform the municipality's "revenue limit" for 2020. This revenue limit represents the tax dollars that can be raised for the current year under a zero percent levy change scenario.

Table 7 provides a summary of the net effect of all annualized in-year and year-end changes in CVA for 2019 expressed in general levy tax dollars. Table 8 provides a summary of the current year's Regional growth by local municipality. Table 9 compares the municipality's current year revenue growth against the final growth figures calculated as of roll return for 2019.



Table 7
2019 Annualized Revenue Growth by Property Class
(Regional General Levy)

	2019 Regiona	l General Levy	Revenue Growth		
Realty Tax Class	As Returned	As Revised	\$	%	
Taxable					
Residential	\$265,269,922	\$270,354,281	\$5,084,359	1.92%	
Farm	\$3,113,063	\$3,053,617	-\$59,446	-1.91%	
Managed Forest	\$19,688	\$20,658	\$970	4.92%	
New Multi-Residential	\$815,906	\$946,385	\$130,479	15.99%	
Multi-Residential	\$15,025,478	\$14,820,813	-\$204,665	-1.36%	
Commercial	\$67,237,042	\$66,487,298	-\$749,744	-1.12%	
Industrial	\$11,865,167	\$12,830,257	\$965,090	8.13%	
Landfill	\$58,884	\$58,884	\$0	0.00%	
Pipeline	\$2,320,511	\$2,344,434	\$23,923	1.03%	
Sub-Total Taxable	\$365,725,661	\$370,916,627	\$5,190,966	1.42%	
Payment in Lieu					
Residential	\$181,431	\$182,397	\$966	0.53%	
Farm	\$653	\$653	\$0	0.00%	
Commercial	\$6,094,720	\$6,583,535	\$488,815	8.02%	
Industrial	\$173,373	\$175,570	\$2,197	1.27%	
Landfill	\$24,674	\$24,674	\$0	0.00%	
Sub-Total PIL	\$6,474,851	\$6,966,829	\$491,978	7.60%	
Total (Taxable + PIL)	\$372,200,512	\$377,883,456	\$5,682,944	1.53%	



Table 8
2019 Annualized Revenue Growth by Area Municipality
(Regional General Levy)

	2019 Regional	Revenue Growth		
Local Municipality	Municipality As Returned		\$	%
Fort Erie	\$23,028,608	\$23,368,562	\$339,957	1.48%
Grimsby	\$27,725,731	\$28,198,167	\$472,436	1.70%
Lincoln	\$21,588,925	\$22,113,666	\$524,743	2.43%
Niagara Falls	\$81,199,220	\$82,570,358	\$1,371,136	1.69%
Niagara-on-the-Lake	\$31,847,452	\$32,316,488	\$469,035	1.47%
Pelham	\$15,190,547	\$15,600,016	\$409,469	2.70%
Port Colborne	\$12,039,941	\$12,107,320	\$67,379	0.56%
St. Catharines	\$97,959,289	\$98,069,972	\$110,685	0.11%
Thorold	\$14,714,231	\$15,113,719	\$399,488	2.71%
Wainfleet	\$5,523,581	\$5,596,301	\$72,719	1.32%
Welland	\$29,981,142	\$31,132,086	\$1,150,946	3.84%
West Lincoln	\$11,401,839	\$11,696,795	\$294,955	2.59%
Niagara Region	\$372,200,506	\$377,883,450	\$5,682,948	1.53%



Table 9 **Year-To-Year Revenue Growth Comparison** (2018 vs 2019 General Levy)

2018 Revenue Growth 2019 Revenue Growth Realty Tax Class % % Taxable Residential \$5,647,400 2.25% \$5,084,359 1.92% -\$30,642 Farm -1.08% -\$59,446 -1.91% Managed Forest 12.01% 4.92% \$1,952 \$970 15.99% New Multi-Residential \$13,926 1.82% \$130,479 Multi-Residential -\$366,364 -2.46% -\$204,665 -1.36% Commercial 0.69% -1.12% \$439,228 -\$749,744 Industrial -\$14,706 -0.13% \$965,090 8.13% Landfill 0.00% 0.00% \$0 \$0 **Pipeline** \$14,358 0.64% \$23,923 1.03% **Sub-Total Taxable** 1.42% \$5,705,152 1.65% \$5,190,966 Payment in Lieu Residential -\$190 -0.11% \$966 0.53% Farm 0.00% 0.00% \$0 \$0 Commercial -0.19% 8.02% -\$11,332 \$488,815 Industrial \$1,813 1.17% 1.27% \$2,197 Landfill \$0 0.00% \$0 0.00% **Sub-Total PIL** -\$9,709 -0.15% \$491,978 7.60% **Total (Taxable + PIL)** \$5,695,443 1.61% \$5,682,944 1.53%



PART TWO: MARKET VALUE UPDATE AND ASSESSMENT PHASE-IN

Reassessment

As of the return of the roll for 2017 taxation, all property values in Ontario were updated to reflect their *current value* as of January 1st, 2016 versus the values used for the 2013 through 2016 taxation years, which were based on a valuation date of January 1st, 2012. Over the intervening years, taxes have been levied within the context of this assessment update, and the manner in which the changes materialized on the roll on a year-over-year basis.

As this produces a whole host of pressures and change factors, which vary from year to year, it is imperative that municipalities thoroughly consider the scope and magnitude of the market value update, and the corresponding tax implications for various classes and groupings of ratepayers on an annual basis.

Market Value Update: Changes in Full CVA

A comparison of full CVA as at January 1, 2012 (Phase-In Base) and January 1, 2016 (Full / Phase-In Destination) as contained on the roll as returned for 2020 is provided in Table 10. This table relies on the full CVA value of all properties, exclusive of any assessment phase-in adjustments.

Market Value Increases and Decreases

Every property in the municipality is changing to reflect its own circumstances and while the net class level results do provide a general indication as to how the real estate markets have changed across different sectors, complex change trends also exist within classes. Table 11 has been prepared to summarize the change patterns for properties that are subject to market value increases and those with market value decreases. This table also gives the reader an understanding as to the frequency and relative magnitude of increasing and decreasing assessment pools. This additional layer of detail clearly shows that there is more change occurring than might be evident if only class level results are considered.

With 2020 being the final year of the cycle, this is the only year in which both increasing and decreasing properties will be taxed on the basis of their actual Current Value Assessment.



Table 10 Summary of Latest Market Value Update

(As of Roll Return for 2020)

	Full CVA (Dest	Market Value Update			
Realty Tax Class	Jan. 1, 2012 (2013-2016 Taxation)	Jan. 1, 2016 (2017-2020 Taxation)	\$	%	
Taxable					
Residential	43,084,652,099	49,440,888,036	6,356,235,937	14.75%	
Farm	1,561,025,523	2,375,513,201	814,487,678	52.18%	
Managed Forest	11,495,769	15,700,500	4,204,731	36.58%	
New Multi-Residential	148,467,320	174,069,120	25,601,800	17.24%	
Multi-Residential	1,235,536,396	1,372,557,468	137,021,072	11.09%	
Commercial	6,127,687,566	7,179,960,558	1,052,272,992	17.17%	
Industrial	874,117,089	936,201,628	62,084,539	7.10%	
Landfill	6,353,700	3,607,900	-2,745,800	-43.22%	
Pipeline	224,876,160	249,359,000	24,482,840	10.89%	
Sub-Total Taxable	53,274,211,622	61,747,857,411	8,473,645,789	15.91%	
Payment in Lieu					
Residential	26,321,034	34,693,504	8,372,470	31.81%	
Farm	372,000	491,000	119,000	31.99%	
Commercial	634,000,082	691,180,599	57,180,517	9.02%	
Industrial	9,147,258	13,966,300	4,819,042	52.68%	
Landfill	816,000	1,706,000	890,000	109.07%	
Sub-Total PIL	670,656,374	742,037,403	71,381,029	10.64%	
Total (Taxable + PIL)	53,944,867,996	62,489,894,814	8,545,026,818	15.84%	



Table 11
Distribution, Frequency and Magnitude of Market Value Increases and Decreases

		Increasi	ng Properties		Decreasi	ng Properties		
	Count	% of	Market Value	Update	C	% of	Market Value Upd	
Realty Tax Class	Count	Class CVA	\$	%	Count	Class CVA	\$	%
Taxable								
Residential	168,100	94.72%	6,660,246,948	16.58%	9,400	5.28%	-304,011,011	-10.42%
Farm	5,747	93.71%	874,004,914	64.64%	187	6.29%	-59,517,236	-28.49%
Managed Forest	153	90.82%	4,436,235	45.16%	19	9.18%	-231,504	-13.84%
New Multi-Residential	28	93.11%	27,768,020	20.68%	19	6.89%	-2,166,220	-15.29%
Multi-Residential	378	75.97%	175,948,890	20.30%	204	24.03%	-38,927,818	-10.56%
Commercial	6,144	86.38%	1,226,360,130	24.65%	1,553	13.62%	-174,087,138	-15.11%
Industrial	991	72.88%	125,221,755	22.48%	317	27.12%	-63,137,216	-19.91%
Landfill	1	12.62%	285,100	167.41%	1	87.38%	-3,030,900	-49.02%
Pipeline	27	100.00%	24,482,840	10.89%	1	0.00%	0	0.00%
Sub-Total Taxable	181,569	92.97%	9,118,754,832	18.88%	11,701	7.03%	-645,109,043	-12.94%
Payment in Lieu								
Residential	134	83.68%	9,934,116	52.02%	61	16.32%	-1,561,646	-21.62%
Farm	1	100.00%	119,000	31.99%	0	0.00%	0	0.00%
Commercial	219	91.17%	66,306,652	11.76%	86	8.83%	-9,126,135	-13.00%
Industrial	64	95.41%	4,895,279	58.07%	28	4.59%	-76,237	-10.62%
Landfill	1	78.21%	896,300	204.63%	1	21.79%	-6,300	-1.67%
Sub-Total PIL	419	90.87%	82,151,347	13.87%	176	9.13%	-10,770,318	-13.72%
Total (Taxable + PIL)	181,988	92.95%	9,200,906,179	18.82%	11,877	7.05%	-655,879,361	-12.95%

Assessment Phase-In Program

Where an increase in market value has materialized, the increase is added to the property's "Phased" CVA in twenty-five percent (25%) increments each year over the four-year period. As such, affected taxpayers were not taxed on their January 1^{st} , 2016 full market value for the 2017 through 2019 taxation years. As we are now in the last year of the cycle, the final 25% increase increment has been applied and all taxes will be calculated based on Full CVA for 2020.

Assessment decreases are <u>not</u> phased-in. Where a property's CVA has been reduced as a result of reassessment, the new, lower CVA has been set as the property's phased or effective CVA for the duration of the four-year assessment cycle.

The phase-in is calculated and administered at the property portion, or RTC/RTQ level, which means that a property with multiple portions could have some portions that are increasing and some that are decreasing. The following has been prepared to illustrate how this works at the property and portion level.

		Market Value Update			Eligible	ı	Phase-Adj	usted Ass	essment
		1/1/2012		1/1/2016	Phase-In Amount	2017	2018	2019	2020
Property A	RT	100,000	↑	140,000	40,000	110,000	120,000	130,000	140,000
Property A	СТ	100,000	4	80,000	0	80,000	80,000	80,000	80,000
Property B	RT	100,000	→	100,000	0	100,000	100,000	100,000	100,000

While MPAC is chiefly responsible for the administration of the assessment phase-in program, it is critical that all municipal finance staff and Council members have an understanding of both the mechanics of this program, and the impacts it will have on the municipality and taxpayers.

The following tables have been prepared to consider the separate and combined impacts of these two critical factors that shape and influence the assessment values that are utilized for taxation purposes.

The cumulative effect of each property specific change, and the application of the phase-in adjustments at the portion (RTC/RTQ) level produce a unique pattern of progression that the assessment base will go through over the cycle. This is set out by year and class in Table 12.

Table 13 looks more specifically at the change in Phased CVA from 2019 to 2020 as the final installment of increased CVA is added to those properties with market values that were higher in 2016 than they were in 2012. Table 14 displays the assessment phase-in change by local municipality.

Table 12
Progression of Phased Adjusted CVA: 2017 to 2020

	Progression of CVA for Taxation Purposes									
Realty Tax Class	2016 Full CVA Jan. 1, 2012 Value	2017 Phased CVA	2018 Phased CVA	2019 Phased CVA	2020 Full CVA Jan. 1, 2016 Value					
Taxable					,					
Residential	43,084,652,099	44,445,705,010	46,110,768,978	47,775,828,483	49,440,888,036					
Farm	1,561,025,523	1,720,009,665	1,938,511,030	2,157,012,093	2,375,513,201					
Managed Forest	11,495,769	12,373,329	13,482,396	14,591,450	15,700,500					
New Multi-Residential	148,467,320	153,243,105	160,185,112	167,127,117	174,069,120					
Multi-Residential	1,235,536,396	1,240,595,810	1,284,583,033	1,328,570,251	1,372,557,468					
Commercial	6,127,687,566	6,260,190,619	6,566,780,727	6,873,370,693	7,179,960,558					
Industrial	874,117,089	842,285,342	873,590,811	904,896,220	936,201,628					
Landfill	6,353,700	3,394,075	3,465,350	3,536,625	3,607,900					
Pipeline	224,876,160	230,996,871	237,117,583	243,238,293	249,359,000					
Sub-Total Taxable	53,274,211,622	54,908,793,826	57,188,485,020	59,468,171,225	61,747,857,411					
Payment in Lieu										
Residential	26,321,034	27,242,918	29,726,448	32,209,977	34,693,504					
Farm	372,000	401,750	431,500	461,250	491,000					
Commercial	634,000,082	641,450,613	658,027,280	674,603,938	691,180,599					
Industrial	9,147,258	10,294,841	11,518,664	12,742,480	13,966,300					
Landfill	816,000	1,033,775	1,257,850	1,481,925	1,706,000					
Sub-Total PIL	670,656,374	680,423,897	700,961,742	721,499,570	742,037,403					
Total (Taxable + PIL)	53,944,867,996	55,589,217,723	57,889,446,762	60,189,670,795	62,489,894,814					

Table 13 Summary of 2019 to 2020 Phase-In Change

	Phase Adj	usted CVA	Change in Phased CVA		
Realty Tax Class	2019 Revised	2020 Returned	\$	%	
Taxable					
Residential	47,775,828,483	49,440,888,036	1,665,059,553	3.49%	
Farm	2,157,012,093	2,375,513,201	218,501,108	10.13%	
Managed Forest	14,591,450	15,700,500	1,109,050	7.60%	
New Multi-Residential	167,127,117	174,069,120	6,942,003	4.15%	
Multi-Residential	1,328,570,251	1,372,557,468	43,987,217	3.31%	
Commercial	6,873,370,693	7,179,960,558	306,589,865	4.46%	
Industrial	904,896,220	936,201,628	31,305,408	3.46%	
Landfill	3,536,625	3,607,900	71,275	2.02%	
Pipeline	243,238,293	249,359,000	6,120,707	2.52%	
Sub-Total Taxable	59,468,171,225	61,747,857,411	2,279,686,186	3.83%	
Payment in Lieu					
Residential	32,209,977	34,693,504	2,483,527	7.71%	
Farm	461,250	491,000	29,750	6.45%	
Commercial	674,603,938	691,180,599	16,576,661	2.46%	
Industrial	12,742,480	13,966,300	1,223,820	9.60%	
Landfill	1,481,925	1,706,000	224,075	15.12%	
Sub-Total PIL	721,499,570	742,037,403	20,537,833	2.85%	
Total (Taxable + PIL)	60,189,670,795	62,489,894,814	2,300,224,019	3.82%	

Table 14 Summary of 2019 to 2020 Phase-In Change

(By Local Municipality)

	Phase Adjı	Change in Phased CVA		
Realty Tax Class	2019 Revised	2020 Returned	\$	%
Fort Erie	3,840,694,114	3,927,800,572	87,106,458	2.27%
Grimsby	4,639,201,891	4,899,981,053	260,779,162	5.62%
Lincoln	3,876,526,717	4,069,742,813	193,216,096	4.98%
Niagara Falls	11,580,761,630	12,037,144,139	456,382,509	3.94%
Niagara-on-the-Lake	5,366,234,455	5,616,997,611	250,763,156	4.67%
Pelham	2,768,898,141	2,859,976,600	91,078,459	3.29%
Port Colborne	1,896,996,159	1,948,437,936	51,441,777	2.71%
St. Catharines	14,928,419,810	15,419,992,362	491,572,552	3.29%
Thorold	2,397,839,664	2,467,584,400	69,744,736	2.91%
Wainfleet	1,098,641,008	1,156,512,014	57,871,006	5.27%
Welland	4,842,929,205	4,976,922,336	133,993,131	2.77%
West Lincoln	2,231,028,431	2,366,765,575	135,737,144	6.08%
Niagara Region	59,468,171,225	61,747,857,411	2,279,686,186	3.83%



PART THREE: REASSESSMENT AND PHASE-IN RELATED TAXATION IMPACTS

Revenue Neutral Tax Rates (NTR)

An increase in a property's assessment does not necessarily result in increased taxes, nor does a reduction in assessment automatically translate into lower taxes. In order to measure the true tax impact associated with changes in market value (reassessment), revenue neutral tax rates, or notional tax rates (NTR) as they are also commonly known, must be calculated.

Simply put, revenue neutral tax rates are the rates that would be set to raise the 2019 final annualized tax from the newly updated assessment roll as returned for 2020 taxation. They are employed to isolate the effects of reassessment from impacts that could result from other budgetary or tax policy changes.

Table 15 demonstrates the relationship between the municipality's actual 2019 tax rates and revenue neutral rates. Restating tax rates in this manner is critical in order to compensate for changes in assessment that are purely related to reassessment and/or phase-in. This is even more important in cases where the notional tax rates increase.

2020 Start Ratios

For the purposes of this report, MTE has calculated start ratios based on the municipality's tax rate relationships for 2019. In most cases the current year's start ratios will match the prior year's by-lawed ratios, however, adjustments can be required where optional classes and/or levy restriction apply.

PIL Assessment and Revenue

For municipalities that do not include the assessment and revenues associated with Payment in Lieu of Tax (PIL) properties in the calculation of tax rates, the amount of PIL revenue is dictated by, or dependant on the rates calculated using the municipality's taxable assessment base. As such, municipalities that have directed MTE to calculate their rates exclusive of PIL revenue and assessment will see that their revenue neutral levy amounts balance with the *Taxable Sub-Total* for 2019. In contrast, where a municipality includes both taxable and PIL revenue and assessment in their tax rate calculations, the total levy (Taxable + PIL) will balance on a year-over-year basis. Where the former approach has been applied, and a loss of PIL revenue is anticipated, the municipality may wish to consider an alternate calculation protocol.

Tax Shifts Using Revenue Neutral Rates

Although the rates calculated and shown in Table 15 are revenue neutral, changes in assessment will inevitably result in shifts between individual properties and groups of properties. The interclass shifts of the Regional general levy are documented in Table 16.

Percent Share / Balance of Taxation

As taxes shift among properties, classes and other groupings, the balance of taxation changes. Table 17 shows the share of the Regional levy each class carries based on the 2019 roll as finally revised and the 2020 roll as returned.



Table 15 **Starting Ratios and Revenue Neutral (Notional) Tax Rates**

	T	ax Ratios		General Levy Rates			
Realty Tax Class	2019	2020	%	2019	2020	%	
Realty Tax Class	Actual	Start	Change	Actual	Notional	Change	
Residential	1.000000	1.000000	0.00%	0.00566267	0.00546105	-3.56%	
Farm	0.250000	0.250000	0.00%	0.00141567	0.00136526	-3.56%	
Managed Forest	0.250000	0.250000	0.00%	0.00141567	0.00136526	-3.56%	
New-Multi Residential	1.000000	1.000000	0.00%	0.00566267	0.00546105	-3.56%	
Multi-Residential	1.970000	1.970000	0.00%	0.01115546	0.01075827	-3.56%	
Commercial	1.734900	1.734900	0.00%	0.00982417	0.00947438	-3.56%	
Industrial	2.630000	2.630000	0.00%	0.01489282	0.01436256	-3.56%	
Landfill	2.940261	2.940261	0.00%	0.01664973	0.01605691	-3.56%	
Pipeline	1.702100	1.702100	0.00%	0.00963843	0.00929525	-3.56%	

Table 16 **Reassessment Related Inter-Class Tax Shifts**

(Regional General Levy)

	Regional Ge	Inter-Clas	s Shifts		
Realty Tax Class	2019 as Revised	2020 Notional	\$	%	
Taxable					
Residential	\$270,354,281	\$269,818,245	-\$536,036	-0.20%	
Farm	\$3,053,617	\$3,243,194	\$189,577	6.21%	
Managed Forest	\$20,658	\$21,435	\$777	3.76%	
New Multi-Residential	\$946,385	\$950,601	\$4,216	0.45%	
Multi-Residential	\$14,820,813	\$14,766,344	-\$54,469	-0.37%	
Commercial	\$66,487,298	\$66,977,309	\$490,011	0.74%	
Industrial	\$12,830,257	\$12,763,519	-\$66,738	-0.52%	
Landfill	\$58,884	\$57,931	-\$953	-1.62%	
Pipeline	\$2,344,434	\$2,317,856	-\$26,578	-1.13%	
Sub-Total Taxable	\$370,916,627	\$370,916,434	-\$193	0.00%	
Payment in Lieu					
Residential	\$182,397	\$189,462	\$7,065	3.87%	
Farm	\$653	\$670	\$17	2.60%	
Commercial	\$6,583,535	\$6,503,022	-\$80,513	-1.22%	
Industrial	\$175,570	\$185,476	\$9,906	5.64%	
Landfill	\$24,674	\$27,393	\$2,719	11.02%	
Sub-Total PIL	\$6,966,829	\$6,906,023	-\$60,806	-0.87%	
Total (Taxable + PIL)	\$377,883,456	\$377,822,457	-\$60,999	-0.02%	



Table 17 Reassessment Related Change in Proportional Share of Tax (Regional General Levy)

	Share of Region Lev	Change 9/	
Realty Tax Class	2019	, 2020	Change %
Taxable			
Residential	71.54%	71.41%	-0.18%
Farm	0.81%	0.86%	6.23%
Managed Forest	0.01%	0.01%	3.78%
New Multi-Residential	0.25%	0.25%	0.46%
Multi-Residential	3.92%	3.91%	-0.35%
Commercial	17.59%	17.73%	0.75%
Industrial	3.40%	3.38%	-0.50%
Landfill	0.02%	0.02%	-1.60%
Pipeline	0.62%	0.61%	-1.12%
Sub-Total Taxable	98.16%	98.17%	0.02%
Payment in Lieu			
Residential	0.05%	0.05%	3.89%
Farm	0.00%	0.00%	2.62%
Commercial	1.74%	1.72%	-1.21%
Industrial	0.05%	0.05%	5.66%
Landfill	0.01%	0.01%	11.04%
Sub-Total PIL	1.84%	1.83%	-0.86%
Total (Taxable + PIL)	100.00%	100.00%	0.00%

In addition to shifting among property classes, the Regional levy will also shift among and within local municipalities based on the differential rates of change being experienced Region-wide. Table 18 documents these shifts of the Regional notional levy at the local level.

Table 19 plots the rate of phase-in change for each local municipality in ascending order and also includes the rate of inter-municipal levy shift. As can be seen, those municipalities with overall phase-in change rates that fall below the Region-wide level may expect negative tax shifts. Those experiencing higher rates of change can expect their proportional share of the Regional levy to increase on a year-over-year basis.

	Regional Ge	Inter-Municipal Shifts		
Local Municipality	2019 As Revised	2020 Notional	\$	%
Fort Erie	\$23,243,261	\$22,913,401	-\$329,860	-1.42%
Grimsby	\$27,878,851	\$28,409,118	\$530,267	1.90%
Lincoln	\$21,888,554	\$22,046,600	\$158,046	0.72%
Niagara Falls	\$78,044,841	\$78,235,246	\$190,405	0.24%
Niagara-on-the-Lake	\$31,931,498	\$32,150,462	\$218,964	0.69%
Pelham	\$15,570,911	\$15,475,447	-\$95,464	-0.61%
Port Colborne	\$11,987,796	\$11,873,906	-\$113,890	-0.95%
St. Catharines	\$97,192,482	\$96,884,118	-\$308,364	-0.32%
Thorold	\$14,944,984	\$14,828,911	-\$116,073	-0.78%
Wainfleet	\$5,581,811	\$5,613,895	\$32,084	0.57%
Welland	\$30,992,734	\$30,700,806	-\$291,928	-0.94%
West Lincoln	\$11,658,904	\$11,784,524	\$125,620	1.08%
Niagara Region	\$370,916,627	\$370,916,434	-\$193	0.00%

Table 19
Inter-Municipal Tax Shifts and Rate of Phase-In Change

	Rate of Phase-In	Inter-Municip	al Shifts	
Local Municipality	Change	\$	%	
Fort Erie	2.27%	-\$329,860	-1.42%	
Port Colborne	2.71%	-\$113,890	-0.95%	
Welland	2.77%	-\$291,928	-0.94%	
Thorold	2.91%	-\$116,073	-0.78%	
Pelham	3.29%	-\$95,464	-0.61%	
St. Catharines	3.29%	-\$308,364	-0.32%	
Region	3.83%	-\$193	0.00%	
Niagara Falls	3.94%	\$190,405	0.24%	
Niagara-on-the-Lake	4.67%	\$218,964	0.69%	
Lincoln	4.98%	\$158,046	0.72%	
Wainfleet	5.27%	\$32,084	0.57%	
Grimsby	5.62%	\$530,267	1.90%	
West Lincoln	6.08%	\$125,620	1.08%	

The rate of tax shift will generally follow the rate of phase-in change a property, or group of properties is experiencing relative to the overall rate of change for the pool of assessment against which the taxes are levied.



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This is true at the inter-municipal level as shown in Table 18, but it is also true at the class and property level. Simply put, any municipality, class or other group of properties subject to a rate of phase-in change of 3.83% would likely carry a similar share of the Regional levy in 2020. Representative property groupings (class, municipality, ward, etc.) experiencing higher rates of change will attract a greater share of the overall levy; and vice-versa for those increasing at rates below the aggregate.

Local General Levies

As with the Regional levy, local levies will shift amongst classes and taxpayers. Table 20 displays the inter-class shifts of the local general levy on a Region-wide basis.

Table 20 **Reassessment Related Inter-Class Tax Shifts**

(All Local General Levies)

	Local Gene	eral Levies	Inter-Class	s Shifts	
Realty Tax Class	2019 as Revised	2020 Notional	\$	%	
Taxable					
Residential	\$238,203,833	\$237,788,995	-\$414,838	-0.17%	
Farm	\$2,213,186	\$2,337,256	\$124,070	5.61%	
Managed Forest	\$18,521	\$19,132	\$611	3.30%	
New Multi-Residential	\$952,731	\$960,849	\$8,118	0.85%	
Multi-Residential	\$14,279,361	\$14,247,663	-\$31,698	-0.22%	
Commercial	\$55,527,847	\$55,919,175	\$391,328	0.70%	
Industrial	\$12,442,784	\$12,384,531	-\$58,253	-0.47%	
Landfill	\$49,429	\$49,283	-\$146	-0.30%	
Pipeline	\$2,086,107	\$2,066,935	-\$19,172	-0.92%	
Sub-Total Taxable	\$325,773,799	\$325,773,819	\$20	0.00%	
Payment in Lieu					
Residential	\$147,440	\$153,057	\$5,617	3.81%	
Farm	\$676	\$700	\$24	3.55%	
Commercial	\$5,220,847	\$5,141,781	-\$79,066	-1.51%	
Industrial	\$144,748	\$152,107	\$7,359	5.08%	
Landfill	\$29,793	\$34,043	\$4,250	14.27%	
Sub-Total PIL	\$5,543,504	\$5,481,688	-\$61,816	-1.12%	
Total (Taxable + PIL)	\$331,317,303	\$331,255,507	-\$61,796	-0.02%	

Table 21 considers how the combined (Region + local) general levies are shifting among the property classes. The local levy amounts used in this section, as well as the underlying municipal



specific notional tax rates are further documented in the $\it Local Results Addenda$ attached to this study.

Table 21 Reassessment Related Inter-Class Tax Shifts

(Combined Region and Local General Levies)

	Region + Local	General Levies	Inter-Clas	s Shift	
Realty Tax Class	2019 as Revised	2020 Notional	\$	%	
Taxable					
Residential	\$508,558,114	\$507,607,240	-\$950,874	-0.19%	
Farm	\$5,266,803	\$5,580,450	\$313,647	5.96%	
Managed Forest	\$39,179	\$40,567	\$1,388	3.54%	
New Multi-Residential	\$1,899,116	\$1,911,450	\$12,334	0.65%	
Multi-Residential	\$29,100,174	\$29,014,007	-\$86,167	-0.30%	
Commercial	\$122,015,145	\$122,896,484	\$881,339	0.72%	
Industrial	\$25,273,041	\$25,148,050	-\$124,991	-0.49%	
Landfill	\$108,313	\$107,214	-\$1,099	-1.01%	
Pipeline	\$4,430,541	\$4,384,791	-\$45,750	-1.03%	
Sub-Total Taxable	\$696,690,426	\$696,690,253	-\$173	0.00%	
Payment in Lieu					
Residential	\$329,837	\$342,519	\$12,682	3.84%	
Farm	\$1,329	\$1,370	\$41	3.09%	
Commercial	\$11,804,382	\$11,644,803	-\$159,579	-1.35%	
Industrial	\$320,318	\$337,583	\$17,265	5.39%	
Landfill	\$54,467	\$61,436	\$6,969	12.79%	
Sub-Total PIL	\$12,510,333	\$12,387,711	-\$122,622	-0.98%	
Total (Taxable + PIL)	\$709,200,759	\$709,077,964	-\$122,795	-0.02%	

Measuring Other Assessment and Taxation Shifts

In addition to considering the broad, class and municipal level impacts that can be expected for 2020 taxation, it is also important to understand how reassessment and the assessment phase-in program is going to affect more specific groups of taxpayers.

Business, Non-Business and Public Sector Revenue

Although some groups or categories of taxpayers are not specifically defined by the *Municipal* or *Assessment Acts*, it is possible to make distinctions between various types of taxpayers to support informative, interesting and useful analysis.

For many, the distinction between revenue that comes from non-business, business and public sector property owners is of significant interest. Figures 1 through 3 have been prepared to show how the relative burden of assessment and CVA tax may change, and/or be influenced by reassessment and the assessment phase-in program. For the purposes of this report, these categories incorporate the following assessment elements:

Residential Taxable Residential

Farm and Forest Taxable Farm and Managed Forest

Multi-Residential Taxable Multi-Residential

Business Taxable Commercial, Industrial, and Pipeline Classes

PIL Properties from any class, which are subject to a Payment in Lieu,

or Payment on Account of taxes

Typical Properties

It is also important to consider the impacts of reassessment at the property level. While the specific changes experienced by each ratepayer can vary widely, considering how the assessment and tax changes will materialize for a typical or average property can be very helpful in placing the broader change trends in an understandable perspective.

To this end, we have prepared Tables 22-A through F to illustrate the potential impact on various "typical" taxable properties within the jurisdiction, including:

- Single Detached Residential;
- All Residential;
- Occupied Multi-Residential;
- Commercial Occupied (CT/XT); and
- ➤ Industrial Occupied (IT/JT).



Figures 1 through 3 **Distribution of Assessment and General Levy Among Broad Taxpayer Groups**

Figure 1: 2020 Full CVA

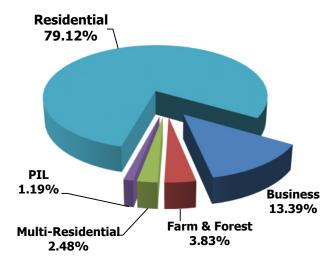


Figure 2: 2019 General Levy

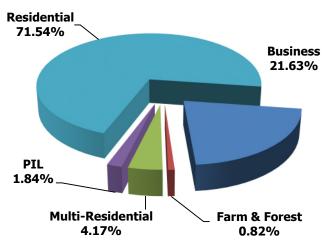


Figure 3: 2020 General Start Levy

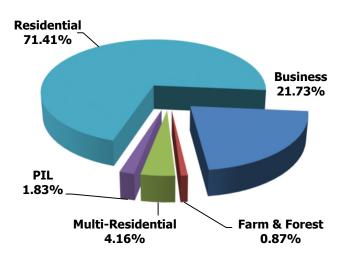




Table 22-A
Reassessment Related CVA and CVA Tax Change: Single Detached Typical Residential Properties

	Average CVA			2019 Municipal General Levy			2020 Municipal General Levy			Phase-In Related	
Municipality	2019	2020	Change	Region	Local	Combined	Region	Local	Combined	Tax	Shift
Fort Erie	219,335	224,471	2.34%	\$1,242	\$1,497	\$2,739	\$1,226	\$1,499	\$2,725	-\$14	-0.51%
Grimsby	421,094	443,686	5.37%	\$2,385	\$1,074	\$3,459	\$2,423	\$1,071	\$3,494	\$35	1.01%
Lincoln	378,828	393,867	3.97%	\$2,145	\$1,654	\$3,799	\$2,151	\$1,647	\$3,798	-\$1	-0.03%
Niagara Falls	267,027	277,482	3.92%	\$1,512	\$1,165	\$2,677	\$1,515	\$1,164	\$2,679	\$2	0.07%
Niagara-on-the-Lake	509,392	529,335	3.92%	\$2,885	\$1,056	\$3,941	\$2,891	\$1,051	\$3,942	\$1	0.03%
Pelham	384,026	394,244	2.66%	\$2,175	\$1,961	\$4,136	\$2,153	\$1,954	\$4,107	-\$29	-0.70%
Port Colborne	191,651	196,036	2.29%	\$1,085	\$1,651	\$2,736	\$1,071	\$1,644	\$2,715	-\$21	-0.77%
St. Catharines	264,465	272,620	3.08%	\$1,498	\$1,418	\$2,916	\$1,489	\$1,414	\$2,903	-\$13	-0.45%
Thorold	251,611	257,879	2.49%	\$1,425	\$1,475	\$2,900	\$1,408	\$1,470	\$2,878	-\$22	-0.76%
Wainfleet	294,275	306,682	4.22%	\$1,666	\$1,793	\$3,459	\$1,675	\$1,792	\$3,467	\$8	0.23%
Welland	217,328	222,988	2.60%	\$1,231	\$1,732	\$2,963	\$1,218	\$1,730	\$2,948	-\$15	-0.51%
West Lincoln	363,709	380,239	4.54%	\$2,060	\$1,257	\$3,317	\$2,077	\$1,254	\$3,331	\$14	0.42%
Region Average	283,135	292,868	3.44%	\$1,603	\$1,478	\$3,081	\$1,599	\$1,479	\$3,078	-\$3	-0.10%
Region Median	252,250	261,000	0.00%	\$1,428	\$1,317	\$2,745	\$1,425	\$1,318	\$2,743	-\$2	-0.07%

Table 22-B
Reassessment Related CVA and CVA Tax Change: Other Typical Residential Properties

	Average CVA			2019 Mu	2019 Municipal General Levy			2020 Municipal General Levy			Phase-In Related	
Municipality	2019	2020	Change	Region	Local	Combined	Region	Local	Combined	Tax	Shift	
Fort Erie	197,045	201,032	2.02%	\$1,116	\$1,345	\$2,461	\$1,098	\$1,343	\$2,441	-\$20	-0.81%	
Grimsby	313,917	330,995	5.44%	\$1,778	\$801	\$2,579	\$1,808	\$799	\$2,607	\$28	1.09%	
Lincoln	311,339	327,651	5.24%	\$1,763	\$1,359	\$3,122	\$1,789	\$1,370	\$3,159	\$37	1.19%	
Niagara Falls	215,036	222,609	3.52%	\$1,218	\$938	\$2,156	\$1,216	\$934	\$2,150	-\$6	-0.28%	
Niagara-on-the-Lake	423,740	439,740	3.78%	\$2,399	\$879	\$3,278	\$2,401	\$873	\$3,274	-\$4	-0.12%	
Pelham	269,714	280,547	4.02%	\$1,527	\$1,377	\$2,904	\$1,532	\$1,390	\$2,922	\$18	0.62%	
Port Colborne	230,495	237,388	2.99%	\$1,305	\$1,986	\$3,291	\$1,296	\$1,991	\$3,287	-\$4	-0.12%	
St. Catharines	223,089	229,229	2.75%	\$1,263	\$1,196	\$2,459	\$1,252	\$1,189	\$2,441	-\$18	-0.73%	
Thorold	173,353	179,174	3.36%	\$982	\$1,016	\$1,998	\$978	\$1,021	\$1,999	\$1	0.05%	
Wainfleet	239,055	247,291	3.44%	\$1,354	\$1,457	\$2,811	\$1,350	\$1,445	\$2,795	-\$16	-0.57%	
Welland	182,542	188,301	3.16%	\$1,034	\$1,455	\$2,489	\$1,028	\$1,461	\$2,489	\$0	0.00%	
West Lincoln	236,696	248,656	5.05%	\$1,340	\$818	\$2,158	\$1,358	\$820	\$2,178	\$20	0.93%	
Region Average	240,181	248,849	3.61%	\$1,360	\$1,254	\$2,614	\$1,359	\$1,256	\$2,615	\$1	0.04%	
Region Median	252,250	261,000	0.00%	\$1,428	\$1,317	\$2,745	\$1,425	\$1,318	\$2,743	-\$2	-0.07%	

Table 22-C
Reassessment Related CVA and CVA Tax Change: All Typical Residential Properties

	Average CVA			2019 Municipal General Levy			2020 Municipal General Levy			Phase-In Related	
Municipality	2019	2020	Change	Region	Local	Combined	Region	Local	Combined	Tax	Shift
Fort Erie	211,416	216,145	2.24%	\$1,197	\$1,443	\$2,640	\$1,180	\$1,444	\$2,624	-\$16	-0.61%
Grimsby	379,629	400,088	5.39%	\$2,150	\$968	\$3,118	\$2,185	\$966	\$3,151	\$33	1.06%
Lincoln	349,175	364,773	4.47%	\$1,977	\$1,525	\$3,502	\$1,992	\$1,525	\$3,517	\$15	0.43%
Niagara Falls	253,294	262,988	3.83%	\$1,434	\$1,105	\$2,539	\$1,436	\$1,103	\$2,539	\$0	0.00%
Niagara-on-the-Lake	475,444	493,825	3.87%	\$2,692	\$986	\$3,678	\$2,697	\$981	\$3,678	\$0	0.00%
Pelham	353,912	364,292	2.93%	\$2,004	\$1,808	\$3,812	\$1,989	\$1,805	\$3,794	-\$18	-0.47%
Port Colborne	202,420	207,501	2.51%	\$1,146	\$1,744	\$2,890	\$1,133	\$1,740	\$2,873	-\$17	-0.59%
St. Catharines	252,091	259,643	3.00%	\$1,428	\$1,351	\$2,779	\$1,418	\$1,347	\$2,765	-\$14	-0.50%
Thorold	222,258	228,358	2.74%	\$1,259	\$1,303	\$2,562	\$1,247	\$1,301	\$2,548	-\$14	-0.55%
Wainfleet	263,260	273,324	3.82%	\$1,491	\$1,604	\$3,095	\$1,493	\$1,597	\$3,090	-\$5	-0.16%
Welland	208,394	214,079	2.73%	\$1,180	\$1,661	\$2,841	\$1,169	\$1,661	\$2,830	-\$11	-0.39%
West Lincoln	308,487	323,030	4.71%	\$1,747	\$1,066	\$2,813	\$1,764	\$1,065	\$2,829	\$16	0.57%
Region Average	269,372	278,764	3.49%	\$1,525	\$1,406	\$2,931	\$1,522	\$1,407	\$2,929	-\$2	-0.07%
Region Median	235,250	243,000	0.00%	\$1,332	\$1,228	\$2,560	\$1,327	\$1,227	\$2,554	-\$6	-0.23%

Table 22-D
Reassessment Related CVA and CVA Tax Change: Typical Occupied Multi-Residential Properties

	Average CVA			2019 Municipal General Levy			2020 Municipal General Levy			Phase-In Related	
Municipality	2019 2020		Change	Region Loca	Local	Combined	Region	Local	Combined	Tax Shift	
Fort Erie	1,393,684	1,404,079	0.75%	\$15,547	\$18,744	\$34,291	\$15,105	\$18,474	\$33,579	-\$712	-2.08%
Grimsby	2,184,608	2,245,750	2.80%	\$24,370	\$10,977	\$35,347	\$24,160	\$10,679	\$34,839	-\$508	-1.44%
Lincoln	1,588,225	1,646,292	3.66%	\$17,717	\$13,661	\$31,378	\$17,711	\$13,559	\$31,270	-\$108	-0.34%
Niagara Falls	2,539,429	2,654,015	4.51%	\$28,328	\$21,819	\$50,147	\$28,553	\$21,938	\$50,491	\$344	0.69%
Niagara-on-the-Lake	7,235,412	7,417,050	2.51%	\$80,714	\$29,557	\$110,271	\$79,795	\$29,021	\$108,816	-\$1,455	-1.32%
Pelham	1,598,864	1,608,455	0.60%	\$17,836	\$16,087	\$33,923	\$17,304	\$15,703	\$33,007	-\$916	-2.70%
Port Colborne	1,239,137	1,243,452	0.35%	\$13,823	\$21,028	\$34,851	\$13,377	\$20,545	\$33,922	-\$929	-2.67%
St. Catharines	3,206,952	3,325,747	3.70%	\$35,775	\$33,869	\$69,644	\$35,779	\$33,981	\$69,760	\$116	0.17%
Thorold	1,139,586	1,161,286	1.90%	\$12,713	\$13,163	\$25,876	\$12,493	\$13,037	\$25,530	-\$346	-1.34%
Wainfleet	456,750	457,000	0.05%	\$5,095	\$5,484	\$10,579	\$4,917	\$5,261	\$10,178	-\$401	-3.79%
Welland	2,131,908	2,159,170	1.28%	\$23,782	\$33,470	\$57,252	\$23,229	\$33,002	\$56,231	-\$1,021	-1.78%
West Lincoln	1,441,312	1,468,500	1.89%	\$16,079	\$9,815	\$25,894	\$15,799	\$9,541	\$25,340	-\$554	-2.14%
Region Average	2,462,927	2,543,766	3.28%	\$27,475	\$25,329	\$52,804	\$27,367	\$25,300	\$52,667	-\$137	-0.26%
Region Median	1,009,250	1,039,000	0.00%	\$11,259	\$10,379	\$21,638	\$11,178	\$10,334	\$21,512	-\$126	-0.58%



Table 22-E
Reassessment Related CVA and CVA Tax Change: Typical Commercial Properties (CT and XT)

	Average CVA			2019 Municipal General Levy			2020 Municipal General Levy			Phase-In Related	
Municipality Fort Erie	2019	2020	Change	Region	Local	Combined	Region	Local	Combined	Tax Shift	
	349,990	358,440	2.41%	\$3,438	\$4,145	\$7,583	\$3,396	\$4,153	\$7,549	-\$34	-0.45%
Grimsby	947,280	1,018,496	7.52%	\$9,306	\$4,192	\$13,498	\$9,650	\$4,265	\$13,915	\$417	3.09%
Lincoln	569,426	590,933	3.78%	\$5,594	\$4,313	\$9,907	\$5,599	\$4,286	\$9,885	-\$22	-0.22%
Niagara Falls	1,393,877	1,451,965	4.17%	\$13,694	\$10,547	\$24,241	\$13,756	\$10,570	\$24,326	\$85	0.35%
Niagara-on-the-Lake	1,346,417	1,409,804	4.71%	\$13,227	\$4,844	\$18,071	\$13,357	\$4,858	\$18,215	\$144	0.80%
Pelham	429,196	443,616	3.36%	\$4,216	\$3,803	\$8,019	\$4,203	\$3,814	\$8,017	-\$2	-0.02%
Port Colborne	301,043	312,578	3.83%	\$2,957	\$4,499	\$7,456	\$2,961	\$4,548	\$7,509	\$53	0.71%
St. Catharines	712,610	744,095	4.42%	\$7,001	\$6,628	\$13,629	\$7,050	\$6,696	\$13,746	\$117	0.86%
Thorold	452,685	470,680	3.98%	\$4,447	\$4,605	\$9,052	\$4,459	\$4,653	\$9,112	\$60	0.66%
Wainfleet	190,810	202,738	6.25%	\$1,875	\$2,018	\$3,893	\$1,921	\$2,056	\$3,977	\$84	2.16%
Welland	453,009	468,759	3.48%	\$4,450	\$6,263	\$10,713	\$4,441	\$6,310	\$10,751	\$38	0.35%
West Lincoln	374,431	383,100	2.32%	\$3,678	\$2,245	\$5,923	\$3,630	\$2,192	\$5,822	-\$101	-1.71%
Region Average	780,590	814,152	4.30%	\$7,669	\$7,070	\$14,739	\$7,714	\$7,131	\$14,845	\$106	0.72%
Region Median	278,000	291,000	0.00%	\$2,731	\$2,518	\$5,249	\$2,757	\$2,549	\$5,306	\$57	1.09%

Table 22-F
Reassessment Related CVA and CVA Tax Change: Typical Industrial Properties (IT and JT)

	Average CVA			2019 Municipal General Levy			2020 Municipal General Levy			Phase-In Related	
Municipality Fort Erie	2019	2020	Change	Region	Local	Combined	Region	Local	Combined	Tax Shift	
	770,511	773,966	0.45%	\$11,475	\$13,835	\$25,310	\$11,116	\$13,595	\$24,711	-\$599	-2.37%
Grimsby	1,664,799	1,772,512	6.47%	\$24,794	\$11,168	\$35,962	\$25,458	\$11,253	\$36,711	\$749	2.08%
Lincoln	888,889	910,905	2.48%	\$13,238	\$10,208	\$23,446	\$13,083	\$10,016	\$23,099	-\$347	-1.48%
Niagara Falls	864,832	894,719	3.46%	\$12,880	\$9,920	\$22,800	\$12,850	\$9,874	\$22,724	-\$76	-0.33%
Niagara-on-the-Lake	703,567	730,285	3.80%	\$10,478	\$3,837	\$14,315	\$10,489	\$3,815	\$14,304	-\$11	-0.08%
Pelham	198,135	210,421	6.20%	\$2,951	\$2,661	\$5,612	\$3,022	\$2,743	\$5,765	\$153	2.73%
Port Colborne	774,108	791,321	2.22%	\$11,529	\$17,538	\$29,067	\$11,365	\$17,455	\$28,820	-\$247	-0.85%
St. Catharines	748,947	768,477	2.61%	\$11,154	\$10,560	\$21,714	\$11,037	\$10,483	\$21,520	-\$194	-0.89%
Thorold	683,375	693,356	1.46%	\$10,177	\$10,538	\$20,715	\$9,958	\$10,392	\$20,350	-\$365	-1.76%
Wainfleet	254,711	262,307	2.98%	\$3,793	\$4,083	\$7,876	\$3,767	\$4,032	\$7,799	-\$77	-0.98%
Welland	826,420	843,150	2.02%	\$12,308	\$17,321	\$29,629	\$12,110	\$17,205	\$29,315	-\$314	-1.06%
West Lincoln	471,710	479,656	1.68%	\$7,025	\$4,288	\$11,313	\$6,889	\$4,160	\$11,049	-\$264	-2.33%
Region Average	765,222	786,286	2.75%	\$11,396	\$10,506	\$21,902	\$11,293	\$10,440	\$21,733	-\$169	-0.77%
Region Median	357,316	363,500	0.00%	\$5,321	\$4,906	\$10,227	\$5,221	\$4,827	\$10,048	-\$179	-1.75%

PART FOUR: FARM CLASS AND WHOLE FARM PROPERTY TAX TREATMENT

The farm property class in the Region of Niagara is marked by fairly strong market value updates and corresponding rates of phase-in change for 2020. On a Regional basis, the overall increase in Full CVA is approximately 52% for the current assessment cycle, which has translated into a 2020 phase-in change of 10.13%.

These patterns are not unique to the Region with some jurisdictions experiencing average farm class reassessment rates approaching and even exceeding 100% for the current cycle. There are a host of forces behind these value changes including:

- Methodology changes and challenges at MPAC;
- > Domestic (GTA) land crush issues; and even
- International weather and currency trends.

Although new notional / revenue neutral tax rates are calculated annually to compensate for the additional assessment being phased-in, these rates are calculated in response to municipal-wide assessment change and are not sensitive to any specific class of property. As such, varying rates of assessment change will inevitably result in shifts between individual properties and groups of properties. The inter-class shifts of the Regional levy are previously documented in Table 16.

The rate of tax shift generally follows the rate of phase-in change a property, or group of properties is experiencing relative to the overall rate of change for the pool of assessment against which the taxes are levied. Table 23 plots the rate of phase-in change for each class in ascending order and also includes the rate of inter-class levy shift. As can be seen, those classes with overall phase-in change rates that fall below the Region-wide level may expect negative tax shifts.

Table 23
Phase-In Change and Resulting Inter-Class Tax Shifts

	Rate of	Inter-Class	Shift
Realty Tax Class	Phase-In Change	\$	%
Landfill	2.02%	-\$953	-1.62%
Pipeline	2.52%	-\$26,578	-1.13%
Multi-Residential	3.31%	-\$54,469	-0.37%
Industrial	3.46%	-\$66,738	-0.52%
Residential	3.49%	-\$536,036	-0.20%
Sub-Total Taxable	3.83%	-\$193	0.00%
New Multi-Residential	4.15%	\$4,216	0.45%
Commercial	4.46%	\$490,011	0.74%
Managed Forest	7.60%	\$777	3.76%
Farm	10.13%	\$189,577	6.21%



The rate of phase-in change, relative to the overall rate of change will generally determine if a tax shift will be positive or negative.



Those experiencing higher rates of change can expect their proportional share of the Regional levy to increase on a year-over-year basis. This is also true at the inter-municipal and property level. Simply put, any municipality, class or other group of properties subject to a rate of phase-in change around 3.83% would likely carry a similar share of the Regional levy in 2020 compared to 2019.

Representative property groupings (class, municipality, ward, etc.) experiencing higher rates of change will attract a greater share of the overall levy; and vice-versa for those increasing at rates below the aggregate.

Farm Class vs. Whole Farm Property Tax

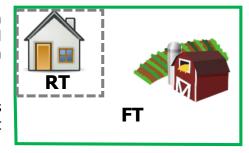
Although it is clear that farmland, captured by the farm property class is currently experiencing a relatively high rate of reassessment/phase-in change, this information is not sufficient to fully consider how bottom line taxes are changing for farms and farmers within the municipality.

The farm property class is considered to be a special tax incentive class and inclusion is based on a host of ownership, use and occupancy criteria. A large proportion of farms as understood outside the realm of property tax are made up of a farm class portion and portions that fall into other classes. It is important to consider these other elements in order to fully and accurately understand how farm taxes are changing.

The most common combination is a farm portion mixed with a residential portion associated with a farm house or other non-farm related improvements. Some farms also have elements classified as commercial or industrial based on use; this will be discussed later in the report.

This figure provides a simple illustration of a typical farm with a farmhouse. This property would fall under a single roll number, but would be comprised of two separate portions; a farm class portion and a residential portion.

For assessment purposes the underlying land is valued as farmland and the home and barn are valued on a replacement cost model derived from comparable farms.



One acre of land along with the farmhouse is classified and taxed as residential; the remainder of the land and all farm related out buildings are classified and taxed in the farm property class and subject to tax rates that are ¼ of those applicable to residential property.

As of roll return for 2020 taxation, there are 5,934 roll numbers (properties) in the Region that fall entirely or partially in the farm property class. The following tables have been prepared to give the reader a sense of these properties.

Table 24 shows that approximately 64% of all properties that make up the farm class have at least one other portion on the same roll number that is captured by another property class. Further, approximately 79% of farm property portions within the Region are part of multi-portion farms.



Table 24 Farm Class Rolls and Whole-Farm Property Portions

	Farm	Farm	Fa	ırm Class C	nly	Multi-	-Portion F	arms
Local Municipality	Class Rolls	Property Portions	Count	Share of Farm Rolls	Share of Farm Potions	Count	Share of Farm Rolls	Share of Farm Potions
Fort Erie	275	458	94	34.18%	20.52%	181	65.82%	79.48%
Grimsby	220	389	57	25.91%	14.65%	163	74.09%	85.35%
Lincoln	947	1,703	276	29.14%	16.21%	671	70.86%	83.79%
Niagara Falls	290	476	116	40.00%	24.37%	174	60.00%	75.63%
Niagara-on-the-Lake	860	1,440	344	40.00%	23.89%	516	60.00%	76.11%
Pelham	512	904	130	25.39%	14.38%	382	74.61%	85.62%
Port Colborne	291	471	116	39.86%	24.63%	175	60.14%	75.37%
St. Catharines	242	397	95	39.26%	23.93%	147	60.74%	76.07%
Thorold	186	284	90	48.39%	31.69%	96	51.61%	68.31%
Wainfleet	697	1,069	341	48.92%	31.90%	356	51.08%	68.10%
Welland	102	171	34	33.33%	19.88%	68	66.67%	80.12%
West Lincoln	1,312	2,261	415	31.63%	18.35%	897	68.37%	81.65%
Niagara Region	5,934	10,023	2,108	35.52%	21.03%	3,826	64.48%	78.97%

Typical Farm Property Changes

In light of the fact that the Region's farms are not fully, or well represented by changes to farm class assessment and tax change alone, MTE has expanded on the typical farm property analysis.

- > Table 25-A includes farm class property portions only, regardless of whether they represent the entire farm or only a component of the property;
- > Table 25-B is based on single portion farms classified solely in the farm property class;
- > Table 25-C looks at only those farm properties with additional non-farm portions; and
- > Table 25-D includes all portions of all properties including both single and multi-portion farms.



Table 25-A

Typical Farm Class (FT) Property Portions Only: Single and Multi-Portion Farms
(2019 Actual to 2020 Notional General Municipal Levy Amounts – Farm Class Tax Only)

	Av	erage CVA		2019 Mu	nicipal Ge	eneral Levy	2020 Mu	nicipal Ge	eneral Levy	Phase-I	n Related
Municipality	2019	2020	Change	Region	Local	Combined	Region	Local	Combined	Tax	Shift
Fort Erie	194,299	203,400	4.68%	\$275	\$332	\$607	\$278	\$340	\$618	\$11	1.81%
Grimsby	374,946	409,032	9.09%	\$531	\$239	\$770	\$558	\$247	\$805	\$35	4.55%
Lincoln	496,609	542,990	9.34%	\$703	\$542	\$1,245	\$741	\$568	\$1,309	\$64	5.14%
Niagara Falls	257,509	283,772	10.20%	\$365	\$281	\$646	\$387	\$298	\$685	\$39	6.04%
Niagara-on-the-Lake	554,373	610,235	10.08%	\$785	\$287	\$1,072	\$833	\$303	\$1,136	\$64	5.97%
Pelham	303,950	330,706	8.80%	\$430	\$388	\$818	\$451	\$410	\$861	\$43	5.26%
Port Colborne	186,919	197,263	5.53%	\$265	\$403	\$668	\$269	\$414	\$683	\$15	2.25%
St. Catharines	518,240	568,744	9.75%	\$734	\$695	\$1,429	\$776	\$737	\$1,513	\$84	5.88%
Thorold	250,505	264,167	5.45%	\$355	\$367	\$722	\$361	\$376	\$737	\$15	2.08%
Wainfleet	260,065	291,951	12.26%	\$368	\$396	\$764	\$399	\$427	\$826	\$62	8.12%
Welland	192,935	212,888	10.34%	\$273	\$384	\$657	\$291	\$413	\$704	\$47	7.15%
West Lincoln	317,375	357,914	12.77%	\$449	\$274	\$723	\$489	\$295	\$784	\$61	8.44%
Region Average	363,501	400,322	10.13%	\$515	\$474	\$989	\$547	\$505	\$1,052	\$63	6.37%
Region Median	259,963	289,900	0.00%	\$368	\$339	\$707	\$396	\$366	\$762	\$55	7.78%







Table 25-B
Typical Single Portion / Stand-Alone Farm Class (FT) Properties

(2019 Actual to 2020 Notional General Municipal Levy Amounts – Farm Class Tax Only)

	Av	erage CVA		2019 Mu	nicipal Ge	eneral Levy	2020 Mu	nicipal Ge	eneral Levy	Phase-I	n Related
Municipality	2019	2020	Change	Region	Local	Combined	Region	Local	Combined	Tax	Shift
Fort Erie	202,237	211,190	4.43%	\$286	\$345	\$631	\$288	\$353	\$641	\$10	1.58%
Grimsby	395,697	436,912	10.42%	\$560	\$252	\$812	\$596	\$264	\$860	\$48	5.91%
Lincoln	486,147	532,324	9.50%	\$688	\$531	\$1,219	\$727	\$556	\$1,283	\$64	5.25%
Niagara Falls	262,723	289,643	10.25%	\$372	\$286	\$658	\$395	\$304	\$699	\$41	6.23%
Niagara-on-the-Lake	586,346	651,777	11.16%	\$830	\$304	\$1,134	\$890	\$324	\$1,214	\$80	7.05%
Pelham	331,437	362,535	9.38%	\$469	\$423	\$892	\$495	\$449	\$944	\$52	5.83%
Port Colborne	192,966	205,361	6.42%	\$273	\$416	\$689	\$280	\$431	\$711	\$22	3.19%
St. Catharines	623,807	683,336	9.54%	\$883	\$836	\$1,719	\$933	\$886	\$1,819	\$100	5.82%
Thorold	217,783	230,179	5.69%	\$308	\$319	\$627	\$314	\$328	\$642	\$15	2.39%
Wainfleet	235,785	267,013	13.24%	\$334	\$359	\$693	\$365	\$390	\$755	\$62	8.95%
Welland	209,966	232,832	10.89%	\$297	\$418	\$715	\$318	\$452	\$770	\$55	7.69%
West Lincoln	295,211	335,216	13.55%	\$418	\$255	\$673	\$458	\$276	\$734	\$61	9.06%
Niagara Region	361,626	400,452	10.74%	\$512	\$372	\$884	\$547	\$395	\$942	\$58	6.56%





Table 25-C
Multi-Portion Farm Properties: Farm (FT) + Mixed Portion(s)

(2019 Actual to 2020 Notional General Municipal Levy Amounts for all Applicable Classes)

	A	verage CV	4	2019 Mu	nicipal Ge	neral Levy	2020 Mu	nicipal Ge	eneral Levy	Phase-I	n Related
Municipality	2019	2020	Change	Region	Local	Combined	Region	Local	Combined	Tax	Shift
Fort Erie	363,254	380,428	4.73%	\$1,262	\$1,521	\$2,783	\$1,274	\$1,558	\$2,832	\$49	1.76%
Grimsby	611,286	655,328	7.20%	\$1,915	\$863	\$2,778	\$1,959	\$866	\$2,825	\$47	1.69%
Lincoln	771,084	832,851	8.01%	\$2,534	\$1,954	\$4,488	\$2,605	\$1,994	\$4,599	\$111	2.47%
Niagara Falls	534,409	578,602	8.27%	\$2,318	\$1,785	\$4,103	\$2,405	\$1,848	\$4,253	\$150	3.66%
Niagara-on-the-Lake	831,608	899,771	8.20%	\$2,822	\$1,033	\$3,855	\$2,910	\$1,058	\$3,968	\$113	2.93%
Pelham	536,032	571,749	6.66%	\$1,824	\$1,645	\$3,469	\$1,851	\$1,680	\$3,531	\$62	1.79%
Port Colborne	377,716	395,742	4.77%	\$1,504	\$2,288	\$3,792	\$1,520	\$2,334	\$3,854	\$62	1.64%
St. Catharines	726,588	787,428	8.37%	\$2,433	\$2,303	\$4,736	\$2,508	\$2,382	\$4,890	\$154	3.25%
Thorold	496,546	522,198	5.17%	\$1,637	\$1,695	\$3,332	\$1,659	\$1,731	\$3,390	\$58	1.74%
Wainfleet	462,406	505,208	9.26%	\$1,468	\$1,580	\$3,048	\$1,519	\$1,625	\$3,144	\$96	3.15%
Welland	399,295	426,453	6.80%	\$1,507	\$2,120	\$3,627	\$1,526	\$2,168	\$3,694	\$67	1.85%
West Lincoln	537,952	589,514	9.58%	\$1,787	\$1,091	\$2,878	\$1,840	\$1,111	\$2,951	\$73	2.54%
Niagara Region	602,336	650,985	8.08%	\$2,040	\$1,512	\$3,552	\$2,095	\$1,547	\$3,642	\$90	2.53%







Table 25-D
All Farm Rolls: Single and Multi-Portion Farms

(2019 Actual to 2020 Notional General Municipal Levy Amounts for all Applicable Classes)

	A	verage CV	4	2019 Mu	nicipal Ge	neral Levy	2020 Mu	nicipal Ge	eneral Levy	Phase-In Related	
Municipality	2019	2020	Change	Region	Local	Combined	Region	Local	Combined	Tax	Shift
Fort Erie	308,216	322,580	4.66%	\$928	\$1,119	\$2,047	\$937	\$1,146	\$2,083	\$36	1.76%
Grimsby	555,429	598,739	7.80%	\$1,564	\$705	\$2,269	\$1,606	\$710	\$2,316	\$47	2.07%
Lincoln	688,040	745,263	8.32%	\$1,996	\$1,539	\$3,535	\$2,057	\$1,575	\$3,632	\$97	2.74%
Niagara Falls	425,735	463,018	8.76%	\$1,540	\$1,186	\$2,726	\$1,601	\$1,230	\$2,831	\$105	3.85%
Niagara-on-the-Lake	733,503	800,573	9.14%	\$2,025	\$742	\$2,767	\$2,102	\$765	\$2,867	\$100	3.61%
Pelham	484,084	518,629	7.14%	\$1,480	\$1,335	\$2,815	\$1,507	\$1,368	\$2,875	\$60	2.13%
Port Colborne	304,070	319,852	5.19%	\$1,014	\$1,542	\$2,556	\$1,026	\$1,575	\$2,601	\$45	1.76%
St. Catharines	686,240	746,565	8.79%	\$1,824	\$1,727	\$3,551	\$1,890	\$1,795	\$3,685	\$134	3.77%
Thorold	361,661	380,898	5.32%	\$994	\$1,029	\$2,023	\$1,008	\$1,052	\$2,060	\$37	1.83%
Wainfleet	351,534	388,674	10.57%	\$913	\$983	\$1,896	\$954	\$1,021	\$1,975	\$79	4.17%
Welland	336,186	361,913	7.65%	\$1,104	\$1,553	\$2,657	\$1,123	\$1,596	\$2,719	\$62	2.33%
West Lincoln	461,170	509,077	10.39%	\$1,354	\$827	\$2,181	\$1,403	\$847	\$2,250	\$69	3.16%
Niagara Region	516,826	561,986	8.74%	\$1,497	\$1,107	\$2,604	\$1,545	\$1,138	\$2,683	\$79	3.03%









New Agri-Food Business Subclasses for Farm Properties

As part of the previous Government's 2017 Ontario Economic Outlook and Fiscal Review (Fall Budget), The Minister of Finance announced that new property sub-classes would be introduced to facilitate special treatment of commercial and industrial improvements on farm properties. These new sub-classes are <u>optional for municipal purposes</u> and are intended to give municipalities a means of incenting / supporting small scale Agri-Food enterprises. These sub-classes apply for education purposes, regardless of whether a municipality chooses to participate.

Although these sub-classes became part of Ontario's property tax system as of 2018, it took MPAC some time to identify eligible properties and 2020 is the first tax year for which these classifications appear on the returned assessment roll.

The following has been prepared to provide staff and decision makers with a measure of general insight regarding the purpose, nature and potential financial implications of these new subclasses.

Farm Class and New Sub-Class Overview

Historically Ontario's property assessment and taxation system included two mandated subclasses within each of the commercial and industrial property classes: vacant land and excess land. In simple terms, the vacant land sub-classes include complete parcels (rolls) that are classified as commercial or industrial due to zoning or historic use but which are completely absent of assessable improvements. The excess land sub-class is assigned to unused portions of improved property that exceed local zoning requirements¹.

The new farm sub-classes are constituent of the commercial and industrial classes but distinct from those described above in three critical ways:

- 1) They are optional and do not apply for municipal purposes unless adopted²;
- 2) They only apply to commercial or industrial portions of rolls that also include a portion included in the farm property class; and
- 3) Rather than apply to a physically delineated or identifiable property or portion of property, they apply to a portion of the property's value and as such only exist for taxation purposes alone.

Also, with uniform class specific reductions of 75% these sub-classes attract much larger discounts than the current sub-classes, which default at 30% and 35% for commercial and industrial respectively.

² The existing sub-classes apply by default and municipalities must seek special regulatory authority to opt out.



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¹ For example: If zoning required two acres for a gas station and the property was 10 acres, the building(s) and two acres may be assessed as full commercial and the remaining eight acres assessed as commercial excess.

Eligible Properties

A large proportion of *farms* as understood outside the realm of property tax are made up of a farm class portion and portions that fall into other classes. The most common combination is a farm (FT) portion mixed with a residential (RT) portion associated with a farm house or other non-farm related improvements.

Some farms also have elements classified as commercial or industrial based on use. For example, if a farmer were to operate a produce market or butcher shop as part of their overall business model, the property could be made up of three separate portions: farmland, residential and commercial.

In this example the property is captured by a single roll number but made up of three separately classified and valued portions, each of which attracts distinct tax rates for both municipal and education purposes.

Element	Classification	CVA	Ratio	Rate	Tax
Farm Land & Buildings	Farm (FT)	300,000	0.25	0.25%	\$750
Home	Residential (RT)	100,000	1.00	1.00%	\$1,000
Retail Store	Commercial (CT)	125,000	1.50	1.50%	\$1,875
Property Total		525,000			\$3,625



These sub-classes are exclusive to properties such as this that have a commercial or industrial portion, but which are mainly, or at least partially, assessed in the farm property class.

The subclass only applies to the first 50,000 of the commercial CVA, thereby splitting the property into four portions rather than three. The following table illustrates the impact on our hypothetical example.

Element	Classification	CVA	Ratio	Discount	Rate	Tax
Farm Land & Buildings	Farm (FT)	300,000	0.25	1.00	0.25%	\$750
Home	Residential (RT)	100,000	1.00	1.00	1.00%	\$1,000
Retail Store	Commercial					
	Agri-Food Sub-Class	50,000	1.50	0.25	0.38%	\$188
	Fully Occupied	75,000	1.50	1.00	1.50%	\$1,125
Property Total		525,000				\$3,063
Without Sub-Class		525,000				\$3,625
Tax Savings		0				-\$563

The application of this new treatment should not impact the overall assessed value of property and the eligible element cannot be physically delineated or identified separately from the greater commercial/industrial portion. Ultimately, the sub-classes simply splits the value of the commercial or industrial portion so that a lower rate of taxation can be applied to the first 50,000 in assessment. If the business class portion as a whole was assessed at less than 50,000 it would be captured solely by the sub-class.

As the program was conceived to be an incentive/benefit for small-scale commercial and industrial operations that are ostensibly ancillary to farming operations, it does not apply to large scale industrial or commercial operations valued at more than 1,000,000. This limitation is intended to ensure a level playing field among larger on-farm and off-farm commercial and industrial enterprises.



Nature of Enterprise

These sub-classes do not capture all on-farm business activities. The Regulation restricts the application to commercial and industrial activities that are derivative of the broader farm operation. Specifically, commercial and industrial activities must meet the following eligibility criteria.

Commercial: Land used primarily to sell farm products, or a product derived from a farm product

or products, that are produced on the land or on land used to carry on the same

farming business.

Industrial: Land used primarily to process, or manufacture something from, a farm product

or products that are produced on the land or on land used to carry on the same

farming business.

Local Sub-Class Properties

Properties have now been formally classified into these sub-classes and they are detailed on the assessment roll as returned for 2020 taxation. A summary of captured properties and the associated sub-class CVA is set out in Table 26. As can be seen, only a very small number of properties have been deemed eligible. Of the 5,934 farm properties across the Region, there are only 54 eligible sub-class portions. The sub-class CVA makes up less than 0.06% of the on-farm CVA on Region-wide basis.

Table 26
Small Scale On-Farm Business Sub-Class Summary

		All Farms	Su	b-Clas	ss Portions	Proportion	al Shares
Local Area Municipality	#	2020 CVA	Com	Ind	Phased CVA (C+I)	Farms with Subclass	Subclass Farm CVA
Fort Erie	275	88,709,400	0	0	0	0.00%	0.00%
Grimsby	220	131,722,500	0	0	0	0.00%	0.00%
Lincoln	947	705,764,000	9	23	1,270,900	3.38%	0.18%
Niagara Falls	290	134,275,300	0	0	0	0.00%	0.00%
Niagara-on-the-Lake	860	688,493,000	7	12	669,800	2.21%	0.10%
Pelham	512	265,537,800	1	1	54,700	0.39%	0.02%
Port Colborne	291	93,076,832	0	0	0	0.00%	0.00%
St. Catharines	242	180,668,800	0	0	0	0.00%	0.00%
Thorold	186	70,847,100	0	0	0	0.00%	0.00%
Wainfleet	697	270,905,500	0	0	0	0.00%	0.00%
Welland	102	36,915,100	0	0	0	0.00%	0.00%
West Lincoln	1,312	667,908,575	1	0	9,800	0.08%	0.00%
Niagara Region	5,934	3,334,823,907	18	36	2,005,200	0.91%	0.06%

Table 27 has been prepared to illustrate the property level tax implications if these sub-classes were to be adopted for municipal purposes. This model is based on the revenue neutral/notional



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tax rates set out in Table 15 above for Regional general levy purposes. The rates applied for local general purposes are contained in in the Local Addendum of each local area municipality attached to this study.

Table 27 **Small Scale On-Farm Sub-Class Tax Impacts**

(Municipal General Levy: Start Tax vs. Discounted Sub-Classes)

	Sub-C	lass Portions	Region + Local General Levy					
Local Area Municipality	#	2020 CVA	Start Levy	Sub-Class Discount	Difference			
Lincoln	32	1,270,900	\$29,977	\$7,495	-\$22,482			
Niagara-on-the-Lake	19	669,800	\$11,750	\$2,938	-\$8,812			
Pelham	2	54,700	\$1,455	\$364	-\$1,091			
West Lincoln	1	9,800	\$149	\$37	-\$112			
Niagara Region	54	2,005,200	\$43,331	\$10,834	-\$32,497			

If the Region wishes to have these sub-classes apply for 2020 taxation, this must be ratified via by-law.



PART FIVE: TAX POLICY SENSITIVITY ANALYSIS

For 2020, the *Municipal Act* continues to provide upper and single-tier municipalities with a range of tax policy tools that may be used to alter the distribution of the tax burden both within and between tax classes. The following tools may be used to change or achieve local tax policy objectives, target the benefits of growth, or redistribute the impacts of assessment change.³

- 1. Tax ratios may be adjusted to affect the level of taxation on different tax classes;
- 2. Optional business property classes may be employed or collapsed to alter taxation within broad commercial or industrial tax classes;
- Sub-class discounts for vacant and excess land may be adjusted;
- 4. Graduated taxation schemes for the business classes can be used to impose higher rates of taxation on properties with higher current value assessment in order to provide tax relief on properties with lower assessed values.

A comprehensive examination of tax ratios and a relevant sensitivity analysis should be undertaken each year. Specific examination of the use of optional tax classes and graduated taxation are generally only required if these options are being actively considered. After considering the contents of this report Council may wish to further explore the utility and application of these alternate apportionment and mitigation strategies.

Moving Tax Ratios

Both Upper-Tier and Single-tier municipalities are required to establish tax ratios for the multiresidential, commercial, industrial, landfill and pipeline classes prior to finalizing tax rates for the current year's tax cycle. Established ratios will ultimately govern the relationship between the rate of taxation for each affected class and the tax rate for the residential property class.

The tax ratio for the residential class is legislated at 1.0, while the farm and managed forest classes have a prescribed tax ratio of 0.25. Municipalities do have the flexibility to set a tax ratio for the farm class that is below 0.25, however, this reduction would only apply to the municipal portion of the property tax bill.

In setting tax ratios for all other property classes, municipalities must do so within the guidelines prescribed by the Province. Council may choose to adopt: (1) either the current tax ratio for any class (2019 adopted or 2020 starting ratio where levy restriction and/or optional classes applied in 2019), (2) establish a new tax ratio for the year that is closer to or within the Range of Fairness, as shown in Table 28; or (3) utilize restated revenue neutral transition ratios to mitigate reassessment related tax shifts between classes in accordance with the regulated calculations.

³ The by-law deadlines for many tax policy decisions is December 31st of the subject taxation year.



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Table 28 Tax Ratio Summary

	2019	2020	_	jes of ness	Thresh	old Ratios
Realty Tax Class	Ratios	Start Ratios	Lower Limit	Upper Limit	Threshold	Subject to Levy Restriction
Residential	1.000000	1.000000	1.00	1.00	-	N/A
Farm	0.250000	0.250000	0.00	0.25	-	N/A
Managed Forest	0.250000	0.250000	0.25	0.25	-	N/A
New Multi-Residential	1.000000	1.000000	1.00	1.10	-	N/A
Multi-Residential	1.970000	1.970000	1.00	1.10	2.00	No
Commercial	1.734900	1.734900	0.60	1.10	1.98	No
Industrial	2.630000	2.630000	0.60	1.10	2.63	No
Landfill	2.940261	2.940261	1.00	1.10	25.00	No
Pipeline	1.702100	1.702100	0.60	0.70	-	N/A

Where Optional Classes Apply

Where a municipality has elected to use optional tax classes, changes to tax ratios are regulated based on the relationship of the municipality's broad class ratios (the weighted average of commercial, shopping centre, office, and parking lot is equivalent to the broad commercial class, and industrial and large industrial are deemed to be the broad industrial class).

Council must ensure that the weighted average broad class ratio for the current year does not exceed the broad class ratio for the prior year. To strictly comply with the provisions of Section 308 of the *Municipal Act*, adjustments to tax ratios may be required for the commercial and industrial tax classes.

The legislated deadline that previously applied to the creation of new, or the collapsing of existing optional classes, has now been eliminated, however, municipalities that intend to make a change to the class structure need to make this decision before any tax rate or ratio by-laws can be passed. It is also critical to provide the Province with as much advanced notice of any such change, as it could impact the manner in which education tax rates are calculated and/or regulated for the taxation year.

Tax Ratios and Balance of Taxation

Tax ratios govern the tax rate of each property class in relation to the tax rate for the residential property class. Ontario's tax ratio system is not simply about expressing the relationship among tax rates, the real function of tax ratios is to manipulate the balance of taxation among property classes.

Tax ratios effectively alter the weighting, or distribution of the tax burden compared to how the total levy would be shared if each dollar of CVA was treated equally. Table 29 shows how the share of tax differs from the share of assessment for each class in accordance with the municipality's starting ratios for the year. The more dramatic the ratio, the larger the difference between the share of assessment and share of tax each class carries. By changing tax ratios, the municipality can influence and alter this balance.

Table 29
Balance of Taxation

	Assessmer	it	General Le	evy
Realty Tax Class	2020 CVA	%	2020 Tax	%
Taxable				
Residential	49,440,888,036	79.12%	\$269,818,245	71.41%
Farm	2,375,513,201	3.80%	\$3,243,194	0.86%
Managed Forest	15,700,500	0.03%	\$21,435	0.01%
New Multi-Residential	174,069,120	0.28%	\$950,601	0.25%
Multi-Residential	1,372,557,468	2.20%	\$14,766,344	3.91%
Commercial	7,179,960,558	11.49%	\$66,977,309	17.73%
Industrial	936,201,628	1.50%	\$12,763,519	3.38%
Landfill	3,607,900	0.01%	\$57,931	0.02%
Pipeline	249,359,000	0.40%	\$2,317,856	0.61%
Sub-Total Taxable	61,747,857,411	98.81%	\$370,916,434	98.17%
Payment in Lieu				
Residential	34,693,504	0.06%	\$189,462	0.05%
Farm	491,000	0.00%	\$670	0.00%
Commercial	691,180,599	1.11%	\$6,503,022	1.72%
Industrial	13,966,300	0.02%	\$185,476	0.05%
Landfill	1,706,000	0.00%	\$27,393	0.01%
Sub-Total PIL	742,037,403	1.19%	\$6,906,023	1.83%
Total (Taxable + PIL)	62,489,894,814	100.00%	\$377,822,457	100.00%

Tax Policy and Budget Change Sensitivity Analysis

To assist staff and Council in evaluating the potential impact of various tax policy and levy change scenarios, MTE has modelled the effects of the following on the Regional general levy:

- 1. Reduce the multi-residential ratio to 1.921, which leaves the residential class with 1/2 of the negative year-over-year shift realized under status quo ratios;
- 2. Reduce the industrial ratio to 2.554, which leaves the residential class with 1/2 of the negative year-over-year shift realized under status quo ratios;
- 3. Reduce the multi-residential and industrial ratios to 1.9371 and 2.5797 leaving the residential class with 1/3 of the negative year-over-year shift realized under status quo ratios.

Table 30 Sensitivity Scenario Outline

	Status Quo /	Scenar	rio 1	Scenar	io 2	Scena	rio 3
Realty Tax Class	Revenue Neutral	Parameter	Change	Parameter	Change	Parameter	Change
Residential	1.000000	1.000000	0.00%	1.000000	0.00%	1.000000	0.00%
Farm	0.250000	0.250000	0.00%	0.250000	0.00%	0.250000	0.00%
Managed Forest	0.250000	0.250000	0.00%	0.250000	0.00%	0.250000	0.00%
New-Multi Residential	1.000000	1.000000	0.00%	1.000000	0.00%	1.000000	0.00%
Multi-Residential	1.970000	1.921000	-2.49%	1.970000	0.00%	1.937100	-1.67%
Commercial	1.734900	1.734900	0.00%	1.734900	0.00%	1.734900	0.00%
Industrial	2.630000	2.630000	0.00%	2.554000	-2.89%	2.579700	-1.91%
Landfill	2.940261	2.940261	0.00%	2.940261	0.00%	2.940261	0.00%
Pipeline	1.702100	1.702100	0.00%	1.702100	0.00%	1.702100	0.00%
Levy Target	\$370,916,434	\$370	,916,434	\$370,9	916,434	\$370	916,434

Table 30 provides the scenario parameters and impacts at a glance. The results for these models are set out in Tables 31-A through E, 32-A through E, and 33-A through E, respectively.

Each of the "A" Tables contain the ratios and rates for each model, which are provided in comparison to the municipality's 2020 status quo starting rate and levy scenario.

The "B" Tables show the class level impacts that could be expected under each alternate model. These results are provided in contrast to the class distribution of taxes under the municipality's levy calculated using status quo tax policy.

The "C" Tables compare the net year-over-year tax change between the base-line and alternate model.

The "D" and "E" Tables represent the results of the "B" and "C" Tables by local municipality.

In reviewing these results the reader should note that these scenarios have been developed for illustrative purposes and are not intended to reflect specific recommendations or suggested strategies.



Scenario 1: Reduce the multi-residential ratio to 1.921.

Table 31-A **Tax Rate Sensitivity**

	Tax Ratios			General Levy Tax Rates			
Realty Tax Class	Start	Model	Difference	Notional	Scenario 1	Difference	
Residential	1.000000	1.000000	0.00%	0.00546105	0.00546647	0.10%	
Farm	0.250000	0.250000	0.00%	0.00136526	0.00136662	0.10%	
Managed Forest	0.250000	0.250000	0.00%	0.00136526	0.00136662	0.10%	
New-Multi Residential	1.000000	1.000000	0.00%	0.00546105	0.00546647	0.10%	
Multi-Residential	1.970000	1.921000	-2.49%	0.01075827	0.01050109	-2.39%	
Commercial	1.734900	1.734900	0.00%	0.00947438	0.00948378	0.10%	
Industrial	2.630000	2.630000	0.00%	0.01436256	0.01437682	0.10%	
Landfill	2.940261	2.940261	0.00%	0.01605691	0.01607285	0.10%	
Pipeline	1.702100	1.702100	0.00%	0.00929525	0.00930448	0.10%	

Table 31-B General Levy Sensitivity

(In comparison to 2020 Notional Levy)

		2020 Ger	neral Levy		Differe	nce
Realty Tax Class	Notional Levy	Share	Scenario 1	Share	\$	%
Taxable						
Residential	\$269,818,245	71.41%	\$270,086,034	71.48%	\$267,789	0.10%
Farm	\$3,243,194	0.86%	\$3,246,423	0.86%	\$3,229	0.10%
Managed Forest	\$21,435	0.01%	\$21,455	0.01%	\$20	0.09%
New Multi-Residential	\$950,601	0.25%	\$951,544	0.25%	\$943	0.10%
Multi-Residential	\$14,766,344	3.91%	\$14,413,350	3.81%	-\$352,994	-2.39%
Commercial	\$66,977,309	17.73%	\$67,043,764	17.74%	\$66,455	0.10%
Industrial	\$12,763,519	3.38%	\$12,776,189	3.38%	\$12,670	0.10%
Landfill	\$57,931	0.02%	\$57,990	0.02%	\$59	0.10%
Pipeline	\$2,317,856	0.61%	\$2,320,155	0.61%	\$2,299	0.10%
Sub-Total Taxable	\$370,916,434	98.17%	\$370,916,904	98.17%	\$470	0.00%
Payment in Lieu						
Residential	\$189,462	0.05%	\$189,650	0.05%	\$188	0.10%
Farm	\$670	0.00%	\$671	0.00%	\$1	0.15%
Commercial	\$6,503,022	1.72%	\$6,509,475	1.72%	\$6,453	0.10%
Industrial	\$185,476	0.05%	\$185,658	0.05%	\$182	0.10%
Landfill	\$27,393	0.01%	\$27,420	0.01%	\$27	0.10%
Sub-Total PIL	\$6,906,023	1.83%	\$6,912,874	1.83%	\$6,851	0.10%
Total (Taxable + PIL)	\$377,822,457	100.00%	\$377,829,778	100.00%	\$7,321	0.00%



Scenario 1: Reduce the multi-residential ratio to 1.921.

Table 31-C **General Levy Sensitivity / Year-Over-Year Tax Change**

(In comparison to 2019 Year-End Levy)

	2019 As	Ye	ear-Over-Ye	ar Tax Change			
Realty Tax Class	Revised Notional Levy		Scenari	io 1			
Taxable							
Residential	\$270,354,281	-\$536,036	-0.20%	-\$268,247	-0.10%		
Farm	\$3,053,617	\$189,577	6.21%	\$192,806	6.31%		
Managed Forest	\$20,658	\$777	3.76%	\$797	3.86%		
New Multi-Residential	\$946,385	\$4,216	0.45%	\$5,159	0.55%		
Multi-Residential	\$14,820,813	-\$54,469	-0.37%	-\$407,463	-2.75%		
Commercial	\$66,487,298	\$490,011	0.74%	\$556,466	0.84%		
Industrial	\$12,830,257	-\$66,738	-0.52%	-\$54,068	-0.42%		
Landfill	\$58,884	-\$953	-1.62%	-\$894	-1.52%		
Pipeline	\$2,344,434	-\$26,578	-1.13%	-\$24,279	-1.04%		
Sub-Total Taxable	\$370,916,627	-\$193	0.00%	\$277	0.00%		
Payment in Lieu							
Residential	\$182,397	\$7,065	3.87%	\$7,253	3.98%		
Farm	\$653	\$17	2.60%	\$18	2.76%		
Commercial	\$6,583,535	-\$80,513	-1.22%	-\$74,060	-1.12%		
Industrial	\$175,570	\$9,906	5.64%	\$10,088	5.75%		
Landfill	\$24,674	\$2,719	11.02%	\$2,746	11.13%		
Sub-Total PIL	\$6,966,829	-\$60,806	-0.87%	-\$53,955	-0.77%		
Total (Taxable + PIL)	\$377,883,456	-\$60,999	-0.02%	-\$53,678	-0.01%		



Scenario 1: Reduce the multi-residential ratio to 1.921.

Table 31-D **Regional General Levy Sensitivity**

(In comparison to 2020 Base-Line Levy)

		2020 Gen	eral Levy		Differe	Difference		
Local Municipality	Notional	Share	Scenario 1	Share	\$	%		
Fort Erie	\$22,913,401	6.18%	\$22,925,401	6.18%	\$12,000	0.05%		
Grimsby	\$28,409,118	7.66%	\$28,429,207	7.66%	\$20,089	0.07%		
Lincoln	\$22,046,600	5.94%	\$22,062,641	5.95%	\$16,041	0.07%		
Niagara Falls	\$78,235,246	21.09%	\$78,226,784	21.09%	-\$8,462	-0.01%		
Niagara-on-the-Lake	\$32,150,462	8.67%	\$32,178,397	8.68%	\$27,935	0.09%		
Pelham	\$15,475,447	4.17%	\$15,486,069	4.18%	\$10,622	0.07%		
Port Colborne	\$11,873,906	3.20%	\$11,875,357	3.20%	\$1,451	0.01%		
St. Catharines	\$96,884,118	26.12%	\$96,797,144	26.10%	-\$86,974	-0.09%		
Thorold	\$14,828,911	4.00%	\$14,832,342	4.00%	\$3,431	0.02%		
Wainfleet	\$5,613,895	1.51%	\$5,619,345	1.51%	\$5,450	0.10%		
Welland	\$30,700,806	8.28%	\$30,689,891	8.27%	-\$10,915	-0.04%		
West Lincoln	\$11,784,524	3.18%	\$11,794,326	3.18%	\$9,802	0.08%		
Niagara Region	\$370,916,434	100.00%	\$370,916,904	100.00%	\$470	0.00%		

Table 31-E Regional General Levy Sensitivity / Year-Over-Year Tax Change (In comparison to 2019 Year-End Levy)

	2019 As	Year	-Over-Yea	r Tax Change	
Local Municipality	Revised	Notion	nal	Scenar	io 1
Fort Erie	\$23,243,261	-\$329,860	-1.42%	-\$317,860	-1.37%
Grimsby	\$27,878,851	\$530,267	1.90%	\$550,356	1.97%
Lincoln	\$21,888,554	\$158,046	0.72%	\$174,087	0.80%
Niagara Falls	\$78,044,841	\$190,405	0.24%	\$181,943	0.23%
Niagara-on-the-Lake	\$31,931,498	\$218,964	0.69%	\$246,899	0.77%
Pelham	\$15,570,911	-\$95,464	-0.61%	-\$84,842	-0.54%
Port Colborne	\$11,987,796	-\$113,890	-0.95%	-\$112,439	-0.94%
St. Catharines	\$97,192,482	-\$308,364	-0.32%	-\$395,338	-0.41%
Thorold	\$14,944,984	-\$116,073	-0.78%	-\$112,642	-0.75%
Wainfleet	\$5,581,811	\$32,084	0.57%	\$37,534	0.67%
Welland	\$30,992,734	-\$291,928	-0.94%	-\$302,843	-0.98%
West Lincoln	\$11,658,904	\$125,620	1.08%	\$135,422	1.16%
Niagara Region	\$370,916,627	-\$193	0.00%	\$277	0.00%



Scenario 2: Reduce the industrial ratio to 2.554.

Table 32-A **Tax Rate Sensitivity**

		Tax Ratios			General Levy Tax Rates			
Realty Tax Class	Start	Model	Difference	Notional	Scenario 2	Difference		
Residential	1.000000	1.000000	0.00%	0.00546105	0.00546649	0.10%		
Farm	0.250000	0.250000	0.00%	0.00136526	0.00136662	0.10%		
Managed Forest	0.250000	0.250000	0.00%	0.00136526	0.00136662	0.10%		
New-Multi Residential	1.000000	1.000000	0.00%	0.00546105	0.00546649	0.10%		
Multi-Residential	1.970000	1.970000	0.00%	0.01075827	0.01076899	0.10%		
Commercial	1.734900	1.734900	0.00%	0.00947438	0.00948381	0.10%		
Industrial	2.630000	2.554000	-2.89%	0.01436256	0.01396142	-2.79%		
Landfill	2.940261	2.940261	0.00%	0.01605691	0.01607291	0.10%		
Pipeline	1.702100	1.702100	0.00%	0.00929525	0.00930451	0.10%		

Table 32-B **General Levy Sensitivity**

(In comparison to 2020 Notional Levy)

		2020 Ger	eral Levy		Differe	nce
Realty Tax Class	Notional Levy	Share	Scenario 2	Share	\$	%
Taxable						
Residential	\$269,818,245	71.41%	\$270,087,023	71.48%	\$268,778	0.10%
Farm	\$3,243,194	0.86%	\$3,246,423	0.86%	\$3,229	0.10%
Managed Forest	\$21,435	0.01%	\$21,455	0.01%	\$20	0.09%
New Multi-Residential	\$950,601	0.25%	\$951,547	0.25%	\$946	0.10%
Multi-Residential	\$14,766,344	3.91%	\$14,781,058	3.91%	\$14,714	0.10%
Commercial	\$66,977,309	17.73%	\$67,043,977	17.74%	\$66,668	0.10%
Industrial	\$12,763,519	3.38%	\$12,407,040	3.28%	-\$356,479	-2.79%
Landfill	\$57,931	0.02%	\$57,990	0.02%	\$59	0.10%
Pipeline	\$2,317,856	0.61%	\$2,320,164	0.61%	\$2,308	0.10%
Sub-Total Taxable	\$370,916,434	98.17%	\$370,916,677	98.17%	\$243	0.00%
Payment in Lieu						
Residential	\$189,462	0.05%	\$189,651	0.05%	\$189	0.10%
Farm	\$670	0.00%	\$671	0.00%	\$1	0.15%
Commercial	\$6,503,022	1.72%	\$6,509,494	1.72%	\$6,472	0.10%
Industrial	\$185,476	0.05%	\$180,297	0.05%	-\$5,179	-2.79%
Landfill	\$27,393	0.01%	\$27,420	0.01%	\$27	0.10%
Sub-Total PIL	\$6,906,023	1.83%	\$6,907,533	1.83%	\$1,510	0.02%
Total (Taxable + PIL)	\$377,822,457	100.00%	\$377,824,210	100.00%	\$1,753	0.00%



Scenario 2: Reduce the industrial ratio to 2.554.

Table 32-C **General Levy Sensitivity / Year-Over-Year Tax Change**

(In comparison to 2019 Year-End Levy)

	2019 As	Υe	ar-Over-Ye	ar Tax Change		
Realty Tax Class	Revised	Notional	Levy	Scenari	enario 2	
Taxable						
Residential	\$270,354,281	-\$536,036	-0.20%	-\$267,258	-0.10%	
Farm	\$3,053,617	\$189,577	6.21%	\$192,806	6.31%	
Managed Forest	\$20,658	\$777	3.76%	\$797	3.86%	
New Multi-Residential	\$946,385	\$4,216	0.45%	\$5,162	0.55%	
Multi-Residential	\$14,820,813	-\$54,469	-0.37%	-\$39,755	-0.27%	
Commercial	\$66,487,298	\$490,011	0.74%	\$556,679	0.84%	
Industrial	\$12,830,257	-\$66,738	-0.52%	-\$423,217	-3.30%	
Landfill	\$58,884	-\$953	-1.62%	-\$894	-1.52%	
Pipeline	\$2,344,434	-\$26,578	-1.13%	-\$24,270	-1.04%	
Sub-Total Taxable	\$370,916,627	-\$193	0.00%	\$50	0.00%	
Payment in Lieu						
Residential	\$182,397	\$7,065	3.87%	\$7,254	3.98%	
Farm	\$653	\$17	2.60%	\$18	2.76%	
Commercial	\$6,583,535	-\$80,513	-1.22%	-\$74,041	-1.12%	
Industrial	\$175,570	\$9,906	5.64%	\$4,727	2.69%	
Landfill	\$24,674	\$2,719	11.02%	\$2,746	11.13%	
Sub-Total PIL	\$6,966,829	-\$60,806	-0.87%	-\$59,296	-0.85%	
Total (Taxable + PIL)	\$377,883,456	-\$60,999	-0.02%	-\$59,246	-0.02%	

Scenario 2: Reduce the industrial ratio to 2.554.

Table 32-D **Regional General Levy Sensitivity**

(In comparison to 2020 Base-Line Levy)

		2020 Gen	eral Levy		Differe	nce
Local Municipality	Notional	Share	Scenario 2	Share	\$	%
Fort Erie	\$22,913,401	6.18%	\$22,916,634	6.18%	\$3,233	0.01%
Grimsby	\$28,409,118	7.66%	\$28,414,668	7.66%	\$5,550	0.02%
Lincoln	\$22,046,600	5.94%	\$22,026,016	5.94%	-\$20,584	-0.09%
Niagara Falls	\$78,235,246	21.09%	\$78,256,937	21.10%	\$21,691	0.03%
Niagara-on-the-Lake	\$32,150,462	8.67%	\$32,163,101	8.67%	\$12,639	0.04%
Pelham	\$15,475,447	4.17%	\$15,489,140	4.18%	\$13,693	0.09%
Port Colborne	\$11,873,906	3.20%	\$11,853,086	3.20%	-\$20,820	-0.18%
St. Catharines	\$96,884,118	26.12%	\$96,906,888	26.13%	\$22,770	0.02%
Thorold	\$14,828,911	4.00%	\$14,816,768	3.99%	-\$12,143	-0.08%
Wainfleet	\$5,613,895	1.51%	\$5,617,893	1.51%	\$3,998	0.07%
Welland	\$30,700,806	8.28%	\$30,674,654	8.27%	-\$26,152	-0.09%
West Lincoln	\$11,784,524	3.18%	\$11,780,892	3.18%	-\$3,632	-0.03%
Niagara Region	\$370,916,434	100.00%	\$370,916,677	100.00%	\$243	0.00%

Table 32-E Regional General Levy Sensitivity / Year-Over-Year Tax Change (In comparison to 2019 Year-End Levy)

	2019 As	Year	r-Over-Yea	r Tax Change	1
Local Municipality	Revised	Notion	nal	Scenar	io 2
Fort Erie	\$23,243,261	-\$329,860	-1.42%	-\$326,627	-1.41%
Grimsby	\$27,878,851	\$530,267	1.90%	\$535,817	1.92%
Lincoln	\$21,888,554	\$158,046	0.72%	\$137,462	0.63%
Niagara Falls	\$78,044,841	\$190,405	0.24%	\$212,096	0.27%
Niagara-on-the-Lake	\$31,931,498	\$218,964	0.69%	\$231,603	0.73%
Pelham	\$15,570,911	-\$95,464	-0.61%	-\$81,771	-0.53%
Port Colborne	\$11,987,796	-\$113,890	-0.95%	-\$134,710	-1.12%
St. Catharines	\$97,192,482	-\$308,364	-0.32%	-\$285,594	-0.29%
Thorold	\$14,944,984	-\$116,073	-0.78%	-\$128,216	-0.86%
Wainfleet	\$5,581,811	\$32,084	0.57%	\$36,082	0.65%
Welland	\$30,992,734	-\$291,928	-0.94%	-\$318,080	-1.03%
West Lincoln	\$11,658,904	\$125,620	1.08%	\$121,988	1.05%
Niagara Region	\$370,916,627	-\$193	0.00%	\$50	0.00%



Table 33-A
Tax Rate Sensitivity

	Tax Ratios			General Levy Tax Rates			
Realty Tax Class	Start	Model	Difference	Notional	Scenario 3	Difference	
Residential	1.000000	1.000000	0.00%	0.00546105	0.00546829	0.13%	
Farm	0.250000	0.250000	0.00%	0.00136526	0.00136707	0.13%	
Managed Forest	0.250000	0.250000	0.00%	0.00136526	0.00136707	0.13%	
New-Multi Residential	1.000000	1.000000	0.00%	0.00546105	0.00546829	0.13%	
Multi-Residential	1.970000	1.937100	-1.67%	0.01075827	0.01059262	-1.54%	
Commercial	1.734900	1.734900	0.00%	0.00947438	0.00948694	0.13%	
Industrial	2.630000	2.579700	-1.91%	0.01436256	0.01410655	-1.78%	
Landfill	2.940261	2.940261	0.00%	0.01605691	0.01607820	0.13%	
Pipeline	1.702100	1.702100	0.00%	0.00929525	0.00930758	0.13%	

Table 33-B General Levy Sensitivity

(In comparison to 2020 Notional Levy)

		2020 Ger	neral Levy		Differe	nce
Realty Tax Class	Notional Levy	Share	Scenario 3	Share	\$	%
Taxable						
Residential	\$269,818,245	71.41%	\$270,175,956	71.51%	\$357,711	0.13%
Farm	\$3,243,194	0.86%	\$3,247,493	0.86%	\$4,299	0.13%
Managed Forest	\$21,435	0.01%	\$21,466	0.01%	\$31	0.14%
New Multi-Residential	\$950,601	0.25%	\$951,860	0.25%	\$1,259	0.13%
Multi-Residential	\$14,766,344	3.91%	\$14,538,979	3.85%	-\$227,365	-1.54%
Commercial	\$66,977,309	17.73%	\$67,066,103	17.75%	\$88,794	0.13%
Industrial	\$12,763,519	3.38%	\$12,536,005	3.32%	-\$227,514	-1.78%
Landfill	\$57,931	0.02%	\$58,009	0.02%	\$78	0.13%
Pipeline	\$2,317,856	0.61%	\$2,320,929	0.61%	\$3,073	0.13%
Sub-Total Taxable	\$370,916,434	98.17%	\$370,916,800	98.17%	\$366	0.00%
Payment in Lieu						
Residential	\$189,462	0.05%	\$189,715	0.05%	\$253	0.13%
Farm	\$670	0.00%	\$671	0.00%	\$1	0.15%
Commercial	\$6,503,022	1.72%	\$6,511,643	1.72%	\$8,621	0.13%
Industrial	\$185,476	0.05%	\$182,172	0.05%	-\$3,304	-1.78%
Landfill	\$27,393	0.01%	\$27,429	0.01%	\$36	0.13%
Sub-Total PIL	\$6,906,023	1.83%	\$6,911,630	1.83%	\$5,607	0.08%
Total (Taxable + PIL)	\$377,822,457	100.00%	\$377,828,430	100.00%	\$5,973	0.00%

Scenario 3: Reduce the multi-residential and industrial ratios to 1.9371 and 2.5797 respectively.

Table 33-C **General Levy Sensitivity / Year-Over-Year Tax Change**

(In comparison to 2019 Year-End Levy)

	2019 As	Ye	ar-Over-Ye	ar Tax Change	
Realty Tax Class	Revised	Notional	Notional Levy		io 3
Taxable					
Residential	\$270,354,281	-\$536,036	-0.20%	-\$178,325	-0.07%
Farm	\$3,053,617	\$189,577	6.21%	\$193,876	6.35%
Managed Forest	\$20,658	\$777	3.76%	\$808	3.91%
New Multi-Residential	\$946,385	\$4,216	0.45%	\$5,475	0.58%
Multi-Residential	\$14,820,813	-\$54,469	-0.37%	-\$281,834	-1.90%
Commercial	\$66,487,298	\$490,011	0.74%	\$578,805	0.87%
Industrial	\$12,830,257	-\$66,738	-0.52%	-\$294,252	-2.29%
Landfill	\$58,884	-\$953	-1.62%	-\$875	-1.49%
Pipeline	\$2,344,434	-\$26,578	-1.13%	-\$23,505	-1.00%
Sub-Total Taxable	\$370,916,627	-\$193	0.00%	\$173	0.00%
Payment in Lieu					
Residential	\$182,397	\$7,065	3.87%	\$7,318	4.01%
Farm	\$653	\$17	2.60%	\$18	2.76%
Commercial	\$6,583,535	-\$80,513	-1.22%	-\$71,892	-1.09%
Industrial	\$175,570	\$9,906	5.64%	\$6,602	3.76%
Landfill	\$24,674	\$2,719	11.02%	\$2,755	11.17%
Sub-Total PIL	\$6,966,829	-\$60,806	-0.87%	-\$55,199	-0.79%
Total (Taxable + PIL)	\$377,883,456	-\$60,999	-0.02%	-\$55,026	-0.01%



Scenario 3: Reduce the multi-residential and industrial ratios to 1.9371 and 2.5797 respectively.

Table 33-D **Regional General Levy Sensitivity**

(In comparison to 2020 Base-Line Levy)

	2020 General Levy					ence
Local Municipality	Notional	Share	Scenario 3	Share	\$	%
Fort Erie	\$22,913,401	6.18%	\$22,923,592	6.18%	\$10,191	0.04%
Grimsby	\$28,409,118	7.66%	\$28,426,275	7.66%	\$17,157	0.06%
Lincoln	\$22,046,600	5.94%	\$22,043,739	5.94%	-\$2,861	-0.01%
Niagara Falls	\$78,235,246	21.09%	\$78,243,909	21.09%	\$8,663	0.01%
Niagara-on-the-Lake	\$32,150,462	8.67%	\$32,177,582	8.68%	\$27,120	0.08%
Pelham	\$15,475,447	4.17%	\$15,491,639	4.18%	\$16,192	0.10%
Port Colborne	\$11,873,906	3.20%	\$11,861,093	3.20%	-\$12,813	-0.11%
St. Catharines	\$96,884,118	26.12%	\$96,840,750	26.11%	-\$43,368	-0.04%
Thorold	\$14,828,911	4.00%	\$14,823,174	4.00%	-\$5,737	-0.04%
Wainfleet	\$5,613,895	1.51%	\$5,620,202	1.52%	\$6,307	0.11%
Welland	\$30,700,806	8.28%	\$30,676,149	8.27%	-\$24,657	-0.08%
West Lincoln	\$11,784,524	3.18%	\$11,788,696	3.18%	\$4,172	0.04%
Niagara Region	\$370,916,434	100.00%	\$370,916,800	100.00%	\$366	0.00%

Table 33-E Regional General Levy Sensitivity / Year-Over-Year Tax Change (In comparison to 2019 Year-End Levy)

	2019 As	Year	-Over-Yea	r Tax Change	}
Local Municipality	Revised	Notion	nal	Scenar	io 3
Fort Erie	\$23,243,261	-\$329,860	-1.42%	-\$319,669	-1.38%
Grimsby	\$27,878,851	\$530,267	1.90%	\$547,424	1.96%
Lincoln	\$21,888,554	\$158,046	0.72%	\$155,185	0.71%
Niagara Falls	\$78,044,841	\$190,405	0.24%	\$199,068	0.26%
Niagara-on-the-Lake	\$31,931,498	\$218,964	0.69%	\$246,084	0.77%
Pelham	\$15,570,911	-\$95,464	-0.61%	-\$79,272	-0.51%
Port Colborne	\$11,987,796	-\$113,890	-0.95%	-\$126,703	-1.06%
St. Catharines	\$97,192,482	-\$308,364	-0.32%	-\$351,732	-0.36%
Thorold	\$14,944,984	-\$116,073	-0.78%	-\$121,810	-0.82%
Wainfleet	\$5,581,811	\$32,084	0.57%	\$38,391	0.69%
Welland	\$30,992,734	-\$291,928	-0.94%	-\$316,585	-1.02%
West Lincoln	\$11,658,904	\$125,620	1.08%	\$129,792	1.11%
Niagara Region	\$370,916,627	-\$193	0.00%	\$173	0.00%



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Effects of Levy Restriction

Section 311 of the *Municipal Act* mandates that where a municipality's tax ratio for any of the multi-residential, or broad commercial and industrial classes is above the Provincial "threshold", the class is deemed to be *levy restricted* and is protected from the full effect of any municipal budgetary increase. When this circumstance prevails a larger share of levy change is absorbed by the unrestricted classes.

Table 28 includes a comparison of the municipality's 2020 starting tax ratios at the broad class level to the current Provincial Threshold Ratios. Where a levy restriction applies, the limitations on municipal increases must be considered relative to a specific budgetary decision. The municipality's revenue neutral tax rate, which raises the revenue limit on taxation, can be used as the benchmark.

Under certain budget increase scenarios, Council may wish to consider exercising its option to reduce the tax ratio for any restricted class(es) to or below the Provincial Threshold. By doing so, the class previously receiving the benefit of the restriction would absorb its full share of the municipality's budgetary increase. This should, however, be carefully weighed against the cost of reducing the tax ratio, which will result in tax shifts to all other classes.

The Region of Niagara is not subject to levy restriction in any class.

PART SIX: OTHER REVENUE AND LEVIES

Provincial Education Taxes

While municipalities levy and collect the education portion of the property tax bill, they have no authority over the tax rates employed for this purpose. Since 1998, education tax rates have been regulated by the Minister of Finance on an annual basis. Uniform education tax rates have been prescribed for properties in residential, multi-residential, farm and managed forest property classes, which apply across the entire province. Traditionally, annual adjustments to the uniform residential education rate have been made to maintain approximate revenue neutrality on a Province-wide basis; it will inevitably impact overall tax levels within each municipal jurisdiction, depending on how values in each area have behaved relative to Province-wide phase-in change averages.

The Province also prescribes business education (BET) rates, however, these are set at a unique level for each upper and single-tier jurisdiction. From 1998 through 2007, the Province attempted to maintain revenue neutrality at the single and upper-tier municipal level when setting education tax rates for the business classes, which meant municipal specific adjustments in reassessment years and rate freezes for non-reassessment years. This changed, however, in 2008 at which time the Minister of Finance began a migration towards uniform commercial and industrial education tax rates. This migration was slowed as of 2011, however, some progress has been made since and the schedule of rates for each year is shown below.

BET Annual Target and Ceiling Rates

	Uniform	Uniform	Target	Maximum E	BET Rates
Year	Residential	Farm / Forest	BET Rates	Commercial	Industrial
	Education Rate	Education Rates	(C&I)	Commercial	musulai
2008	0.00264000	0.00066000	1.60%	2.50%	3.00%
2009	0.00252000	0.00063000	1.52%	2.30%	2.70%
2010	0.00241000	0.00060250	1.43%	2.15%	2.45%
2011	0.00231000	0.00057750	1.33%	1.73%	1.93%
2012	0.00221000	0.00055250	1.26%	1.49%	1.59%
2013	0.00212000	0.00053000	1.26%	1.49%	1.59%
2014	0.00203000	0.00050750	1.22%	1.46%	1.56%
2015	0.00195000	0.00048750	1.19%	1.43%	1.53%
2016	0.00188000	0.00047000	1.18%	1.40%	1.50%
2017	0.00179000	0.00044750	1.14%	1.39%	1.39%
2018	0.00170000	0.00042500	1.09%	1.34%	1.34%
2019	0.00161000	0.00040250	1.03%	1.29%	1.29%
2020	0.00153000	0.00038250	0.98%	1.25%	1.25%

Treatment of "New Construction" Properties

Certain business properties may also receive special tax treatment for education purposes if they are eligible for inclusion in one of the "new construction" classes.

- > Commercial New Construction: commercial residual, shopping centre or office building.
- > Industrial New Construction: industrial residual or large industrial.

The five new construction property classes are based on the same criteria as their traditional counterpart classes, and are subject to differential treatment for <u>education tax purposes only</u>.



2020 Education Tax Rates

The Province has published education rates for 2020 taxation. The updates indicated are as follows:

- ➤ The uniform residential education rate, which applies to the residential, multi-residential and new multi-residential classes, is being adjusted downwards by approximately 5.0% from 0.161% to 0.153%.
- > The discounted rate for farm and managed forest will be reduced proportionally from 0.04025% to 0.03825%.
- ➤ The maximum rates for commercial and industrial classes outside Northern Ontario will be reduced modestly from 1.29% to 1.25% for both classes.
- ➤ The Target/New Construction rates for both the commercial and industrial classes will be reduced by 4.85%, from 1.03% to 0.98%. These rates also serve as the Northern Ontario maximum rates.

Education Discounts for Sub-Classes

The material change for 2020 in respect of education tax rates is the Province's discontinuation of the discounted sub-classes for vacant and excess land in the commercial and industrial classes.

Table 34 shows the 2019 and 2020 education rates for each property class. Table 35 has been prepared to quantify the combined impact of these new rates and the assessment phase-in. This table compares the 2019 year-end and 2020 starting education tax levy.

Table 34
2019 vs. 2020 Provincial Education Tax Rates

	Education	%	
Realty Tax Class	2019	2020	Change
Residential	0.00161000	0.00153000	-4.97%
FAD1	0.00120750	0.00114750	-4.97%
Farm	0.00040250	0.00038250	-4.97%
Managed Forest	0.00040250	0.00038250	-4.97%
New Multi-Residential	0.00161000	0.00153000	-4.97%
Multi-Residential	0.00161000	0.00153000	-4.97%
Commercial	0.01030000	0.00980000	-4.85%
Commercial Vacant/Excess	0.00875500	0.00980000	11.94%
Commercial SSOFB	0.00257500	0.00245000	-4.85%
Industrial	0.01290000	0.01250000	-3.10%
Industrial Vacant/Excess	0.01096500	0.01250000	14.00%
Industrial SSOFB	0.00257500	0.00245000	-4.85%
Landfill	0.01749205	0.01714649	-1.98%
Pipeline	0.01030000	0.00980000	-4.85%
New Construction (C&I)	0.01030000	0.00980000	-4.85%
New Construction Excess (C&I)	0.00875500	0.00980000	11.94%

		Tab	le 35	
2019	vs.	2020	Education	Levy

·	Educati	on Levy	Differer	ıce
Realty Tax Class	2019 as Revised	2020 as Returned	\$	%
Residential	\$76,935,664	\$75,662,276	-\$1,273,388	-1.66%
Farm	\$868,383	\$908,822	\$40,439	4.66%
Managed Forest	\$5,872	\$6,004	\$132	2.25%
New Multi-Residential	\$269,074	\$266,326	-\$2,748	-1.02%
Multi-Residential	\$2,138,999	\$2,100,012	-\$38,987	-1.82%
Commercial	\$71,629,429	\$71,094,668	-\$534,761	-0.75%
Commercial Vacant/Excess	\$3,126,016	\$3,665,004	\$538,988	17.24%
Commercial SSOFB	\$1,152	\$1,178	\$26	2.26%
Industrial	\$7,574,067	\$7,532,792	-\$41,275	-0.54%
Industrial Vacant/Excess	\$1,578,885	\$1,972,338	\$393,453	24.92%
Industrial New Construction	\$1,866,769	\$1,803,785	-\$62,984	-3.37%
Industrial NC Excess	\$29,109	\$35,657	\$6,548	22.49%
Industrial SSOFB	\$3,734	\$3,734	\$0	0.00%
Landfill	\$87,785	\$91,115	\$3,330	3.79%
Pipeline	\$2,505,355	\$2,443,719	-\$61,636	-2.46%
Total (Taxable+ PIL)	\$168,620,293	\$167,587,430	-\$1,032,863	-0.61%

Linear Properties

Unlike the types of properties discussed in preceding elements of this report, railway and power utility lands (commonly known as linear properties) are taxed on the basis of area rather than market value. To facilitate this from an assessment perspective linear properties are returned on the roll with an acreage area rather than a CVA. The tax liability of each property is calculated by applying Provincially regulated rates per acre by the reported area.

The rates per acre prescribed for municipal and education purposes are set out by geographic region in *Ontario Regulations 387/98* and *392/98* respectively. A summary of the current rates for each property type and levy is contained in Table 36. As only a single municipal rate is prescribed, municipalities within two-tier jurisdictions must calculate the upper-tier and local shares of the revenue within the context of their broader "banking" function. In its simplest form, the sharing formula relies on the proportional share each tier collects from the commercial property class.

The treatment of these properties for education purposes, and the manner in which the education portion raised is shared, varies depending on the ownership and tax status of each specific property. The education portion is remitted to the school boards unless local retention is explicitly provided for. Properties coded with an RTQ of "G" do not attract an education rate.

Table 37 provides a summary of the linear properties in each local municipality. Particular attention should be paid to the addition of the new Shortline Railway classification. These applied for 2018, but were not reflected on the original roll as returned. The reader will note that these



Shortline Railways are exempt from the municipal rate increases imposed in 2017 and again in 2018 and are therefore subject to a lower rate per acre.

Table 36
Rate per Acre Summary

	2018 Rates Per Acre			
Linear Property Type	Municipal	Education		
Utility Corridors	396.09	436.50		
Railway Right-of-Way	277.83	291.60		
Shortline Railway Right-of-Way	264.83	291.60		

Linear Rate Critical Notes

The rates utilized herein are those most recently regulated by the Ministry of Finance. It is unknown if rates will be updated for 2020. Municipalities must confirm final application of rates prior to billing.

Table 38 has been prepared to assist the municipality in quantifying the revenue that may be collected from these properties. These results are summarized by local municipality and RTC-Q. The retention of education levy amounts is discussed further in this report.

Table 37
Linear Property Summary

Local Municipality	RTC/ RTQ		2019 R	2019 Roll Return		2019 Revised / 2020 Roll Return	
Local Municipality	KIQ	Category	Count	Acreage	Count	Acreage	
Fort Erie	WT	Railway	2	263.67	2	263.67	
	UT	Utility	3	76.07	3	76.07	
Grimsby	WT	Railway	2	105.24	2	102.89	
	UH	Utility	1	91.70	1	91.70	
Lincoln	WT	Railway	1	150.69	1	150.69	
	UH	Utility	1	246.76	1	246.76	
Niagara Falls	WT	Railway	2	339.72	2	339.72	
	UT	Utility	1	19.89	1	19.89	
	UH	Utility	1	729.21	1	725.66	
Niagara-on-the-Lake	UH	Utility	1	0.44	1	0.44	
Pelham	WT	Railway	1	62.01	1	62.01	
	UH	Utility	1	398.34	1	398.34	
Port Colborne	WT	Railway	2	149.14	2	149.14	
	WF	Railway	1	96.13	1	96.13	
	BT	Shortline Rail	3	49.70	3	49.70	
St. Catharines	WT	Railway	1	107.07	1	107.07	
	BT	Shortline Rail	2	69.70	3	69.51	
	UH	Utility	1	102.15	1	102.15	
Thorold	WT	Railway	1	124.47	1	124.47	
	BT	Shortline Rail	2	120.50	2	120.50	
	UH	Utility	1	547.76	1	547.76	
Wainfleet	WT	Railway	3	160.02	3	160.02	
	BT	Shortline Rail	2	61.00	2	60.02	
Welland	WT	Railway	2	51.35	2	51.35	
	BT	Shortline Rail	3	172.45	3	181.07	
	UH	Utility	1	143.66	1	143.80	
West Lincoln	WT	Railway	1	146.00	1	146.00	
	UH	Utility	1	1,123.09	1	1,123.09	
Region Wide	·		44	5,707.93	45	5,709.62	

Municipalities that have had shortline railways added should check to ensure all appropriate adjustments have been made.

Table 38 **Linear Property Levy Summary**

Local Municipality /	2019 Rol	l Return	2019 Roll	Revised	Change		
Category	Municipal	Education	Municipal	Education	Municipal	Education	
Fort Erie							
WT	\$73,255	\$76,886	\$73,255	\$76,886	\$0	\$(
UT	\$30,131	\$33,205	\$30,131	\$33,205	\$0	\$(
Grimsby							
WT	\$29,239	\$30,688	\$28,586	\$30,003	-\$653	-\$68	
UH	\$36,321	\$40,027	\$36,321	\$40,027	\$0	\$1	
Lincoln							
WT	\$41,866	\$43,941	\$41,866	\$43,941	\$0	\$(
UH	\$97,739	\$107,711	\$97,739	\$107,711	\$0	\$(
Niagara Falls							
WT	\$94,384	\$99,062	\$94,384	\$99,062	\$0	\$(
UT	\$7,878	\$8,682	\$7,878	\$8,682	\$0	\$(
UH	\$288,833	\$318,300	\$287,427	\$316,751	-\$1,406	-\$1,549	
Niagara-on-the-l							
UH	\$174	\$192	\$174	\$192	\$0	\$1	
Pelham							
WT	\$17,228	\$18,082	\$17,228	\$18,082	\$0	\$(
UH	\$157,778	\$173,875	\$157,778	\$173,875	\$0	\$1	
Port Colborne							
WT	\$41,436	\$43,489	\$41,436	\$43,489	\$0	\$1	
WF	\$26,708	\$28,032	\$26,708	\$28,032	\$0	\$(
BT	\$13,162	\$14,493	\$13,162	\$14,493	\$0	\$1	
St. Catharines							
WT	\$29,747	\$31,222	\$29,747	\$31,222	\$0	\$1	
BT	\$18,459	\$20,325	\$18,408	\$20,269	-\$51	-\$5	
UH	\$40,461	\$44,588	\$40,461	\$44,588	\$0	\$(
Thorold							
WT	\$34,582	\$36,295	\$34,582	\$36,295	\$0	\$(
BT	\$31,912	\$35,138	\$31,912	\$35,138	\$0	\$(
UH	\$216,962	\$239,097	\$216,962	\$239,097	\$0	\$(
Wainfleet						1.	
WT	\$44,458	\$46,662	\$44,458	\$46,662	\$0	\$1	
BT	\$16,155	\$17,788	\$15,895	\$17,502	-\$260	-\$280	
Welland							
WT	\$14,267	\$14,974	\$14,267	\$14,974	\$0	\$(
ВТ	\$45,670	\$50,286	\$47,953	\$52,800	\$2,283	\$2,51	
UH	\$56,902	\$62,708	\$56,958	\$62,769	\$56	\$6	
West Lincoln							
WT	\$40,563	\$42,574	\$40,563	\$42,574	\$0	\$(
UH	\$444,845	\$490,229	\$444,845	\$490,229	\$0	\$	
Total	\$1,991,115	\$2,168,551	\$1,991,084	\$2,168,550	-\$31	-\$:	

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It is critical for the reader to note that Table 38 is based on the linear rates regulated for the 2019 taxation year. It is unknown if or how these rates may be adjusted for 2020. If they remain unchanged, the municipality can expect its 2020 linear property levies to match the 2019 levies as revised.

Retained Education Levies for Certain Payment in Lieu Properties

Federal and Provincially owned and occupied properties are exempt from both municipal and Provincial (education) property taxes. Both levels of government do, however, maintain programs whereby payments are made to local governments in lieu of the taxes that would otherwise be applicable to property that they own and occupy.

PIL payments are made and administered under a variety of Federal and Provincial statutes and regulations, including the federal *Payment in Lieu of Taxes Act*, and Ontario's *Municipal Tax Assistance Act*, *Municipal Act*, *2001*, *Assessment Act*, and various supporting regulations. This collection of statutes and regulations prescribe not only the circumstances and amounts of PILs that are made, but also the manner in which the payments are shared and distributed.

Of particular interest regarding the sharing of revenues raised against PIL properties is the fact that in certain circumstances the local municipality retains the education portion of the levy as local revenue. This is provided for under sections 2 and 3 of *Ontario Regulation 392/98*, which state that in the case of payments made under a number of specific authorities, the "education" portion is ultimately retained by the local municipality. The eligible payments captured by these rules, are those made in accordance with:

- Subsection 27 (3) of the Assessment Act;
- ➤ The *Municipal Grants Act* (Canada), which may be referenced as the Payment in Lieu of Taxes Act; and
- ➤ Subsections 84(2), (3) or (5) of the *Electricity Act*.

Table 39 provides a speculative summary of the education levy amounts that may be raised under these authorities and which may be retained by the local municipality.



Table 39 **Retained Education Levy Amounts**

	Education	ı Levy	Chan	ge
RTC/RTQ	2019	2020	\$	%
Fort Erie				
CF	\$102,680	\$98,995	-\$3,685	-3.59%
IH	\$761	\$738	-\$23	-3.02%
Total Fort Erie	\$103,441	\$99,733	-\$3,708	-3.58%
Grimsby				
CF	\$191,114	\$197,957	\$6,843	3.58%
CH	\$13,292	\$14,024	\$732	5.51%
IH	\$879	\$1,010	\$131	14.90%
UH	\$40,027	\$40,027	\$0	0.00%
Total Grimsby	\$245,312	\$253,018	\$7,706	3.14%
Lincoln				
CF	\$53,919	\$53,625	-\$294	-0.55%
CH	\$10,095	\$10,412	\$317	3.14%
IH	\$7,793	\$8,594	\$801	10.28%
IK	\$1,567	\$2,235	\$668	42.63%
UH	\$107,711	\$107,711	\$0	0.00%
Total Lincoln	\$181,085	\$182,577	\$1,492	0.82%
Niagara Falls				
CF	\$225,198	\$226,993	\$1,795	0.80%
CH	\$111,827	\$113,530	\$1,703	1.52%
CJ	\$8,374	\$9,746	\$1,372	16.38%
CK	\$7,922	\$8,867	\$945	11.93%
IH	\$44,421	\$48,272	\$3,851	8.67%
IJ	\$205	\$234	\$29	14.15%
IK	\$3,263	\$4,296	\$1,033	31.66%
UH	\$316,751	\$316,751	\$0	0.00%
Total Niagara Falls	\$717,961	\$728,689	\$10,728	1.49%
Niagara-on-the-Lake	-			
CF	\$265,274	\$263,051	-\$2,223	-0.84%
CH	\$11,194	\$11,372	\$178	1.59%
CJ	\$209	\$245	\$36	17.22%
CK	\$472	\$564	\$92	19.49%
CV	\$20,797	\$25,002	\$4,205	20.22%
IH	\$2,214	\$2,369	\$155	7.00%
II	\$2,108	\$2,175	\$67	3.18%
IJ	\$18,257	\$23,150	\$4,893	26.80%
UH	\$192	\$192	\$0	0.00%
Total NOTL	\$320,717	\$328,120	\$7,403	2.31%
Pelham	· ,	. ,	. ,	
CF	\$9,062	\$8,875	-\$187	-2.06%
IH	\$336	\$358	\$22	6.55%
UH	\$173,875	\$173,875	\$0	0.00%
Total Pelham	\$183,273	\$183,108	-\$165	-0.09%



Table 39 Continued Retained Education Levy Amounts

RTC/RTQ	Education Levy		Change	
	2019	2020	\$	%
Port Colborne				
CF	\$111,266	\$108,706	-\$2,560	-2.30%
IH	\$991	\$975	-\$16	-1.61%
WF	\$28,032	\$28,032	\$0	0.00%
Total Port Colborne	\$140,289	\$137,713	-\$2,576	-1.84%
St. Catharines				
CF	\$375,670	\$365,604	-\$10,066	-2.68%
CH	\$58,209	\$56,873	-\$1,336	-2.30%
CK	\$4,903	\$5,603	\$700	14.28%
IH	\$24,961	\$26,526	\$1,565	6.27%
IK	\$6,126	\$7,229	\$1,103	18.01%
UH	\$44,588	\$44,588	\$0	0.00%
Total St. Catharines	\$514,457	\$506,423	-\$8,034	-1.56%
Thorold				
CF	\$70,050	\$70,099	\$49	0.07%
CH	\$6,909	\$6,909	\$0	0.00%
IF	\$1,667	\$1,650	-\$17	-1.02%
IH	\$20,115	\$19,990	-\$125	-0.62%
UH	\$239,097	\$239,097	\$0	0.00%
Total Thorold	\$337,838	\$337,745	-\$93	-0.03%
Wainfleet				
IH	\$134	\$132	-\$2	-1.49%
Total Wainfleet	\$134	\$132	-\$2	-1.49%
Welland				
CF	\$100,243	\$97,461	-\$2,782	-2.78%
CH	\$13,228	\$12,586	-\$642	-4.85%
CK	\$286	\$320	\$34	11.89%
IH	\$6,352	\$6,498	\$146	2.30%
IJ	\$18	\$21	\$3	16.67%
HF	\$19,420	\$22,879	\$3,459	17.81%
UH	\$62,769	\$62,769	\$0	0.00%
Total Welland	\$202,316	\$202,534	\$218	0.11%
West Lincoln				
CF	\$20,801	\$20,083	-\$718	-3.45%
IH	\$1,307	\$1,314	\$7	0.54%
HF	\$6,502	\$6,373	-\$129	-1.98%
UH	\$490,229	\$490,229	\$0	0.00%
Total West Lincoln	\$518,839	\$517,999	-\$840	-0.16%
Total Niegova Pasian	#2 ACE CC2	#2 477 701	#12.12C	0.350/
Total Niagara Region	\$3,465,662	\$3,477,791	\$12,129	0.35%

PART SEVEN: BUSINESS TAX CAPPING

Since 1998, property in the multi-residential, commercial and industrial tax classes have been subject to mandatory tax impact mitigation measures that are intended to protect them from year-over-year increases in taxation above maximum thresholds, exclusive of any municipal budgetary change.

Over time, a variety of modified tax capping protection regimes have been implemented, replacing earlier incarnations with more permanent forms of relief. This tradition has created a long legacy of inequity within the multi-residential, commercial and industrial tax classes, which has effectively undermined the original goals of a stable, fair, transparent, and easily administered assessment and property tax system in the Province of Ontario.

The following has been prepared as an overview of the newly expanded slate of capping tools and exit options, and to provide the municipality with an understanding of what its locally specific policy options and program outcomes may be for 2020. The first step is to discuss the options and local eligibility for immediate and/or phased opt-out. The municipality must then consider the newly expanded capping calculation options and the local implications of various strategic combinations.

Expanded Local Capping Options

The Minister of Finance passed legislation that granted municipalities more local autonomy in respect of the business tax capping program as of 2016. The increased options included the ability for municipalities to opt-out of capping altogether if no properties remained eligible for protection. Where properties remained eligible for protection, progress towards full CVA tax (assessment X applicable tax rates) could be further accelerated using the expanded and newly added calculation parameter options. These options were further enhanced and expanded as of the 2017 taxation year.

Similar to the traditional capping calculation/parameter options, the options to opt-out of the business tax capping program have been provided on a class-by-class basis, as are the constraints and limitations being imposed for their use. As such, municipalities must consider both the availability and desirability of these opt-out provisions for each of the multi-residential, commercial and industrial property classes. These options are summarized below.

Immediate Opt-Out: A municipality may exclude a class from the capping program in its entirety

if no property within that class was subject to a capping adjustment as of

final 2019 tax billing.

Phased Opt-Out: If properties continue to be eligible for capping adjustments, but no

property classified as occupied (CT vs. CX, IT vs. IX, etc.) received a capping credit greater than 50% of its total un-capped tax liability for the previous taxation year, the municipality may initiate a staged, four-year

exit plan for that class.

In addition to the opt-out and phase-out options, municipalities may also choose to limit protection levels to any outstanding capping protection related to prior reassessment cycles, while flowing through any tax increases resulting from the current reassessment. In effect, this means that taxpayers will not have historic protection removed, but new increases will not be capped.



Capping Decisions

Where a property class is eligible for immediate opt-out, and the municipality chooses this option, the implications are simple; capping will not apply to that class for the tax year in respect of which the policy option is taken, or any subsequent taxation year.

For all other property classes, including those eligible to enter a four-year phase-out, the municipality must establish a complete set of capping parameters for the year, and undertake all of the elements of the capping exercise as in the past. The phase-out will be applied by means of reducing any calculated capping protection by staged percentages. The mechanics of this program are detailed later in this section.

It is important to note that as with any change to a municipality's tax policy, opting out of capping does not apply to prior taxation years, or any adjustment made in respect of a prior taxation year. That is, if a municipality were to exclude the commercial property class for 2019, it would continue to be responsible for considering, and applying any capping protection (or claw-back) that might apply should a recalculation of taxes be required for a prior year.

For any class not eligible for immediate opt-out, or where that option is not exercised, it remains mandatory for the municipality to establish the local capping parameters via by-law before final billing can occur. The range of optional capping tools available fall into three distinct categories and any may be used on their own, or in combination, and be applied differently to each capped class. These categories are:

- 1) Calculation Parameters;
- 2) Property Specific Exclusions; and
- 3) Phase-Out and Flow-Through of Current Cycle Increases.

Calculation Parameters

The first category includes options for adjusting the parameters/thresholds applied in the capping calculation itself. Under these options, municipalities now have the flexibility to:

- Increase the annual cap from 5% of the previous year's final (annualized) capped taxes up to 10%;
- Set a second limit for annual increases of up to 10% of the previous year's annualized CVA (uncapped) taxes;
- Institute a threshold of up to \$500 for increasing properties, decreasing properties, or both. Where a threshold is set, and the difference between a property's capped tax and CVA tax is less than the threshold amount, that property is moved directly to its CVA tax destination; and/or
- For any class with no occupied properties eligible for protection in excess of 50% of CVA tax, initiate the first year of a four-year phase-out.

What is important to take note of in respect of these first two options is the fact that the 10% of Prior Year's CVA Tax limit will always exceed the maximum tax calculated against the Prior Year's Annualized Capped Tax. When the CVA tax limit was restricted to 5%, these two tests were mutually exclusive with one always being greater than the other; this is no longer the case.



Property Specific Exclusions

The second category consists of elements that can be employed to exclude properties from the cap based on the relationship between a property's "Capped tax" and "CVA tax" liability. These options, which may be adopted on their own or in combination with one another, are as follows:

- Exclude properties that reach their CVA tax destination; under this option a property is excluded from the current year's capping program if its final (capped) taxes for the previous year were equal to its CVA taxes for that year;
- Exclude properties that are subject to a cap in one year, and if it were not for the exclusion, would be subject to a claw-back in the next; and/or
- Exclude properties that are subject to claw-back in one year, and if it were not for the exclusion, would be subject to capping in the next.

Although the availability of these various tools has not eliminated all issues related to capping, their use, particularly in light of the enhancements, can be used to effectively move towards a full capping opt-out.

Phase-Out

For properties in a class that has entered a phase-out plan, a final adjustment will be made to any amount of capping protection calculated for the year, allowing only a portion of the capping credit to flow through. For example, a property that would otherwise be entitled to a \$1,000 capping credit would only receive a \$750 credit in Year 1 of a phase-out plan; the other 25% of this credit would be *phased-out*.

The proportion of the calculated billing adjustment to be added back in, or phased-out, will be based on an annual phase-out factor that will increase from 25% to 100% over four years.

Phase-Out Year	Phase-Out Factor
Pre-Qualifying Year	Once no adjustment exceeds 50%
Year 1	25%
Year 2	33%
Year 3	50%
Year 4	100%

As a class must meet an eligibility requirement before entering Year 1 of the phase-out, the percentages change based on the program year, not the calendar year and different classes may be subject to different phase-out factors. In our example below, the hypothetical multi-residential and commercial classes are in Year 1, while the industrial class has not yet qualified for the phase-out program.

Niagara's 2020 Capping Dynamics

The Region's multi-residential class was excluded from capping in 2017.

For 2019, the industrial class was in year-four of the capping phase-out program and as such, no properties were subject to capping protection. The commercial class would be in year-four of the capping phase-out for 2020, however, as there were not actual capping adjustments made in 2019 for properties in that class, the Region may fully opt out of the program for 2020.

Upon request, MTE can provide the Region with a by-law to affect the full opt out for both the commercial and industrial classes.



Fort Erie	2019 F	Full CVA	Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	3,434,792,472	3,494,840,772	60,048,300	1.75%
Farm	56,455,300	55,934,900	-520,400	-0.92%
Managed Forest	1,461,200	1,505,900	44,700	3.06%
New Multi-Residential	47,900	47,900	0	0.00%
Multi-Residential	40,015,400	40,097,200	81,800	0.20%
Commercial	269,280,809	271,177,709	1,896,900	0.70%
Industrial	49,745,291	48,692,191	-1,053,100	-2.12%
Pipeline	15,468,000	15,504,000	36,000	0.23%
Sub-Total: Taxable	3,867,266,372	3,927,800,572	60,534,200	1.57%
Payment In Lieu				
Residential	1,111,500	1,111,500	0	0.00%
Commercial	12,156,900	12,156,900	0	0.00%
Industrial	54,000	113,000	59,000	109.26%
Sub-Total: Payment In Lieu	13,322,400	13,381,400	59,000	0.44%
Total (Taxable + PIL)	3,880,588,772	3,941,181,972	60,593,200	1.56%

Local Results Table Year-To-Year Assessment Growth Comparison

Fort Erie	2018 Full CVA Growth		2019 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	93,872,100	2.81%	60,048,300	1.75%
Farm	-3,140,300	-5.27%	-520,400	-0.92%
Managed Forest	248,800	20.52%	44,700	3.06%
New Multi-Residential	0	0.00%	0	0.00%
Multi-Residential	0	0.00%	81,800	0.20%
Commercial	-2,959,600	-1.09%	1,896,900	0.70%
Industrial	752,500	1.54%	-1,053,100	-2.12%
Pipeline	182,000	1.19%	36,000	0.23%
Sub-Total: Taxable	88,955,500	2.35%	60,534,200	1.57%
Payment In Lieu				
Residential	0	0.00%	0	0.00%
Commercial	-1,010,000	-7.67%	0	0.00%
Industrial	0	0.00%	59,000	109.26%
Sub-Total: Payment In Lieu	-1,010,000	-7.05%	59,000	0.44%
Total (Taxable + PIL)	87,945,500	2.32%	60,593,200	1.56%

(Phase-Adjusted CVA)

Fort Erie	2019 Ph	ased CVA	Phased CVA Growt	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	3,359,194,245	3,418,389,852	59,195,607	1.76%
Farm	53,887,634	53,432,215	-455,419	-0.85%
Managed Forest	1,430,442	1,474,692	44,250	3.09%
New Multi-Residential	44,675	44,675	0	0.00%
Multi-Residential	39,708,066	39,806,166	98,100	0.25%
Commercial	262,949,157	264,518,812	1,569,655	0.60%
Industrial	48,923,650	47,875,143	-1,048,507	-2.14%
Pipeline	15,117,375	15,152,559	35,184	0.23%
Sub-Total: Taxable	3,781,255,244	3,840,694,114	59,438,870	1.57%
Payment In Lieu				
Residential	1,111,250	1,111,250	0	0.00%
Commercial	11,968,350	11,968,350	0	0.00%
Industrial	53,000	112,000	59,000	111.32%
Sub-Total: Payment In Lieu	13,132,600	13,191,600	59,000	0.45%
Total (Tayabla + DIL)	2 704 207 044	2 052 005 744	E0 407 979	1 570/
Total (Taxable + PIL)	3,794,387,844	3,853,885,714	59,497,870	1.57%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Fort Erie	2019 Local	Annualize	ed Growth		
Realty Tax Class	As Returned	As Revised	\$	%	
Taxable					
Residential	\$22,933,454	\$23,337,587	\$404,133	1.76%	
Farm	\$91,974	\$91,196	-\$777	-0.84%	
Managed Forest	\$2,441	\$2,517	\$76	3.11%	
New Multi-Residential	\$305	\$305	\$0	0.00%	
Multi-Residential	\$534,046	\$535,366	\$1,319	0.25%	
Commercial	\$3,024,256	\$3,044,819	\$20,564	0.68%	
Industrial	\$851,763	\$834,841	-\$16,921	-1.99%	
Pipeline	\$175,669	\$176,078	\$409	0.23%	
Sub-Total: Taxable	\$27,613,908	\$28,022,709	\$408,803	1.48%	
Payment In Lieu					
Residential	\$7,587	\$7,587	\$0	0.00%	
Commercial	\$141,756	\$141,756	\$0	0.00%	
Industrial	\$666	\$1,725	\$1,059	159.01%	
Sub-Total: Payment In Lieu	\$150,009	\$151,068	\$1,059	0.71%	
Total (Taxable + PIL)	\$27,763,917	\$28,173,777	\$409,862	1.48%	

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

Fort Erie	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	\$628,271	2.88%	\$404,133	1.76%
Farm	-\$4,893	-5.28%	-\$777	-0.84%
Managed Forest	\$418	21.13%	\$76	3.11%
New Multi-Residential	\$0	0.00%	\$0	0.00%
Multi-Residential	\$0	0.00%	\$1,319	0.25%
Commercial	-\$32,747	-1.09%	\$20,564	0.68%
Industrial	\$14,445	1.74%	-\$16,921	-1.99%
Pipeline	\$2,025	1.19%	\$409	0.23%
Sub-Total: Taxable	\$607,519	2.30%	\$408,803	1.48%
Payment In Lieu				
Residential	\$0	0.00%	\$0	0.00%
Commercial	-\$11,797	-7.78%	\$0	0.00%
Industrial	\$0	0.00%	\$1,059	159.01%
Sub-Total: Payment In Lieu	-\$11,797	-7.37%	\$1,059	0.71%
Total (Taxable + PIL)	\$595,722	2.24%	\$409,862	1.48%

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Fort Erie	Phase Adj	usted CVA	Change	
Realty Tax Class	2019 Revised	2020 Returned	\$	%
Taxable				
Residential	3,418,389,852	3,494,840,772	76,450,920	2.24%
Farm	53,432,215	55,934,900	2,502,685	4.68%
Managed Forest	1,474,692	1,505,900	31,208	2.12%
New Multi-Residential	44,675	47,900	3,225	7.22%
Multi-Residential	39,806,166	40,097,200	291,034	0.73%
Commercial	264,518,812	271,177,709	6,658,897	2.52%
Industrial	47,875,143	48,692,191	817,048	1.71%
Pipeline	15,152,559	15,504,000	351,441	2.32%
Sub-Total: Taxable	3,840,694,114	3,927,800,572	87,106,458	2.27%
Payment In Lieu				
Residential	1,111,250	1,111,500	250	0.02%
Commercial	11,968,350	12,156,900	188,550	1.58%
Industrial	112,000	113,000	1,000	0.89%
Sub-Total: Payment In Lieu	13,191,600	13,381,400	189,800	1.44%
Total (Taxable + PIL)	3,853,885,714	3,941,181,972	87,296,258	2.27%

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Fort Erie		Tax Ratios			Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00682707	0.00667877	-2.17%	
Farm	0.250000	0.250000	0.00%	0.00170677	0.00166969	-2.17%	
Managed Forest	0.250000	0.250000	0.00%	0.00170677	0.00166969	-2.17%	
New Multi-Residential	1.000000	1.000000	0.00%	0.00682707	0.00667877	-2.17%	
Multi-Residential	1.970000	1.970000	0.00%	0.01344932	0.01315718	-2.17%	
Commercial	1.734900	1.734900	0.00%	0.01184428	0.01158700	-2.17%	
Industrial	2.630000	2.630000	0.00%	0.01795519	0.01756517	-2.17%	
Pipeline	1.702100	1.702100	0.00%	0.01162035	0.01136793	-2.17%	
Sub-Total of Taxable Levy				\$28,022,709	\$28,022,691	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00682707	0.00667877	-2.17%	
Commercial	1.734900	1.734900	0.00%	0.01184428	0.01158700	-2.17%	
Industrial	2.630000	2.630000	0.00%	0.01795519	0.01756517	-2.17%	
Sub-Total of Payment In Lieu	ı Levy			\$151,068	\$149,985	-0.72%	
Total Taxable + PIL Levies Ba	ased on Rate Set			\$28,173,777	\$28,172,676	0.00%	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Fort Erie	Local Ge	Local General Levy		nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$23,337,587	\$23,341,238	\$3,651	0.02%
Farm	\$91,196	\$93,394	\$2,198	2.41%
Managed Forest	\$2,517	\$2,514	-\$3	-0.12%
New Multi-Residential	\$305	\$320	\$15	4.92%
Multi-Residential	\$535,366	\$527,566	-\$7,800	-1.46%
Commercial	\$3,044,819	\$3,053,144	\$8,325	0.27%
Industrial	\$834,841	\$828,267	-\$6,574	-0.79%
Pipeline	\$176,078	\$176,248	\$170	0.10%
Sub-Total: Taxable	\$28,022,709	\$28,022,691	-\$18	0.00%
Payment In Lieu				
Residential	\$7,587	\$7,423	-\$164	-2.16%
Commercial	\$141,756	\$140,862	-\$894	-0.63%
Industrial	\$1,725	\$1,700	-\$25	-1.45%
Sub-Total: Payment In Lieu	\$151,068	\$149,985	-\$1,083	-0.72%
Total (Taxable + PIL)	\$28,173,777	\$28,172,676	-\$1,101	0.00%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Fort Erie	Upper-Tie	er General Levy Change		nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$19,357,213	\$19,085,500	-\$271,713	-1.40%
Farm	\$75,642	\$76,366	\$724	0.96%
Managed Forest	\$2,088	\$2,056	-\$32	-1.53%
New Multi-Residential	\$253	\$262	\$9	3.56%
Multi-Residential	\$444,056	\$431,376	-\$12,680	-2.86%
Commercial	\$2,525,508	\$2,496,475	-\$29,033	-1.15%
Industrial	\$692,454	\$677,252	-\$15,202	-2.20%
Pipeline	\$146,047	\$144,114	-\$1,933	-1.32%
Sub-Total: Taxable	\$23,243,261	\$22,913,401	-\$329,860	-1.42%
Payment In Lieu				
Residential	\$6,293	\$6,070	-\$223	-3.54%
Commercial	\$117,580	\$115,179	-\$2,401	-2.04%
Industrial	\$1,432	\$1,390	-\$42	-2.93%
Sub-Total: Payment In Lieu	\$125,305	\$122,639	-\$2,666	-2.13%
Total (Taxable + PIL)	\$23,368,566	\$23,036,040	-\$332,526	-1.42%

Grimsby	2019 F	ull CVA	Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	4,274,136,031	4,348,469,548	74,333,517	1.74%
Farm	90,563,795	89,987,095	-576,700	-0.64%
Managed Forest	913,800	913,800	0	0.00%
Multi-Residential	29,772,000	30,264,000	492,000	1.65%
Commercial	359,891,900	364,974,410	5,082,510	1.41%
Industrial	56,906,800	57,111,200	204,400	0.36%
Pipeline	7,831,000	8,261,000	430,000	5.49%
Sub-Total: Taxable	4,820,015,326	4,899,981,053	79,965,727	1.66%
Payment In Lieu				
Residential	4,797,300	5,231,800	434,500	9.06%
Commercial	35,211,700	35,211,700	0	0.00%
Industrial	80,800	80,800	0	0.00%
Sub-Total: Payment In Lieu	40,089,800	40,524,300	434,500	1.08%
Total (Taxable + PIL)	4,860,105,126	4,940,505,353	80,400,227	1.65%

Local Results Table Year-To-Year Assessment Growth Comparison

Grimsby	2018 Full CVA Growth		2019 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	129,470,509	3.12%	74,333,517	1.74%
Farm	-1,757,600	-1.90%	-576,700	-0.64%
Managed Forest	6,400	0.71%	0	0.00%
Multi-Residential	303,000	1.03%	492,000	1.65%
Commercial	10,003,400	2.86%	5,082,510	1.41%
Industrial	3,870,400	7.30%	204,400	0.36%
Pipeline	90,000	1.16%	430,000	5.49%
Sub-Total: Taxable	141,986,109	3.04%	79,965,727	1.66%
Payment In Lieu				
Residential	0	0.00%	434,500	9.06%
Commercial	0	0.00%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	434,500	1.08%
Total (Taxable + PIL)	141,986,109	3.01%	80,400,227	1.65%

(Phase-Adjusted CVA)

Grimsby	2019 Ph	ased CVA	Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	4,055,206,983	4,126,150,605	70,943,622	1.75%
Farm	83,132,103	82,488,022	-644,081	-0.77%
Managed Forest	841,498	841,498	0	0.00%
Multi-Residential	28,987,222	29,470,780	483,558	1.67%
Commercial	333,645,846	338,941,789	5,295,943	1.59%
Industrial	52,959,089	53,206,693	247,604	0.47%
Pipeline	7,680,754	8,102,504	421,750	5.49%
Sub-Total: Taxable	4,562,453,495	4,639,201,891	76,748,396	1.68%
Payment In Lieu				
Residential	4,381,525	4,794,023	412,498	9.41%
Commercial	31,855,525	31,855,525	0	0.00%
Industrial	68,125	68,125	0	0.00%
Sub-Total: Payment In Lieu	36,305,175	36,717,673	412,498	1.14%
Total (Taxable + PIL)	4,598,758,670	4,675,919,564	77,160,894	1.68%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Grimsby	2019 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	\$10,329,756	\$10,511,826	\$182,070	1.76%
Farm	\$53,010	\$52,599	-\$411	-0.78%
Managed Forest	\$537	\$537	\$0	0.00%
Multi-Residential	\$145,654	\$148,084	\$2,430	1.67%
Commercial	\$1,441,366	\$1,466,327	\$24,963	1.73%
Industrial	\$342,072	\$342,938	\$865	0.25%
Pipeline	\$33,346	\$35,177	\$1,831	5.49%
Sub-Total: Taxable	\$12,345,741	\$12,557,488	\$211,748	1.72%
Payment In Lieu				
Residential	\$11,176	\$12,228	\$1,052	9.41%
Commercial	\$131,145	\$131,145	\$0	0.00%
Industrial	\$457	\$457	\$0	0.00%
Sub-Total: Payment In Lieu	\$142,778	\$143,830	\$1,052	0.74%
Total (Taxable + PIL)	\$12,488,519	\$12,701,318	\$212,800	1.70%

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

Grimsby	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	\$291,387	3.15%	\$182,070	1.76%
Farm	-\$872	-1.82%	-\$411	-0.78%
Managed Forest	\$4	0.84%	\$0	0.00%
Multi-Residential	\$685	0.50%	\$2,430	1.67%
Commercial	\$34,593	2.74%	\$24,963	1.73%
Industrial	\$19,772	6.82%	\$865	0.25%
Pipeline	\$367	1.16%	\$1,831	5.49%
Sub-Total: Taxable	\$345,936	3.14%	\$211,748	1.72%
Payment In Lieu				
Residential	\$0	0.00%	\$1,052	9.41%
Commercial	\$0	0.00%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	\$1,052	0.74%
Total (Taxable + PIL)	\$345,936	3.10%	\$212,800	1.70%

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Grimsby	Phase Adj	usted CVA	Change	
Realty Tax Class	2019 Revised	2020 Returned	\$	%
Taxable				
Residential	4,126,150,605	4,348,469,548	222,318,943	5.39%
Farm	82,488,022	89,987,095	7,499,073	9.09%
Managed Forest	841,498	913,800	72,302	8.59%
Multi-Residential	29,470,780	30,264,000	793,220	2.69%
Commercial	338,941,789	364,974,410	26,032,621	7.68%
Industrial	53,206,693	57,111,200	3,904,507	7.34%
Pipeline	8,102,504	8,261,000	158,496	1.96%
Sub-Total: Taxable	4,639,201,891	4,899,981,053	260,779,162	5.62%
Payment In Lieu				
Residential	4,794,023	5,231,800	437,777	9.13%
Commercial	31,855,525	35,211,700	3,356,175	10.54%
Industrial	68,125	80,800	12,675	18.61%
Sub-Total: Payment In Lieu	36,717,673	40,524,300	3,806,627	10.37%
Total (Taxable + PIL)	4,675,919,564	4,940,505,353	264,585,789	5.66%

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Grimsby		Tax Ratios			Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00255064	0.00241391	-5.36%	
Farm	0.250000	0.250000	0.00%	0.00063766	0.00060348	-5.36%	
Managed Forest	0.250000	0.250000	0.00%	0.00063766	0.00060348	-5.36%	
Multi-Residential	1.970000	1.970000	0.00%	0.00502476	0.00475540	-5.36%	
Commercial	1.734900	1.734900	0.00%	0.00442511	0.00418789	-5.36%	
Industrial	2.630000	2.630000	0.00%	0.00670818	0.00634858	-5.36%	
Pipeline	1.702100	1.702100	0.00%	0.00434144	0.00410872	-5.36%	
Sub-Total of Taxable Levy				\$12,557,488	\$12,557,482	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00255064	0.00241391	-5.36%	
Commercial	1.734900	1.734900	0.00%	0.00442511	0.00418789	-5.36%	
Industrial	2.630000	2.630000	0.00%	0.00670818	0.00634858	-5.36%	
Sub-Total of Payment In Lieu	ı Levy			\$143,830	\$150,411	4.58%	
Total Taxable + PIL Levies Ba	ased on Rate Set			\$12,701,318	\$12,707,893	0.05%	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Grimsby	Local General Levy		Char	nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$10,511,826	\$10,484,462	-\$27,364	-0.26%
Farm	\$52,599	\$54,305	\$1,706	3.24%
Managed Forest	\$537	\$551	\$14	2.61%
Multi-Residential	\$148,084	\$143,917	-\$4,167	-2.81%
Commercial	\$1,466,327	\$1,492,678	\$26,351	1.80%
Industrial	\$342,938	\$347,627	\$4,689	1.37%
Pipeline	\$35,177	\$33,942	-\$1,235	-3.51%
Sub-Total: Taxable	\$12,557,488	\$12,557,482	-\$6	0.00%
Payment In Lieu				
Residential	\$12,228	\$12,629	\$401	3.28%
Commercial	\$131,145	\$137,269	\$6,124	4.67%
Industrial	\$457	\$513	\$56	12.25%
Sub-Total: Payment In Lieu	\$143,830	\$150,411	\$6,581	4.58%
Total (Taxable + PIL)	\$12,701,318	\$12,707,893	\$6,575	0.05%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Grimsby	Upper-Tier General Levy		Char	nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$23,337,281	\$23,719,265	\$381,984	1.64%
Farm	\$116,776	\$122,856	\$6,080	5.21%
Managed Forest	\$1,191	\$1,248	\$57	4.79%
Multi-Residential	\$328,760	\$325,588	-\$3,172	-0.96%
Commercial	\$3,255,390	\$3,376,929	\$121,539	3.73%
Industrial	\$761,358	\$786,444	\$25,086	3.29%
Pipeline	\$78,095	\$76,788	-\$1,307	-1.67%
Sub-Total: Taxable	\$27,878,851	\$28,409,118	\$530,267	1.90%
Payment In Lieu				
Residential	\$27,147	\$28,571	\$1,424	5.25%
Commercial	\$291,153	\$310,550	\$19,397	6.66%
Industrial	\$1,015	\$1,160	\$145	14.29%
Sub-Total: Payment In Lieu	\$319,315	\$340,281	\$20,966	6.57%
Total (Taxable + PIL)	\$28,198,166	\$28,749,399	\$551,233	1.95%

Lincoln	2019 F	ull CVA	Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	3,090,842,665	3,183,013,444	92,170,779	2.98%
Farm	524,850,700	514,211,237	-10,639,463	-2.03%
Managed Forest	1,024,100	965,500	-58,600	-5.72%
Multi-Residential	21,808,500	21,808,500	0	0.00%
Commercial	220,776,700	222,986,974	2,210,274	1.00%
Industrial	105,122,600	106,039,158	916,558	0.87%
Pipeline	20,580,000	20,718,000	138,000	0.67%
Sub-Total: Taxable	3,985,005,265	4,069,742,813	84,737,548	2.13%
Payment In Lieu				
Residential	5,320,200	5,855,200	535,000	10.06%
Commercial	18,195,900	18,195,900	0	0.00%
Industrial	2,131,500	2,131,500	0	0.00%
Sub-Total: Payment In Lieu	25,647,600	26,182,600	535,000	2.09%
Total (Taxable + PIL)	4,010,652,865	4,095,925,413	85,272,548	2.13%

Local Results Table Year-To-Year Assessment Growth Comparison

Lincoln	2018 Full CVA Growth		2019 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	51,903,009	1.71%	92,170,779	2.98%
Farm	-13,310,500	-2.47%	-10,639,463	-2.03%
Managed Forest	0	0.00%	-58,600	-5.72%
Multi-Residential	-1,187,500	-5.16%	0	0.00%
Commercial	1,406,800	0.64%	2,210,274	1.00%
Industrial	224,600	0.21%	916,558	0.87%
Pipeline	8,000	0.04%	138,000	0.67%
Sub-Total: Taxable	39,044,409	0.99%	84,737,548	2.13%
Payment In Lieu				
Residential	0	0.00%	535,000	10.06%
Commercial	226,000	1.26%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	226,000	0.89%	535,000	2.09%
Total (Taxable + PIL)	39,270,409	0.99%	85,272,548	2.13%

(Phase-Adjusted CVA)

Lincoln	2019 Phased CVA		Phased CV	A Growth
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	2,958,147,963	3,046,899,092	88,751,129	3.00%
Farm	479,789,455	470,288,410	-9,501,045	-1.98%
Managed Forest	950,726	893,826	-56,900	-5.98%
Multi-Residential	20,899,950	20,899,950	0	0.00%
Commercial	212,328,963	214,325,135	1,996,172	0.94%
Industrial	102,114,895	103,080,791	965,896	0.95%
Pipeline	20,004,809	20,139,513	134,704	0.67%
Sub-Total: Taxable	3,794,236,761	3,876,526,717	82,289,956	2.17%
Payment In Lieu				
Residential	4,991,050	5,526,050	535,000	10.72%
Commercial	17,123,625	17,123,625	0	0.00%
Industrial	1,886,375	1,886,375	0	0.00%
Sub-Total: Payment In Lieu	24,001,050	24,536,050	535,000	2.23%
Total (Taxable + PIL)	3,818,237,811	3,901,062,767	82,824,956	2.17%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Lincoln 2019 Local General Levy		2019 Local General Levy Annua		ualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
Taxable					
Residential	\$12,916,250	\$13,303,767	\$387,516	3.00%	
Farm	\$523,728	\$513,357	-\$10,371	-1.98%	
Managed Forest	\$1,038	\$976	-\$62	-5.97%	
Multi-Residential	\$179,774	\$179,774	\$0	0.00%	
Commercial	\$1,570,329	\$1,585,852	\$15,525	0.99%	
Industrial	\$1,135,591	\$1,144,260	\$8,670	0.76%	
Pipeline	\$148,674	\$149,675	\$1,001	0.67%	
Sub-Total: Taxable	\$16,475,384	\$16,877,661	\$402,279	2.44%	
Payment In Lieu					
Residential	\$21,792	\$24,128	\$2,336	10.72%	
Commercial	\$129,714	\$129,714	\$0	0.00%	
Industrial	\$19,737	\$19,737	\$0	0.00%	
Sub-Total: Payment In Lieu	\$171,243	\$173,579	\$2,336	1.36%	
Total (Taxable + PIL)	\$16,646,627	\$17,051,240	\$404,615	2.43%	

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

Lincoln	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	\$207,985	1.76%	\$387,516	3.00%
Farm	-\$11,638	-2.45%	-\$10,371	-1.98%
Managed Forest	\$0	0.00%	-\$62	-5.97%
Multi-Residential	-\$8,208	-4.66%	\$0	0.00%
Commercial	\$10,469	0.72%	\$15,525	0.99%
Industrial	\$3,018	0.28%	\$8,670	0.76%
Pipeline	\$55	0.04%	\$1,001	0.67%
Sub-Total: Taxable	\$201,681	1.33%	\$402,279	2.44%
Payment In Lieu				
Residential	\$0	0.00%	\$2,336	10.72%
Commercial	\$1,671	1.43%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$1,671	1.09%	\$2,336	1.36%
Total (Taxable + PIL)	\$203,352	1.33%	\$404,615	2.43%

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Lincoln	Phase Adj	usted CVA	Change	
Realty Tax Class	2019 Revised	2020 Returned	\$	%
Taxable				
Residential	3,046,899,092	3,183,013,444	136,114,352	4.47%
Farm	470,288,410	514,211,237	43,922,827	9.34%
Managed Forest	893,826	965,500	71,674	8.02%
Multi-Residential	20,899,950	21,808,500	908,550	4.35%
Commercial	214,325,135	222,986,974	8,661,839	4.04%
Industrial	103,080,791	106,039,158	2,958,367	2.87%
Pipeline	20,139,513	20,718,000	578,487	2.87%
Sub-Total: Taxable	3,876,526,717	4,069,742,813	193,216,096	4.98%
Payment In Lieu				
Residential	5,526,050	5,855,200	329,150	5.96%
Commercial	17,123,625	18,195,900	1,072,275	6.26%
Industrial	1,886,375	2,131,500	245,125	12.99%
Sub-Total: Payment In Lieu	24,536,050	26,182,600	1,646,550	6.71%
Total (Taxable + PIL)	3,901,062,767	4,095,925,413	194,862,646	5.00%

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Lincoln		Tax Ratios			Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00436633	0.00418068	-4.25%	
Farm	0.250000	0.250000	0.00%	0.00109158	0.00104517	-4.25%	
Managed Forest	0.250000	0.250000	0.00%	0.00109158	0.00104517	-4.25%	
Multi-Residential	1.970000	1.970000	0.00%	0.00860167	0.00823594	-4.25%	
Commercial	1.734900	1.734900	0.00%	0.00757515	0.00725306	-4.25%	
Industrial	2.630000	2.630000	0.00%	0.01148345	0.01099519	-4.25%	
Pipeline	1.702100	1.702100	0.00%	0.00743193	0.00711594	-4.25%	
Sub-Total of Taxable Levy				\$16,877,661	\$16,877,667	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00436633	0.00418068	-4.25%	
Commercial	1.734900	1.734900	0.00%	0.00757515	0.00725306	-4.25%	
Industrial	2.630000	2.630000	0.00%	0.01148345	0.01099519	-4.25%	
Sub-Total of Payment In Lieu	ı Levy			\$173,579	\$177,800	2.43%	
Total Taxable + PIL Levies Ba	ased on Rate Set			\$17,051,240	\$17,055,467	0.02%	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Lincoln	Local Ge	neral Levy	Change							
Realty Tax Class	2019 as Revised	2020 Notional	\$	%						
Taxable										
Residential	\$13,303,767	\$13,307,161	\$3,394	0.03%						
Farm	\$513,357	\$537,438	\$24,081	4.69%						
Managed Forest	\$976	\$1,009	\$33	3.38%						
Multi-Residential	\$179,774	·	-\$160 -\$6,789 -\$18,306 -\$2,247	-0.09% -0.43% -1.60% -1.50%						
Commercial	\$1,585,852									
Industrial	\$1,144,260	\$1,125,954								
Pipeline	\$149,675	\$147,428								
Sub-Total: Taxable	\$16,877,661	\$16,877,667	\$6	0.00%						
Payment In Lieu										
Residential	\$24,128	\$24,479	\$351	1.45%						
Commercial	\$129,714	\$131,976	\$2,262	1.74%						
Industrial	ndustrial \$19,737	rial \$19,737 \$21,345 \$1	strial \$19,737 \$21,345 \$1,6	strial \$19,737 \$21,345 \$1	ial \$19,737 \$21,345 \$1,608	\$19,737 \$21,345 \$1,608	\$19,737 \$21,345	\$1,608	\$1,608	8.15%
Sub-Total: Payment In Lieu	\$173,579	\$177,800	\$4,221	2.43%						
Total (Taxable + PIL)	\$17,051,240	\$17,055,467	\$4,227	0.02%						

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Lincoln	Upper-Tier General Levy Cha			hange	
Realty Tax Class	2019 as Revised	2020 Notional			
Taxable					
Residential	\$17,253,585	\$17,382,596	\$129,011	0.75%	
Farm	\$665,773	\$702,032	\$36,259	5.45%	
Managed Forest	\$1,265	\$1,318	\$53	4.19%	
Multi-Residential	\$233,149	\$234,622	\$1,473	0.63%	
Commercial	\$2,056,685	\$2,062,666	\$5,981	0.29%	
Industrial	\$1,483,984	\$1,470,787	-\$13,197	-0.89%	
Pipeline	\$194,113	\$192,579	-\$1,534	-0.79%	
Sub-Total: Taxable	\$21,888,554	\$22,046,600	\$158,046	0.72%	
Payment In Lieu					
Residential	\$31,292	\$31,975	\$683	2.18%	
Commercial	\$168,226	\$172,395	\$4,169	2.48%	
Industrial	\$25,597	\$27,883	\$2,286	8.93%	
Sub-Total: Payment In Lieu	\$225,115	\$232,253	\$7,138	3.17%	
Total (Taxable + PIL)	\$22,113,669	\$22,278,853	\$165,184	0.75%	

Niagara Falls	2019	Full CVA	Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	8,649,976,918	8,838,552,352	188,575,434	2.18%
Farm	87,909,600	82,293,900	-5,615,700	-6.39%
Managed Forest	1,285,400	1,737,200	451,800	35.15%
New Multi-Residential	10,875,500	10,875,500	0	0.00%
Multi-Residential	318,844,900	321,441,900	2,597,000	0.81%
Commercial	2,615,800,203	2,585,541,487	-30,258,716	-1.16%
Industrial	145,046,700	148,252,300	3,205,600	2.21%
Landfill	3,152,500	3,152,500	0	0.00%
Pipeline	44,541,000	45,297,000	756,000	1.70%
Sub-Total: Taxable	11,877,432,721	12,037,144,139	159,711,418	1.34%
Payment In Lieu				
Residential	8,278,104	8,278,104	0	0.00%
Commercial	406,950,499	458,153,899	51,203,400	12.58%
Industrial	4,336,700	4,224,200	-112,500	-2.59%
Sub-Total: Payment In Lieu	419,565,303	470,656,203	51,090,900	12.18%
Total (Taxable + PIL)	12,296,998,024	12,507,800,342	210,802,318	1.71%

Local Results Table Year-To-Year Assessment Growth Comparison

Niagara Falls	2018 Fu Grov		2019 F Gro	ull CVA wth
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	253,671,400	3.02%	188,575,434	2.18%
Farm	-3,182,400	-3.49%	-5,615,700	-6.39%
Managed Forest	-43,500	-3.27%	451,800	35.15%
New Multi-Residential	0	0.00%	0	0.00%
Multi-Residential	1,657,000	0.52%	2,597,000	0.81%
Commercial	-7,624,397	-0.29%	-30,258,716	-1.16%
Industrial	6,015,000	4.33%	3,205,600	2.21%
Landfill	0	0.00%	0	0.00%
Pipeline	261,000	0.59%	756,000	1.70%
Sub-Total: Taxable	250,754,103	2.16%	159,711,418	1.34%
Payment In Lieu				
Residential	-36,800	-0.44%	0	0.00%
Commercial	-1,879,900	-0.46%	51,203,400	12.58%
Industrial	0	0.00%	-112,500	-2.59%
Sub-Total: Payment In Lieu	-1,916,700	-0.45%	51,090,900	12.18%
Total (Tayabla : DII)	240 027 402	2.070/	210 002 212	4 740/
Total (Taxable + PIL)	248,837,403	2.07%	210,802,318	1.71%

(Phase-Adjusted CVA)

Niagara Falls	2019 Pł	nased CVA	Phased CV	/A Growth
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	8,330,808,344	8,512,789,985	181,981,641	2.18%
Farm	79,611,005	74,677,514	-4,933,491	-6.20%
Managed Forest	1,196,000	1,618,183	422,183	35.30%
New Multi-Residential	10,326,160	10,326,160	0	0.00%
Multi-Residential	305,099,748	307,686,341	2,586,593	0.85%
Commercial	2,512,724,285	2,485,662,363	-27,061,922	-1.08%
Industrial	137,546,388	140,579,308	3,032,920	2.21%
Landfill	3,152,500	3,152,500	0	0.00%
Pipeline	43,530,046	44,269,276	739,230	1.70%
Sub-Total: Taxable	11,423,994,476	11,580,761,630	156,767,154	1.37%
Payment In Lieu				
Residential	7,317,615	7,317,615	0	0.00%
Commercial	400,993,431	451,766,313	50,772,882	12.66%
Industrial	3,863,800	3,759,800	-104,000	-2.69%
Sub-Total: Payment In Lieu	412,174,846	462,843,728	50,668,882	12.29%
Total (Taxable + PIL)	11,836,169,322	12,043,605,358	207,436,036	1.75%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Niagara Falls	2019 Local	General Levy	Annualized Growt		
Realty Tax Class	As Returned	As Revised	\$	%	
Taxable					
Residential	\$36,296,118	\$37,089,837	\$793,719	2.19%	
Farm	\$86,807	\$81,428	-\$5,379	-6.20%	
Managed Forest	\$1,304	\$1,764	\$460	35.28%	
New Multi-Residential	\$45,038	\$45,038	\$0	0.00%	
Multi-Residential	\$2,621,487	\$2,643,712	\$22,225	0.85%	
Commercial	\$18,578,141	\$18,400,503	-\$177,639	-0.96%	
Industrial	\$1,446,658	\$1,480,871	\$34,214	2.37%	
Landfill	\$40,428	\$40,428	\$0	0.00%	
Pipeline	\$323,157	\$328,645	\$5,488	1.70%	
Sub-Total: Taxable	\$59,439,138	\$60,112,226	\$673,088	1.13%	
Payment In Lieu					
Residential	\$31,917	\$31,917	\$0	0.00%	
Commercial	\$3,027,528	\$3,027,528 \$3,411,720	\$384,191	12.69%	
Industrial	\$43,233	\$42,040	-\$1,193	-2.76%	
Sub-Total: Payment In Lieu	\$3,102,678	\$3,485,677	\$382,998	12.34%	
Total (Taxable + PIL)	\$62,541,816	\$63,597,903	\$1,056,086	1.69%	

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

Niagara Falls		l Annualized le Growth	2019 Local Revenue	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	\$1,065,887	3.02%	\$793,719	2.19%
Farm	-\$3,136	-3.73%	-\$5,379	-6.20%
Managed Forest	-\$42	-3.23%	\$460	35.28%
New Multi-Residential	\$0	0.00%	\$0	0.00%
Multi-Residential	\$13,698	0.53%	\$22,225	0.85%
Commercial	-\$57,500	-0.31%	-\$177,639	-0.96%
Industrial	\$62,011	4.52%	\$34,214	2.37%
Landfill	\$0	0.00%	\$0	0.00%
Pipeline	\$1,431	0.44%	\$5,488	1.70%
Sub-Total: Taxable	\$1,082,349	1.85%	\$673,088	1.13%
Payment In Lieu				
Residential	-\$111	-0.38%	\$0	0.00%
Commercial	-\$10,048	-0.32%	\$384,191	12.69%
Industrial	\$0	0.00%	-\$1,193	-2.76%
Sub-Total: Payment In Lieu	-\$10,159	-0.32%	\$382,998	12.34%
Total (Taxable + PIL)	\$1,072,190	1.74%	\$1,056,086	1.69%

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Niagara Falls	Phase Ad	justed CVA	Change		
Realty Tax Class	2019 Revised	2020 Returned	\$ %		
Taxable					
Residential	8,512,789,985	8,838,552,352	325,762,367	3.83%	
Farm	74,677,514	82,293,900	7,616,386	10.20%	
Managed Forest	1,618,183	1,737,200	119,017	7.35%	
New Multi-Residential	10,326,160	10,875,500	549,340	5.32%	
Multi-Residential	307,686,341	321,441,900	13,755,559	4.47%	
Commercial	2,485,662,363	2,585,541,487	99,879,124	4.02%	
Industrial	140,579,308	148,252,300	7,672,992	5.46%	
Landfill	3,152,500	3,152,500	0	0.00%	
Pipeline	44,269,276	45,297,000	1,027,724	2.32%	
Sub-Total: Taxable	11,580,761,630	12,037,144,139	456,382,509	3.94%	
Payment In Lieu					
Residential	7,317,615	8,278,104	960,489	13.13%	
Commercial	451,766,313	458,153,899	6,387,586	1.41%	
Industrial	3,759,800	4,224,200	464,400	12.35%	
Sub-Total: Payment In Lieu	462,843,728	470,656,203	7,812,475	1.69%	
-	_	_			
Total (Taxable + PIL)	12,043,605,358	12,507,800,342	464,194,984	3.85%	

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Niagara Falls		Tax Ratios			Tax Rates			
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %		
Taxable								
Residential	1.000000	1.000000	0.00%	0.00436154	0.00419601	-3.80%		
Farm	0.250000	0.250000	0.00%	0.00109039	0.00104900	-3.80%		
Managed Forest	0.250000	0.250000	0.00%	0.00109039	0.00104900	-3.80%		
New Multi-Residential	1.000000	1.000000	0.00%	0.00436154	0.00419601	-3.80%		
Multi-Residential	1.970000	1.970000	0.00%	0.00859223	0.00826614	-3.80%		
Commercial	1.734900	1.734900	0.00%	0.00756684	0.00727966	-3.80%		
Industrial	2.630000	2.630000	0.00%	0.01147085	0.01103551	-3.80%		
Landfill	2.940261	2.940261	0.00%	0.01282407	0.01233736	-3.80%		
Pipeline	1.702100	1.702100	0.00%	0.00742378	0.00714203	-3.80%		
Sub-Total of Taxable Levy				\$60,112,226	\$60,112,223	0.00%		
Payment In Lieu								
Residential	1.000000	1.000000	0.00%	0.00436154	0.00419601	-3.80%		
Commercial	1.734900	1.734900	0.00%	0.00756684	0.00727966	-3.80%		
Industrial	2.630000	2.630000	0.00%	0.01147085	0.01103551	-3.80%		
Sub-Total of Payment In Lieu	ı Levy			\$3,485,677	\$3,408,696	-2.21%		
Total Taxable + PIL Levies Ba	ased on Rate Set			\$63,597,903	\$63,520,919	-0.12%		

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Niagara Falls	Local Ge	Change		
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$37,089,837	\$37,047,796	-\$42,041	-0.11%
Farm	\$81,428	\$86,326	\$4,898	6.02%
Managed Forest	\$1,764	\$1,822	\$58	3.29%
New Multi-Residential	\$45,038	\$45,634	\$596	1.32%
Multi-Residential	\$2,643,712	\$2,657,084	\$13,372	0.51%
Commercial	\$18,400,503	\$18,417,675	\$17,172	0.09%
Industrial	\$1,480,871	\$1,493,479	\$12,608	0.85%
Landfill	\$40,428	\$38,894	-\$1,534	-3.79%
Pipeline	\$328,645	\$323,513	-\$5,132	-1.56%
Sub-Total: Taxable	\$60,112,226	\$60,112,223	-\$3	0.00%
Payment In Lieu				
Residential	\$31,917	\$34,735	\$2,818	8.83%
Commercial	\$3,411,720	\$3,328,545	-\$83,175	-2.44%
Industrial	\$42,040	\$45,416	\$3,376	8.03%
Sub-Total: Payment In Lieu	\$3,485,677	\$3,408,696	-\$76,981	-2.21%
Total (Taxable + PIL)	\$63,597,903	\$63,520,919	-\$76,984	-0.12%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Niagara Falls	Upper-Tier General Levy		Change		
Realty Tax Class	2019 as Revised	2020 Notional	\$	%	
Taxable					
Residential	\$48,154,440	\$48,217,203	\$62,763	0.13%	
Farm	\$105,719	\$112,353	\$6,634	6.28%	
Managed Forest	\$2,291	\$2,372	\$81	3.54%	
New Multi-Residential	\$58,474	\$59,392	\$918	1.57%	
Multi-Residential	\$3,432,383	\$3,458,159	\$25,776	0.75%	
Commercial	\$23,889,717	\$23,970,358	\$80,641	0.34%	
Industrial	\$1,922,643	\$1,943,743	\$21,100	1.10%	
Landfill	\$52,488	\$50,619	-\$1,869	-3.56%	
Pipeline	\$426,686	\$421,047	-\$5,639	-1.32%	
Sub-Total: Taxable	\$78,044,841	\$78,235,246	\$190,405	0.24%	
Payment In Lieu					
Residential	\$41,438	\$45,207	\$3,769	9.10%	
Commercial	\$4,429,498	\$4,332,054	-\$97,444	-2.20%	
Industrial	\$54,581	\$59,108	\$4,527	8.29%	
Sub-Total: Payment In Lieu	\$4,525,517	\$4,436,369	-\$89,148	-1.97%	
Total (Taxable + PIL)	\$82,570,358	\$82,671,615	\$101,257	0.12%	

Niagara-on-the-Lake	2019 F	ull CVA	Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	4,115,522,067	4,213,806,966	98,284,899	2.39%
Farm	544,672,725	524,802,139	-19,870,586	-3.65%
Managed Forest	1,392,300	1,402,100	9,800	0.70%
Multi-Residential	14,834,100	14,834,100	0	0.00%
Commercial	803,040,009	791,858,106	-11,181,903	-1.39%
Industrial	48,768,900	51,735,200	2,966,300	6.08%
Pipeline	18,492,000	18,559,000	67,000	0.36%
Sub-Total: Taxable	5,546,722,101	5,616,997,611	70,275,510	1.27%
Payment In Lieu				
Residential	3,687,600	2,824,600	-863,000	-23.40%
Commercial	38,965,000	38,249,000	-716,000	-1.84%
Industrial	2,011,000	2,215,500	204,500	10.17%
Sub-Total: Payment In Lieu	44,663,600	43,289,100	-1,374,500	-3.08%
Total (Taxable + PIL)	5,591,385,701	5,660,286,711	68,901,010	1.23%

Local Results Table Year-To-Year Assessment Growth Comparison

Niagara-on-the-Lake	2018 Full CVA Growth		2019 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	92,374,718	2.30%	98,284,899	2.39%
Farm	-1,145,500	-0.21%	-19,870,586	-3.65%
Managed Forest	344,300	32.85%	9,800	0.70%
Multi-Residential	-2,517,000	-14.51%	0	0.00%
Commercial	19,452,100	2.48%	-11,181,903	-1.39%
Industrial	-1,905,400	-3.76%	2,966,300	6.08%
Pipeline	90,000	0.49%	67,000	0.36%
Sub-Total: Taxable	106,693,218	1.96%	70,275,510	1.27%
Payment In Lieu				
Residential	135,000	3.80%	-863,000	-23.40%
Commercial	0	0.00%	-716,000	-1.84%
Industrial	0	0.00%	204,500	10.17%
Sub-Total: Payment In Lieu	135,000	0.30%	-1,374,500	-3.08%
Total (Taxable + PIL)	106,828,218	1.95%	68,901,010	1.23%

(Phase-Adjusted CVA)

Niagara-on-the-Lake	2019 Phased CVA		Phased CVA Gro	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	3,961,385,384	4,056,964,024	95,578,640	2.41%
Farm	494,516,457	476,761,101	-17,755,356	-3.59%
Managed Forest	1,232,094	1,240,906	8,812	0.72%
Multi-Residential	14,470,825	14,470,825	0	0.00%
Commercial	758,972,139	750,021,531	-8,950,608	-1.18%
Industrial	45,745,372	48,726,769	2,981,397	6.52%
Pipeline	17,983,879	18,049,299	65,420	0.36%
Sub-Total: Taxable	5,294,306,150	5,366,234,455	71,928,305	1.36%
Payment In Lieu				
Residential	3,491,280	2,708,256	-783,024	-22.43%
Commercial	36,929,006	36,252,198	-676,808	-1.83%
Industrial	1,808,000	2,000,071	192,071	10.62%
Sub-Total: Payment In Lieu	42,228,286	40,960,525	-1,267,761	-3.00%
Total (Taxable + PIL)	5,336,534,436	5,407,194,980	70,660,544	1.32%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Niagara-on-the-Lake	2019 Local	General Levy	Annualized Growth		
Realty Tax Class	As Returned	As Revised	\$	%	
Taxable					
Residential	\$8,214,487	\$8,412,683	\$198,196	2.41%	
Farm	\$256,362	\$247,158	-\$9,204	-3.59%	
Managed Forest	\$639	\$643	\$5	0.78%	
Multi-Residential	\$59,114	\$59,114	\$0	0.00%	
Commercial	\$2,699,893	\$2,668,998	-\$30,895	-1.14%	
Industrial	\$224,585	\$240,845	\$16,260	7.24%	
Pipeline	\$63,475	\$63,706	\$231	0.36%	
Sub-Total: Taxable	\$11,518,555	\$11,693,147	\$174,593	1.52%	
Payment In Lieu					
Residential	\$7,239	\$5,616	-\$1,624	-22.43%	
Commercial	\$129,438	\$127,182	-\$2,256	-1.74%	
Industrial	\$7,136	\$8,183	\$1,047	14.67%	
Sub-Total: Payment In Lieu	\$143,813	\$140,981	-\$2,833	-1.97%	
Total (Taxable + PIL)	\$11,662,368	\$11,834,128	\$171,760	1.47%	

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

Niagara-on-the-Lake	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	\$182,717	2.36%	\$198,196	2.41%
Farm	-\$573	-0.25%	-\$9,204	-3.59%
Managed Forest	\$143	34.54%	\$5	0.78%
Multi-Residential	-\$9,914	-14.64%	\$0	0.00%
Commercial	\$60,533	2.43%	-\$30,895	-1.14%
Industrial	-\$5,535	-2.55%	\$16,260	7.24%
Pipeline	\$303	0.49%	\$231	0.36%
Sub-Total: Taxable	\$227,674	2.11%	\$174,593	1.52%
Payment In Lieu				
Residential	\$209	3.15%	-\$1,624	-22.43%
Commercial	\$0	0.00%	-\$2,256	-1.74%
Industrial	\$0	0.00%	\$1,047	14.67%
Sub-Total: Payment In Lieu	\$209	0.15%	-\$2,833	-1.97%
Total (Taxable + PIL)	\$227,883	2.08%	\$171,760	1.47%

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Niagara-on-the-Lake	Phase Adjusted CVA		Change	
Realty Tax Class	2019 Revised	2020 Returned	\$	%
Taxable				
Residential	4,056,964,024	4,213,806,966	156,842,942	3.87%
Farm	476,761,101	524,802,139	48,041,038	10.08%
Managed Forest	1,240,906	1,402,100	161,194	12.99%
Multi-Residential	14,470,825	14,834,100	363,275	2.51%
Commercial	750,021,531	791,858,106	41,836,575	5.58%
Industrial	48,726,769	51,735,200	3,008,431	6.17%
Pipeline	18,049,299	18,559,000	509,701	2.82%
Sub-Total: Taxable	5,366,234,455	5,616,997,611	250,763,156	4.67%
Payment In Lieu				
Residential	2,708,256	2,824,600	116,344	4.30%
Commercial	36,252,198	38,249,000	1,996,802	5.51%
Industrial	2,000,071	2,215,500	215,429	10.77%
Sub-Total: Payment In Lieu	40,960,525	43,289,100	2,328,575	5.68%
Total (Taxable + PIL)	5,407,194,980	5,660,286,711	253,091,731	4.68%

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Niagara-on-the-Lake		Tax Ratios			Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00207364	0.00198619	-4.22%	
Farm	0.250000	0.250000	0.00%	0.00051841	0.00049655	-4.22%	
Managed Forest	0.250000	0.250000	0.00%	0.00051841	0.00049655	-4.22%	
Multi-Residential	1.970000	1.970000	0.00%	0.00408507	0.00391279	-4.22%	
Commercial	1.734900	1.734900	0.00%	0.00359756	0.00344584	-4.22%	
Industrial	2.630000	2.630000	0.00%	0.00545367	0.00522368	-4.22%	
Pipeline	1.702100	1.702100	0.00%	0.00352954	0.00338069	-4.22%	
Sub-Total of Taxable Levy				\$11,693,147	\$11,693,158	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00207364	0.00198619	-4.22%	
Commercial	1.734900	1.734900	0.00%	0.00359756	0.00344584	-4.22%	
Industrial	2.630000	2.630000	0.00%	0.00545367	0.00522368	-4.22%	
Sub-Total of Payment In Lieu	ı Levy			\$140,981	\$142,717	1.23%	
Total Taxable + PIL Levies Ba	ased on Rate Set			\$11,834,128	\$11,835,875	0.01%	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Niagara-on-the-Lake	Local Ge	Char	nge	
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$8,412,683	\$8,369,421	-\$43,262	-0.51%
Farm	\$247,158	\$260,590	\$13,432	5.43%
Managed Forest	\$643	\$696	\$53	8.24%
Multi-Residential	\$59,114	\$58,043	-\$1,071	-1.81%
Commercial	\$2,668,998	\$2,697,977	\$28,979	1.09%
Industrial	\$240,845	\$243,689	\$2,844	1.18%
Pipeline	\$63,706	\$62,742	-\$964	-1.51%
Sub-Total: Taxable	\$11,693,147	\$11,693,158	\$11	0.00%
Payment In Lieu				
Residential	\$5,616	\$5,610	-\$6	-0.11%
Commercial	\$127,182	\$128,436	\$1,254	0.99%
Industrial	\$8,183	\$8,671	\$488	5.96%
Sub-Total: Payment In Lieu	\$140,981	\$142,717	\$1,736	1.23%
Total (Taxable + PIL)	\$11,834,128	\$11,835,875	\$1,747	0.01%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Niagara-on-the-Lake	Upper-Tier General Levy		Char	nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$22,973,249	\$23,011,811	\$38,562	0.17%
Farm	\$674,936	\$716,491	\$41,555	6.16%
Managed Forest	\$1,757	\$1,914	\$157	8.94%
Multi-Residential	\$161,429	\$159,589	-\$1,840	-1.14%
Commercial	\$7,288,461	\$7,418,118	\$129,657	1.78%
Industrial	\$657,699	\$670,028	\$12,329	1.87%
Pipeline	\$173,967	\$172,511	-\$1,456	-0.84%
Sub-Total: Taxable	\$31,931,498	\$32,150,462	\$218,964	0.69%
Payment In Lieu				
Residential	\$15,336	\$15,426	\$90	0.59%
Commercial	\$347,305	\$353,135	\$5,830	1.68%
Industrial	\$22,348	\$23,841	\$1,493	6.68%
Sub-Total: Payment In Lieu	\$384,989	\$392,402	\$7,413	1.93%
Total (Taxable + PIL)	\$32,316,487	\$32,542,864	\$226,377	0.70%

Pelham	2019 Full CVA			2019 Full CVA Full CVA Grow			Growth
Realty Tax Class	As Returned	As Revised	\$	%			
Taxable							
Residential	2,480,194,170	2,555,511,770	75,317,600	3.04%			
Farm	170,829,633	169,321,433	-1,508,200	-0.88%			
Managed Forest	2,871,500	2,897,100	25,600	0.89%			
New Multi-Residential	544,000	544,000	0	0.00%			
Multi-Residential	17,693,000	17,693,000	0	0.00%			
Commercial	94,616,397	92,348,197	-2,268,200	-2.40%			
Industrial	3,294,700	4,194,100	899,400	27.30%			
Pipeline	17,324,000	17,467,000	143,000	0.83%			
Sub-Total: Taxable	2,787,367,400	2,859,976,600	72,609,200	2.60%			
Payment In Lieu							
Residential	3,000	3,000	0	0.00%			
Commercial	2,954,600	2,954,600	0	0.00%			
Industrial	28,100	28,600	500	1.78%			
Sub-Total: Payment In Lieu	2,985,700	2,986,200	500	0.02%			
Total (Taxable + PIL)	2,790,353,100	2,862,962,800	72,609,700	2.60%			

Local Results Table Year-To-Year Assessment Growth Comparison

Pelham		2018 Full CVA Growth		2019 Full CVA Growth		
Realty Tax Class	\$	%	\$	%		
Taxable						
Residential	50,594,433	2.08%	75,317,600	3.04%		
Farm	183,000	0.11%	-1,508,200	-0.88%		
Managed Forest	634,800	28.38%	25,600	0.89%		
New Multi-Residential	544,000	100.00%	0	0.00%		
Multi-Residential	0	0.00%	0	0.00%		
Commercial	3,081,797	3.37%	-2,268,200	-2.40%		
Industrial	-247,230	-6.98%	899,400	27.30%		
Pipeline	178,000	1.04%	143,000	0.83%		
Sub-Total: Taxable	54,968,800	2.01%	72,609,200	2.60%		
Payment In Lieu						
Residential	0	0.00%	0	0.00%		
Commercial	0	0.00%	0	0.00%		
Industrial	0	0.00%	500	1.78%		
Sub-Total: Payment In Lieu	0	0.00%	500	0.02%		
Total (Taxable + PIL)	54,968,800	2.01%	72,609,700	2.60%		

(Phase-Adjusted CVA)

Pelham	2019 Ph	ased CVA	Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	2,409,606,273	2,482,692,457	73,086,184	3.03%
Farm	157,009,692	155,622,459	-1,387,233	-0.88%
Managed Forest	2,701,293	2,731,376	30,083	1.11%
New Multi-Residential	544,000	544,000	0	0.00%
Multi-Residential	17,587,500	17,587,500	0	0.00%
Commercial	90,794,195	88,781,976	-2,012,219	-2.22%
Industrial	3,101,776	3,944,218	842,442	27.16%
Pipeline	16,854,093	16,994,155	140,062	0.83%
Sub-Total: Taxable	2,698,198,822	2,768,898,141	70,699,319	2.62%
Payment In Lieu				
Residential	2,750	2,750	0	0.00%
Commercial	2,921,350	2,921,350	0	0.00%
Industrial	25,600	26,072	472	1.84%
Sub-Total: Payment In Lieu	2,949,700	2,950,172	472	0.02%
Total (Taxable + PIL)	2,701,148,522	2,771,848,313	70,699,791	2.62%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Pelham	2019 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	\$12,306,486	\$12,679,756	\$373,270	3.03%
Farm	\$200,473	\$198,702	-\$1,771	-0.88%
Managed Forest	\$3,449	\$3,487	\$38	1.10%
New Multi-Residential	\$2,778	\$2,778	\$0	0.00%
Multi-Residential	\$176,953	\$176,953	\$0	0.00%
Commercial	\$796,593	\$781,823	-\$14,770	-1.85%
Industrial	\$41,128	\$52,444	\$11,316	27.51%
Pipeline	\$146,514	\$147,732	\$1,218	0.83%
Sub-Total: Taxable	\$13,674,374	\$14,043,675	\$369,301	2.70%
Payment In Lieu				
Residential	\$14	\$14	\$0	0.00%
Commercial	\$25,885	\$25,885	\$0	0.00%
Industrial	\$344	\$350	\$6	1.74%
Sub-Total: Payment In Lieu	\$26,243	\$26,249	\$6	0.02%
Total (Taxable + PIL)	\$13,700,617	\$14,069,924	\$369,307	2.70%

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

elham 2018 Local Annualized Revenue Growth			2019 Local Annuali Revenue Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	\$234,776	2.08%	\$373,270	3.03%
Farm	-\$17	-0.01%	-\$1,771	-0.88%
Managed Forest	\$702	29.03%	\$38	1.10%
New Multi-Residential	\$2,682	100.00%	\$0	0.00%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$26,681	3.75%	-\$14,770	-1.85%
Industrial	-\$1,685	-4.33%	\$11,316	27.51%
Pipeline	\$1,432	1.05%	\$1,218	0.83%
Sub-Total: Taxable	\$264,571	2.11%	\$369,301	2.70%
Payment In Lieu				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$0	0.00%
Industrial	\$0	0.00%	\$6	1.74%
Sub-Total: Payment In Lieu	\$0	0.00%	\$6	0.02%
Total (Taxable + PIL)	\$264,571	2.11%	\$369,307	2.70%

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Pelham	Phase Adj	usted CVA	Change	
Realty Tax Class	2019 Revised	2020 Returned	\$	%
Taxable				
Residential	2,482,692,457	2,555,511,770	72,819,313	2.93%
Farm	155,622,459	169,321,433	13,698,974	8.80%
Managed Forest	2,731,376	2,897,100	165,724	6.07%
New Multi-Residential	544,000	544,000	0	0.00%
Multi-Residential	17,587,500	17,693,000	105,500	0.60%
Commercial	88,781,976	92,348,197	3,566,221	4.02%
Industrial	3,944,218	4,194,100	249,882	6.34%
Pipeline	16,994,155	17,467,000	472,845	2.78%
Sub-Total: Taxable	2,768,898,141	2,859,976,600	91,078,459	3.29%
Payment In Lieu				
Residential	2,750	3,000	250	9.09%
Commercial	2,921,350	2,954,600	33,250	1.14%
Industrial	26,072	28,600	2,528	9.70%
Sub-Total: Payment In Lieu	2,950,172	2,986,200	36,028	1.22%
Total (Taxable + PIL)	2,771,848,313	2,862,962,800	91,114,487	3.29%

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Pelham		Tax Ratios			Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00510726	0.00495580	-2.97%	
Farm	0.250000	0.250000	0.00%	0.00127682	0.00123895	-2.97%	
Managed Forest	0.250000	0.250000	0.00%	0.00127682	0.00123895	-2.97%	
New Multi-Residential	1.000000	1.000000	0.00%	0.00510726	0.00495580	-2.97%	
Multi-Residential	1.970000	1.970000	0.00%	0.01006131	0.00976293	-2.97%	
Commercial	1.734900	1.734900	0.00%	0.00886059	0.00859782	-2.97%	
Industrial	2.630000	2.630000	0.00%	0.01343211	0.01303375	-2.97%	
Pipeline	1.702100	1.702100	0.00%	0.00869308	0.00843527	-2.97%	
Sub-Total of Taxable Levy				\$14,043,675	\$14,043,676	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00510726	0.00495580	-2.97%	
Commercial	1.734900	1.734900	0.00%	0.00886059	0.00859782	-2.97%	
Industrial	2.630000	2.630000	0.00%	0.01343211	0.01303375	-2.97%	
Sub-Total of Payment In Lieu	ı Levy			\$26,249	\$25,791	-1.74%	
Total Taxable + PIL Levies Ba	sed on Rate Set			\$14,069,924	\$14,069,467	0.00%	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Pelham	Local General Levy		Cha	nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$12,679,756	\$12,664,605	-\$15,151	-0.12%
Farm	\$198,702	\$209,781	\$11,079	5.58%
Managed Forest	\$3,487	\$3,589	\$102	2.93%
New Multi-Residential	\$2,778	\$2,696	-\$82	-2.95%
Multi-Residential	\$176,953	\$172,736	-\$4,217	-2.38%
Commercial	\$781,823	\$788,838	\$7,015	0.90%
Industrial	\$52,444	\$54,092	\$1,648	3.14%
Pipeline	\$147,732	\$147,339	-\$393	-0.27%
Sub-Total: Taxable	\$14,043,675	\$14,043,676	\$1	0.00%
Payment In Lieu				
Residential	\$14	\$15	\$1	7.14%
Commercial	\$25,885	\$25,403	-\$482	-1.86%
Industrial	\$350	\$373	\$23	6.57%
Sub-Total: Payment In Lieu	\$26,249	\$25,791	-\$458	-1.74%
Total (Taxable + PIL)	\$14,069,924	\$14,069,467	-\$457	0.00%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Pelham Uppe		r General Levy	Cha	nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$14,058,668	\$13,955,778	-\$102,890	-0.73%
Farm	\$220,310	\$231,168	\$10,858	4.93%
Managed Forest	\$3,867	\$3,955	\$88	2.28%
New Multi-Residential	\$3,080	\$2,971	-\$109	-3.54%
Multi-Residential	\$196,197	\$190,346	-\$5,851	-2.98%
Commercial	\$866,845	\$869,262	\$2,417	0.28%
Industrial	\$58,147	\$59,607	\$1,460	2.51%
Pipeline	\$163,797	\$162,360	-\$1,437	-0.88%
Sub-Total: Taxable	\$15,570,911	\$15,475,447	-\$95,464	-0.61%
Payment In Lieu				
Residential	\$16	\$16	\$0	0.00%
Commercial	\$28,700	\$27,993	-\$707	-2.46%
Industrial	\$388	\$411	\$23	5.93%
Sub-Total: Payment In Lieu	\$29,104	\$28,420	-\$684	-2.35%
Total (Taxable + PIL)	\$15,600,015	\$15,503,867	-\$96,148	-0.62%

Port Colborne	2019 F	full CVA	Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	1,607,142,914	1,619,504,679	12,361,765	0.77%
Farm	56,739,600	57,403,600	664,000	1.17%
Managed Forest	882,700	923,800	41,100	4.66%
New Multi-Residential	600,000	1,226,000	626,000	104.33%
Multi-Residential	38,878,000	38,583,000	-295,000	-0.76%
Commercial	139,770,654	138,621,989	-1,148,665	-0.82%
Industrial	81,511,968	81,689,868	177,900	0.22%
Pipeline	10,484,000	10,485,000	1,000	0.01%
Sub-Total: Taxable	1,936,009,836	1,948,437,936	12,428,100	0.64%
Payment In Lieu				
Residential	1,491,400	1,491,400	0	0.00%
Commercial	11,917,800	11,592,500	-325,300	-2.73%
Industrial	78,000	78,000	0	0.00%
Sub-Total: Payment In Lieu	13,487,200	13,161,900	-325,300	-2.41%
Total (Taxable + PIL)	1,949,497,036	1,961,599,836	12,102,800	0.62%

Local Results Table Year-To-Year Assessment Growth Comparison

Port Colborne		2018 Full CVA Growth		ull CVA wth
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	14,196,778	0.89%	12,361,765	0.77%
Farm	-87,400	-0.15%	664,000	1.17%
Managed Forest	0	0.00%	41,100	4.66%
New Multi-Residential	0	0.00%	626,000	104.33%
Multi-Residential	0	0.00%	-295,000	-0.76%
Commercial	3,553,954	2.61%	-1,148,665	-0.82%
Industrial	-3,976,532	-4.65%	177,900	0.22%
Pipeline	-28,000	-0.27%	1,000	0.01%
Sub-Total: Taxable	13,658,800	0.71%	12,428,100	0.64%
Payment In Lieu				
Residential	0	0.00%	0	0.00%
Commercial	1,447,000	13.82%	-325,300	-2.73%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	1,447,000	12.02%	-325,300	-2.41%
Total (Taxable + PIL)	15,105,800	0.78%	12,102,800	0.62%

(Phase-Adjusted CVA)

Port Colborne	2019 Ph	ased CVA	Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	1,567,104,955	1,579,854,186	12,749,231	0.81%
Farm	53,767,874	54,393,311	625,437	1.16%
Managed Forest	857,705	897,518	39,813	4.64%
New Multi-Residential	600,000	1,226,000	626,000	104.33%
Multi-Residential	38,735,625	38,447,125	-288,500	-0.74%
Commercial	133,306,029	132,995,051	-310,978	-0.23%
Industrial	78,796,493	78,957,696	161,203	0.20%
Pipeline	10,224,296	10,225,272	976	0.01%
Sub-Total: Taxable	1,883,392,977	1,896,996,159	13,603,182	0.72%
Payment In Lieu				
Residential	1,296,850	1,296,850	0	0.00%
Commercial	11,615,362	11,302,477	-312,885	-2.69%
Industrial	76,825	76,825	0	0.00%
Sub-Total: Payment In Lieu	12,989,037	12,676,152	-312,885	-2.41%
Total (Taxable + PIL)	1,896,382,014	1,909,672,311	13,290,297	0.70%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Port Colborne	2019 Local General Levy		Annualized Growth		
Realty Tax Class	As Returned	As Revised	\$	%	
Taxable					
Residential	\$13,496,383	\$13,606,208	\$109,824	0.81%	
Farm	\$115,792	\$117,139	\$1,347	1.16%	
Managed Forest	\$1,847	\$1,933	\$86	4.66%	
New Multi-Residential	\$5,169	\$10,561	\$5,392	104.31%	
Multi-Residential	\$657,343	\$652,447	-\$4,896	-0.74%	
Commercial	\$1,980,709	\$1,973,456	-\$7,254	-0.37%	
Industrial	\$1,721,815	\$1,724,478	\$2,662	0.15%	
Pipeline	\$149,911	\$149,925	\$14	0.01%	
Sub-Total: Taxable	\$18,128,969	\$18,236,147	\$107,175	0.59%	
Payment In Lieu					
Residential	\$11,172	\$11,172	\$0	0.00%	
Commercial	\$173,589	\$168,913	-\$4,676	-2.69%	
Industrial	\$1,740	\$1,740	\$0	0.00%	
Sub-Total: Payment In Lieu	\$186,501	\$181,825	-\$4,676	-2.51%	
Total (Taxable + PIL)	\$18,315,470	\$18,417,972	\$102,499	0.56%	

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

Port Colborne	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth		
Realty Tax Class	\$	%	\$	%	
Taxable					
Residential	\$108,964	0.85%	\$109,824	0.81%	
Farm	-\$174	-0.16%	\$1,347	1.16%	
Managed Forest	\$0	0.00%	\$86	4.66%	
New Multi-Residential	\$0	0.00%	\$5,392	104.31%	
Multi-Residential	\$0	0.00%	-\$4,896	-0.74%	
Commercial	\$49,219	2.74%	-\$7,254	-0.37%	
Industrial	-\$29,113	-1.75%	\$2,662	0.15%	
Pipeline	-\$383	-0.27%	\$14	0.01%	
Sub-Total: Taxable	\$128,513	0.75%	\$107,175	0.59%	
Payment In Lieu					
Residential	\$0	0.00%	\$0	0.00%	
Commercial	\$21,070	14.59%	-\$4,676	-2.69%	
Industrial	\$0	0.00%	\$0	0.00%	
Sub-Total: Payment In Lieu	\$21,070	13.56%	-\$4,676	-2.51%	
Total (Taxable + PIL)	\$149,583	0.87%	\$102,499	0.56%	

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Port Colborne	Phase Adj	usted CVA	Change		
Realty Tax Class	2019 Revised	2020 Returned	\$	%	
Taxable					
Residential	1,579,854,186	1,619,504,679	39,650,493	2.51%	
Farm	54,393,311	57,403,600	3,010,289	5.53%	
Managed Forest	897,518	923,800	26,282	2.93%	
New Multi-Residential	1,226,000	1,226,000	0	0.00%	
Multi-Residential	38,447,125	38,583,000	135,875	0.35%	
Commercial	132,995,051	138,621,989	5,626,938	4.23%	
Industrial	78,957,696	81,689,868	2,732,172	3.46%	
Pipeline	10,225,272	10,485,000	259,728	2.54%	
Sub-Total: Taxable	1,896,996,159	1,948,437,936	51,441,777	2.71%	
Payment In Lieu					
Residential	1,296,850	1,491,400	194,550	15.00%	
Commercial	11,302,477	7 11,592,500 290,023		2.57%	
Industrial	76,825	78,000	1,175	1.53%	
Sub-Total: Payment In Lieu	12,676,152	13,161,900	485,748	3.83%	
Total (Taxable + PIL)	1,909,672,311	1,961,599,836	51,927,525	2.72%	

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Port Colborne		Tax Ratios			Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00861420	0.00838717	-2.64%	
Farm	0.250000	0.250000	0.00%	0.00215355	0.00209679	-2.64%	
Managed Forest	0.250000	0.250000	0.00%	0.00215355	0.00209679	-2.64%	
New Multi-Residential	1.000000	1.000000	0.00%	0.00861420	0.00838717	-2.64%	
Multi-Residential	1.970000	1.970000	0.00%	0.01696998	0.01652272	-2.64%	
Commercial	1.734900	1.734900	0.00%	0.01494478	0.01455090	-2.64%	
Industrial	2.630000	2.630000	0.00%	0.02265536	0.02205826	-2.64%	
Pipeline	1.702100	1.702100	0.00%	0.01466224	0.01427580	-2.64%	
Sub-Total of Taxable Levy				\$18,236,147	\$18,236,141	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00861420	0.00838717	-2.64%	
Commercial	1.734900	1.734900	0.00%	0.01494478	0.01455090	-2.64%	
Industrial	2.630000	2.630000	0.00%	0.02265536	0.02205826	-2.64%	
Sub-Total of Payment In Lieu	ı Levy			\$181,825	\$182,911	0.60%	
Total Taxable + PIL Levies Ba	ased on Rate Set			\$18,417,972	\$18,419,052	0.01%	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Port Colborne	Local Ge	Change		
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$13,606,208	\$13,580,102	-\$26,106	-0.19%
Farm	\$117,139	\$120,363	\$3,224	2.75%
Managed Forest	\$1,933	\$1,937	\$4	0.21%
New Multi-Residential	\$10,561	\$10,283	-\$278	-2.63%
Multi-Residential	\$652,447	\$637,496	-\$14,951	-2.29%
Commercial	\$1,973,456	\$2,002,793	\$29,337	1.49%
Industrial	\$1,724,478	\$1,733,485	\$9,007	0.52%
Pipeline	\$149,925	\$149,682	-\$243	-0.16%
Sub-Total: Taxable	\$18,236,147	\$18,236,141	-\$6	0.00%
Payment In Lieu				
Residential	\$11,172	\$12,509	\$1,337	11.97%
Commercial	\$168,913	\$168,681		-0.14%
Industrial	\$1,740	\$1,721	-\$19	-1.09%
Sub-Total: Payment In Lieu	\$181,825	\$182,911	\$1,086	0.60%
Total (Taxable + PIL)	\$18,417,972	\$18,419,052	\$1,080	0.01%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Port Colborne	rt Colborne Upper-Tier General Levy		Change	
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$8,944,239	\$8,842,269	-\$101,970	-1.14%
Farm	\$77,003	\$78,371	\$1,368	1.78%
Managed Forest	\$1,271	\$1,261	-\$10	-0.79%
New Multi-Residential	\$6,942	\$6,695	-\$247	-3.56%
Multi-Residential	\$428,895	\$415,086	-\$13,809	-3.22%
Commercial	\$1,297,280	\$1,304,058	\$6,778	0.52%
Industrial	\$1,133,610	\$1,128,705	-\$4,905	-0.43%
Pipeline	\$98,556	\$97,461	-\$1,095	-1.11%
Sub-Total: Taxable	\$11,987,796	\$11,873,906	-\$113,890	-0.95%
Payment In Lieu				
Residential	\$7,344	\$8,145	\$801	10.91%
Commercial	\$111,037	\$109,832	-\$1,205	-1.09%
Industrial	\$1,144	\$1,120	-\$24	-2.10%
Sub-Total: Payment In Lieu	\$119,525	\$119,097	-\$428	-0.36%
Total (Taxable + PIL)	\$12,107,321	\$11,993,003	-\$114,318	-0.94%

St. Catharines	2019	Full CVA	Full CVA Growth		
Realty Tax Class	As Returned	As Revised	\$ %		
Taxable					
Residential	12,159,948,664	12,273,906,202	113,957,538	0.94%	
Farm	140,178,200	137,636,000	-2,542,200	-1.81%	
New Multi-Residential	62,266,242	83,316,920	21,050,678	33.81%	
Multi-Residential	697,136,240	683,669,568	-13,466,672	-1.93%	
Commercial	2,084,678,616	2,023,791,564	-60,887,052	-2.92%	
Industrial	189,966,400	186,549,108	-3,417,292	-1.80%	
Pipeline	31,079,000	31,123,000	44,000	0.14%	
Sub-Total: Taxable	15,365,253,362	15,419,992,362	54,739,000	0.36%	
Payment In Lieu					
Residential	3,304,200	3,402,200	98,000	2.97%	
Commercial	87,198,200	86,889,800	-308,400	-0.35%	
Industrial	2,726,300	2,726,300	0	0.00%	
Sub-Total: Payment In Lieu	93,228,700	93,018,300	-210,400	-0.23%	
Total (Taxable + PIL)	15,458,482,062	15,513,010,662	54,528,600	0.35%	

Local Results Table Year-To-Year Assessment Growth Comparison

St. Catharines	2018 Full CVA Growth		2019 Full CVA Growth		
Realty Tax Class	\$	%	\$	%	
Taxable					
Residential	146,050,416	1.22%	113,957,538	0.94%	
Farm	-1,605,500	-1.13%	-2,542,200	-1.81%	
New Multi-Residential	1,386,742	2.28%	21,050,678	33.81%	
Multi-Residential	-33,412,160	-4.57%	-13,466,672	-1.93%	
Commercial	9,753,811	0.47%	-60,887,052	-2.92%	
Industrial	-16,859,200	-8.15%	-3,417,292	-1.80%	
Pipeline	211,000	0.68%	44,000	0.14%	
Sub-Total: Taxable	105,525,109	0.69%	54,739,000	0.36%	
Payment In Lieu					
Residential	163,000	5.19%	98,000	2.97%	
Commercial	-1,241,000	-1.40%	-308,400	-0.35%	
Industrial	0	0.00%	0	0.00%	
Sub-Total: Payment In Lieu	-1,078,000	-1.14%	-210,400	-0.23%	
Total (Taxable + PIL)	104,447,109	0.68%	54,528,600	0.35%	

(Phase-Adjusted CVA)

2019 Pł	nased CVA	Phased CVA Growth		
As Returned	As Revised	\$	%	
11,806,501,916	11,917,251,590	110,749,674	0.94%	
127,695,843	125,414,071	-2,281,772	-1.79%	
58,774,801	79,280,857	20,506,056	34.89%	
671,819,914	671,819,914 659,111,667 -12,708		-1.89%	
1,979,874,356	1,934,559,076	-45,315,280	-2.29%	
185,551,208	182,312,264	-3,238,944	-1.75%	
30,447,179	30,490,285	43,106	0.14%	
14,860,665,217	14,928,419,810	67,754,593	0.46%	
3,166,774	3,261,901	95,127	3.00%	
84,602,048	84,336,261	-265,787	-0.31%	
2,518,900	2,518,900	0	0.00%	
90,287,722	90,117,062	-170,660	-0.19%	
14 050 052 020	15 010 524 072	47 E92 Q22	0.45%	
	As Returned 11,806,501,916 127,695,843 58,774,801 671,819,914 1,979,874,356 185,551,208 30,447,179 14,860,665,217 3,166,774 84,602,048 2,518,900	11,806,501,916 11,917,251,590 127,695,843 125,414,071 58,774,801 79,280,857 671,819,914 659,111,667 1,979,874,356 1,934,559,076 185,551,208 182,312,264 30,447,179 30,490,285 14,860,665,217 14,928,419,810 3,166,774 3,261,901 84,602,048 84,336,261 2,518,900 2,518,900 90,287,722 90,117,062	As Returned As Revised \$ 11,806,501,916 11,917,251,590 110,749,674 127,695,843 125,414,071 -2,281,772 58,774,801 79,280,857 20,506,056 671,819,914 659,111,667 -12,708,247 1,979,874,356 1,934,559,076 -45,315,280 185,551,208 182,312,264 -3,238,944 30,447,179 30,490,285 43,106 14,860,665,217 14,928,419,810 67,754,593 3,166,774 3,261,901 95,127 84,602,048 84,336,261 -265,787 2,518,900 2,518,900 0 90,287,722 90,117,062 -170,660	

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

St. Catharines	2019 Local	General Levy	Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	\$63,230,344	\$63,821,317	\$590,973	0.93%
Farm	\$171,144	\$168,086	-\$3,058	-1.79%
New Multi-Residential	\$315,092	\$425,025	\$109,933	34.89%
Multi-Residential	\$7,095,204	\$6,960,990	-\$134,214	-1.89%
Commercial	\$18,328,504	\$17,911,843	-\$416,662	-2.27%
Industrial	\$2,489,836	\$2,449,218	-\$40,618	-1.63%
Pipeline	\$277,829	\$278,223	\$393	0.14%
Sub-Total: Taxable	\$91,907,953	\$92,014,702	\$106,747	0.12%
Payment In Lieu				
Residential	\$16,977	\$17,487	\$510	3.00%
Commercial	\$782,682	\$780,209	-\$2,472	-0.32%
Industrial	\$33,045	\$33,045	\$0	0.00%
Sub-Total: Payment In Lieu	\$832,704	\$830,741	-\$1,962	-0.24%
Total (Taxable + PIL)	\$92,740,657	\$92,845,443	\$104,785	0.11%

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

St. Catharines	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth		
Realty Tax Class	\$	%	\$	%	
Taxable					
Residential	\$745,106	1.22%	\$590,973	0.93%	
Farm	-\$1,809	-1.15%	-\$3,058	-1.79%	
New Multi-Residential	\$8,096	2.79%	\$109,933	34.89%	
Multi-Residential	-\$336,019	-4.67%	-\$134,214	-1.89%	
Commercial	\$79,734	0.46%	-\$416,662	-2.27%	
Industrial	-\$194,740	-7.37%	-\$40,618	-1.63%	
Pipeline	\$1,448	0.53%	\$393	0.14%	
Sub-Total: Taxable	\$301,816	0.34%	\$106,747	0.12%	
Payment In Lieu					
Residential	\$829	5.35%	\$510	3.00%	
Commercial	-\$11,673	-1.51%	-\$2,472	-0.32%	
Industrial	\$0	0.00%	\$0	0.00%	
Sub-Total: Payment In Lieu	-\$10,844	-1.32%	-\$1,962	-0.24%	
Total (Taxable + PIL)	\$290,972	0.32%	\$104,785	0.11%	

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

St. Catharines	Phase Adjusted CVA		Change		
Realty Tax Class	2019 Revised	2020 Returned	\$	%	
Taxable					
Residential	11,917,251,590	12,273,906,202	356,654,612	2.99%	
Farm	125,414,071	137,636,000	12,221,929	9.75%	
New Multi-Residential	79,280,857	83,316,920	4,036,063	5.09%	
Multi-Residential	659,111,667	683,669,568	24,557,901	3.73%	
Commercial	1,934,559,076	2,023,791,564	89,232,488	4.61%	
Industrial	182,312,264	186,549,108	4,236,844	2.32%	
Pipeline	30,490,285	31,123,000	632,715	2.08%	
Sub-Total: Taxable	14,928,419,810	15,419,992,362	491,572,552	3.29%	
Payment In Lieu					
Residential	3,261,901	3,402,200	140,299	4.30%	
Commercial	84,336,261	86,889,800	2,553,539	3.03%	
Industrial	2,518,900	2,726,300	207,400	8.23%	
Sub-Total: Payment In Lieu	90,117,062	93,018,300	2,901,238	3.22%	
Total (Taxable + PIL)	15,018,536,872	15,513,010,662	494,473,790	3.29%	

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

St. Catharines Realty Tax Class		Tax Ratios			Tax Rates		
	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00536100	0.00518658	-3.25%	
Farm	0.250000	0.250000	0.00%	0.00134025	0.00129665	-3.25%	
New Multi-Residential	1.000000	1.000000	0.00%	0.00536100	0.00518658	-3.25%	
Multi-Residential	1.970000	1.970000	0.00%	0.01056117	0.01021756	-3.25%	
Commercial	1.734900	1.734900	0.00%	0.00930080	0.00899820	-3.25%	
Industrial	2.630000	2.630000	0.00%	0.01409943	0.01364071	-3.25%	
Pipeline	1.702100	1.702100	0.00%	0.00912496	0.00882808	-3.25%	
Sub-Total of Taxable Levy				\$92,014,702	\$92,014,761	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00536100	0.00518658	-3.25%	
Commercial	1.734900	1.734900	0.00%	0.00930080	0.00899820	-3.25%	
Industrial	2.630000	2.630000	0.00%	0.01409943	0.01364071	-3.25%	
Sub-Total of Payment In Lieu	ı Levy			\$830,741	\$830,021	-0.09%	
Total Taxable + PIL Levies Ba	ased on Rate Set			\$92,845,443	\$92,844,782	0.00%	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

St. Catharines	Local Ge	Chai	nge	
Realty Tax Class	2019 as Revised 2020 Notional		\$	%
Taxable				
Residential	\$63,821,317	\$63,594,629	-\$226,688	-0.36%
Farm	\$168,086	\$178,466	\$10,380	6.18%
New Multi-Residential	\$425,025	\$432,130	\$7,105	1.67%
Multi-Residential	\$6,960,990	\$6,985,435	\$24,445	0.35%
Commercial	\$17,911,843	\$18,128,603	\$216,760	1.21%
Industrial	\$2,449,218	\$2,420,742	-\$28,476	-1.16%
Pipeline	\$278,223	\$274,756	-\$3,467	-1.25%
Sub-Total: Taxable	\$92,014,702	\$92,014,761	\$59	0.00%
Payment In Lieu				
Residential	\$17,487	\$17,646	\$159	0.91%
Commercial	\$780,209	\$777,659	-\$2,550	-0.33%
Industrial	\$33,045	\$34,716	\$1,671	5.06%
Sub-Total: Payment In Lieu	\$830,741	\$830,021	-\$720	-0.09%
Total (Taxable + PIL)	\$92,845,443	\$92,844,782	-\$661	0.00%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

St. Catharines	Upper-Tie	Cha	nge	
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$67,412,617	\$66,960,010	-\$452,607	-0.67%
Farm	\$177,545	\$187,909	\$10,364	5.84%
New Multi-Residential	\$448,941	\$454,998	\$6,057	1.35%
Multi-Residential	\$7,352,694	\$7,355,102	\$2,408	0.03%
Commercial	\$18,919,769	\$19,087,958	\$168,189	0.89%
Industrial	\$2,587,038	\$2,548,845	-\$38,193	-1.48%
Pipeline	\$293,878	\$289,296	-\$4,582	-1.56%
Sub-Total: Taxable	\$97,192,482	\$96,884,118	-\$308,364	-0.32%
Payment In Lieu				
Residential	\$18,472	\$18,579	\$107	0.58%
Commercial	\$824,115	\$818,815	-\$5,300	-0.64%
Industrial	\$34,904	\$36,553	\$1,649	4.72%
Sub-Total: Payment In Lieu	\$877,491	\$873,947	-\$3,544	-0.40%
Total (Taxable + PIL)	\$98,069,973	\$97,758,065	-\$311,908	-0.32%

Thorold	2019 F	ull CVA	Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	1,953,311,560	2,031,014,860	77,703,300	3.98%
Farm	52,079,240	49,135,040	-2,944,200	-5.65%
Managed Forest	526,600	528,600	2,000	0.38%
New Multi-Residential	65,945,300	65,945,300	0	0.00%
Multi-Residential	42,120,300	42,120,300	0	0.00%
Commercial	183,881,900	181,275,722	-2,606,178	-1.42%
Industrial	72,432,100	71,315,578	-1,116,522	-1.54%
Pipeline	25,610,000	26,249,000	639,000	2.50%
Sub-Total: Taxable	2,395,907,000	2,467,584,400	71,677,400	2.99%
Payment In Lieu				
Residential	4,974,400	4,848,900	-125,500	-2.52%
Farm	491,000	491,000	0	0.00%
Commercial	12,091,400	12,290,000	198,600	1.64%
Industrial	1,731,200	1,731,200	0	0.00%
Sub-Total: Payment In Lieu	19,288,000	19,361,100	73,100	0.38%
Total (Taxable + PIL)	2,415,195,000	2,486,945,500	71,750,500	2.97%

Local Results Table Year-To-Year Assessment Growth Comparison

Thorold	2018 Full CVA Growth		2019 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	111,447,660	6.05%	77,703,300	3.98%
Farm	-3,019,360	-5.48%	-2,944,200	-5.65%
Managed Forest	0	0.00%	2,000	0.38%
New Multi-Residential	0	0.00%	0	0.00%
Multi-Residential	0	0.00%	0	0.00%
Commercial	976,700	0.53%	-2,606,178	-1.42%
Industrial	-2,185,400	-2.93%	-1,116,522	-1.54%
Pipeline	159,000	0.62%	639,000	2.50%
Sub-Total: Taxable	107,378,600	4.69%	71,677,400	2.99%
Payment In Lieu				
Residential	-268,000	-5.11%	-125,500	-2.52%
Farm	0	0.00%	0	0.00%
Commercial	539,000	4.67%	198,600	1.64%
Industrial	134,000	8.39%	0	0.00%
Sub-Total: Payment In Lieu	405,000	2.14%	73,100	0.38%
Total (Taxable + PIL)	107,783,600	4.67%	71,750,500	2.97%

(Phase-Adjusted CVA)

Thorold	2019 Phased CVA		Phased CVA Growth		
Realty Tax Class	As Returned	As Revised	\$	%	
Taxable					
Residential	1,900,738,851	1,976,762,537	76,023,686	4.00%	
Farm	49,501,686	46,593,913	-2,907,773	-5.87%	
Managed Forest	495,616	497,371	1,755	0.35%	
New Multi-Residential	63,764,225	63,764,225	0	0.00%	
Multi-Residential	41,331,597	41,331,597	0	0.00%	
Commercial	176,430,999	174,163,000	-2,267,999	-1.29%	
Industrial	70,286,923	69,155,693	-1,131,230	-1.61%	
Pipeline	24,947,280	25,571,328	624,048	2.50%	
Sub-Total: Taxable	2,327,497,177	2,397,839,664	70,342,487	3.02%	
Payment In Lieu					
Residential	4,715,300	4,589,800	-125,500	-2.66%	
Farm	461,250	461,250	0	0.00%	
Commercial	11,714,372	11,903,714	189,342	1.62%	
Industrial	1,688,541	1,688,541	0	0.00%	
Sub-Total: Payment In Lieu	18,579,463	18,643,305	63,842	0.34%	
Total (Taxable + PIL)	2,346,076,640	2,416,482,969	70,406,329	3.00%	

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Thorold	2019 Local General Levy			Annualized Growth		
Realty Tax Class	As Returned	As Revised	\$	%		
Taxable						
Residential	\$11,144,374	\$11,590,114	\$445,740	4.00%		
Farm	\$72,560	\$68,297	-\$4,262	-5.87%		
Managed Forest	\$726	\$729	\$3	0.41%		
New Multi-Residential	\$373,861	\$373,861	\$0	0.00%		
Multi-Residential	\$477,399	\$477,399	\$0	0.00%		
Commercial	\$1,755,923	\$1,735,545	-\$20,377	-1.16%		
Industrial	\$987,917	\$973,030	-\$14,887	-1.51%		
Pipeline	\$248,967	\$255,195	\$6,228	2.50%		
Sub-Total: Taxable	\$15,061,727	\$15,474,170	\$412,445	2.74%		
Payment In Lieu						
Residential	\$27,647	\$26,911	-\$736	-2.66%		
Farm	\$676	\$676	\$0	0.00%		
Commercial	\$119,159	\$121,085	\$1,926	1.62%		
Industrial	\$26,038	\$26,038	\$0	0.00%		
Sub-Total: Payment In Lieu	\$173,520	\$174,710	\$1,190	0.69%		
Total (Taxable + PIL)	\$15,235,247	\$15,648,880	\$413,635	2.71%		

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

Thorold	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	\$623,517	6.11%	\$445,740	4.00%
Farm	-\$4,156	-5.70%	-\$4,262	-5.87%
Managed Forest	\$0	0.00%	\$3	0.41%
New Multi-Residential	\$0	0.00%	\$0	0.00%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$7,407	0.44%	-\$20,377	-1.16%
Industrial	-\$26,618	-2.69%	-\$14,887	-1.51%
Pipeline	\$1,511	0.63%	\$6,228	2.50%
Sub-Total: Taxable	\$601,661	4.29%	\$412,445	2.74%
Payment In Lieu				
Residential	-\$1,543	-5.58%	-\$736	-2.66%
Farm	\$0	0.00%	\$0	0.00%
Commercial	\$5,465	4.98%	\$1,926	1.62%
Industrial	\$1,987	8.50%	\$0	0.00%
Sub-Total: Payment In Lieu	\$5,909	3.66%	\$1,190	0.69%
Total (Taxable + PIL)	\$607,570	4.29%	\$413,635	2.71%

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Thorold	Phase Adj	usted CVA	Change		
Realty Tax Class	2019 Revised	2020 Returned	\$	%	
Taxable					
Residential	1,976,762,537	2,031,014,860	54,252,323	2.74%	
Farm	46,593,913	49,135,040	2,541,127	5.45%	
Managed Forest	497,371	528,600	31,229	6.28%	
New Multi-Residential	63,764,225	65,945,300	2,181,075	3.42%	
Multi-Residential	41,331,597	42,120,300	788,703	1.91%	
Commercial	174,163,000	181,275,722	7,112,722	4.08%	
Industrial	69,155,693	71,315,578	2,159,885	3.12%	
Pipeline	25,571,328	26,249,000	677,672	2.65%	
Sub-Total: Taxable	2,397,839,664	2,467,584,400	69,744,736	2.91%	
Payment In Lieu					
Residential	4,589,800	4,848,900	259,100	5.65%	
Farm	461,250	491,000	29,750	6.45%	
Commercial	11,903,714	12,290,000	386,286	3.25%	
Industrial	1,688,541	1,731,200	42,659	2.53%	
Sub-Total: Payment In Lieu	18,643,305	19,361,100	717,795	3.85%	
Total (Taxable + PIL)	2,416,482,969	2,486,945,500	70,462,531	2.92%	

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Thorold		Tax Ratios		Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00586318	0.00569868	-2.81%
Farm	0.250000	0.250000	0.00%	0.00146580	0.00142467	-2.81%
Managed Forest	0.250000	0.250000	0.00%	0.00146580	0.00142467	-2.81%
New Multi-Residential	1.000000	1.000000	0.00%	0.00586318	0.00569868	-2.81%
Multi-Residential	1.970000	1.970000	0.00%	0.01155046	0.01122640	-2.81%
Commercial	1.734900	1.734900	0.00%	0.01017203	0.00988664	-2.81%
Industrial	2.630000	2.630000	0.00%	0.01542016	0.01498753	-2.81%
Pipeline	1.702100	1.702100	0.00%	0.00997972	0.00969972	-2.81%
Sub-Total of Taxable Levy				\$15,474,170	\$15,474,168	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00586318	0.00569868	-2.81%
Farm	0.250000	0.250000	0.00%	0.00146580	0.00142467	-2.81%
Commercial	1.734900	1.734900	0.00%	0.01017203	0.00988664	-2.81%
Industrial	2.630000	2.630000	0.00%	0.01542016	0.01498753	-2.81%
Sub-Total of Payment In Lie	u Levy			\$174,710	\$175,785	0.62%
Total Taxable + PIL Levies B	Based on Rate Set			\$15,648,880	\$15,649,953	0.01%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Thorold	Local Ge	Change		
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$11,590,114	\$11,574,104	-\$16,010	-0.14%
Farm	\$68,297	\$70,001	\$1,704	2.49%
Managed Forest	\$729	\$753	\$24	3.29%
New Multi-Residential	\$373,861	\$375,801	\$1,940	0.52%
Multi-Residential	\$477,399	\$472,859	-\$4,540	-0.95%
Commercial	\$1,735,545	\$1,755,256	\$19,711	1.14%
Industrial	\$973,030	\$970,786	-\$2,244	-0.23%
Pipeline	\$255,195	\$254,608	-\$587	-0.23%
Sub-Total: Taxable	\$15,474,170	\$15,474,168	-\$2	0.00%
Payment In Lieu				
Residential	\$26,911	\$27,632	\$721	2.68%
Farm	\$676	\$700	\$24	3.55%
Commercial	\$121,085	\$121,507	\$422	0.35%
Industrial	\$26,038	\$25,946	-\$92	-0.35%
Sub-Total: Payment In Lieu	\$174,710	\$175,785	\$1,075	0.62%
Total (Taxable + PIL)	\$15,648,880	\$15,649,953	\$1,073	0.01%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Thorold	Upper-Tie	r General Levy	Cha	nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$11,193,754	\$11,091,474	-\$102,280	-0.91%
Farm	\$65,962	\$67,082	\$1,120	1.70%
Managed Forest	\$704	\$722	\$18	2.56%
New Multi-Residential	\$361,076	\$360,131	-\$945	-0.26%
Multi-Residential	\$461,073	\$453,142	-\$7,931	-1.72%
Commercial	\$1,676,193	\$1,682,064	\$5,871	0.35%
Industrial	\$939,755	\$930,305	-\$9,450	-1.01%
Pipeline	\$246,467	\$243,991	-\$2,476	-1.00%
Sub-Total: Taxable	\$14,944,984	\$14,828,911	-\$116,073	-0.78%
Payment In Lieu				
Residential	\$25,990	\$26,480	\$490	1.89%
Farm	\$653	\$670	\$17	2.60%
Commercial	\$116,945	\$116,439	-\$506	-0.43%
Industrial	\$25,147	\$24,865	-\$282	-1.12%
Sub-Total: Payment In Lieu	\$168,735	\$168,454	-\$281	-0.17%
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Total (Taxable + PIL)	\$15,113,719	\$14,997,365	-\$116,354	-0.77%

Wainfleet	ull CVA	Full CVA Gro		
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	906,926,515	919,734,704	12,808,189	1.41%
Farm	203,726,703	203,489,810	-236,893	-0.12%
Managed Forest	1,590,100	1,835,100	245,000	15.41%
Multi-Residential	457,000	457,000	0	0.00%
Commercial	20,883,700	21,504,000	620,300	2.97%
Industrial	4,108,200	3,909,400	-198,800	-4.84%
Pipeline	5,530,000	5,582,000	52,000	0.94%
Sub-Total: Taxable	1,143,222,218	1,156,512,014	13,289,796	1.16%
Payment In Lieu				
Residential	275,200	312,700	37,500	13.63%
Commercial	1,316,000	1,316,000	0	0.00%
Industrial	10,600	10,600	0	0.00%
Sub-Total: Payment In Lieu	1,601,800	1,639,300	37,500	2.34%
Total (Taxable + PIL)	1,144,824,018	1,158,151,314	13,327,296	1.16%

Local Results Table Year-To-Year Assessment Growth Comparison

Wainfleet	2018 Full CVA Growth		2019 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	15,045,300	1.69%	12,808,189	1.41%
Farm	912,400	0.45%	-236,893	-0.12%
Managed Forest	41,200	2.66%	245,000	15.41%
Multi-Residential	0	0.00%	0	0.00%
Commercial	-523,600	-2.45%	620,300	2.97%
Industrial	0	0.00%	-198,800	-4.84%
Pipeline	5,000	0.09%	52,000	0.94%
Sub-Total: Taxable	15,480,300	1.37%	13,289,796	1.16%
Payment In Lieu				
Residential	0	0.00%	37,500	13.63%
Commercial	0	0.00%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	37,500	2.34%
Total (Taxable + PIL)	15,480,300	1.37%	13,327,296	1.16%

(Phase-Adjusted CVA)

Wainfleet	2019 Ph	ased CVA	Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	873,684,483	885,870,330	12,185,847	1.39%
Farm	181,514,872	181,265,209	-249,663	-0.14%
Managed Forest	1,448,099	1,673,138	225,039	15.54%
Multi-Residential	456,750	456,750	0	0.00%
Commercial	19,575,728	20,153,639	577,911	2.95%
Industrial	3,972,525	3,786,925	-185,600	-4.67%
Pipeline	5,384,370	5,435,017	50,647	0.94%
Sub-Total: Taxable	1,086,036,827	1,098,641,008	12,604,181	1.16%
Payment In Lieu				
Residential	269,800	306,032	36,232	13.43%
Commercial	1,282,750	1,282,750	0	0.00%
Industrial	10,425	10,425	0	0.00%
Sub-Total: Payment In Lieu	1,562,975	1,599,207	36,232	2.32%
Total (Taxable + PIL)	1,087,599,802	1,100,240,215	12,640,413	1.16%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Wainfleet	2019 Local	Annualized Growth			
Realty Tax Class	As Returned	As Revised	\$	%	
Taxable					
Residential	\$5,324,792	\$5,399,061	\$74,268	1.39%	
Farm	\$276,567	\$276,187	-\$380	-0.14%	
Managed Forest	\$2,206	\$2,549	\$343	15.55%	
Multi-Residential	\$5,484	\$5,484	\$0	0.00%	
Commercial	\$202,046	\$208,310	\$6,264	3.10%	
Industrial	\$62,613	\$59,638	-\$2,975	-4.75%	
Pipeline	\$55,856	\$56,381	\$525	0.94%	
Sub-Total: Taxable	\$5,929,564	\$6,007,610	\$78,045	1.32%	
Payment In Lieu					
Residential	\$1,644	\$1,865	\$221	13.44%	
Commercial	\$13,563	\$13,563	\$0	0.00%	
Industrial	\$167	\$167	\$0	0.00%	
Sub-Total: Payment In Lieu	\$15,374	\$15,595	\$221	1.44%	
Total (Taxable + PIL)	\$5,944,938	\$6,023,205	\$78,266	1.32%	

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

Wainfleet	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	\$83,712	1.74%	\$74,268	1.39%
Farm	\$1,024	0.44%	-\$380	-0.14%
Managed Forest	\$49	2.65%	\$343	15.55%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	-\$5,305	-2.86%	\$6,264	3.10%
Industrial	\$0	0.00%	-\$2,975	-4.75%
Pipeline	\$47	0.09%	\$525	0.94%
Sub-Total: Taxable	\$79,527	1.49%	\$78,045	1.32%
Payment In Lieu				
Residential	\$0	0.00%	\$221	13.44%
Commercial	\$0	0.00%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	\$221	1.44%
Total (Taxable + PIL)	\$79,527	1.49%	\$78,266	1.32%

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Wainfleet	Phase Adj	usted CVA	Change	
Realty Tax Class	2019 Revised	2020 Returned	\$	%
Taxable				
Residential	885,870,330	919,734,704	33,864,374	3.82%
Farm	181,265,209	203,489,810	22,224,601	12.26%
Managed Forest	1,673,138	1,835,100	161,962	9.68%
Multi-Residential	456,750	457,000	250	0.05%
Commercial	20,153,639	21,504,000	1,350,361	6.70%
Industrial	3,786,925	3,909,400	122,475	3.23%
Pipeline	5,435,017	5,582,000	146,983	2.70%
Sub-Total: Taxable	1,098,641,008	1,156,512,014	57,871,006	5.27%
Payment In Lieu				
Residential	306,032	312,700	6,668	2.18%
Commercial	1,282,750	1,316,000	33,250	2.59%
Industrial	10,425	10,600	175	1.68%
Sub-Total: Payment In Lieu	1,599,207	1,639,300	40,093	2.51%
Total (Taxable + PIL)	1,100,240,215	1,158,151,314	57,911,099	5.26%

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Wainfleet		Tax Ratios			Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00609464	0.00584404	-4.11%	
Farm	0.250000	0.250000	0.00%	0.00152366	0.00146101	-4.11%	
Managed Forest	0.250000	0.250000	0.00%	0.00152366	0.00146101	-4.11%	
Multi-Residential	1.970000	1.970000	0.00%	0.01200643	0.01151276	-4.11%	
Commercial	1.734900	1.734900	0.00%	0.01057358	0.01013882	-4.11%	
Industrial	2.630000	2.630000	0.00%	0.01602889	0.01536983	-4.11%	
Pipeline	1.702100	1.702100	0.00%	0.01037368	0.00994714	-4.11%	
Sub-Total of Taxable Levy				\$6,007,610	\$6,007,605	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00609464	0.00584404	-4.11%	
Commercial	1.734900	1.734900	0.00%	0.01057358	0.01013882	-4.11%	
Industrial	2.630000	2.630000	0.00%	0.01602889	0.01536983	-4.11%	
Sub-Total of Payment In Lieu	ı Levy			\$15,595	\$15,334	-1.67%	
Total Taxable + PIL Levies Ba	ased on Rate Set			\$6,023,205	\$6,022,939	0.00%	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Wainfleet	Local General Levy		Chai	nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$5,399,061	\$5,374,966	-\$24,095	-0.45%
Farm	\$276,187	\$297,301	\$21,114	7.64%
Managed Forest	\$2,549	\$2,681	\$132	5.18%
Multi-Residential	\$5,484	\$5,261	-\$223	-4.07%
Commercial	\$208,310	\$212,877	\$4,567	2.19%
Industrial	\$59,638	\$58,994	-\$644	-1.08%
Pipeline	\$56,381	\$55,525	-\$856	-1.52%
Sub-Total: Taxable	\$6,007,610	\$6,007,605	-\$5	0.00%
Payment In Lieu				
Residential	\$1,865	\$1,828	-\$37	-1.98%
Commercial	\$13,563	\$13,343	-\$220	-1.62%
Industrial	\$167	\$163	-\$4	-2.40%
Sub-Total: Payment In Lieu	\$15,595	\$15,334	-\$261	-1.67%
Total (Taxable + PIL)	\$6,023,205	\$6,022,939	-\$266	0.00%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Wainfleet	Upper-Tie	Cha	Change	
Realty Tax Class	Realty Tax Class 2019 as Revised 2020 Notiona		\$	%
Taxable				
Residential	\$5,016,392	\$5,022,717	\$6,325	0.13%
Farm	\$256,612	\$277,816	\$21,204	8.26%
Managed Forest	\$2,369	\$2,505	\$136	5.74%
Multi-Residential	\$5,095	\$4,917	-\$178	-3.49%
Commercial	\$193,547	\$198,926	\$5,379	2.78%
Industrial	\$55,411	\$55,128	-\$283	-0.51%
Pipeline	\$52,385	\$51,886	-\$499	-0.95%
Sub-Total: Taxable	\$5,581,811	\$5,613,895	\$32,084	0.57%
Payment In Lieu				
Residential	\$1,733	\$1,707	-\$26	-1.50%
Commercial	\$12,602	\$12,468	-\$134	-1.06%
Industrial	\$155	\$152	-\$3	-1.94%
Sub-Total: Payment In Lieu	\$14,490	\$14,327	-\$163	-1.12%
Total (Taxable + PIL)	\$5,596,301	\$5,628,222	\$31,921	0.57%

Welland	2019 Full CVA		Full CVA	Growth
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	4,140,240,667	4,221,723,211	81,482,544	1.97%
Farm	22,036,600	21,714,600	-322,000	-1.46%
Managed Forest	998,400	998,400	0	0.00%
New Multi-Residential	10,203,500	12,113,500	1,910,000	18.72%
Multi-Residential	163,032,900	154,514,900	-8,518,000	-5.22%
Commercial	416,432,620	404,977,200	-11,455,420	-2.75%
Industrial	79,746,640	139,373,125	59,626,485	74.77%
Landfill	455,400	455,400	0	0.00%
Pipeline	20,854,000	21,052,000	198,000	0.95%
Sub-Total: Taxable	4,854,000,727	4,976,922,336	122,921,609	2.53%
Payment In Lieu				
Residential	930,600	930,600	0	0.00%
Commercial	11,262,000	11,262,000	0	0.00%
Industrial	521,500	521,500	0	0.00%
Landfill	1,334,300	1,334,300	0	0.00%
Sub-Total: Payment In Lieu	14,048,400	14,048,400	0	0.00%
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Total (Taxable + PIL)	4,868,049,127	4,990,970,736	122,921,609	2.53%

Local Results Table Year-To-Year Assessment Growth Comparison

Welland	2018 Full CVA Growth		2019 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
Taxable				
Residential	60,216,040	1.48%	81,482,544	1.97%
Farm	-604,300	-2.67%	-322,000	-1.46%
Managed Forest	227,000	29.43%	0	0.00%
New Multi-Residential	427,000	4.37%	1,910,000	18.72%
Multi-Residential	561,100	0.35%	-8,518,000	-5.22%
Commercial	11,044,820	2.72%	-11,455,420	-2.75%
Industrial	6,194,840	8.42%	59,626,485	74.77%
Landfill	0	0.00%	0	0.00%
Pipeline	70,000	0.34%	198,000	0.95%
Sub-Total: Taxable	78,136,500	1.64%	122,921,609	2.53%
Payment In Lieu				
Residential	0	0.00%	0	0.00%
Commercial	161,000	1.45%	0	0.00%
Industrial	0	0.00%	0	0.00%
Landfill	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	161,000	1.16%	0	0.00%
Total (Taxable + PIL)	78,297,500	1.63%	122,921,609	2.53%

(Phase-Adjusted CVA)

Welland	2019 Phased CVA		Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	4,030,009,274	4,109,768,608	79,759,334	1.98%
Farm	19,967,262	19,679,407	-287,855	-1.44%
Managed Forest	915,957	915,957	0	0.00%
New Multi-Residential	10,031,200	11,941,200	1,910,000	19.04%
Multi-Residential	160,965,800	152,447,800	-8,518,000	-5.29%
Commercial	399,684,448	390,645,195	-9,039,253	-2.26%
Industrial	77,298,122	136,550,489	59,252,367	76.65%
Landfill	384,125	384,125	0	0.00%
Pipeline	20,402,728	20,596,424	193,696	0.95%
Sub-Total: Taxable	4,719,658,916	4,842,929,205	123,270,289	2.61%
Payment In Lieu				
Residential	894,450	894,450	0	0.00%
Commercial	11,049,325	11,049,325	0	0.00%
Industrial	494,046	494,046	0	0.00%
Landfill	1,110,225	1,110,225	0	0.00%
Sub-Total: Payment In Lieu	13,548,046	13,548,046	0	0.00%
Total (Tayahla - DII)	4 722 20/ 0/2	4.05/ 477.054	122 270 202	2 (00)
Total (Taxable + PIL)	4,733,206,962	4,856,477,251	123,270,289	2.60%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

Welland	2019 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	\$32,069,692	\$32,705,320	\$635,629	1.98%
Farm	\$39,781	\$39,208	-\$574	-1.44%
Managed Forest	\$1,825	\$1,825	\$0	0.00%
New Multi-Residential	\$79,942	\$95,163	\$15,221	19.04%
Multi-Residential	\$2,527,097	\$2,393,368	-\$133,729	-5.29%
Commercial	\$5,415,666	\$5,284,759	-\$130,908	-2.42%
Industrial	\$1,577,935	\$2,809,445	\$1,231,510	78.05%
Landfill	\$9,001	\$9,001	\$0	0.00%
Pipeline	\$276,755	\$279,382	\$2,627	0.95%
Sub-Total: Taxable	\$41,997,694	\$43,617,471	\$1,619,776	3.86%
Payment In Lieu				
Residential	\$7,129	\$7,129	\$0	0.00%
Commercial	\$152,632	\$152,632	\$0	0.00%
Industrial	\$10,345	\$10,345	\$0	0.00%
Landfill	\$26,015	\$26,015	\$0	0.00%
Sub-Total: Payment In Lieu	\$196,121	\$196,121	\$0	0.00%
Total (Taxable + PIL)	\$42,193,815	\$43,813,592	\$1,619,776	3.84%

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

Welland	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth		
Realty Tax Class	\$	%	\$	%	
Taxable					
Residential	\$446,935	1.50%	\$635,629	1.98%	
Farm	-\$944	-2.65%	-\$574	-1.44%	
Managed Forest	\$392	32.08%	\$0	0.00%	
New Multi-Residential	\$3,171	4.33%	\$15,221	19.04%	
Multi-Residential	\$8,934	0.37%	-\$133,729	-5.29%	
Commercial	\$114,214	2.32%	-\$130,908	-2.42%	
Industrial	\$131,854	9.72%	\$1,231,510	78.05%	
Landfill	\$0	0.00%	\$0	0.00%	
Pipeline	\$882	0.34%	\$2,627	0.95%	
Sub-Total: Taxable	\$705,438	1.81%	\$1,619,776	3.86%	
Payment In Lieu					
Residential	\$0	0.00%	\$0	0.00%	
Commercial	\$2,163	1.51%	\$0	0.00%	
Industrial	\$0	0.00%	\$0	0.00%	
Landfill	\$0	0.00%	\$0	0.00%	
Sub-Total: Payment In Lieu	\$2,163	1.20%	\$0	0.00%	
Total (Taxable + PIL)	\$707,601	1.81%	\$1,619,776	3.84%	

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

Welland	Phase Adj	usted CVA	Change		
Realty Tax Class	2019 Revised	2020 Returned	\$	%	
Taxable					
Residential	4,109,768,608	4,221,723,211	111,954,603	2.72%	
Farm	19,679,407	21,714,600	2,035,193	10.34%	
Managed Forest	915,957	998,400	82,443	9.00%	
New Multi-Residential	11,941,200	12,113,500	172,300	1.44%	
Multi-Residential	152,447,800	154,514,900	2,067,100	1.36%	
Commercial	390,645,195	404,977,200	14,332,005	3.67%	
Industrial	136,550,489	139,373,125	2,822,636	2.07%	
Landfill	384,125	455,400	71,275	18.56%	
Pipeline	20,596,424	21,052,000	455,576	2.21%	
Sub-Total: Taxable	4,842,929,205	4,976,922,336	133,993,131	2.77%	
Payment In Lieu					
Residential	894,450	930,600	36,150	4.04%	
Commercial	11,049,325	11,262,000	212,675	1.92%	
Industrial	494,046	521,500	27,454	5.56%	
Landfill	1,110,225	1,334,300	224,075	20.18%	
Sub-Total: Payment In Lieu	13,548,046	14,048,400	500,354	3.69%	
Total (Taxable + PIL)	4,856,477,251	4,990,970,736	134,493,485	2.77%	

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

Welland		Tax Ratios			Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00796933	0.00775866	-2.64%	
Farm	0.250000	0.250000	0.00%	0.00199233	0.00193967	-2.64%	
Managed Forest	0.250000	0.250000	0.00%	0.00199233	0.00193967	-2.64%	
New Multi-Residential	1.000000	1.000000	0.00%	0.00796933	0.00775866	-2.64%	
Multi-Residential	1.970000	1.970000	0.00%	0.01569959	0.01528456	-2.64%	
Commercial	1.734900	1.734900	0.00%	0.01382600	0.01346050	-2.64%	
Industrial	2.630000	2.630000	0.00%	0.02095935	0.02040528	-2.64%	
Landfill	2.940261	2.940261	0.00%	0.02343192	0.02281249	-2.64%	
Pipeline	1.702100	1.702100	0.00%	0.01356460	0.01320602	-2.64%	
Sub-Total of Taxable Levy				\$43,617,471	\$43,617,457	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00796933	0.00775866	-2.64%	
Commercial	1.734900	1.734900	0.00%	0.01382600	0.01346050	-2.64%	
Industrial	2.630000	2.630000	0.00%	0.02095935	0.02040528	-2.64%	
Landfill	2.940261	2.940261	0.00%	0.02343192	0.02281249	-2.64%	
Sub-Total of Payment In Lie	u Levy			\$196,121	\$199,750	1.85%	
Total Taxable + PIL Levies B	ased on Rate Set			\$43,813,592	\$43,817,207	0.019	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

Welland	Local General Levy		Change		
Realty Tax Class	2019 as Revised	2020 Notional	\$	%	
Taxable					
Residential	\$32,705,320	\$32,709,356	\$4,036	0.01%	
Farm	\$39,208	\$42,119	\$2,911	7.42%	
Managed Forest	\$1,825	\$1,937	\$112	6.14%	
New Multi-Residential	\$95,163	\$93,985	-\$1,178	-1.24%	
Multi-Residential	\$2,393,368	\$2,361,692	-\$31,676	-1.32%	
Commercial	\$5,284,759	\$5,333,425	\$48,666	0.92%	
Industrial	\$2,809,445	\$2,786,541	-\$22,904	-0.82%	
Landfill	\$9,001	\$10,389	\$1,388	15.42%	
Pipeline	\$279,382	\$278,013	-\$1,369	-0.49%	
Sub-Total: Taxable	\$43,617,471	\$43,617,457	-\$14	0.00%	
Payment In Lieu					
Residential	\$7,129	\$7,220	\$91	1.28%	
Commercial	\$152,632	\$151,460	-\$1,172	-0.77%	
Industrial	\$10,345	\$10,631	\$286	2.76%	
Landfill	\$26,015	\$30,439	\$4,424	17.01%	
Sub-Total: Payment In Lieu	\$196,121	\$199,750	\$3,629	1.85%	
Total (Taxable + PIL)	\$43,813,592	\$43,817,207	\$3,615	0.01%	

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

Welland	Upper-Tie	Change		
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$23,239,021	\$23,022,974	-\$216,047	-0.93%
Farm	\$27,859	\$29,646	\$1,787	6.41%
Managed Forest	\$1,297	\$1,363	\$66	5.09%
New Multi-Residential	\$67,619	\$66,152	-\$1,467	-2.17%
Multi-Residential	\$1,700,625	\$1,662,313	-\$38,312	-2.25%
Commercial	\$3,755,128	\$3,754,014	-\$1,114	-0.03%
Industrial	\$1,996,272	\$1,961,348	-\$34,924	-1.75%
Landfill	\$6,396	\$7,312	\$916	14.32%
Pipeline	\$198,517	\$195,684	-\$2,833	-1.43%
Sub-Total: Taxable	\$30,992,734	\$30,700,806	-\$291,928	-0.94%
Payment In Lieu				
Residential	\$5,065	\$5,082	\$17	0.34%
Commercial	\$108,454	\$106,608	-\$1,846	-1.70%
Industrial	\$7,350	\$7,483	\$133	1.81%
Landfill	\$18,485	\$21,425	\$2,940	15.90%
Sub-Total: Payment In Lieu	\$139,354	\$140,598	\$1,244	0.89%
Total (Taxable + PIL)	\$31,132,088	\$30,841,404	-\$290,684	-0.93%

2019 F	full CVA	Full CVA Growth		
As Returned	As Revised	\$	%	
1,701,978,431	1,740,809,528	38,831,097	2.28%	
471,822,739	469,583,447	-2,239,292	-0.47%	
2,028,600	1,993,000	-35,600	-1.75%	
7,074,000	7,074,000	0	0.00%	
76,770,800	80,903,200	4,132,400	5.38%	
34,194,100	37,340,400	3,146,300	9.20%	
29,028,000	29,062,000	34,000	0.12%	
2,322,896,670	2,366,765,575	43,868,905	1.89%	
403,500	403,500	0	0.00%	
2,908,300	2,908,300	0	0.00%	
105,100	105,100 0		0.00%	
371,700	371,700	0	0.00%	
3,788,600	3,788,600	0	0.00%	
2 224 405 270	2 270 554 175	42 949 QOE	1.89%	
	As Returned 1,701,978,431 471,822,739 2,028,600 7,074,000 76,770,800 34,194,100 29,028,000 2,322,896,670 403,500 2,908,300 105,100 371,700	1,701,978,431 1,740,809,528 471,822,739 469,583,447 2,028,600 1,993,000 7,074,000 7,074,000 76,770,800 80,903,200 34,194,100 37,340,400 29,028,000 29,062,000 2,322,896,670 2,366,765,575 403,500 403,500 2,908,300 2,908,300 105,100 105,100 371,700 371,700 3,788,600 3,788,600	As Returned As Revised \$ 1,701,978,431 1,740,809,528 38,831,097 471,822,739 469,583,447 -2,239,292 2,028,600 1,993,000 -35,600 7,074,000 7,074,000 0 76,770,800 80,903,200 4,132,400 34,194,100 37,340,400 3,146,300 29,028,000 29,062,000 34,000 2,322,896,670 2,366,765,575 43,868,905 403,500 403,500 0 2,908,300 2,908,300 0 105,100 105,100 0 371,700 371,700 0 3,788,600 3,788,600 0	

Local Results Table Year-To-Year Assessment Growth Comparison

West Lincoln		2018 Full CVA Growth		2019 Full CVA Growth		
Realty Tax Class	\$	%	\$	%		
Taxable						
Residential	42,097,306	2.54%	38,831,097	2.28%		
Farm	1,508,464	0.32%	-2,239,292	-0.47%		
Managed Forest	103,200	5.36%	-35,600	-1.75%		
Multi-Residential	0	0.00%	0	0.00%		
Commercial	4,773,800	6.63%	4,132,400	5.38%		
Industrial	1,283,200	3.90%	3,146,300	9.20%		
Pipeline	442,000	1.55%	34,000	0.12%		
Sub-Total: Taxable	50,207,970	2.21%	43,868,905	1.89%		
Payment In Lieu						
Residential	0	0.00%	0	0.00%		
Commercial	0	0.00%	0	0.00%		
Industrial	-7,400	-6.58%	0	0.00%		
Landfill	0	0.00%	0	0.00%		
Sub-Total: Payment In Lieu	-7,400	-0.19%	0	0.00%		
Total (Taxable + PIL)	50,200,570	2.21%	43,868,905	1.89%		

(Phase-Adjusted CVA)

West Lincoln	2019 Ph	ased CVA	Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	1,625,491,549	1,662,435,217	36,943,668	2.27%
Farm	418,609,818	416,396,461	-2,213,357	-0.53%
Managed Forest	1,838,289	1,806,985	-31,304	-1.70%
Multi-Residential	6,853,750	6,853,750	0	0.00%
Commercial	74,400,234	78,603,126	4,202,892	5.65%
Industrial	33,601,898	36,720,231	3,118,333	9.28%
Pipeline	28,179,364	28,212,661	33,297	0.12%
Sub-Total: Taxable	2,188,974,902	2,231,028,431	42,053,529	1.92%
Payment In Lieu				
Residential	401,000	401,000	0	0.00%
Commercial	2,842,050	2,842,050	0	0.00%
Industrial	101,300	101,300	0	0.00%
Landfill	371,700	371,700	0	0.00%
Sub-Total: Payment In Lieu	3,716,050	3,716,050	0	0.00%
Total (Taxable + PIL)	2,192,690,952	2,234,744,481	42,053,529	1.92%

Local Results Table 2019 Local Revenue Growth

(Annualized To Date)

West Lincoln	2019 Local	Annualized Growth		
Realty Tax Class	As Returned	As Revised	\$	%
Taxable				
Residential	\$5,618,658	\$5,746,357	\$127,699	2.27%
Farm	\$361,742	\$359,829	-\$1,913	-0.53%
Managed Forest	\$1,589	\$1,561	-\$27	-1.70%
Multi-Residential	\$46,670	\$46,670	\$0	0.00%
Commercial	\$440,719	\$465,612	\$24,892	5.65%
Industrial	\$301,580	\$330,776	\$29,198	9.68%
Pipeline	\$165,792	\$165,988	\$196	0.12%
Sub-Total: Taxable	\$6,936,750	\$7,116,793	\$180,045	2.60%
Payment In Lieu				
Residential	\$1,386	\$1,386	\$0	0.00%
Commercial	\$17,043	\$17,043	\$0	0.00%
Industrial	\$921	\$921	\$0	0.00%
Landfill	\$3,778	\$3,778	\$0	0.00%
Sub-Total: Payment In Lieu	\$23,128	\$23,128	\$0	0.00%
Total (Taxable + PIL)	\$6,959,878	\$7,139,921	\$180,045	2.59%

Local Results Table Year-To-Year Annualized Local Revenue Growth Comparison

(Local General Purpose Levy)

West Lincoln	2018 Local Annualized Revenue Growth		2019 Local Annualized Revenue Growth		
Realty Tax Class	\$	%	\$	%	
Taxable					
Residential	\$132,545	2.54%	\$127,699	2.27%	
Farm	\$1,284	0.41%	-\$1,913	-0.53%	
Managed Forest	\$72	5.33%	-\$27	-1.70%	
Multi-Residential	\$0	0.00%	\$0	0.00%	
Commercial	\$28,639	7.20%	\$24,892	5.65%	
Industrial	\$10,733	3.77%	\$29,198	9.68%	
Pipeline	\$2,488	1.57%	\$196	0.12%	
Sub-Total: Taxable	\$175,761	2.74%	\$180,045	2.60%	
Payment In Lieu					
Residential	\$0	0.00%	\$0	0.00%	
Commercial	\$0	0.00%	\$0	0.00%	
Industrial	-\$67	-7.04%	\$0	0.00%	
Landfill	\$0	0.00%	\$0	0.00%	
Sub-Total: Payment In Lieu	-\$67	-0.29%	\$0	0.00%	
Total (Taxable + PIL)	\$175,694	2.73%	\$180,045	2.59%	

Local Results Table Year-Over-Year Phase-In Change

(2019 to 2020 Phased CVA)

West Lincoln	Phase Adjusted CVA		Change		
Realty Tax Class	2019 Revised	2020 Returned	\$	%	
Taxable					
Residential	1,662,435,217	1,740,809,528	78,374,311	4.71%	
Farm	416,396,461	469,583,447	53,186,986	12.77%	
Managed Forest	1,806,985	1,993,000	186,015	10.29%	
Multi-Residential	6,853,750	7,074,000	220,250	3.21%	
Commercial	78,603,126	80,903,200	2,300,074	2.93%	
Industrial	36,720,231	37,340,400	620,169	1.69%	
Pipeline	28,212,661	29,062,000	849,339	3.01%	
Sub-Total: Taxable	2,231,028,431	2,366,765,575	135,737,144	6.08%	
Payment In Lieu					
Residential	401,000	403,500	2,500	0.62%	
Commercial	2,842,050	2,908,300	66,250	2.33%	
Industrial	101,300	105,100	3,800	3.75%	
Landfill	371,700	371,700	0	0.00%	
Sub-Total: Payment In Lieu	3,716,050	3,788,600	72,550	1.95%	
Total (Taxable + PIL)	2,234,744,481	2,370,554,175	135,809,694	6.08%	

Local Results Table Starting Ratios and Revenue Neutral (Notional) Tax Rates

(Local General Levy)

West Lincoln		Tax Ratios			Tax Rates		
Realty Tax Class	2019 Actual	2020 Start Ratio	Change %	2019 Actual	2020 Revenue Netural	Change %	
Taxable							
Residential	1.000000	1.000000	0.00%	0.00345659	0.00329798	-4.59%	
Farm	0.250000	0.250000	0.00%	0.00086415	0.00082450	-4.59%	
Managed Forest	0.250000	0.250000	0.00%	0.00086415	0.00082450	-4.59%	
Multi-Residential	1.970000	1.970000	0.00%	0.00680948	0.00649702	-4.59%	
Commercial	1.734900	1.734900	0.00%	0.00599684	0.00572167	-4.59%	
Industrial	2.630000	2.630000	0.00%	0.00909083	0.00867369	-4.59%	
Pipeline	1.702100	1.702100	0.00%	0.00588346	0.00561349	-4.59%	
Sub-Total of Taxable Levy				\$7,116,793	\$7,116,790	0.00%	
Payment In Lieu							
Residential	1.000000	1.000000	0.00%	0.00345659	0.00329798	-4.59%	
Commercial	1.734900	1.734900	0.00%	0.00599684	0.00572167	-4.59%	
Industrial	2.630000	2.630000	0.00%	0.00909083	0.00867369	-4.59%	
Landfill	2.940261	2.940261	0.00%	0.01016328	0.00969692	-4.59%	
Sub-Total of Payment In Lieu	ı Levy			\$23,128	\$22,487	-2.77%	
Total Taxable + PIL Levies Ba	ased on Rate Set			\$7,139,921	\$7,139,277	-0.01%	

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table Year-Over-Year Interclass Tax Shifts

(Local General Levy)

West Lincoln	Local Ge	neral Levy	Cha	nge
Realty Tax Class	2019 as Revised	2020 Notional	\$	%
Taxable				
Residential	\$5,746,357	\$5,741,155	-\$5,202	-0.09%
Farm	\$359,829	\$387,172	\$27,343	7.60%
Managed Forest	\$1,561	\$1,643	\$82	5.25%
Multi-Residential	\$46,670	\$45,960	-\$710	-1.52%
Commercial	\$465,612	\$456,846	-\$8,766	-1.88%
Industrial	\$330,776	\$320,875	-\$9,901	-2.99%
Pipeline	\$165,988	\$163,139	-\$2,849	-1.72%
Sub-Total: Taxable	\$7,116,793	\$7,116,790	-\$3	0.00%
Payment In Lieu				
Residential	\$1,386	\$1,331	-\$55	-3.97%
Commercial	\$17,043	\$16,640	-\$403	-2.36%
Industrial	\$921	\$912	-\$9	-0.98%
Landfill	\$3,778	\$3,604	-\$174	-4.61%
Sub-Total: Payment In Lieu	\$23,128	\$22,487	-\$641	-2.77%
Total (Taxable + PIL)	\$7,139,921	\$7,139,277	-\$644	-0.01%

Local Results Table Year-Over-Year Upper-Tier Levy Shifts

(Upper-Tier General Levy)

West Lincoln	Upper-Tie	r General Levy	Cha	nge
Realty Tax Class	2019 as Revised	019 as Revised 2020 Notional		%
Taxable				
Residential	\$9,413,822	\$9,506,648	\$92,826	0.99%
Farm	\$589,480	\$641,104	\$51,624	8.76%
Managed Forest	\$2,558	\$2,721	\$163	6.37%
Multi-Residential	\$76,457	\$76,104	-\$353	-0.46%
Commercial	\$762,775	\$756,481	-\$6,294	-0.83%
Industrial	\$541,886	\$531,327	-\$10,559	-1.95%
Pipeline	\$271,926	\$270,139	-\$1,787	-0.66%
Sub-Total: Taxable	\$11,658,904	\$11,784,524	\$125,620	1.08%
Payment In Lieu				
Residential	\$2,271	\$2,204	-\$67	-2.95%
Commercial	\$27,920	\$27,554	-\$366	-1.31%
Industrial	\$1,509	\$1,510	\$1	0.07%
Landfill	\$6,189	\$5,968	-\$221	-3.57%
Sub-Total: Payment In Lieu	\$37,889	\$37,236	-\$653	-1.72%
Total (Taxable + PIL)	\$11,696,793	\$11,821,760	\$124,967	1.07%

History of Regional Tax Ratios

						Ranges of Fairness		Threshold Ratios	
Realty Tax Class	2016 Ratios	2017 Ratios	2018 Ratios	2019 Ratios	2020 Start Ratios	Lower Limit	Upper Limit	Threshold	Subject to Levy Restriction
Residential	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	-	0.25	=	N/A
Managed Forest	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	1.00	1.10	-	N/A
Multi-Residential	2.044000	2.000000	1.970000	1.970000	1.970000	1.00	1.10	2.00	No
Commercial	1.758600	1.758600	1.734900	1.734900	1.734900	0.60	1.10	1.98	No
Industrial	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	0.60	1.10	25.00	No
Pipeline	1.702100	1.702100	1.702100	1.702100	1.702100	0.60	0.70	-	N/A

Performance Measures

The table below provides the 2019 measures for total property taxes for Niagara verses the 2019 BMA study average. Note that the study results are based on 2019 rates, and therefore are not impacted by 2020 tax policy decisions and approved budgets.

Table 1 – 2019 BMA Study – Total Property Taxes and Municipal Burden

	Niagara	Study	Vari	ance	Comparison
	Average*	Average	\$	%	to Study
Total Property Taxes (\$) Per Median Dwelling Value	\$3,944	\$3,928	16	0.40%	Above
Total Property Taxes as % of Hhld. Income	3.9%	3.7%			Above
Total Municipal Burden: Taxes and W/WW (\$)	\$4,927	\$5,008	-81	-1.65%	Below
Total Municipal Burden: Taxes and W/WW as % of Hhld. Income	5.0%	4.9%			Above

^{*}Calculated using a simple average of all LAMs (weighted average is 5.2%).

The combined Niagara Region, Local Area Municipalities, and education tax levy compares competitively to the BMA study average for 108 Ontario Municipalities surveyed. Total taxes as classified by BMA are in the mid-range tax burden for all but the Large Industrial and Office buildings which is in the low-range and Hotels which are in the high-range. The Region is above the study average in seven categories per Table 2 below.

Property Class	Property	Ranking	Comparison Metric	Niagara Average*	Study Average	Variance		Comparison
	Туре	Ivietric	Wetric	(\$)	(\$)	\$	%	to Study
	Bungalow	Mid	Tax/Unit	3,574	3,449	125	3.62%	Above
Residential	2 Storey	Mid	Tax/Unit	4,772	4,611	161	3.49%	Above
	Executive	Mid	Tax/Unit	6,455	6,418	37	0.58%	Above
	Walk-Up	Mid	Tax/Unit	1,594	1,403	191	13.61%	Above
Multi-Res	Mid/High- Rise	Mid	Tax/Unit	1,744	1,756	(12)	-0.68%	Below
	Office Buildings***	Low	Tax/ Sq. Ft.	2.84	3.13	(0.29)	-9.27%	Below
Commercial	Shopping	Mid	Tax/ Sq. Ft.	3.93	3.72	0.21	5.65%	Above
	Hotels**	High	Tax/Unit	1,880	1,628	252	15.48%	Above
	Motels	Mid	Tax/Unit	1,110	1,239	(129)	-10.41%	Below
	Industrial Vacant Land	Mid	Tax/Acre	3,514	4,097	(583)	-14.23%	Below
Industrial	Standard Industrial	Mid	Tax/ Sq. Ft.	1.87	1.69	0.18	10.65%	Above
	Large Industrial***	Low	Tax/ Sq. Ft.	0.92	1.16	(0.24)	-20.69%	Below

^{*}Calculated using a simple average of all LAMs.

Municipal Liaison Group (MLG) Meeting

February 20, 2020



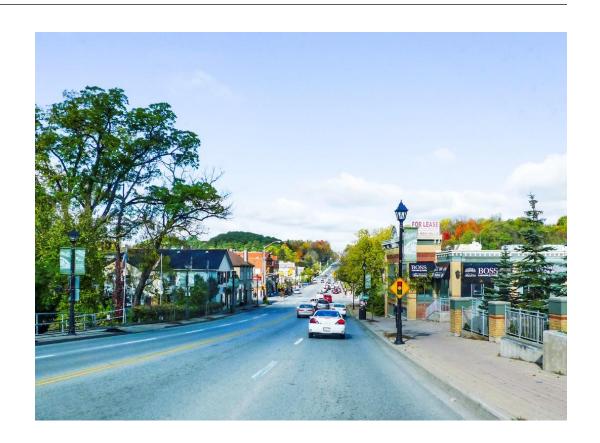






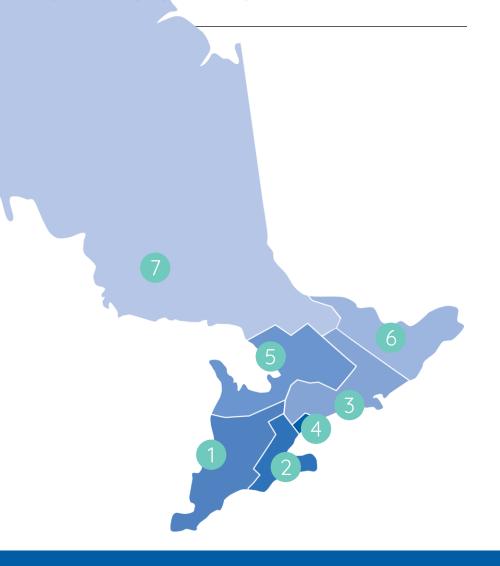
Residential: Key Market Drivers

- 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%



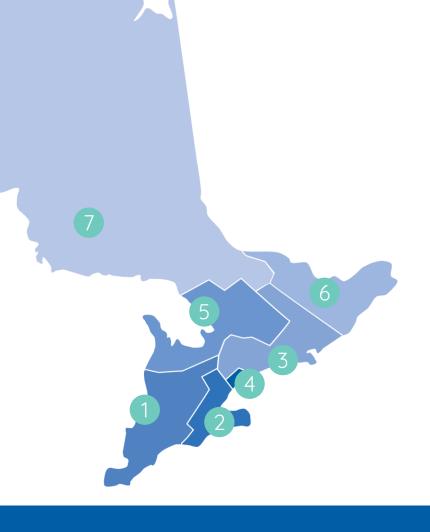






Assessment Trends: Single Family Dwelling

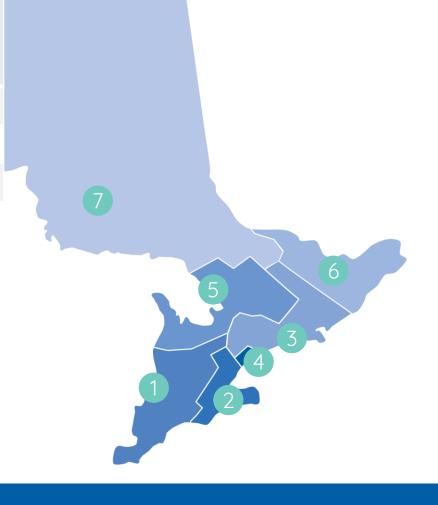
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Zone	Average
	Percentage
	Change
1	46%
2	35%
3	30%
J	
4	30%
5	43%
6	15%
7	7%



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%



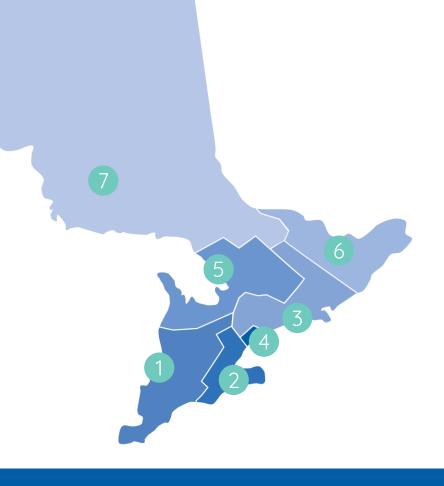






Assessment Trends: Residential Condominiums

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



Assessment Trends: Waterfront properties

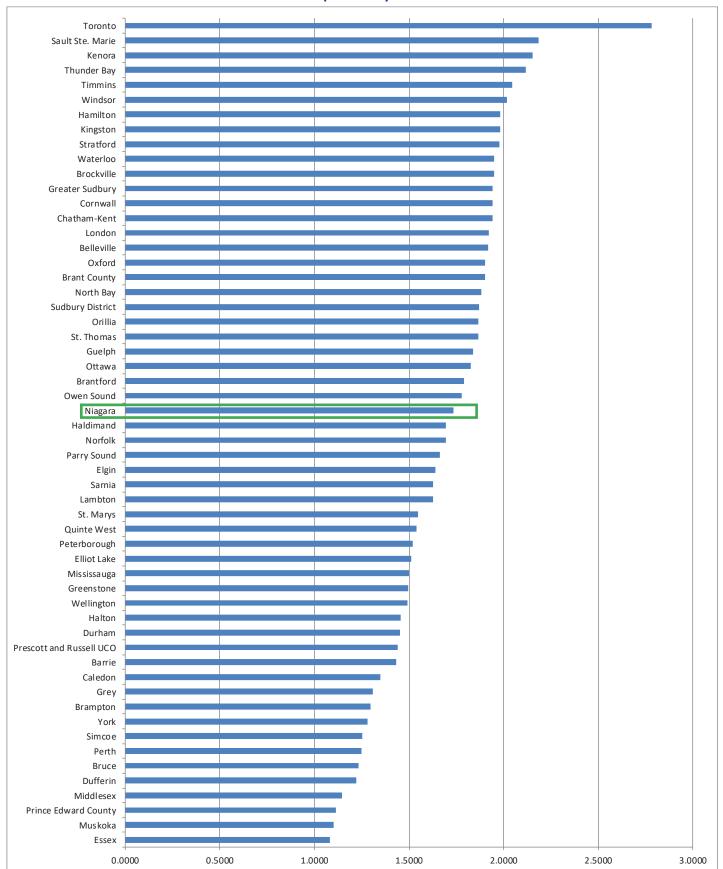
Zone	Average Percentage Change					
	Residential	Condominium	Waterfront			
1	46%	50%	44%			
2	35%	46%	36%			
3	30%	39%	47%			
4	30%	51%	34%			
5	43%	42%	35%			
6	15%	10%	15%			
7	7%	7%	17%			



Questions?



Commercial (residual) Tax Ratios



NIAGARA REGION

2020 Property Tax Policy, Ratios & Rates

Corporate Services Committee

April 8th, 2020

Key Themes

- Tax Policy Background, Responsibility & Definitions
- Assessment Growth versus Reassessment Impacts
- Tax Policy Recommendation & Consideration
- Next Steps

Tax Policy Background & Responsibility

- The Municipal Act <u>requires</u> the Region pass a by-law to establish tax ratios which create the tax rates to raise upper/lower-tier levies.
- Council is responsible for other tax policy decisions:
 - Setting parameters for business tax capping
 - Optimal tax structure and subclass discounts
 - Other rebate, deferral and vacancy programs
- Tax Policy: Relationship between property taxes and assessment
- Tax Policy recommendations have been made in collaboration with Area Treasurers

Property Tax Class Definitions

- Multi-Residential
 - Lands used for residential purposes that have 7 or more self contained units, (excludes condominiums which are in Residential Class)
- New Multi-Residential
 - Optional class adopted in 2003 for new construction that would otherwise be classified as multi-residential (use residential tax ratio and rate). Became mandatory in 2017.

Property Tax Class Definitions

Commercial

 Properties that are primarily used for commercial purposes including retail, food service, office buildings.

Industrial

 Land and buildings used in connection with manufacturing, producing or processing.

Property Tax Class Definitions

- Excess Land
 - Portion of a parcel of land that has not been developed and is in excess of requirements for existing development elsewhere on the parcel
- Vacant Land
 - The land has no present use and no buildings or structures located on it (taxed based on applicable zoning)
- Further discussion on subclass in CSD 9-2020

Assessment Growth versus Reassessment Impacts

2019 Annualized Revenue Growth by Property Class

(Additional Taxation Revenue)

- As presented with 2020 Operating Budget, taxable growth dollars resulted in an additional \$5.2 M or 1.42%
- Previous year levy plus growth represents starting point for 2020 tax policy analysis

Realty Tax Class	2019 General Levy As Returned	2019 General Levy As Revised	Revenue Growth \$	Revenue Growth %
Residential	\$265,269,922	\$270,354,281	\$5,084,359	1.92%
Farm	\$3,113,063	\$3,053,617	-\$59,446	-1.91%
Managed Forest	\$19,688	\$20,658	\$970	4.93%
New Multi-Residential	\$815,906	\$946,385	\$130,479	15.99%
Multi-Residential	\$15,025,478	\$14,820,813	-\$204,665	-1.36%
Commercial	\$67,237,042	\$66,487,298	-\$749,744	-1.12%
Industrial	\$11,865,167	\$12,830,257	\$965,090	8.13%
Landfill	\$58,884	\$58,884	\$0	0.00%
Pipeline	\$2,320,511	\$2,344,434	\$23,923	1.03%
Sub-Total Taxable	\$365,725,661	\$370,916,627	\$5,190,966	1.42%

2019 Approved Levy

2019 Annualized Revenue Growth by Area Municipality

(Additional Taxation Revenue)

 In year growth varies between municipalities ranging from 0.12% to 3.86%

Local Municipality	2019 General Levy As Returned	2019 General Levy As Revised	Revenue Growth \$	Revenue Growth %
Fort Erie	\$22,904,182	\$23,243,261	\$339,079	1.48%
Grimsby	\$27,408,753	\$27,878,851	\$470,098	1.72%
Lincoln	\$21,366,840	\$21,888,554	\$521,714	2.44%
Niagara Falls	\$77,170,657	\$78,044,841	\$874,184	1.13%
Niagara-on-the-Lake	\$31,454,726	\$31,931,498	\$476,772	1.52%
Pelham	\$15,161,450	\$15,570,911	\$409,461	2.70%
Port Colborne	\$11,917,342	\$11,987,796	\$70,454	0.59%
St. Catharines	\$97,079,728	\$97,192,482	\$112,754	0.12%
Thorold	\$14,546,645	\$14,944,984	\$398,339	2.74%
Wainfleet	\$5,509,296	\$5,581,811	\$72,515	1.32%
Welland	\$29,841,788	\$30,992,734	\$1,150,946	3.86%
West Lincoln	\$11,363,949	\$11,658,904	\$294,955	2.60%
Niagara Region	\$365,725,356	370,916,627	\$5,191,271	1.42%

Reassessment Related Tax Impacts

(Tax Class Redistribution)

- Assessments are based on market values as at Jan. 1, 2016 (no physical property change)
- MPAC reassesses market value of properties every 4 years
- Increases are phased-in over 4 years and decreases are implemented in the first year of the assessment cycle
- Market value increase for 2020 is 3.83% and varies between property class

The Residential class market value increase is 3.49% which is less than the 3.83% Meaning 5.92% levy increase for 2020 will have lesser impact on the average household

Reassessment Related Impacts

(Tax Class Redistribution)

- Varying phase-in changes between classes results in a redistribution of taxes
- This redistribution of taxes by class does not effect the total levy amount
- Residential class will experience a reduction in tax burden of \$536K or 0.20%

Realty Tax Class	2019 General Levy As Revised	2020 General Notional Levy	Inter-Class Shifts \$	Inter-Class Shifts %
Residential	\$270,354,281	\$269,818,245	-\$536,036	-0.20%
Farm	\$3,053,617	\$3,243,194	\$189,577	6.21%
Managed Forest	\$20,658	\$21,435	\$777	3.76%
New Multi-Residential	\$946,385	\$950,601	\$4,216	0.45%
Multi-Residential	\$14,820,813	\$14,766,344	-\$54,469	-0.37%
Commercial	\$66,487,298	\$66,977,309	\$490,011	0.74%
Industrial	\$12,830,257	\$12,763,519	-\$66,738	-0.52%
Landfill	\$58,884	\$57,931	-\$953	-1.62%
Pipeline	\$2,344,434	\$2,317,856	-\$26,578	-1.13%
Sub-Total Taxable	\$370,916,627	\$370,916,434	-\$193	0.00%

Year-Over-Year Upper-Tier Levy Shifts

- Varying phase-in changes between classes results in shifts between municipalities
- Impacts of varying assessment phase-in between municipalities results in shifts ranging from -1.42% to 1.90%
- In aggregate these changes are 0%

Local Municipality	Rate of Phase-In Change	Inter-Municipal Shifts \$	Inter-Municipal Shifts %
Fort Erie	2.27%	-\$355,349	-1.42%
Port Colborne	2.71%	-\$113,890	-0.95%
Welland	2.77%	-\$291,928	-0.94%
Thorold	2.91%	-\$116,073	-0.78%
Pelham	3.29%	-\$95,464	-0.61%
St. Catharines	3.29%	-\$308,364	-0.32%
Niagara Region	3.83%	-\$193	0.00%
Niagara Falls	3.94%	\$190,405	0.24%
Niagara-on-the-Lake	4.67%	\$218,964	0.69%
Lincoln	4.98%	\$158,046	0.72%
Wainfleet	5.27%	\$32,084	0.57%
Grimsby	5.62%	\$530,267	1.90%
West Lincoln	6.08%	\$125,620	1.08%

Tax Policy Recommendation & Consideration

Recommended 2020 Tax Ratios

- Recommended to maintain 2019 Tax Ratios for 2020 Taxation
- A reduction in other property ratios will erode positive benefit on Residential class from the 2020 phase-in

Tax Burden – BMA Study Averages

- BMA combines Region, LAM and Education Rates and compares against 108 Ontario Municipalities
- Residential All property types above BMA study average
- Commercial Hotel, Shopping above; Office, Motels below
- Multi-Res Mid/High Rises at below; Walk-up above

Property Class	Property Type	Ranking	Comparison Metric	Niagara Average* (\$)	Study Average (\$)	Variance \$	Variance %	Comparison to Study
	Bungalow	Mid	Tax/Unit	3,574	3,449	125	3.62%	Above
Residential	2 Storey	Mid	Tax/Unit	4,772	4,611	161	3.49%	Above
	Executive	Mid	Tax/Unit	6,455	6,418	37	0.58%	Above
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Industrial	Standard Industrial	Mid	Tax/ Sq. Ft.	1.87	1.69	0.18	10.65%	Above
	Large Industrial	Low	Tax/ Sq. Ft.	0.92	1.16	(0.24)	-20.69%	Below

Tax Burden – BMA Study Averages

- Niagara residential property tax burden above BMA survey average
- Residential taxes & W/WW per unit is lower than average
- However, impacted by lower than average household income

	Niagara Average	Study Average	Variance \$	Variance %	Comparison to Study
Total Property Taxes (\$) Per Median Dwelling Value	\$3,944	\$3,928	16	0.40%	Above
Total Property Taxes as % of Hhld. Income	3.9%	3.7%			Above
Total Municipal Burden: Taxes and W/WW (\$)	\$4,927	\$5,008	-81	-1.65%	Below
Total Municipal Burden: Taxes and W/WW as % of Hhld. Income*	5.0%	4.9%			Above

^{*}Calculated using a simple average of all LAMs (weighted average is 5.2%).

Recommended 2020 Tax Ratios

Summary of Considerations

Multi-residential

- New-Multi-Residential properties taxed at same level as Residential
- Multi-Res class below Provincial threshold
- Majority of modest income households live in traditional residential buildings

Industrial

Region offers many incentives directed towards industrial tax class

Commercial

- Office, Motel and Shopping rank in Low to Moderate range in BMA
- Commercial tax ratio near BMA survey average

Status Quo Ratios Recommended

Further Consideration - Anticipated Re-Assessment Trends

2021 to 2024 Taxation Years

- MPAC residential assessment anticipated to increase 50% (12.5% per year)
- Non-Residential assessment anticipated to increase 20% (5% per year)

Residential class will experience an increase in tax burden

Limited ability to influence the anticipated shift

Industrial/Commercial Excess/Vacant Land Subclass

Rebates & Reductions

Rebates:

- 2020 last year for vacant unit rebate
- No vacant unit on education portion for 2020

Tax Reductions:

- No discounts on education portion for 2020
- Region phasing-out 2021-2023
- Opportunity to review Regional phase-out of subclasses for 2021.
 - See CSD 9-2020

Year		Region Vacant/Excess Land Reduction %	Provincial Vacant Unit Rebate %	Provincial Vacant/Excess Land Reduction %
2020	10%	30%	0%	0%
2021	0%	22.50%	0%	0%
2022	0%	15%	0%	0%
2023	0%	7.50%	0%	0%
2024 and onwards	0%	0%	0%	0%

Next Steps

- Tax Policy Bylaws Council April 23, 2020
- Approved Tax Policy Distributed to Area Treasurers April 24, 2020
- Area Municipalities Establish Tax Rate (own levy)
- Area Municipalities Complete Tax Billing June 2020



Rob Fleming, MBA Senior Tax & Revenue Analyst





Subject: Optional Tax on Vacant Residential Units

Report to: Regional Council

Report date: Thursday, April 23, 2020

Recommendations

1. That report CSD 8-2020 **BE RECEIVED** for information.

2. That a copy of Report CSD 8-2020 **BE CIRCULATED** to the Local Area Municipalities.

Key Facts

- This report is to provide Regional Council with additional information regarding a St. Catharines City Council motion on implementing an optional tax on vacant residential units ("vacant homes tax").
- Only the units classified in the residential property class (primarily RT) are eligible for a vacant property tax under the Municipal Act.
- The intent of the vacant homes tax is to encourage owners of residential units to sell or rent out secondary residences.
- The vacant homes tax does not apply to vacant residential land (i.e., no structure) nor does it apply to properties that would be included in multi-residential or nonresidential property tax classes.
- Region staff consulted Area Treasurers on the vacant homes tax as they are the tax billing authority and would have much of the information required to estimate vacant unit.
- Most Area Treasurers expressed concerns with internal capacity to implement the
 optional tax as it would require resources to estimate the number of units that would
 potentially be subject to the vacant homes tax.

Financial Considerations

There are no direct financial implications of this report as it is for information only. If Council were to consider proceeding further with considering an optional vacant homes tax, it could not take effect until the 2021 taxation year at the earliest. If implemented any net revenue generated from the tax could be reinvested into affordable housing initiatives similar to the approach adopted by Vancouver and considered by Toronto.

However, it should be noted that the cost of implementation and administration may exceed the projected revenue. At this time, there is not enough information to provide an accurate estimate of projected costs or revenue.

Analysis

St. Catharines Motion Re: Vacant Homes Tax

The Council of the City of St. Catharines, at its meeting held on August 12, 2019, passed the following motion:

WHEREAS St. Catharines currently has a years-long waiting list for social housing, extremely low apartment vacancy rates, rising apartment costs, a need for more shelter spaces and transitional housing, and a residential real estate market that has seen house values grow exponentially in a short period of time; and

WHEREAS these factors combined have resulted in St. Catharines becoming an unaffordable place to live for many, particularly those on fixed incomes, social assistance and those who earn less than the living wage; and

WHEREAS jurisdictions such as British Columbia and Vancouver have successfully implemented vacant property taxes to not only collect more revenue for social housing projects, but also to encourage real estate speculators to rent out vacant homes; and

WHEREAS the Regional Municipality of Niagara has the authority to implement a vacant home tax in St. Catharines (and all other lower-tier municipalities within Niagara);

THEREFORE BE IT RESOLVED that the City of St. Catharines endorse the concept of a vacant home tax and vacant residential land tax and call upon the Niagara Region to investigate a vacant home tax that specifically:

- Addresses vacant residential units in St. Catharines
- Encourages turning empty St. Catharines homes into good housing for people
- Raises revenue that will directly support affordable housing in St. Catharines

BE IT FURTHER RESOLVED that this resolution be circulated to the Office of the City Clerk at the Niagara Region, Niagara Region Housing, the local area municipalities and the City of St. Catharines City Treasurer / Director of Financial Management Services and the Director of Planning and Building Services. FORTHWITH

The implementation of a vacant homes tax is an upper-tier decision, which is consistent with other areas of tax policy, and promotes a regional approach to the imposition of a tax on vacant residential units. Staff consulted with the Province and it should be noted that the legislation does not preclude the Region from implementing in select municipalities based on need in the individual communities.

Overview of Ontario Vacant Home Legislation

In order to provide Council with background on the vacant homes tax, staff complied information based on an analysis of existing legislation as well as information obtained from the Regional contact with Ontario's Ministry of Finance:

- The vacant homes tax can only be imposed once approved to do so via a Regulation of the Province.
- Once a municipality is designated by the Province for eligibility for implementing the tax, a by by-law must be passed in the year to which it relates;
- The tax is to be based on the assessed value (as determined under the Assessment Act) of vacant residential units (similar to general property taxation).
- Eligible properties under the existing legislation are those that are classified in the residential property class only and excludes multi-residential and nonresidential tax classes.
- A vacant homes tax by-law must satisfy the following criteria:
 - It must state the tax rate; and
 - It must state the conditions of vacancy that, if met, make a unit subject to the tax.
- A by-law may provide for such matters as Council considers appropriate, including,
 - Exemptions from the tax;
 - Rebates of tax;
 - Audit and inspection powers; and
 - Establishment and use of dispute resolution mechanisms.
- The Minister of Finance has the authority may make regulations prescribing such matters as the Minister considers necessary or desirable, including:

- Designating municipalities to which this the vacant homes tax could apply;
- Prescribing conditions and limits with respect to the imposition of a tax;
- Prescribing persons and entities who are not subject to a tax;
- Defining a "vacant unit";
- Governing the collection of a tax;
- Governing dispute resolution.

To date, no municipality in Ontario has utilized the authority given by the Province to implement a vacant homes tax. The City of Toronto has been considering the need and ability to implement a vacant homes tax since 2017 but the results of the review have not been finalized.

Review of Other Municipalities

Region staff have conducted a review of both the Vancouver and Toronto vacant homes tax reports and implementation plans. Both Vancouver and Toronto utilized aggregated/anonymized water and hydro meter data to estimate the quantity of vacant residential units in each city which has been presented below in Table 1. An estimate of vacant homes in Niagara has also been included in Table 1 based on information received from a few Area Municipalities as the Region does not have access to water and hydro billing data as both functions are completed by the Area Municipalities or the local electricity authorities. Due to privacy concerns, however, Vancouver was not able to utilize water or hydro data for the purposes of billing for the vacant homes tax. This limitation experienced by Vancouver would also be present in Niagara as well.

Table 1: Estimated Vacant Residential Units

Municipality	Total Count of Units	Estimated Vacant Units	% of Total
Toronto	752,000	15,000-28,000	2-4%
Vancouver	225,000	10,000	4%
Niagara	177,000*	1,757**	1%

^{*} Estimated count of residential units only (exclude multi-residential)

It is important to note, that only four municipalities were able to provide estimates on vacant residential units. The total residential units in these four municipalities is approximately 75 thousand (42%) of the 177 thousand residential units in Niagara. One municipality stated that they did not have any vacant units that could be identified. Two municipalities estimated minimal vacant residential units. One municipality identified a

^{** 76%} are seasonal residences (1,341 units)

significant number of vacant units which were primarily seasonal properties which were estimated to be vacant for approximately 6 months during offseason periods.

Other Implementation Considerations

If a vacant homes tax was to be implemented, a framework would need to be developed with some of the below administrative requirements in mind:

- Public consultation and engagement approach and/or requirements prior to implementation;
- How would vacant homes be identified (mandatory declaration, self declaration, complaint based);
- Determining if the Region or Area Municipalities would administer the program (which would include billing, collections, appeals, etc.) – note that the Region does not currently have taxpayer billing capabilities;
- Determining the appropriate allocation of any net revenues or expense from the tax between Regional service areas/programs or between Region and Area Municipalities;
- Creating a complaint resolution process including audit or enforcement powers;
 and
- Determining an appropriate reporting approach to understand the effects (i.e., benefits or drawbacks) that the vacant homes tax will have on affordable housing.

Alternatives Reviewed

No alternatives are being presented as this report is for information only. Should Council direct staff complete a more fulsome review (including additional engagement with the public and Area Municipalities) a future report to Council would be required.

Relationship to Council Strategic Priorities

A vacant homes tax for Niagara may assist with retaining, protecting and increasing the supply of affordable housing stock to provide a broad range of housing to meet the needs of the community. This would only apply, however, if the vacant homes tax achieved the desired outcome of having property owners rent available units or in the event that revenues after administration costs were reallocated to affordable housing initiatives.

Other Pertinent Reports

None.

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

Appendix 1 City of St. Catharines Council Motion Re: Vacant Home Tax Appendix 2 Municipal Act – Optional Tax on Vacant Residential Units



August 26, 2019

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

Sent Via Email:

Ann-Marie.Norio@niagararegion.ca

Re: Vacant Home Tax

Dear Ms. Norio,

Please be advised that the Council of the City of St. Catharines, at its meeting held on August 12, 2019, passed the following motion:

WHEREAS St. Catharines currently has a years-long waiting list for social housing, extremely low apartment vacancy rates, rising apartment costs, a need for more shelter spaces and transitional housing, and a residential real estate market that has seen house values grow exponentially in a short period of time; and

WHEREAS these factors combined have resulted in St. Catharines becoming an unaffordable place to live for many, particularly those on fixed incomes, social assistance and those who earn less than the living wage; and

WHEREAS jurisdictions such as British Columbia and Vancouver have successfully implemented vacant property taxes to not only collect more revenue for social housing projects, but also to encourage real estate speculators to rent out vacant homes; and

WHEREAS the Regional Municipality of Niagara has the authority to implement a vacant home tax in St. Catharines (and all other lower-tier municipalities within Niagara);

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- Raises revenue that will directly support affordable housing in St. Catharines



BE IT FURTHER RESOLVED that this resolution be circulated to the Office of the City Clerk at the Niagara Region, Niagara Region Housing, the local area municipalities and the City of St. Catharines City Treasurer / Director of Financial Management Services and the Director of Planning and Building Services. FORTHWITH

If you have any questions, please contact the Office of the City Clerk at extension 1524.

Bonnie Nistico-Dunk, City Clerk

Legal and Clerks Services, Office of the City Clerk

:kn

PART IX.1 OPTIONAL TAX ON VACANT RESIDENTIAL UNITS

Designated municipality

338.1 The Minister of Finance may, by regulation, designate municipalities to which this Part applies. 2017, c. 8, Sched. 19, s. 5.

Section Amendments with date in force (d/m/y)

Power to impose tax, vacant residential units

338.2 (1) In addition to taxes imposed under Part VIII, a designated municipality may, by by-law passed in the year to which it relates, impose a tax in the municipality on the assessed value, as determined under the *Assessment Act*, of vacant units that are classified in the residential property class and that are taxable under that Act for municipal purposes. 2017, c. 8, Sched. 19, s. 5.

Requirements for by-law

(2) A by-law described in subsection (1) must satisfy the following criteria:

- 1. It must state the tax rate.
- 2. It must state the conditions of vacancy that, if met, make a unit subject to the tax. 2017, c. 8, Sched. 19, s. 5.

Other contents of by-law

- (3) A by-law described in subsection (1) may provide for such matters as the council of the municipality considers appropriate, including,
 - (a) exemptions from the tax;
 - (b) rebates of tax;
 - (c) audit and inspection powers; and
 - (d) except as otherwise provided for in the regulations, the establishment and use of dispute resolution mechanisms. 2017, c. 8, Sched. 19, s. 5.

Section Amendments with date in force (d/m/y)

Regulations re: power to impose tax

338.3 (1) The Minister of Finance may make regulations prescribing such matters as the Minister considers necessary or desirable in relation to this Part, including,

- (a) designating municipalities to which this Part applies;
- (b) prescribing conditions and limits with respect to the imposition of a tax under a by-law made under this Part;
- (c) prescribing persons and entities who are not subject to a tax imposed under this Part;
- (d) defining "vacant unit" for the purposes of this Part;
- (e) governing the collection of a tax imposed under this Part;
- (f) prescribing provisions of this Act that apply or do not apply for the purposes of this Part and providing for such modifications to those provisions as the Minister considers appropriate;
- (g) governing the manner for apportioning an assessment that is attributable to vacant units;
- (h) governing dispute resolution. 2017, c. 8, Sched. 19, s. 5.

Same

(2) On the recommendation of the Minister of Finance, the Lieutenant Governor in Council may make regulations defining any word or expression used in this Part. 2017, c. 8, Sched. 19, s. 5.

CSD 8-2020 Appendix 2

Retroactive

(3) A regulation under this section may be retroactive to a date not earlier than January 1 of the year in which the regulation is made. 2017, c. 8, Sched. 19, s. 5.

Conflicts

(4) In the event of a conflict between a regulation made under this section and a provision of any Act or regulation, the regulation made under this section prevails. 2017, c. 8, Sched. 19, s. 5.

Section Amendments with date in force (d/m/y)

Effect re: Part VIII

338.4 This Part does not limit the authority of a municipality under Part VIII (Municipal Taxation). 2017, c. 8, Sched. 19, s. 5.



Subject: Impact of Reduced Industrial Tax Ratio and Subclass Discounts

Report to: Regional Council

Report date: Thursday, April 23, 2020

Recommendations

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

Key Facts

- The purpose of this report is to respond to a Councillor Information Request generated at the April 17, 2019 Corporate Services Committee meeting during review of CSD 16-2019 – 2019 Property Tax Policy, Ratios and Rates. Staff are presenting this information concurrently with the 2020 tax policy report on the committee agenda for April 8, 2020.
- Councillor Information Request 1 Provide Information respecting the alignment of Niagara Region's tax policy respecting the commercial and industrial vacancy rebate and subclass reduction phase-out with the Province of Ontario's policy.
- Regional Council approved a phase-out schedule for both vacancy programs over a
 multi-year approach starting in 2019 for the vacant unit rebate and ending in 2024
 with the subclass discount while the Province introduced a phase-out for education
 rates vacancy programs that ended in 2019.
- If the Region were to eliminate the subclass discounts it would create a \$1.3 million benefit for the residential tax class however, changes to Regional policy could not take effect until the 2021 taxation year.
- Councillor Information Request 2 Provide information respecting the effects that lowering the industrial tax ratio would have on the residential tax ratios.
- The residential property class pays 73% of the Regional levy therefore any tax ratio reduction to the industrial class will increase the residential tax impacts in addition to any budget increases required for the year.
- The industrial tax class is responsible for approximately 3% of Regional taxes and under the 2020 tax policy there is a 0.52% tax shift away from the industrial class.

Financial Considerations

In response to CIR 1, the impacts of reducing the subclass discounts for industrial/commercial excess/vacant land properties would have no impact on the Region or Area Municipalities ability to levy required amounts. Any reductions to the discount factors would cause a shift of property taxes away from all other property classes including residential and occupied industrial class. For CIR 2, there would also be no direct costs to the Region as a result of a decreased industrial tax ratio. Any

reductions to tax ratios would not limit the ability of the Region and Area Municipalities to levy required amounts. It would, however cause tax shifts onto other property tax classes including the residential and occupied industrial class.

Analysis

<u>Councillor Information Request 1</u> – Provide Information respecting the alignment of Niagara Region's tax policy respecting the commercial and industrial vacancy rebate and subclass reduction phase-out with the Province of Ontario's policy.

As noted in CSD 23-2020 – 2020 Property Tax Policy, Ratios and Rates, there is an anticipated \$5 million shift to the residential tax class based on reassessment impacts for the 2021 assessment cycle. The analysis presented below has been presented with this preliminary information in mind. The anticipated 2021 re-assessment impacts as well as the option to mitigate this impact by way of eliminating (rather than phasing out over time) the industrial/commercial vacant/excess land subclass discounts had been discussed with Area Treasures and was supported as an option to mitigate 2021 reassessment impacts.

As part of the review of CSD 16-2019 - 2019 Property Tax Policy, Ratios and Rates, staff had indicated that the Province introduced legislation in April 2019 to phase-out the commercial/industrial vacant unit rebate & subclass discount for vacant/excess land for the education tax rates. Staff noted at that time that the phase-out schedule adopted by the Province for education purposes was more aggressive than the phase-out schedule approved by Regional Council for municipal purposes. A comparison of the adopted phase-out schedules is summarized below in Table 1. As can be noted, the Province's adopted phase-out schedule will see an end to both vacancy programs for the 2020 taxation year while the Region's schedule does not conclude completely until 2024.

Table 1 – Region versus Provincial Phase-out Plan for Commercial/Industrial Vacancy Program

	Adopted Reg	gional Policy	Adopted <u>Provincial</u> Policy			
Year	Commercial/ Industrial Vacant Unit Rebate %	Commercial/ Industrial Vacant/Excess Land Reduction %	Commercial/ Industrial Vacant Unit Rebate %	Commercial/ Industrial Vacant/Excess Land Reduction %		
2019	20%	30%	10%	15%		
2020	10%	30%	0%	0%		
2021	0%	22.50%	0%	0%		
2022	0%	15%	0%	0%		
2023	0%	7.50%	0%	0%		
2024 and onwards	0%	0%	0%	0%		

If Council approves a complete phase out of the commercial/industrial vacant/excess land subclass discounts for the 2021 taxation year, the eliminated subclass reduction would result in a savings for the residential class of approximately \$1.3 million in 2021 with increases in the commercial and industrial classes of approximately \$0.7 million and \$0.6 million respectively.

2021 Assessment Cycle Update

As discussed in CSD 23-2020 – 2020 Property Tax Policy, Ratios and Rates, there are significant impacts anticipated on the residential tax class as a result of the 2021 reassessment cycle. Based on the preliminary estimates provided by the Municipal Property Assessment Corporation (MPAC), the residential tax class in Niagara is anticipated to experience an approximate 50% (i.e., 12.5% per year) increase in average assessed values while all other non-residential including commercial and industrial properties will experience a 20% (i.e., 5% per year) assessment value increase. Based on a status quo tax policy for 2021 and the anticipated assessment increases the estimated impact on the residential sector is an increasein tax burden of \$5 million or 1.74% shifted to the class from the other classes. This shift is anticipated to occur in each year of the four year assessment cycle. It is important to note that these values are still preliminary and are subject to change until finalized by MPAC in later 2020

As noted above in Table 2, eliminating the subclass discounts could mitigate a portion of the anticipated shift to the residential class. The subclass discounts at 0% would mitigate the residential class impacts for 2021 by approximately \$1 million of an anticipated \$5 million increase (2021 anticipated assessments based on 2020 levy).

Councillor Information Request 2 – Provide information respecting the effects that lowering the industrial tax ratio would have on the residential tax ratios.

As can be seen in report CSD 23-2020 – 2020 Property Tax Policy, Ratios and Rates, any reduction to the industrial ratio would increase the tax burden experienced by the residential tax class as well as all other tax classes. Being that the residential tax class pays the largest potion of the Regional tax levy, a decrease in the industrial ratio would result in the residential class incurring the largest share of the impact. Staff reviewed a scenario in CSD 23-2020 that reduced the industrial tax ratio however this decrease was not supported by either Regional staff or the Area Treasurers as a result of the anticipated impacts as a result of the 2021 re-assessment cycle on the residential class. It should also be noted that for 2020, the industrial class benefits from a shift away from the class of 0.5%.

Next Steps

Should Council elect to amend the previously submitted industrial/commercial vacant/excess land subclass program revisions to the Province for 2021 and future taxation years, then a resolution to that effect would need to be submitted before August 1, 2020 to the Province to ensure the program revision can be adopted in Provincial legislation for 2021. Based on information provided by the Province, it has been noted that the Region would not be required to re-engage the business sector of Niagara to the same extent as previously conducted in 2018. It would however, be prudent to provide an update to business through traditional communication methods utilized by the Region.

Alternatives Reviewed

While this report has been prepared for information only, Council may elect to adopt the scenario noted above that would decrease the industrial/commercial vacant/excess land subclass discounts to 0% starting 2021. Any changes that Council may adopt as a result of any of the analysis would not have an impact on 2020 tax policy. As noted in report CSD 23-2020, all 2020 tax policy decisions should be finalized in April in order to allow sufficient time for the Area Municipalities to complete tax billing in June. Therefore, any change to the subclass discounts submitted and approved by the Province would impact the 2021 tax policy.

Relationship to Council Strategic Priorities

Decisions related to tax policy is aligned to Sustainable and Engaging Government.

Other Pertinent Reports

CSD 3-2019 Vacancy Program Revisions Submission to Ministry of Finance CSD 23-2020 2020 Property Tax Policy, Ratios and Rates

Prepared by:

Rob Fleming, MBA Senior Tax & Revenue Analyst Enterprise Resource Management Services Recommended by:

Todd Harrison, CPA, CMA Commissioner/Treasurer Enterprise Resource Management 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

None.



Subject: 2019 Reserve Water and Wastewater Treatment Capacities

Report to: Regional Council

Report date: Thursday, April 23, 2020

Recommendations

1. That this report BE RECEIVED for information; and

2. That a copy of this report **BE CIRCULATED** to the Ministry of the Environment, Conservation and Parks and Niagara Area Municipalities.

Key Facts

- The purpose of this report is to inform Council of the reserve treatment capacities at Niagara's Water and Wastewater Treatment facilities. This reporting is required by the Ministry of Environment, Conservation and Parks (MECP).
- The data contained in this report assists in commenting on new development proposals and related servicing as well as planning for future treatment capacity.
- All of Niagara Water Treatment Plants (WTPs) and Wastewater Treatment Plants (WWTPs) are positioned to accept growth beyond the minimum 10 year horizon.

Financial Considerations

This report provides Council with historical and projected treatment capacity and flow data. There are no direct financial implications in receiving this report.

The reserve treatment capacities at the water and wastewater (W&WW) facilities are considered in commenting on new development proposals and related servicing and, as a result, could result in a financial impact related to specific future applications.

Analysis

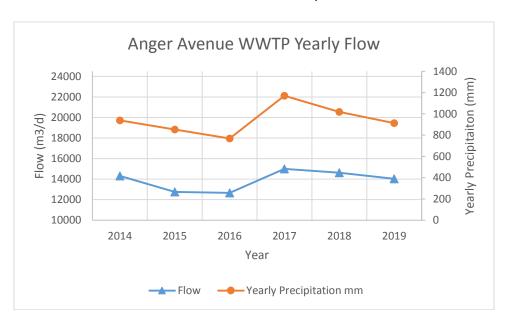
The Infrastructure Planning and Development Engineering section of Planning and Development Services Department annually reports on an assessment of the average daily W&WW flows based on the previous five years, as recorded at our various facilities compared to MECP rated capacities for the facilities. Included in the analysis are the 10-year growth projections in accordance with Niagara 2041 (How we Grow, Flow and Go).

A key objective of this report is to highlight potential capacity constraints and allow sufficient lead time to plan for future capacity increases through the W&WW capital programs so that development may continue unencumbered. This is a 'desktop' exercise, which compares five-year (annual) average flows to the respective MECP Environmental Compliance Approval(s), formerly known as Certificate of Approval(s) for each facility, then incorporates 10-year growth forecasts into the calculation. Ongoing phasing and staging strategy works with our local municipal partners will further refine this assessment for understanding development capacity.

This assessment does not reflect specific compliance, quality, sustainability, risk, or operational deficiencies at the treatment plants or trunk conveyance/transmission systems, which may affect the Region's ability to approve new development or permit servicing extensions.

For municipal wastewater treatment, weather is the key factor that results in peak wet weather flows, which impacts the collection and trunk sewers in both local and regional systems through "Rainfall Derived Inflow and Infiltration" (RDI&I). Even though, it is expected to record higher flows due to population growth, the annual average daily flows to the WWTPs are higher due to the wet weather flows entering the systems. Just for an example, Figure 1 illustrates a direct correlation of wastewater plant flows and yearly precipitation at Anger Avenue WWTP.





Wet weather flows can have substantial impact on available WWTP capacities and a direct impact on the limitations of available servicing capacity for future growth.

Appendix 1 and 2 provide the annual average daily flows and five year average from 2015 to 2019 for the water and wastewater treatment plants, respectively. Appendices 3 and 4 provide a summary of Niagara's six water treatment facilities and eleven wastewater treatment facilities presenting their respective reserve capacities.

It is worth noting that growth rates in recent years show a momentous increase compared to the previous trend in Niagara, which consequently may impact the way this 'desktop' exercise conducts the reserve capacity calculations.

Averaging daily flows over a five-year period versus a three-year period in calculations show a compelling difference in the resulting reserve capacities. This can create a skewed sense of a greater reserve capacity available for the future if the annual daily flows are averaged over longer period of time.

Figure 2 shows an example in a resulting reserve capacity difference for Stevensville/Douglastown Lagoon when flows are averaged over different time periods in calculations.

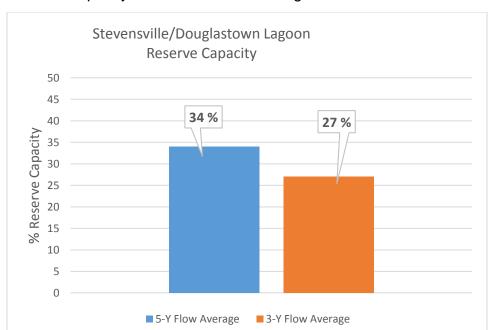


Figure 2: Reserve Capacity of Annual Flows Averaged over 5-Year and 3-Year

A potential change to incorporate the annual daily flows averaged over the last threeyear period into the reserve capacities calculation instead of using the last five-year average presently will be discussed with the Municipal partners and the Ministry during 2020.

At present, all of Niagara's WTPs and WWTPs are positioned to accept growth beyond the minimum 10-year period (Appendix 3 and Appendix 4).

Wet Weather Management

In order to accommodate the anticipated growth from Niagara 2041, the 2016 W&WW Master Servicing Plan (MSP) investigated capacity upgrades (upgrades to trunk sewers, pumping station capacities, etc.), upstream management (storage, peak shaving, diversion), and peak flow management (flow reduction, Inflow & infiltration (I&I) reduction projects) for every wastewater system. Based on this review, there are wet weather projects listed with identified areas for targeted I&I removal to offset the requirement to upgrade and expand more expensive infrastructure all the way to the WWTPs. It is crucial to achieve the I&I reductions in order to offset the capacity needs from growth, to protect the environment, and mitigate potential basement flooding.

The Region and Area Municipalities are continuing to work collaboratively to facilitate ongoing development throughout the region and provide the requisite servicing and capacity allocation in a responsible way to service the communities. In addition, the Region has been aiding Area Municipalities by funding the CSO Control program under the Wet Weather Management Program to support various I&I related projects and programs on the municipal side. This program has been reducing the impacts of I&I and has been a benefit to both, the Region and the Area Municipalities.

The Wet Weather Management team is working with the Development Industry including Public Works Officials, Building Officials, Developers, Consultants and Contractors to raise awareness on the wet weather management issues and potential upcoming changes to address this.

Alternatives Reviewed

No alternatives were studied.

Relationship to Council Strategic Priorities

The report aligns with Council's Priority of Responsible Growth and Infrastructure Planning by highlighting the reserve capacity available to growth at all Regional Water and Wastewater Treatment Facilities.

The report also provides MECP and local municipal partners operational summary and reserve capacity projections for Region's Water and Wastewater Treatment facilities.

Other Pertinent Reports

- PDS 29-2019, August 7, 2019, 2018 Reserve Water and Wastewater Treatment Capacities
- PW 22-2017, May 30, 2017, 2016 Water and Wastewater Master Servicing Plan Update

Prepared by:

Ilija Stetic, B.Sc., PMP Project Manager Planning and Economic Development Recommended by:

Rino Mostacci, MCIP, RPP Commissioner Planning and Economic Development

Submitted by:

Ron Tripp, P.Eng. Acting Chief Administrative Officer

This report was prepared in consultation with Phill Lambert, Director Planning and Development Services, John Brunet, AD Water Operations and Staff Development and Jason Oatley, Manager WW Quality & Compliance.

Appendices

Appendix 1	Annual Average Daily Flow 2015 to 2019 WTP	Page 6
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Appendix 3	Water Reserve Capacity Calculations for 2019	Page 8
Appendix 4	Wastewater Reserve Capacity Calculations for 2019	Page 9

ANNUAL AVERAGE DAILY FLOW 2015 TO 2019 WATER TREATMENT PLANTS

Water Treatment Facility Location	Rated Capacity (m³/d)	Average Daily Flow (m³/d) 2015	Average Daily Flow (m³/d) 2016	Average Daily Flow (m³/d) 2017	Average Daily Flow (m³/d) 2018	Average Daily Flow (m³/d) 2019	5 Year Average Daily Flow (m³/d) 2015 to 2019
Decew Falls WTP	227,300	53,723	54,903	54,321	56,090	53,303	54,468
Grimsby WTP	44,000	16,652	15,699	14,020	14,866	14,029	15,053
Niagara Falls WTP	145,584	45,186	47,350	45,192	44,780	43,400	45,182
Port Colborne WTP	36,000	8,908	7,719	8,735	8,864	7,282	8,302
Rosehill WTP	50,026	13,182	13,148	12,388	12,862	11,188	12,554
Welland WTP	65,000	20,164	21,858	21,590	22,538	22,579	21,746

Note 1: Welland WTP rated capacity changed from 102,300 m3/d to 65,000 m3/d due to Operational constraints.

ANNUAL AVERAGE DAILY FLOW 2015 TO 2019 WASTEWATER TREATMENT PLANTS

	Rated Capacity	Average Daily Flow	5 year Average Daily Flow				
Wastewater Treatment	(m³/d)	(m³/d)	(m³/d)	(m³/d)	(m³/d)	(m³/d)	(m³/d)
Facility Location	,	,					
-		2015	2016	2017	2018	2019	2015 to 2019
Anger Avenue WWTP	24,500	12,755	12,661	15,000	14,624	15,146	14,037
Baker Road WWTP	31,280	17,549	16,999	20,897	19,975	20,910	19,266
Crystal Beach WWTP	9,100	5,005	4,676	5,915	5,874	6,276	5,549
Niagara Falls WWTP	68,300	40,782	35,880	44,684	41,489	41,360	40,839
NOTL WWTP	8,000	3,911	4,021	4,561	4,687	5,237	4,483
Port Dalhousie WWTP	61,350	30,091	29,616	34,823	35,095	36,681	33,261
Port Weller WWTP	56,180	30,856	29,650	32,090	36,881	39,211	33,738
Queenston WWTP	500	234	278	234	198	213	231
Seaway WWTP	19,600	11,064	9,103	12,082	12,580	13,472	11,660
Stevensville/Douglastown Lagoon	2,289	1,192	1,314	1,635	1,670	1,729	1,508
Welland WWTP	54,550	32,164	29,728	35,407	34,643	37,137	33,816

Regional Water Treatment Facilities Reserve Capacity Calculation for 2019

Treatment Facility	Permit To Take Water (1) (ML/D)	Rated Treatment Capacity (ML/D)	Peaking Factor (2)	Theoretical Average Day Capacity (ML/D)	90% of Average Day Capacity (3) (ML/D)	5-Year Average Day Flow (ML/D)	% of Total Capacity Used	Reserve Treatment Capacity (Based on 90%) (ML/D)	Design Flow Rate (275 l/c/d)	Reserve Serviceable Population (Equivalents)	10-Year Forecast For Population (Residential & Employment)	Surplus Population Over 10-Year Projection
DeCew Falls WTP	227.0	227.3	1.496	151.9	136.7	54.5	36%	82.2	275	298,909	30,398	268,511
Grimsby WTP	44.0	44.0	1.587	27.7	24.9	15.1	54%	9.9	275	36,000	14,771	21,229
Niagara Falls WTP	145.5	145.5	1.577	92.3	83.1	45.2	49%	37.9	275	137,818	23,782	114,036
Port Colborne WTP	45.5	36.0	1.640	22.0	19.8	8.3	38%	11.5	275	41,818	1,552	40,266
Rosehill WTP	78.0	50.0	1.482	33.7	30.3	12.6	37%	17.8	275	64,727	6,375	58,352
Welland WTP	110.0	65.0	1.486	43.7	39.3	21.7	50%	17.6	275	64,000	12,292	51,708

⁽¹⁾ Original MOE approved quantity of raw water permitted (Permit To Take Water).

⁽²⁾ The peaking factors used are based on an average of actual flow rates of maximum day versus average day flows over the past three years at each facility.

⁽³⁾ Region's W&WW MSP (GM BluePlan, 2017) requires planning process for expansion when plant capacity exceeds 80%, and expansion should be completed when capacity exceeds 90%.

Regional Wastewater Treatment Facilities Reserve Capacity Calculation for 2019

Treatment Facility	MOE Plant Rated Capacity (m³/day)	90 % of Plant Capacity (1) (m³/day)	5-Year Average Daily Flow (m³/day)	% of Total Capacity Used	Reserve Treatment Capacity (Based on 90%) (m³/day)	Design Flow Rate (4) (365 L/c/d)	Reserve Serviceable Population (Equivalents)	10-Year Forecast For Population (Residential & Employment)	Surplus Population Over 10-Year Projection
Anger Avenue (Fort Erie) WWTP	24,500	22,050	14,037	57%	8,013	365	21,953	4,277	17,676
Baker Road (Grimsby) WWTP	31,280	28,152	19,266	62%	8,886	365	24,346	16,791	7,555
Crystal Beach (Fort Erie) WWTP	9,100	8,190	5,549	61%	2,641	365	7,236	1,443	5,793
Niagara Falls WWTP	68,300	61,470	40,839	60%	20,631	365	56,523	19,980	36,543
NOTL WWTP	8,000	7,200	4,483	56%	2,717	365	7,443	2,644	4,799
Port Dalhousie (St. Catharines) WWTP	61,350	55,215	33,261	54%	21,954	365	60,148	15,005	45,143
Port Weller (St. Catharines) WWTP	56,180	50,562	33,738	60%	16,824	365	46,094	10,052	36,042
Queenston (NOTL) WWTP (3)	500	450	231	46%	219	365	599	99	500
Seaway (Port Colborne) WWTP	19,600	17,640	11,660	59%	5,980	365	16,383	1,622	14,761
Stevensville/Douglastown Lagoon	2,289	2,060	1,508	66%	552	365	1,512	795	717
Welland WWTP	54,550	49,095	33,816	62%	15,279	365	41,860	12,912	28,948

⁽¹⁾ Region's W&WW MSP (GM BluePlan, 2017) requires planning process for expansion when plant capacity exceeds 80%, and expansion should be completed when capacity exceeds 90%.

⁽²⁾ The Niagara Falls WWTP assessment includes the sewage flows from the St. David's area of Niagara-on-the-Lake.

⁽³⁾ The Queenston WWTP in Niagara-on-the-Lake has a unique capacity commitment of 226 m³/d for the following properties: Niagara Parks Commission (75 m³/d), Niagara Falls Bridge Commission (63 m³/d), Shalamar Campground (38 m³/d) and Ontario Power Generation (50 m³/d). Due to these commitments and limited UAB, limited residential growth is expected within the next 10 year period within the tributary area.

⁽⁴⁾ Design Flow Rate incorporated 90 L/c/d of extraneous flow allowance



Subject: 2019 End Of Year Growth Report

Report to: Regional Council

Report date: Thursday, April 23, 2020

Recommendations

1. That Report PDS 19-2020 BE RECEIVED for information; and

 That a copy of Report PDS 19-2020 BE CIRCULATED to the Local Area Municipalities, Niagara Peninsula Conservation Authority, Niagara Home Builders Association, Niagara Industrial Association, local Chambers of Commerce and School Boards.

Key Facts

- The purpose of this report is to inform Planning and Economic Development Services Committee and Council about growth trends over the past 5 years.
- Niagara Region's population has increased by over 25,000 people since 2015, reaching an estimated total of 479,183 as of July 1, 2019.
- Housing Starts, Completions and Building Permits have all increased since 2015 and show a growing diversification of housing types being built.
- The average sale price of a home in Niagara Region increased 56% from 2015 to 2019, reaching \$444,500 in 2019.
- Over \$5 Billion in building permits were issued since 2015, with 2019 alone reaching nearly \$1.5 Billion.

Financial Considerations

There are no direct financial implications associated with this report. Metrics in this report inform Niagara's financial strategies. Increased residential, commercial and industrial development in Niagara, combined with increasing property assessments, has a direct impact on revenues collected by the Region.

Analysis

The Planning and Development Services department has been producing the annual growth report since 2017. Previous iterations of this report have focused on year-to-year trends throughout the Region. This report focuses on the past 5 years collectively to provide a more comprehensive analysis on growth metrics. This is possible since the Region has been collecting more detailed data over the past 5 years.

The Region has experienced significant growth across all areas set out in this report. This information is being presented as a means to update Regional Council on how growth has evolved over the last half decade and feeds directly into numerous Council Strategic Priorities.

Population

Pace of Population Growth

Both population and the pace of growth have increased significantly for Niagara since 2016. On average, the Region's population has increased by nearly 6,500 people per year since 2016, nearly double the pace of growth experienced previously between 2011 and 2016. Figure 1 provides a summary of population growth per year since 2015.

Niagara Region Annual Population Estimates 490,000 1.6 1.4 480,000 1.2 Growth Rate (Population 470,000 460,000 450,000 0.2 440,000 0 2015 2016 2017 2018 2019

Figure 1: Niagara Region Annual Population Estimates

Source: Statistics Canada, Table 17-10-0140-01

While the pace of population growth may seem substantial, it is only within the last 5 years that the Niagara Region has started to match the pace contemplated in the Provincial population forecasts provided in *A Place to Grow: Growth Plan for the Greater Golden Horseshoe, 2019.* This is a noteworthy development as the Region must plan to achieve the forecasts set out in the *Growth Plan* and base infrastructure and development charges on the same forecasts.

Year

Components of Population Growth

Niagara's population growth continues to be driven entirely by international and intraprovincial migration (highlighted in figure 2).

Natural Increase

Net Interprovincial Migration

Net Non-Permanent Residents

-5,000 0 5,000 10,000 15,000

Figure 2: Components of Population Change (2015 - 2019)

Source: Statistics Canada, Table 17-10-0140-01

Ontario, in general, has seen a significant increase in international students over the past decade and municipalities with post-secondary institutions have received the greatest share of this growth. Since Niagara Region is home to Brock University and Niagara College, the Region has been able to capitalize on this influx.

From an intraprovincial perspective, there has been an outflow of population from Toronto and Peel Region to more affordable regions in Ontario.¹

Of the population growth Niagara received through intraprovincial migration, the vast majority have been above 44 years of age. As highlighted in PDS 21-2019, the influx of a population that is generally older than the Region's current median age of 45.6 will contribute to an already aging population. Figure 3 provides a breakdown of intraprovincial migration into Niagara Region by age cohort.

Toronto CMA Losing Existing Population of All Ages to More Affordable Regions in Ontario (link): https://www.ryerson.ca/cur/Blog/blogentry46/

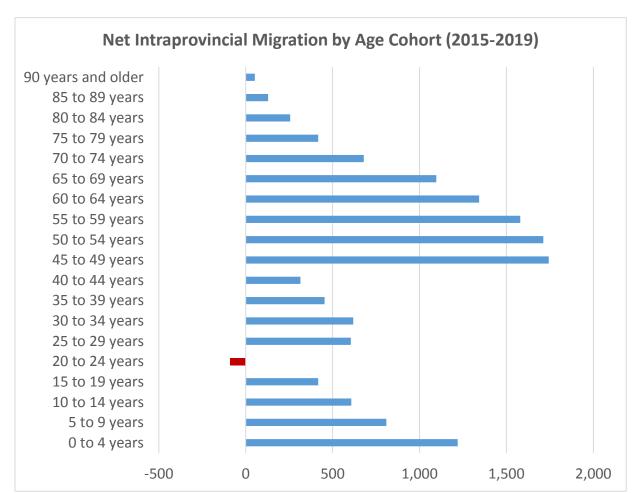


Figure 3: Net Intraprovincial Migration by Age Cohort (2015 - 2019)

Source: Statistics Canada, Table 17-10-0140-01

Housing Developments

Housing Starts have steadily risen over the last 5 years. In 2015, there were 1,911 starts; in 2019, there were 3,077 starts (a 61% increase). Within starts, we can also see a shifting dynamic in housing choice as single-detached housing has made up less than 50% of starts over the past 2 years.

A critical factor of meeting population forecasts in the *Growth Plan* and, importantly, achieving affordable housing targets, is Niagara's ability to offer a wider range of housing options for residents. Figure 4 provides an overview of housing starts per year by housing type.

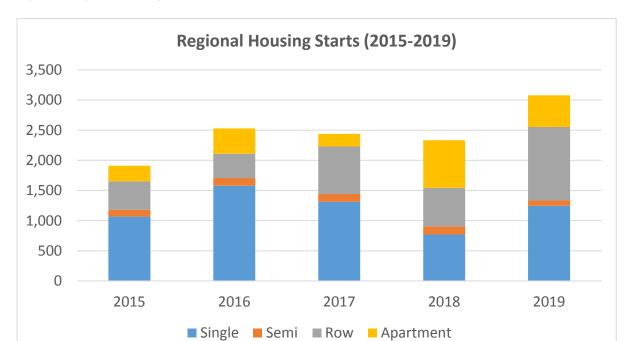
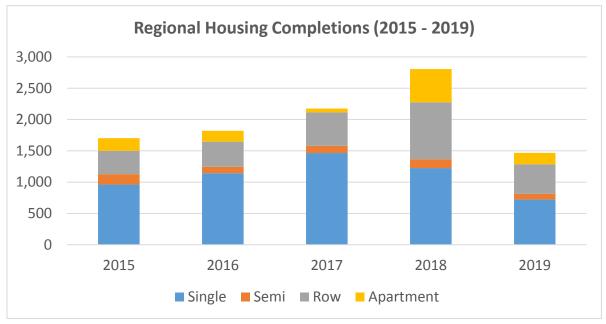


Figure 4: Regional Housing Starts (2015 - 2019)

Source: CMHC, Housing Market Information Portal

Housing completions steadily increased from 2015 to 2018 before dropping over 50% in 2019. The decline in housing completions is linked to the changing mix of housing starts as apartment developments take considerable more time to complete than single-detached and row/townhouse developments. It is anticipated that housing completions rebound in 2020 as starts that are currently under construction are complete. Figure 5 provides an overview of housing completions between 2015 and 2019.

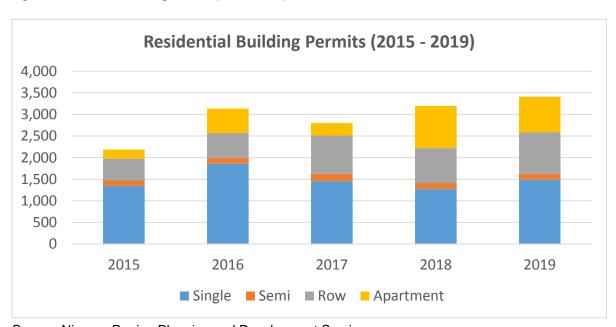
Figure 5: Regional Housing Completions (2015 - 2019)



Source: CMHC, Housing Market Information Portal

New housing units, issued by building permit, also grew consistently over the previous half decade, reaching 3,415 units in 2019. Figure 6 provides an overview of building permits (housing units) since 2015.

Figure 6: Residential Building Permits (2015 - 2019)



Source: Niagara Region Planning and Development Services

Housing Market

The housing market in Niagara has been on the rise since 2015 with significant increases to average sale price in 2016 and 2017. Between 2015 and 2017, the average sale price of a home in Niagara increased nearly 40%, from \$284,000 to \$405,000. Average sale price has continued to increase in 2018 and 2019 but at a lower rate of 4% and 6% respectfully. Overall, the average sale price for a home in Niagara increased 56% from 2015 to 2019.² Figure 7 provides a breakdown of average sale price by year.

Average Household Sale Price: Niagara Region (2015 - 2019)

\$500,000.00
\$450,000.00
\$350,000.00
\$300,000.00
\$250,000.00
\$250,000.00
\$150,000.00

Figure 7: Average Household Sale Price (2015 – 2019)

2015

Source: Niagara Association of Realtors and Realtors Association of Hamilton-Burlington

2016

Building Permit Values

\$-

\$100,000.00 \$50,000.00

Building permit values, just like population and housing development, increased over the past 5 years, growing from \$600 million in 2015 and reaching nearly \$1.5 billion in 2019. The increased diversity of permits is particularly notable; non-residential permits

2017

2018

2019

Average sale price for 2019 is based on the data from January 2019 to June 2019. In July 2019, the Niagara Association of Realtors changed how sale price is reported on their website, opting for an HPI Benchmark value rather than the previous reporting of average sale price.

grew from 15% in 2015 and 2016 to 30% in 2017, 2018 and 2019. The increased ratio of non-residential building permit values is more inline with the Region's Development Charges Background Study. Figure 8 provides an overview of building permit values from 2015 to 2019.

Residential and Non-Residential Building Permit Values (2015 - 2019)\$1,600,000,000 \$1,400,000,000 \$1,200,000,000 \$1,000,000,000 \$800,000,000 \$600,000,000 \$400,000,000 \$200,000,000 \$-2015 2016 2017 2018 2019 ■ Residential ■ Institutional Industrial Commercial

Figure 8: Residential and Non-Residential Building Permit Values (2015 - 2019)

Source: Statistics Canada Building Permit Values and Niagara Region Planning and Development Services

Alternatives Reviewed

The scope and detail of annual growth reports will be revisited following the adoption of the forthcoming new Regional Official Plan. Future iterations of the report will provide additional metrics and commentary on the implementation of the Regional Official Plan and achievement of policy objectives and targets.

Relationship to Council Strategic Priorities

Supporting Businesses and Economic Growth

- This report discusses trends in population, housing and building permit values over the past 5 years. This information is important for Regional Council to have as they make decisions that impact the Regional economy.
- Healthy and Vibrant Community
 - This report highlights trends in housing sale prices that relate directly to housing affordability in Niagara.
- Responsible Growth and Infrastructure Planning
 - The population increase over the past 5 years will be a critical component in advancing Regional Transit and GO Rail Service. A greater population, as well as increased densities around proposed GO Station areas, will support development and provide greater use of the service.
 - Tracking and reporting upon residential and economic growth provides direction on maintaining existing infrastructure and assists in asset management.

Other Pertinent Reports

- PDS 9-2017: Niagara Region Annual Growth Report
- PDS 25-2018: Niagara Region End of Year Growth Report 2017
- PDS 21-2019: Niagara Region End of Year Growth Report 2018

Prepared by:	Recommended by:
Greg Bowie	Rino Mostacci, MCIP, RPP
Planner	Commissioner
Planning and Development Services	Planning and Development Services

Submitted by:

Ron Tripp, P.Eng. Acting Chief Administrative Officer

This report was reviewed by Isaiah Banach, Manager of Long Range Planning.

COVID-19 Situation Update

Regional Council April 23, 2020

M. Mustafa Hirji Medical Officer of Health & Commissioner (Acting)

Strategy

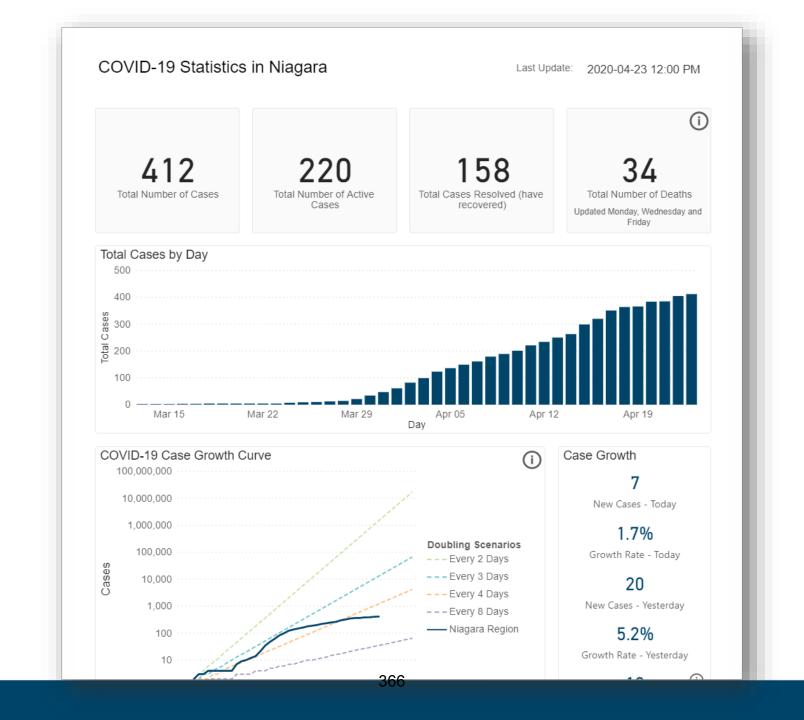
Strategy

1	Stop Entry of COVID-19 Cases from Outside of Canada	Federal
2	Reduce Physical Interaction to Prevent Infection Transmission	Provincial
3	Isolate Cases and Contacts to Break Chains of Transmission	Local Public Health

Local Public Health Roles

- 1. Case & Contact Management
- 2. Support Building Health Care System Capacity
 - Maximize Testing
 - Infection Prevention & Control
 - Prepare for Surge of Hospital Demand
 - Health Partners within Social Services Sector
- 3. Public Messaging
 - Amplify Federal & Provincial Messaging (e.g. Travel, Distancing)
 - Inform the Public (risk reduction, testing)
 - Interpret Local Context





Outbreaks in LTC & RH

- 9 COVID-19 Outbreaks
 - 3 declared over
 - A few with challenges
- IPAC inspections every 1-2 Weeks
- Enhanced IPAC inspection
- Coaching & Support Team
- Test of Persons with No Apparent Symptoms
- Supporting with Staffing Challenges
- Acute Health Status Assessment Process



Testing

Geography

Canada

Ontario

Testing

Geography	Tests Performed	Population	Tests per 100,000 Population	Confirmed Cases	Tests per Cases per 100,000 Population
Canada	570,451	37,589,262	1,518	40,789	0.04
Ontario	194,745	14,711,827	1,314	12,879	0.10
Waterloo Region	5,025	584,259	860	582	1.48
Windsor-Essex	4,718	407,128	1,159	525	2.21
Hamilton (Assessment Centres Only)	3,017	794,716	380	-	-
Niagara Region (Niagara Health Only)	5,473	434,927	1,258	278	4.53



Subject: COVID-19 Response and Departmental Updates

Report to: Regional Council

Report date: Thursday, April 23, 2020

Recommendations

 That Niagara Region's COVID-19 Response and Departmental Business Continuity updates included as Appendices 1 through 7 of this report BE RECEIVED for information.

Key Facts

- This report and the appended memorandums have been prepared as an update to Council regarding the COVID-19 Emergency Response, Departmental Business Continuity Planning and actions associated with the redeployment of staff from nonessential activities to support essential and critical activities across the organization.
- As of April 9, 2020, the Regional Emergency Operations Centre (REOC) Weekly
 Update has been distributed to Council as a summary of the REOC weekly activities
 and actions. This report acknowledges that Standing Committee meetings were
 cancelled for the month of April and is intended to supplement those weekly reports.

Financial Considerations

Reports CSD 30-2020 and CSD 31-2020, dated April 23, 2020 have been prepared as an update to Council specifically regarding COVID-19 financial considerations. Each of these reports acknowledge limitations in certainty at this time. However, they represent the most accurate financial impacts, analysis and outlook at the time of report publishing.

Alternatives Reviewed

This report was provided as informational updates across the Operating departments of the Region and therefore no alternatives have been considered or presented.

Relationship to Council Strategic Priorities

Overall Business Continuity Planning and support of the COVID-19 emergency response directly supports Council's 2019-2022 Strategic Priorities:

- Supporting Businesses and Economic Growth
- Healthy and Vibrant Community
- Responsible Growth and Infrastructure Planning
- Sustainable and Engaging Government

Submitted by:

Ron Tripp, P. Eng Acting Chief Administrative Officer

This report was prepared in consultation with M. Mustafa Hirji, Medical Officer of Health & Commissioner (Acting), Adrienne Jugley, Commissioner, Community Services, Todd Harrison, Commissioner, Corporate Services and Regional Treasurer, Rino Mostacci, Commissioner, Planning and Development, Bruce Zvaniga, Commissioner (Interim), Public Works, Val Kuhns, Director (Acting), Economic Development and Franco Meffe, Director, Human Resources.

Appendices

Appendix 1	Public Health – COVID-19 Response and Business Continuity
Appendix 2	Community Services – COVID-19 Response and Business Continuity
Appendix 3	Public Works – COVID-19 Response and Business Continuity
Appendix 4	Planning and Development – COVID-19 Response and Business
	Continuity
Appendix 5	Corporate Services – COVID-19 Response and Business Continuity
Appendix 6	Economic Development – COVID-19 Response and Business Continuity
Appendix 7	Human Resources - Business Continuity Planning and Redeployment
	Update



Public Health & Emergency Services 1815 Sir Isaac Brock Way, Thorold, ON L2V 4T7 905-980-6000 Toll-free: 1-800-263-7215

Memorandum

CAO 10-2020 Appendix 1

Subject: COVID-19 Response and Business Continuity in Public Health &

Emergency Services

Date: April 23, 2020
To: Regional Council

From: M. Mustafa Hirji, Medical Officer of Health & Commissioner (Acting)

Public Health & Emergency Services deliver essential services year-round to impact the health and health equity of Niagara residents, and to pursue Council's strategic goal of building a Healthy and Vibrant Community. During the current pandemic, the department is playing a central role in the response to protect and mitigate the impacts of COVID-19, while also continuing the essential work around all other health issues that continue to affect residents.

While COVID-19 has commanded the primary focus of Public Health and society at large, it is important to remember that most of the pre-existing health issues continue to exist and are responsible for more deaths (4,500 per year in Niagara) than the projected number of deaths from COVID-19 in Niagara (250–1,000 deaths).

Activity in Public Health & Emergency Services reflects focusing on COVID-19 response, while also ensuring ongoing service to protect the health in other essential areas.

Public Health Emergency Operations Centre for COVID-19

Current Status of Operations

Public Health began work in response to COVID-19 on January 8, 2020. As volume of activities grew, the Public Health Emergency Operations Centre was partly activated on January 28, 2020 to ensure coordination of work and central leadership. By March 9, staff had begun to be redeployed from regular duties to supporting the activities of the Emergency Operations Centre, which was fully activated at this time.

Significant Initiatives or Actions Taken

There are three principle lines of response to COVID-19:

1. Case, Contact, and Outbreak Management. Public Health is following-up with every person diagnosed with COVID-19 to ensure they are isolated and no longer infecting others. Public Health identifies all contacts of that person who may also have been infected, and arranges for those contacts to be isolated as well. That way, if they develop illness, they cannot have exposed anyone. By isolating all persons who may be infected with COVID-19, the chain of transmission can be broken. Case and contact management will be critical to ensuring ongoing control of COVID-19 transmission if and when physical distancing measures are relaxed.

A critical subset of this work is advising and supporting the management of outbreaks in long term care homes, retirement homes, and other health care facilities. We have seen that most cases and deaths in Niagara, Ontario, and Canada as a whole have occurred in these settings. Better protecting them and supporting these facilities to manage outbreaks are our top priority.

Public Health usually has 10 staff working on case, contact, and outbreak management year-round for 75 diseases of public health significance (e.g. measles, influenza, salmonella, HIV). Within the Emergency Operations Centre, this has been scaled-up to 57 front line FTE as well as 20 FTE of support staff and leadership staff through redeployment of staff from other public health programs. In addition, Public Health is further expanding its capacity by "out sourcing" some of this work to staff offered by the Public Health Agency of Canada and to medical students. The operation now works 7 days a week, 08:00 to 20:00.

2. Supporting Health Care & Social Services Sector. The health care and social services sectors play an essential role in supporting those most vulnerable, including diagnosing and caring for those who contact COVID-19. Public Health has been working with the sector to advise and support protocols that will minimize risk of infection to both clients and staff. We are also helping health care providers acquire personal protective equipment and testing materials.

An additional role around supporting the health care system has been to enable Niagara Health to maximize the capacity of its COVID-19 assessment centres. Public Health has been temporarily assessing and prioritizing persons concerned about COVID-19 for testing at the assessment centres. Public Health is in the process of transitioning this effort to primary care provides so that Public Health staff can shift to focus even more on other elements of COVID-19 response. A

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dedicated health care provider phone line supports health care providers in providing advice and latest recommendations around COVID-19.

Approximately 50 FTE currently support the health care and social services sector within the Emergency Operations Sector, all redeployed from normal public health work.

3. **Public Messaging**. Given the rapidly changing landscape of COVID-19. Public Health seeks to provide the public with the information to address their fears and concerns, as well as to understand their risk and how to protect themselves. These efforts include a comprehensive web site library of frequently asked questions, an information phone line to speak to a health professional that operates 09:15 to 20:30 on weekdays and 09:15 on 16:15 on weekends, an online chat service with health professionals that operates during the same hours, social media, and approximately 20 media interviews per week. Daily, Public Health has over 20,000 interactions with the public across all channels.

Approximately 10 staff have been redeployed from usual public health operations to support the Emergency Operations Centre with public messaging.

In addition to these lines of work, there is significant work around data entry, customizing data systems and process management to make the above three lines of work as efficient and effective as possible. As well, there are comprehensive planning teams, logistics teams, a finance and administration team, and liaison activities. Approximately 45 staff have been reallocated to these activities.

Finally, existing mass immunization plans are being updated and preparedness is underway for if and when a COVID-19 vaccination is available.

Operational Outlook

1 month

Continued scaling up of Case & Contact Management capacity

3 months to 6 months

 Projections on operations in the future will depend on Provincial government policy decisions around COVID-19 response. The expectation is that current emergency operations would continue with emphasis shifting based on provincial response. _____

Clinical Services Division (Excluding Mental Health)

Current State of Operations

Most efforts in this area normally focus on infectious disease prevention. Almost all staff (61.5 FTE of 69 total) have been reallocated to the Emergency Operations Centre for COVID-19 response. Current operations are limited to

- case and contact management of sexually transmitted infections
- case and contact management of significant infectious diseases (e.g. tuberculosis, measles)
- distributing provincial vaccination stockpiles to primary care
- inspection primary care for appropriate cold chain with respect to vaccinations
- advising primary care around complex immunization scenarios
- emergency contraception
- outreach to marginalized populations around vaccination and sexual health

Services/Operational Changes

- Cessation of immunization clinics
- Cessation of school vaccinations
- Cessation of enforcing the Immunization of School Pupils Act
- Cessation of supplying the public with immunization records
- Cessation of sexual health clinics
- Cessation of health promotion around vaccinations
- Cessation of health promotion around healthy sexuality

Operational Outlook

1 month & 3 months

Continued minimal operations in order to enable COVID-19 response

6 months

If schools re-open in the fall, school-based vaccinations may resume.

Mental Health

Current State of Operations

Mental Health supports clients in the community who would often otherwise need to be hospitalized. This work is critical to keep people out of the hospital and ensure health system capacity for those with COVID-19. As well, given current challenges around loss of employment, anxiety, and social isolation, delivery of mental health services is more important than ever.

Services/Operational Changes

- Shift of some in-person clinics to remote delivery
- Reduction in some volume of work to shift 10 FTE to Emergency Operations and to provide mental health case management in shelters.

Operational Outlook

Anticipate no changes to current operations over the next 6 months.

Environmental Health

Current State of Operations

Several lines of inspection have been discontinue due to closures of certain sectors (e.g. food services, personal services, recreational pools). However, others are more important than ever (e.g. infection control inspections of long term care homes and retirement homes). Approximately 20 of 44 FTE have been reallocated to Emergency Operations. The remaining staff focus on

- Investigation of animal bites for rabies prevention
- Investigation of health hazards
- Foodborne illness complaints
- Food premises complaints
- Infection prevention and control lapse investigations
- Inspection of remaining food premises (e.g. take-outs)
- Inspection of housing and infection prevention amongst temporary foreign workers
- Support and advice to private drinking water and small drinking water system operators

- Surveillance and prevention of West Nile Virus, Lyme Disease, and other vector born diseases
- Investigation of adverse water quality

Services/Operational Changes

- Reduction of food services inspections
- Cessation of personal services inspections
- Cessation of inspection of recreational water (pools, splash pads, spas)
- Increase of infection control investigations of long term care facilities and retirement homes
- Refocusing infection control investigations of day cares to focus on very frequent inspection of those that remain operational

Operational Outlook

1 month

 Further increases in detail and intensity of inspections of long term care facilities and retirement homes

3 month & 6 month

 Projections on operations in the future will depend on Provincial government policy decisions around COVID-19 response. Loosening of social restrictions might necessitate resumption of inspections of food services, personal services, beaches, and other areas.

Chronic Disease & Injury Prevention

Current State of Operations

Chronic illnesses are responsible for 70% of ill health and lead to more deaths (75,000 deaths per year in Ontario) than are likely to be caused by COVID-10 (Ontario government projects 3,000 to 15,000 deaths from COVID-19). Chronic diseases are likely to be exacerbated during this period of social restrictions. As well, since chronic disease make one more likely to suffer severe illness from COVID-19, mitigating chronic diseases remains a high priority.

Efforts are being consolidated around three areas:

1. Mental health promotion. This reflects the greater risk of persons suffering mental health challenges including suicide during this time.

- 2. Substance use prevention. This reflects the risk of greater substance use while people are unemployed and lack other means of recreation.
- 3. Health eating and physical activity. The goal is to ensure physical activity despite current social restrictions, and support healthy eating when mostly fast food is available to purchase for take-out.

The above three priorities align with the underlying causes of most ill health and most deaths in Canada.

Services/Operational Changes

- Consolidation of resources around the previously mentioned three priorities
- Elimination of engagement of populations in-person
- Elimination of activities in schools, workplaces, and other public settings
- Cessation of most cancer prevention work
- Cessation of most healthy aging work
- Cessation of most injury prevention work
- Expansion of role of Tobacco Control Officers to also enforce Provincial emergency orders around physical distancing

Operational Outlook

1 month

Finalization and launch of new initiatives

3 month & 6 month

 Projections on operations in the future will depend on Provincial government policy decisions around COVID-19 response. Loosening of social restrictions will enable delivery of programming with more direct engagement. ______

Family Health

Current State of Operations

There has been redeployment of 77 of 105 FTE in Family Health to support Emergency Operations. Remaining staff are focusing their efforts on the following areas:

- Prenatal/postnatal support
- Supporting vulnerable families
- Parenting supports
- Providing enrollment and information towards emergency dental care

Services/Operational Changes

- Cessation of dental screening
- Cessation of dental services
- Cessation of breastfeeding clinics
- Cessation of well baby clinics
- Cessation of school health activities
- Shifting all prenatal/postnatal support to virtual options from in-person service
- Shifting home visits to remote connections

Operational Outlook

1 month

 Resumption of some school health work through virtual connection with students and parents

3 month & 6 month

 Projections on operations in the future will depend on Provincial government policy decisions around COVID-19 response. Loosening of social restrictions will enable delivery of programming with more direct engagement, as well as engagement within schools.

Organizational and Foundational Standards

Current State of Operations

Organizational and Foundational Standards supports the data analytics, program evaluation, quality improvement, professional development, communications, engagement, and customer services activities of Public Health. There has been redeployment of 24 of 26 staff to Emergency Operations. Ongoing activity includes

- Opioid surveillance reporting
- Active screening of staff at Regional buildings
- Managing data governance and privacy issues

Services/Operational Changes

- Cessation of public health surveillance work
- Cessation of most public health communications and engagement work
- Cessation of public health data analytics
- Cessation of expanded implementation of electronic medical record system
- Cessation of all public health quality improvement work
- Cessation of Public health applied research
- Cessation of evaluating public health programs
- Cessation of public reception service in Public Health buildings
- Scaling back data governance initiative

Operational Outlook

• Expectation is that resources will remain reallocated to Emergency Operations for at least 6 months.

Emergency Medical Services

Current State of Operations

Emergency Medical Services (EMS) continues to dispatch land ambulance services to the population calling 911, as well as modified non-ambulance response to 911 calls as appropriate (the System Transformation Project). At present, call volumes are slightly below baseline, and operational response is normal. There are some paramedics who have been exposed to COVID-19 and must be off work to protect their patients and co-

workers. EMS is facing increased pressures around personal protective equipment procurement given global shortages.

Services/Operational Changes

Reduction of paramedic student training activities

Operational Outlook

1 month

 Completion and implementation of a Pandemic Plan for response prioritization should call volumes grow due to COVID-19. This is a unique plan to Niagara, enabled by Niagara's local control and tight integration of both ambulance dispatch and the land ambulance services.

3 month & 6 month

• Projections on operations in the future will depend on Provincial government policy decisions around COVID-19 response, and the subsequent circulation of COVID-19 in the population. Higher COVID-19 circulation would create demand for more ambulance response, as well as increase EMS staff who must be off work due to COVID-19 infection or exposure. As 911 calls increase and/or staff are unable to work, the Pandemic Plan will prioritize which calls continue to be served, and which 911 calls receive a modified response (e.g. phone call and advice from a nurse) or no response.

Emergency Management

Current State of Operations

Emergency Management is currently fully deployed to supporting the Regional Emergency Operations Centre and advising the Public Health Emergency Operations Centre. Emergency Management is also deeply engaged with supporting emergency operations teams at the local area municipalities, as well as other key stakeholders (e.g. Niagara Regional Police, fire services, Canadian Forces).

Services/Operational Changes

 Cessation of preparedness activities to focus fully on current response to COVID-19.

Operational Outlook

1 month

 Ongoing support of current Emergency Operations Centres while also assisting local area municipalities around anticipated flood response.

3 month

 Ongoing support of current Emergency Operations Centres while also increasingly supporting recovery planning efforts

6 month

 Ongoing support of current Emergency Operations Centres and recovery planning efforts. There may be some elements of recovery planning that can begin to be implemented by this date.

Respectfully submitted and signed by

M. Mustafa Hirji, MD MPH FRCPC Medical Officer of Health & Commissioner (Acting) Public Health & Emergency Services





Memorandum

CAO 10-2020 Appendix 2

Subject: COVID-19 Response and Business Continuity in Community Services

Date: April 23, 2020 **To:** Regional Council

From: Adrienne Jugley, Commissioner, Community Services

This memo serves to update Council on the additional measures Community Services has taken to ensure the continued delivery of essential services during the COVID-19 pandemic, and the alternate approaches used to support those most vulnerable in Niagara.

Seniors Services

Long Term Care

Seniors Services continues to implement known best practices to respond to a pandemic to protect residents and implement all provincial directives. Recent directives include a temporary pause on transitioning hospital patients into LTC Homes and limiting staff to working at a single LTC Home. Both these measures are in place across all eight Regional homes. Seniors Services continues to source and secure adequate levels of personal protective equipment (PPE), including masks, to ensure compliance with directives from the Ministry of Health and the Ministry of Long-Term Care, however, this remains a continuous effort. Beyond implementation of all public health and outbreak measures, staff continue to provide the best possible care to residents and are using virtual methods to contact family members to allow for visits with their loved ones and provide updates on care whenever possible. A communication was sent to the families of our LTC residents, acknowledging the recent media coverage around long-term care homes, and outlining the risk mitigation measures that are in place across our homes to support the safety of our residents and staff (Appendix 1).

Outreach Services

Beyond long-term care, Seniors Services provides a number of programs in the community, including outreach services. During this time, Seniors Services, in partnership with local community agencies, have enhanced the Niagara Gatekeepers program to help reduce isolation and ensure basic needs are addressed for vulnerable or at-risk seniors in the community. Services available include: weekly, friendly

telephone calls to check-in with seniors; providing access to groceries and medications; ensuring transportation is available for urgent medical appointments; and, supporting access to financial entitlements. Niagara Gatekeepers is available at (905) 684-0968 and is answered between 8:30am to 8:30pm, 365 days a year.

Homelessness Services & Community Engagement

Homelessness Services continues to engage with community partners in prevention and mitigation efforts related to COVID-19. In partnership with Niagara Region Public Health, Homelessness Services provided updated guidance, training and resources to the sector to ensure enhanced infection prevention and control measures. Support has also been provided to the emergency shelter system through screening tools, policies and procedures to protect both staff and clients. Funding through Homelessness Services has ensured shelter providers have access to cleaning and disinfecting supplies, personal protective equipment, and is available to address staffing pressures.

Through REACH (Regional Essential Access to Connected Health) Niagara, Dr. Karl Stobbe and his team of physicians enrolled in the Niagara family medicine residency program, have provided all emergency shelters with telemedicine (virtual services) to support effective screening for COVID-19 infection. REACH Niagara is also providing ongoing monitoring of care and symptoms of those residing at the isolation site (further explained below).

Physical distancing remains one of the best ways to prevent spreading COVID-19. To enable individuals experiencing homelessness to physically distance, Homelessness Services, in partnership with service providers and REACH Niagara, has taken a number of steps:

- Identified those most vulnerable to COVID-19, including the elderly and those with health conditions, and moved them into motel units.
- Secured additional motel units for those able to live independently in order to create capacity within the emergency shelter system.
- Established an isolation facility to respond to the number of people experiencing homelessness, presenting with respiratory symptoms and requiring COVID-19 testing. So far, 30 individuals have accessed this site and all testing results to date has been negative for COVID-19.
- Enhanced the Assertive Street Outreach program which serves unsheltered homeless in encampments or other public spaces, to increase safety, encourage access to shelter and housing services, provide advice on public health measures and offer hygiene kits, and help screen for symptoms (including providing access to the isolation shelter as appropriate).

Even during a pandemic, the best and only solution to homelessness is to provide people with access to permanent housing. Therefore, Homelessness Services continues to support providers in their efforts to connect clients to housing options with appropriate levels of support. Beyond the COVID-19 pandemic, Homelessness Services also works with the Canadian Red Cross and other partners in continuing to respond to events (such as a recent fire in Welland), where individuals have been suddenly rendered homeless.

Children's Services

Children's Services has launched a registration process for those seeking to access emergency child care based on criteria established by the Ministry of Education (i.e. first responders, health care professionals) and recently extended registration site access to include police services staff. Capacity for this service remains limited as, to date, only Niagara Region's directly operated child care facilities have been able to respond to the call for such services. Staff are in dialogue with a private operator in St. Catharines who is determining if they can secure sufficient staff willing to work, in order to open.

Children's Services has opened four of the five directly operated child care centres, to operate as emergency child care centres, including:

- Branscombe Early Learning and Family Centre (Niagara Falls)
- Fort Erie Regional Child Care Centre
- Welland Regional Child Care Centre
- St. Catharines Regional Child Care Centre

The Port Colborne Child Care Centre is unable to open as it is located in a school and access is prohibited as per provincial legislation. There are 108 licensed child care spaces available across these four centres, and while the allowable licensed ages of children served across these sites varies, all have expanded their services to accept school-age children. In partnership with Public Health, Children's Services has developed and implemented heightened cleaning and disinfecting protocols, including regular on-site inspection visits to ensure compliance.

In addition to Regionally operated childcare centres, Niagara Region's licensed Home Child Care service and Wee Watch home child care are now operating to deliver emergency child care.

Social Assistance - Ontario Works

Social Assistance and Employment Opportunities (SAEO) continues to provide essential financial and life stabilization supports to its 10,432 Ontario Works clients, and process applications for Ontario Works. For those not currently in receipt of social assistance (Ontario Works or ODSP), the provincial government has expanded access to the *emergency assistance benefit*, which is intended for those who may be experiencing a crisis or emergency situation and have no access to other supports. Individuals and families who qualify for this benefit includes those who are waiting for benefits from the federal government e.g. Employment Insurance (EI) and Canada Emergency Benefit (CERB). For those in receipt of social assistance, the provincial government has increased access to *discretionary benefits* for those in crisis or who are facing an unexpected emergency as a result of COVID-19. Applications for Ontario Works, emergency assistance and discretionary benefits have significantly increased and continue to be processed within four business days.

The five SAEO offices continue to be closed to the public. For those accessing services, SAEO staff are available by phone, and funds are being approved and provided as quickly as possible to respond to local need.

Niagara Regional Housing also wished to share the following update with Council.

NRH continues to provide essential services (including filling vacancies with new tenants as units become available) in all business streams while taking necessary safety precautions. Applications are being processed, emergency repairs completed, and additional supports are being provided to tenants, members, landlords and housing providers. NRH continues to provide frequent communication with stakeholders, and directs both NRH tenants and housing providers to the Public Health website and telephone lines to obtain real time information on COVID-19.

In partnership with Public Health, NRH has ensured increased cleaning and disinfecting, and implemented a number of policies and protocols to align with COVID-19 prevention and mitigation efforts within owned housing stock. For example, both tenants and contractors are required to be screened prior to emergency work being performed in a unit. NRH has developed and implemented Standard Operating Procedures (SOP) in the event that a tenant either tests positive for COVID-19 or dies due to COVID-19. The SOP will be effective in its direction to staff to increase cleaning and reach out to other tenants in the building, and will be shared with housing providers.

Additional Support to Community-Based Services

Community Services is working closely with community partners to ensure that the food and essential needs of vulnerable residents are being met during the COVID-19 pandemic. Since the beginning of the pandemic, and implementation of extraordinary community measures to slow the spread of the virus, the need for food programs has increased dramatically. Furthermore, due to the COVID-19 response, many people are unable to leave their homes and face financial hardship, and many of the community supports they regularly use have closed or altered their services in keeping with recommended public health measures.

Community Services is working with 211, United Way Niagara, and other community agencies, such as Meals on Wheels providers, to identify where the greatest needs are and how best to ensure low-income and vulnerable residents continue to have food access.

Respectfully submitted and signed by:	
Adrienne Jugley, MSW, RSW, CHE	

APPENDIX 1



Community Services | Seniors Services

1815 Sir Isaac Brock Way, PO Box 344 Thorold, ON L2V 3Z3

905-980-6000 Toll-free: 1-800-263-7215

April 15, 2020

To All Niagara Region Long-Term Care Home Resident Families

A lot of information about Long-Term Care Homes has been shared in the media recently. Knowing you are apart from your loved ones right now, we thought it would be helpful to provide you with an update of risk mitigation measures we have put in place across our homes to support the safety of our residents and staff. Inside our homes the well-being of all your family and our staff continue to be our top priority.

We have implemented a number of measures across the homes in line with Ministry of Health, Public Health and Ontario Health directives including:

Staff Screening

- Our homes continue to be closed to visitors at this time and all staff are actively screened when they come in to the home and again when they leave the home at the end of their shift.
- Active screening includes taking each employee's temperature
- Staff who have a symptom are tested and go into self-isolation
- Staff who have been exposed to someone with COVID-19 are tested and go into self-isolation
- All staff are also self-monitoring throughout their shift, if they begin to feel unwell
 or develop a symptom they immediately leave and contact Public Health for
 testing and self-isolate

Containment/Personal Protective Equipment (PPE)

- All of our staff are only working at a single home at this time
- Each employee in the home wears a surgical mask at all times when they are at work

- When staff provide care for a resident in isolation they wear a mask (surgical or N95 depending on the type of care), a gown, gloves and a face shield
- We have sufficient supplies of Personal Protective Equipment (PPE) in our homes to ensure that staff have the necessary products available for them at all times

Resident Screening

- All residents are screened twice daily for symptoms
- In addition to ongoing heightened surveillance of residents throughout all shifts
- If a resident has a symptom they are isolated and tested
- If a resident is transferred from hospital they are isolated for 14 days as a precautionary measure

Social Distancing

- Our dining areas and lounges have been reorganized to support social distancing
- Furniture such as sofas have been removed and replaced with chairs that are placed an appropriate distance apart
- Dining areas have been reconfigured to ensure social distancing
- Residents who are in isolation but prone to wandering have been assigned a one-to-one support to ensure that if they wander from their room they are maintaining physical distancing at all times

Cleaning

 Enhanced environmental cleaning continues with additional housekeeping shifts and with increased frequency of cleaning and disinfecting frequently touched surfaces.

Communications

We understand that it is very difficult for residents to not have visitors at this time.

 We have implemented communication plans for residents so we can support residents to continue to be able to interact with families through means like phone calls, skype or facetime. Recreation and social work staff are focused on ensuring that residents have access to the supports the need through these challenging times.

Training/Staffing

We are fortunate to have a phenomenal team of staff working across our homes. All staff have had refresher training and updates on;

- respiratory outbreak management
- hand hygiene
- personal protective equipment
- all aspects of COVID-19 and related care and risk management implications

As you know, across our homes we normally benefit from the ongoing support of many families and volunteers. To help offset this loss of support we have added extra staffing hours to ensure that residents receive all the care and help that they require.

To date we have not had any residents who have contracted COVID-19 across our homes. If in future we do have a resident who tests positive in a home where your family member lives you will receive notification.

I would like to thank you very much for your continued understanding and collaboration as we work together to keep our residents and our staff safe and well. Thank you very much for your many messages of support and appreciation for staff. Your family are our family and we continue to work to keep everyone safe and well. It means so much to everyone to receive your feedback.

Warm Regards,		
Lland Kanina		
Henri Koning,		
Director, Seniors Services		



Memorandum

CAO 10-2020 Appendix 3

Subject: COVID-19 Response and Business Continuity in Public Works

Date: April 23, 2020 **To:** Regional Council

From: Bruce Zvaniga, P.Eng., Commissioner of Public Works (Interim)

Public Works has remained focused on keeping the critical public infrastructure operational while responding to the COVID19 pandemic. Departmental staff continue to ensure that the community has: safe drinking water, reliable wastewater systems, recycling and waste collection/disposal, regional specialized and regular transit and a well-maintained regional road system. Public Works staff recognize and are dedicated to the essential role they play ensuring that healthcare, social services, emergency responders and the community-at-large can depend upon the reliable availability of these core municipal services.

Public Works leadership is actively participating in the Operations Section of the Municipal Emergency Control Group. Working with all other departments, the Business Continuity Plan and staff redeployment strategy is monitored and adjusted to respond to changing conditions.

The following provides a brief highlight from each of the four divisions on their respective status, service changes, actions taken and future outlook.

Water & Wastewater Services

Current Status of Operations

High quality, safe and reliable water and wastewater services in accordance with health regulations and standards continue to be provided.

Both the Drinking Water and Wastewater Quality Management Systems remain active.

Service/Operational Changes

- Cancellation of the Niagara Children's Water Festival
- Cancellation of the Water Wagon service for May

 Suspension of Recreational Vehicle wastewater holding tank disposal service (re-opening April 19 for Sundays only, and only at the Niagara Falls Wastewater Treatment Plant)

Significant Initiatives or Actions undertaken

- Received license from Health Canada to produce disinfectant spray and hand sanitizer for Regional workplace use during the COVID-19 emergency response to alleviate supply chain shortages. Currently able to produce 40 litres per week.
- Cancellation of all non-essential meetings, plant tours, training activities, visitor access.
- Enhanced focus on the health and well-being of staff operating the essential systems including limiting access to the plant.
- One employee per vehicle where possible; installation of barriers in vehicles requiring two employees.
- Adopted changes to ensure no physical interaction on deliveries, courier and lab samples
- Changes to pickup and handling of uniform laundry.
- Screening signage, screening protocol and limited door access have been implemented at all Water-Wastewater buildings. Daily reports of staff well-being and screening are being provided to management for recording and documentation purposes.
- Screening protocol for all vendors and contractors also implemented at all worksites.
- Constructors at various worksites have put into place proper distancing, working measures and PPE for the well-being of all staff.
- Accepting digital signatures for MECP form approvals.

Operational Outlook

1 month

 On April 19, the Niagara Falls Wastewater Treatment Plant (at 3450 Stanley Ave) will re-open to allow the public to empty their recreational vehicle wastewater holding tanks.

3 months

No further change

6 months

 There are no anticipated changes to the water and wastewater service delivery in the six month timeframe. The focus continues to be on the maintenance of all key components, the sustainable supply of key chemicals and materials and most importantly on the well-being of the staff managing these essential systems.

Transportation Services

Current Status of Operations

Essential bridge and roadway, streetlighting, forestry and traffic control critical services continue to be provided.

Design, construction management and environmental assessments continue from staff and consultants.

Some contracts are experiencing delays in material shipments that are coming from locations outside of Canada.

Essential and critical project interpretation based on Provincial announcements will affect the delivery of projects and levels of service to residents of Niagara Region. This is currently under review.

Service/Operational Changes

Dispatch is supporting after-hours calls for COVID-19 and by-law enforcement (Local and Regional) support from 4:30 p.m. - 9:15 a.m. and coordinating with Public Health as required.

To provide greater separation of staff in field operations, the normal weekday shift and management oversight has been split into two groups scheduled to not physically interact with each other. As a result, the hours of operation have been stretched from 5 a.m. to 9:30 p.m. with the support of the union and management.

Significant Initiatives or Actions undertaken

Separation of field staff in vehicles where possible is being administered. Vehicle assignment to specific staff with the responsibility to clean / maintain on a daily basis.

Face masks have been ordered for additional staff protection in certain circumstances.

Staff continue to monitor supplies out of Fleet stores such as wipes, hand sanitizer, N95 masks and are supporting other Divisions with resources as required.

Screening signage, screening protocol and limited door access have been implemented at all yards and the service center. Daily reports of staff well-being and screening are being provided to management for recording and documentation purposes.

Screening protocol for all vendors and contractors also implemented at yards and service centers.

Constructors at various worksites have put into place proper distancing, working measures and PPE for the well-being of all staff.

Updated protocols based on provincial regulations/guidelines for working on construction sites has been sent to Heavy Construction Association of the Region of Niagara to notify their members that they must adhere to these measures.

IT equipment to assist with working from home has been provided where applicable.

A number of Transportation Staff have already been trained and redeployed to assist other Departments where needed.

Operational Outlook

1 month

 Essential and critical project interpretation based on Provincial announcements will affect the delivery of projects and levels of service to residents of Niagara Region. This is currently under review. The Business Continuity Plan with Redeployment Strategy of staff for the Division will be administered accordingly.

3 months

 Essential and critical project interpretation based on Provincial announcements will affect the delivery of projects and levels of service to residents of Niagara Region. This is currently under review. The Business Continuity Plan with Redeployment Strategy of staff for the Division will be administered accordingly.

6 months

 Contractors have shared their concern that once non-essential work can recommence, there will be shortage within the trades due to demand.

Waste Management Services

Current Status of Operations

Changes to the curbside collection program, as noted below, have been implemented to ensure that front line collectors can prioritize the weekly collection of garbage, recycling and organics.

Landfill sites and drop-off depots are open for essential loads and are accepting:

- Collection vehicles
- Commercial / contractors (including farmers)
- Municipal vehicles
- Commercial / municipal brush
- Residential Household Hazardous Waste disposal
- Residential large household / bulky goods and move outs as noted in Service Changes below.

There are occasionally delays at the sites due to the recent changes implemented, including limiting the number of people on the drop-off pad to support COVID-19 physical distancing guidelines.

Preferred methods of payment are debit and credit, using the tap option.

Environmental compliance at all waste management sites continues to be maintained.

The processing of recyclable materials is being maintained, despite a shortage in staffing.

Service/Operational Changes

Landfill Service Changes

In order minimize non-essential trips in the community, restrictions have been put in place at our sites. Residents are permitted one trip, every two weeks, to dispose of the following:

- Leaf and yard waste, which is still being collected at the curb
- Grass clippings, but residents are being encouraged to grass cycle
- Oversize brush bundles, tree limbs

Large household item suspension

Curbside collection of large household item / bulk goods for single-family homes and apartments with six units or less is suspended until May 30. This will prioritize regular curbside collection of waste, recycling and organics. Residents are encouraged to hold on to their large household items until service resumes. For those who need to dispose of a large household item due to a residential move out, residents are restricted to one visit per month per license plate for the duration of the service changes. Eligibility for this service will be confirmed by requiring home address information to be provided. Large items brought to Walker Environmental, in Thorold, require a disposal fee.

Leaf and yard waste collection

Effective April 13, 2020, only three (3) bags/cans of yard waste will be collected per collection day, per single-family homes and apartments with 6 units or less. Residents may experience delays with leaf and yard waste collection so that front line collectors can prioritize the weekly collection of garbage, recycling and organics. Ripped leaf and yard waste bags must be re-bagged or placed in another container to ensure material can be collected.

Curbside Battery Collection

Battery collection originally scheduled for April 20-24 has been postponed until further notice.

Compost Giveaway

Compost giveaway originally scheduled for May 4-9 has been postponed until further notice.

Recycling/Green Bin Distribution Locations Closed

Residents can use alternative rigid plastic containers. For more information, visit niagararegion.ca/waste

Community Events

Presentations, community booths, sites tours and special events recycling have been postponed until June 30.

Significant Initiatives or Actions undertaken

Screening signage, screening protocol and limited door access have been implemented at all facilities. Daily reports of staff well-being and screening are being provided to management for recording and documentation purposes.

Screening protocol for all vendors and contractors also implemented at yards and service centers.

Installation of a portable washroom and hand washing station for commodity drivers to avoid visitors entering the Recycling Centre.

Staggering breaks and lunch to reduce amount of people taking breaks at one time.

Increased cleaning being completed at night and during the day (i.e. between lunch breaks and in high traffic areas).

Installed plexi-glass between sorters on the processing line.

Staff are travelling in separate vehicles.

On-road staff working from home to start and end their day due to lack of public washroom availability.

Operational Outlook

1 month

• The Business Continuity Plan with Redeployment Strategy of staff for the Division will be administered accordingly.

3 months

- The Business Continuity Plan with Redeployment Strategy of staff for the Division will be administered accordingly.
- Staff will be developing communications about the service changes that will occur with the new waste collection contracts.

6 months

New waste collection contracts are set to commence October 19, 2020. Staff will
be working to ensure changes are communicated to the community and that the
transition is as seamless as possible.

Niagara Region Transit/Specialized Transit & GO Implementation

Current Status of Operations

Niagara Region Transit (NRT) is operating at the "Saturday" level of service:

- 7:00 a.m. 11:00 p.m. operating hours
- Hourly service on Routes 22, 25, 40, 45, 50, 55, 60, 65, 70 & 75
- All express routes were eliminated (40a, 40b, 45a, 45b, 60a, 65a, 70a, 75a)

Passengers are only permitted to board using the rear door of the buses to maintain physical separation with the driver.

Niagara Specialized Transit (NST) is operating at the normal level of service, except trips whose origins or destinations are for a location with reported cases of COVID-19 are not being provided.

Service/Operational Changes

"Rear door boarding" policy enacted on NRT (unless a wheelchair ramp deployment was required to utilize the front door). This was enacted to limit driver contact and respect social distancing. This temporary measure of no interaction with the farebox has remained in place across all of Niagara's municipal providers and all transit operators in Ontario. As per AODA legislation, fares are also not being collected on NST.

Significant Initiatives or Actions undertaken

All NRT and NST fleet vehicles have been professionally cleaned/disinfected/sanitized beyond regular protocols, and Aegis antimicrobial spray was applied to all interior surfaces. This work was completed by the local transit service providers as they manage and operate the NRT fleet as part of their own.

Due to the low volume of trips, BTS has made every effort to deliver trips with only a single occupant in each vehicle, although this has not been formalized as a public policy.

Operational Outlook

1 month

 NRT staff will be reviewing ridership data from March 30 to April 18 (inclusive) in order to determine where additional service reductions are viable. Any changes would likely begin Monday May 4 in order to give the local transit service providers time to make the necessary operational changes to staff complements, schedules, etc. Due to the likelihood that these trips are being taken by essential workers (Long Term Care homes, grocery store staff, access to municipal/regional services, etc.), additional service reductions will require careful evaluation of the resulting effects.

3 months

 Possible further service adjustments based on ridership and in reaction to any provincial changes.

6 months

 Service adjustments will have to consider whether schools and universities remain closed for Fall semester.

Respectfully submitted and signed by,

Bruce Zvaniga, P.Eng.

Commissioner of Public Works (Interim)



Planning and Development 1815 Sir Isaac Brock Way, Thorold, ON L2V 4T7 905-980-6000 Toll-free: 1-800-263-7215

Memorandum

CAO 10-2020 Appendix 4

Subject: COVID-19 Response and Business Continuity in Planning and

Development

Date: April 23, 2020 **To:** Regional Council

From: Rino Mostacci, Commissioner, Planning and Development

Community and Long Range Planning

Current Status of Operations

The Province has not changed the deadline for Regional planning policy conformity with Provincial policy. The Council approved timeline for the completion of the Regional Official Plan remains 31 December 2021. Background reports under the major categories are being finalized and once complete will be reported to Council to authorize next steps. Continuing to provide oversight of the Development Application Portal project.

Service/Operational Changes

The Employment Inventory, the survey of businesses which is administered during the summer months, will not rolled out under the traditional format. As an alternative, there will be an increased effort in directing businesses to the online survey which last year attracted a 20% response rate. This will be useful information to understand the local business impact of the Pandemic.

Significant Initiatives or Actions undertaken

Area Planners meetings (Region, Local Area Municipality, NPCA planners) has continued online. Meetings are planned every 2 weeks to communicate the current status of Provincial, Regional and Local planning requirements and service.

A series of online public surveys will be initiated to supplement information and opinions collected to inform for the Regional Official Plan while Public Information Centres and other forms of direct consultation are on hold.

Operational Outlook

1 month

None

3 months

None

6 months

 The inability to conduct traditional Public Information Centres and other forms of in-person consultation may impact the work program for the Regional Official Plan.

Development Planning

Current Status of Operations

Have adapted processes to continuing core development review functions including: review and comment on all development applications from a Provincial and Regional perspective, coordinating and analyzing internal review/comments from Urban Design, Environmental Planning and Development Engineering for a "one-window" Regional response.

Urban Design

Reviewing PRIP submissions and participating in cycling grant application review. Continuing to review and comment on all development applications that require Urban Design input. Providing background work and for the new Regional Official Plan and supporting GO implementation the Niagara Falls GO.

Environmental Planning

Continuing to review and comment on all development applications within or adjacent to core natural heritage features, including Environmental Impact Studies (EIS) and related

plans/drawings, both recently submitted and backlogged in que. Screening all preconsultation meeting requests, site visits, scoping of EIS requirements, Terms of Reference review, and daily coordination with Development Planners. Continuing to address new and outstanding email inquiries from Local Area Municipalities, consultants and internal staff regarding environmental requirements for previously scoped studies, secondary plans, future high-value development applications, Regional properties, etc.

Service/Operational Changes

- Preparing for and attending virtual Pre-consultation meetings with LAMs to discuss application requirements on potential future developments.
- Staff presentation to University of Buffalo on Planning in Niagara Region, including an overview of government structure, planning framework, and planning/development trends to use as a comparison with New York State.
- Participation in Development Application Portal project through the development of a standardized application form.
- Continuing to participate and provide support in departmental policy projects and special requests from Economic Development Staff.

Operational Outlook

1 month

 Service changes include moving to a virtual interaction with our local municipal partners for Pre-consultation meetings and Area Planner meetings. Additionally some projects that required public information centres have been deferred until we develop a virtual platform that allows for effective public engagement. There have been adjustments to how we accept development applications and payments.

3 months

 Development Planning is monitoring development application activity along with fee revenue on an ongoing basis. Expecting several public information centres for the Woodland By-law update that has been paused once an approved virtual platform is up and running.

6 months

 Development Planning will be preparing for an increase in development applications as the economy gets back on track. Expecting there will be additional demands on the team to offer support to the development industry to leverage and support economic recovery.

Infrastructure Planning & Development Engineering

Current Status of Operations

Development Engineering

Adapting to responding to development applications with engineering comments, legal agreements for road works, and processing ECA's under the Transfer of Review program. Continuing with SWM review, Transportation review/meetings, and W&WW review/meetings. Reviewing SWM Guidelines project with WOOD and assessing schedule/deliverables to adapt to current situation. Continuing with SWM Guidelines project.

Infrastructure Planning

We are continuing with the development of the RFP for the W&WW MSP Update project in consultation with W&WW team. Target for RFP to be out in September to ensure work can be completed by end of 2021 to be an input for the DC By-law update. Continuing with Baker Road PPCP and additional flow monitoring work for project. Coordinating with local municipalities (West Lincoln, Lincoln and Grimsby). Wet weather management program is continuing and adapting to the current situation.

Development Industry Liason

Continuing with the review of the potential build out scenarios for the urban areas of Niagara. This must be completed to be part of the W&WW MSP update to better understand the potential servicing implications for build out. Leading the development application process for the Linhaven LTC Redevelopment Project. Coordinating with St. Catharines, MTO, and other review parties to ensure that site plan application can be

annual and the timelines associated with this project remain on track (Covernment

approved and the timelines associated with this project remain on track (Government funding is tied to this as well).

Service/Operational Changes

- Part 8 Private Sewage System Services is continuing to receive and respond to permit applications, development applications, special requests etc.
- Infrastructure Planning Reviewing the CSO Program and outreach to all local municipalities to understand the cash flow constraints relative to the status of the 2020 CSO program - may likely be placed on hold.

Significant Initiatives or Actions undertaken

- Part 8 Private Sewage System Services Coordinated with Legal to provide a formal letter explaining Part 8 Services during COVID-19 with the new restrictions. Formal letter has been shared with all septic installers and designers, and is attached to every septic permit issued.
- Development Industry is connecting with the NHBA and development industry to understand how they adapting to the current situation. Actively participating in all NHBA associated virtual meetings regarding COVID and the industry.
- Initiating the economic outlook and potential recovery strategy for the residential development industry.

Operational Outlook

1 month

Service changes include handling septic permit applications by mail/courier/electronic as hand delivered and front counter meetings are no longer available. Outreach to septic installers and designers with letter providing details to the functioning of the Private Sewage Program during COVID restrictions. Communications with local building departments and Chief Building Officials continue daily as new changes occur and impact the building permit process. Moved to virtual meetings with Transportation, W&WW, and municipal partners for development applications. The Transfer of Review Program for Environmental Compliance Approvals on behalf of the Ministry of Environment, Conservation and Parks continues with electronic submissions only. There have been adjustments to how the Region accepts development applications and

payment for application fees. Review of CSO Projects as the 2020 program will likely not be able to be funded due to insufficient wastewater funding.

3 months

 Continuing to provide comments and review for development applications and Environmental Compliance Applications, and provide Private Sewage Systems Services while monitoring application volume and fee revenue. Continuing to move forward with the SWM Guidelines project and the preparation of the RFP for the W&WW Master Servicing Plan Update which provides input to the DC Bylaw update. Working with the residential development industry to understand and compliment efforts and strategies for economic recovery with Economic Development.

6 months

 As the economy recovers, it is anticipated that there will be a backlog of development applications, approvals and permits that will need to be processed. The implementation of the economic recovery plan for Niagara should be kicking in. Continued engagement with the residential development industry to address key priorities to move projects forward.

Respectfully submitted and signed by,

Rino Mostacci, MCIP, RPP

Commissioner, Planning & Development Services



Memorandum

CAO 10-2020 Appendix 5

Subject: COVID-19 Response and Business Continuity in Corporate Services

Date: April 23, 2020
To: Regional Council

From: Todd Harrison, Commissioner of Corporate Services and Regional

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)

Current Status of Operations

The CE&FM group is divided into two main groups, Construction and Facilities Management. This team has played an important role in the Regional EOC.

The Construction unit has continued to deliver construction projects for the Region up to such time that the provincial legislation for essential construction projects was refined. As a result, staff have worked with contractors to pause projects deemed non essential, most notably NRPS District 1. As a result, a reduced number of projects have continued, these include:

- Installation of backup generators at Headquarters;
- Transfer of backup 911 equipment to a new site; and
- Continuation of construction drawings for long term care facilities.

The Facilities Management Team has been an essential component of the Region's EOC. Some of the functions performed in this capacity are:

- Coordinated the sourcing of essential supplies in collaboration with other departments;
- Continuing Operations and Maintenance of all opened facilities including enhanced cleaning protocols to ensure safe working environment for essential staff not working from home;
- Coordinating emergency procurements of PPE and other supplies that are critical to business continuity for essential services;
- Upgrading facilities with social distancing barriers, protective screens;
- Responding to internal client needs for changes in normal operations, special moves and health & safety concerns;
- Enhanced security monitoring of sites with reduced and or no staff on site;
 and
- Coordinating shipping/receiving and securement of critical supply needs.

Operational Outlook

1/3/6 months

The Construction team will continue to work on essential construction sites, will continue to prepare projects for construction once the pandemic eases and will support the EOC in identifying and securing critical supplies throughout the pandemic.

The Facilities Management team will continue to maintain sites that remain operational to ensure these facilities are available, functional and clean for all staff required to work in these sites.

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;

- Develop 2020 tax bylaws and provide required necessary report and bylaws; and
- Work with Public Works to develop financial implications of SNF water treatment plant.

Alternatively, 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;
- Review of Regional capital projects in light of provincial legislative essential construction business and Regional capacity to complete;
- Implementation of on-line/credit card payments for services such as business licenses, garbage bag tags, 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; and
- Extensive cash flow analysis and business continuity planning in conjunction with local municipalities.

Operational Outlook

1/3/6 months

FMP staff will continue to deliver support to the EOC to ensure that financial reporting is timely and accurate for operating departments and Council. This activity will include working with area municipalities in a cooperative fashion on cash flows, debenture issues and other financial matters so that essential services can be maintained.

Alternatively, the support of critical core business will continue. In May, Council will receive a presentation from our auditors on the 2019 financial statements. In June, staff will provide the plan for the 2021 Budget.

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.

In addition, Procurement has completed the transition to full eBidding and effective immediately, all procurement bid documents issued include the requirement for electronic submissions.

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)

Current Status of Operations

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:

- Put the tools, technology and processes in place to enable and support the move towards large numbers of staff working from home;
- Developed operational data driven dashboards for Public Health, Community Services and EOC to help monitor and manage workload and staff capacity;
- Developed staff redeployment portal to help facilitate the management of requests for additional or redeployed staff related to COVID-19 priorities; and
- Working with Clerks Department to move Council and Committee meetings to an all-digital platform to support physical distancing requirements.

Operational Outlook

1/3/6 months

Continue to support critical technology infrastructure to ensure the Region delivers key services. Continue to support EOC as required.

As part of the Region's continual desire to improve customer services, the pandemic has provided an opportunity to accelerate new service delivery models. Specifically, the requirement of a rapid move to remote workers and limited in-person visits has accelerated a number of initiatives at the Region. Remote workers have become the normal with little impact to service – in fact, some areas are adopting very quickly to this model and seeing more engaged staff. Service areas that were considered primarily inperson services such as SAEO are now servicing clients remotely over phones from staffs' "home office". Online text and video chat was implemented to address new challenges in public health – text chat now represents about 25% of the COVID-19 support calls. There is an opportunity for us to document and adopt some of these and other new practices as an enhanced future state for the organization.

LEGAL SERVICES

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.

The Legal team provides a key role in the Region's EOC. The team has responded to significant number of new provincial legislation and announcements throughout the pandemic period. Highlights of advice provided to EOC:

- Advise on response to construction legislation related to essential services;
- Risk Management advice on building screening and security issues; and
- Various legal advice during pandemic.

Operational Outlook

1/3/6 months

The Legal team will continue to provide advice and deliver services to operational departments on core business activities. The insurance RFP is on-going and is expected to be completed in the fall.

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 charges to Court Services:

- Court matters have been adjourned to May 29;
- Timelines have been extended for the duration of emergency;
- At present, POA building closed to the public but telephone/email service continue;
- Enforcement agencies continue to file charges with unit; and
- On-going contact with Municipal Attorney General Offices and Local Administrative Justice of the Peace.

Operational Outlook

1/3/6 months

Continue responding to public enquiries and requests from enforcement agencies while awaiting resumption of regular court proceedings.

BUSINESS LICENSING

Current Status of Operations

Similar to the other departments in Corporate Services, the Business Licensing unit has continued to operate with core service delivery as well as play a role in the Region's EOC. These activities are identified separately.

Business License

- Most license renewals deferred until May 29;
- License renewals for operating businesses (taxi/TNC, towing and salvage) continue; and
- Services still remain available via a modified email application process for license holders; and
- Staff field and answer email correspondence from license holders, process licence renewals via email with payment over the phone, investigate complaints, provide enforcement and schedule inspections.

Provincial Order Enforcement

The provincial government's announcement for stricter enforcement of social distancing and business' temporary closings resulted in an enhanced bylaw enforcement. In cooperation and coordination with local municipalities, the Region's enforcement team has increased its how's of operations to respond to increased complaints.

- Staff have been re-assigned to enforce the Provincial Orders and remain assigned to an evening shift schedule Saturday to Tuesday supported by staff from Tobacco Enforcement. Staff remain assigned to this until further notice or when the orders and state of emergency is lifted; and
- Staff respond to after-hours calls to assist the local response and also monitor the Region's six public open space properties, and ensure Region licensed businesses that are non-essential remain closed.

Operational Outlook

1/3/6 months

The Regional Enforcement Manager will continue to work in cooperation with local municipalities, NRPS and other Regional departments in a coordinated approach to enforcement of the social distancing legislation until the pandemic eases.

The business license bylaw review is ongoing and will likely come before Council after the pandemic eases.

Respectfully submitted and signed by

Todd Harrison, CPA, CMA Commissioner of Corporate Services and Regional Treasurer



Economic Development Division 1815 Sir Isaac Brock Way, Thorold, ON L2V 4T7 905-980-6000 Toll-free: 1-800-263-7215

Memorandum

CAO 10-2020 Appendix 6

Subject: COVID-19 Response and Business Continuity in Economic Development

Date: April 23, 2020 **To:** Regional Council

From: Val Kuhns, Acting Director, Economic Development

Economic Development

Current Status of Operations

Following the formation of the Economic Rapid Response Team (ERRT), Niagara Economic Development has re-focused its work to support our Niagara businesses impacted by COVID-19. Initially, this involved the development of a dedicated ERRT web page as a source of information on funding announcements, the creation and monitoring of an ERRT email address for business inquiries across the region, and the design and deployment of a COVID business impact survey on the immediate impacts of the pandemic to our local economy. Our social media and digital marketing channels have been used to widely promote these tools.

Service/Operational Changes

- All Foreign Direct Investment work has been suspended and staff redeployed within the Division to support our local companies and work on economic recovery planning.
- External marketing activities have been suspended and are now supporting efforts to get information out to businesses and communicate with our stakeholders.

Significant Initiatives or Actions undertaken

- The COVID-19 Business Impact Survey yielded more than 2,600 responses in 10 days. The analysis has been completed on the data and the report has been released. The data is being widely used to inform economic recovery planning as well as advocacy efforts. Local area municipalities are using the survey as a tool for continued engagement with their businesses.
- Regular virtual meetings are being organized with economic development staff from the 6 offices across the Region. Niagara Economic Development has also joined the weekly GTA Economic Development Recovery Team to tie the Niagara Recovery Plan into a larger effort.

 'Open in Niagara' was launched to EDO and stakeholders as a free tool to use to promote business that are open and offering modified services in Niagara (www.openinniagara.ca)

- Economic Development Officers are having weekly calls with the Employment Ontario network to understand the services they are offering and to connect businesses needing support.
- A second Business Impact Survey is being developed to be released in mid-May to assess the impact on businesses now that the COVID-19 timeframe has been extended and government funding announcements have been made.
- In collaboration with economic development staff across the region, work has started to develop the Terms of Reference for an Economic Recovery Plan and the identification of resources that will be needed going forward.

Operational Outlook

1 month

 Continue to monitor government funding announcements and promote to the business community. Work will be underway on the development of an Economic Recovery Plan working in collaboration with the 6 economic development offices and regional stakeholders. Data and information from the second Business Impact Survey will be incorporated into economic recovery planning and used to inform advocacy plans and implementation.

3 months

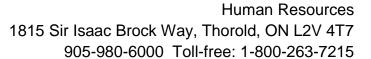
• Economic Recovery Plan will be completed.

6 months

None

Respectfully submitted and signed by,

Valerie Kuhns Acting, Director Economic Development





Memorandum

CAO 10-2020 Appendix 7

Subject: Business Continuity Planning and Staff Redeployment Update

Date: April 23, 2020 **To:** Regional Council

From: Franco Meffe, Director, Human Resources

Regional Council has begun to receive weekly Regional Emergency Operations Centre (REOC) updates that contain information on changes such as the Region's service delivery, and costs associated to the Region's COVID-19 measures. Additionally, you are receiving Report CSD 30-2020 COVID-19 Preliminary Overview of Financial Impacts dated April 23, 2020, which provides more detailed financial implications that have been established through internal cost tracking related to the emergency response, which includes all labour related costs.

The purpose of this memo is to provide Regional Council with an update on Business Continuity Planning, including staff redeployment, along with a summary of related activities to date, and a brief overview of impacts to staff attendance.

Business Continuity Plans (BCPs) are critical for ensuring that the Region can continue to function during an emergency. This includes emergencies triggered by hazards such as a pandemic, or things like fire and severe weather. No organization is immune to the impacts of an emergency; however, they are particularly important for government organizations like ours, which are considered to be forms of critical infrastructure under Ontario's Critical Infrastructure Assurance Program (OCIAP). BCPs can help to ensure that the Region is able to continue providing essential and key services and maintain critical activities during an emergency.

Through the REOC, all Regional Departments prepared their BCPs identifying essential and key services delivery, what services must be maintained and what staffing levels are required to support these services. Essential Services are defined as a service, facility or activity of Niagara Region that is or will be, at any time, necessary for the safety, health or security of the public or a segment of the public, and/or Regional staff. These are the services that must be maintained during a serious disruption. Key Services are defined as a disruption or reduction in service does not affect health and safety of the public or Regional staff but it may result in the loss of expected functions/services, loss of revenue, legal exposure, or damage to the image of the organization.

It is important to note that the Region is required to account for human impacts that occur during a pandemic. The specific impacts on the Region will vary depending on the type of agent, transmission, vulnerable groups etc... However, in general the main risk to our organization is the threat of high levels of absenteeism (due to staff illness or caring for ill dependents or other family members) which can disrupt the provision of critical activities. It is also important to note that in some cases, individual risk perceptions may also result in some degree of absenteeism.

Other impacts may also include things such as supply chain disruptions. The degree of disruption and the types of goods and services disrupted will also depend on the specific situation and have been influenced by factors such as location of outbreaks, protective action measures etc. This pandemic, like prior similar incidents, have shown that particular supplies, such as medical supplies including masks, gloves, and disinfectant supplies may be more likely to experience shortages or disruptions.

The Region has continued to provide essential and key service delivery through their respective BCPs, including taking into account the shifting landscape over the past month with increased demand for staff resources in areas of our operations. This is due to increased COVID-19 absenteeism as a direct result of illness, or self-isolation due to things like travel, illness, or contact with another ill individual. Additionally, the Region has had to manage additional absenteeism due to leaves of absence for staff child or eldercare responsibilities, and restrictions in Long Term Care permitting work with only one employer.

The Region has shown leadership in preparing and delivering its respective BCPs by recognizing the need to prepare for the impacts of this pandemic. Departments have shown commitment and support of the development, implementation, and maintenance of the BCPs to enhance the Region's resilience to any service disruption. During this pandemic, the priority has been to maintain essential and key services. BCPs have identified the following:

- a. The number of staff currently assigned to deliver the essential and key services.
- b. The minimum number of staff assessed to be able to deliver the essential and key services.
- c. The number of staff likely to be available to deliver the essential and key services taking into account up to a 40% reduction in staff levels due to absenteeism (as recommended by Emergency Management best practices in an influenza pandemic).

Each Department has developed a BCP by Division for all essential and key services within their Department. It is important to note that BCPs also include an assessment of the potential increase in demand for any activity of work during an outbreak or pandemic that takes into account will demand for this critical function/service increase with less staff to deliver it.

The plans also include the order in which non-essential services, followed by key services activities will cease to be delivered if the situation warrants and how these same services will be restored as the situation improves. The development of BCPs has also identified those staff who are not directly associated with essential or key service delivery, as a result these staff are identified as eligible for redeployment to support other areas of operations with greater need for additional resources.

Redeployment of staff has already commenced within Departments where staff have moved within their normal Division of work and those staff who have crossed Divisions. In addition, staff redeployment is increasing cross-departmentally to areas that have been identified as requiring a greater need of staff resources, some examples include: EMS Logistics, Seniors Services Long Term Care Homes, Homelessness, and Facilities. Staff are being redeployed to services deemed as Priority 1- Essential as outlined in respective BCPs, including in accordance with collective agreement and/or terms and conditions of employment provisions. To date, the Region has had excellent collaboration between unions as witnessed by the cross functional placement between union roles across the organization.

To support the staffing of essential and critical services the Region, through collaboration between HR and IT staff, we have created an online COVID-19 Redeployment Tool. The purpose of this tool is to provide a platform for People Leaders to request additional people resources to be redeployed to them from other areas of the corporation, in order for them to maintain required staffing levels.

The primary focus for this Redeployment Tool is functions or activities deemed Priority Level 1 – "Essential" as per the REOC BCP Document. However, it is recognized that some Priority Level 2 "Critical" functions require support as well. In addition to HR staff conducting at a minimum weekly workforce planning with each Department, People Leaders are able to submit requests for additional redeployable staff that is reviewed against the Priority level in the BCP. These requests are actioned accordingly by a Redeployment Advisor who prioritizes requests for additional people resources based on where the need is greatest, compared to the qualified resources available.

Additional supports were also provided to all People Leaders and redeployable staff; these include a comprehensive user guide, procedures, outgoing and incoming manager checklists, training/orientation requirements, FAQ documents, and conversation planners to support both managers and staff with redeployment. There have been a number of staff redeployments to date; the following Table 1 provides a summary of staff redeployment information as at April 4, 2020:

Table 1 – Staff Redeployment Activity

Staff Available for Redeployment:	191.2
% of Staff Available for Redeployment:	6%

Staff Redeployed:	83.5
% of Staff Redeployed	3%

Staff Supporting REOC	23
Staff Supporting PH EOC	27
Staff Supporting EMS EOC	16
	66

Total Staff Redeployed: (Including EOCs)	149.5
Total % of Staff Redeployed (Including EOCs)	4%

Notes:

- 1. Total Number of Redeployable Staff reflects data as at April 4, 2020
- 2. Data is from PPO7 (March 8 to 21) and PP08 (March 22 to April 4)
- 3. Active staff count totals 3327 for this period, it excludes employees on leave of absence
- 4. Staff Supporting EOCs includes Full-time and Part-time support

As of the date of this report, the Region is focusing on greater redeployment to assist in other areas of our business where a greater need currently exists, namely Seniors Long Term Care Homes, and Homelessness. The next phase of the Redeployment Tool is to collect additional information from redeployable employees on their skills, credentials and certifications. As of April 20, 2020, a survey is being sent to all staff who have been identified as redeployable; staff will be invited via email from HR to complete an online

survey to gather additional information about their skills, credentials and certifications that will be completed securely strictly for the purposes of redeployment.

It is understood staff may be redeployed where the employee has the required skills, abilities, certifications, etc. to do the work and can perform the work safely following orientation. In more urgent circumstances where there may be a critical shortage of staff with necessary skills, abilities, certifications, etc. to do the work, redeployed staff may be provided any necessary training, education, and orientation to do the work and perform the work safely. The Region will continue to take all reasonable precautions to protect the health and safety of our employees, including managing any anxiety staff may have with redeployment to work areas they are not familiar with, including areas where there is a general feeling of higher risk associated with working there (i.e. Seniors, EMS, Homelessness).

The Region's primary goal is to redeploy staff as necessary to support continued delivery of essential and critical services. Employees who are not matched to a suitable redeployment opportunity, whether it is due to a lack of skill sets, qualifications, or certifications required, and/or the availability of a redeployable assignment, may be approved for a leave of absence or will be issued a layoff notice. Should this occur, these employees will be issued a Record of Employment to enable them to access options for income benefits from the federal government.

The COVID-19 situation continues to evolve at a rapid pace; we are now into the full implementation of our BCPs. This means that we are refocusing much of the work we do to essential and critical service delivery, in order to maximize our people resources to respond to the COVID-19 pandemic. We have taken a number of steps concerning recruitment of new staff, including student hiring. The following Table 2 shows new employee recruitment starts that we have experienced in the past, along with what is anticipated to be new employees starting during the peak of this pandemic in 2020:

Table 2: Recruitment Activity

Year (March to June)	2018	2019	2020
Total Number of Recruits	323	347	78

Note:

- 1. For 2020, we still have 117 open positions that have not been filled as at this time; 98 (84%) of them are within essential service delivery areas of Community Services, EMS, and W/WW.
- 2. The activity does not include student hires a number of hires were expedited in the above noted areas, including in certain cases start dates moved up (e.g. Seniors

- Services). There have been a number of student positions cancelled or put on hold, only those deemed essential or key to service delivery have continued.
- 3. There are currently 50+ positions that have not been filled; they are currently being gapped, remain vacant, and have been captured as mitigation towards cost savings.

The effect of this pandemic on our service delivery and to staff as individuals is unprecedented. The Region's operations have changed considerably where the sole focus has been on dealing with the impacts of COVID-19, including being completely dedicated to dealing with this crisis. In addition to employee's being redeployed to other services, employee's work environments have been modified, including a number of employees have moved to working remotely from home, or remaining at home due to specific circumstances.

As at April 4, 2020, we have 124 employees who are in self-isolation – due to travel, or being symptomatic, or contact tracing, etc...; approximately one-third of which are working from home. In addition, we currently have 469 employees that were on leave of absence (90% of these staff are in Community Services and Public Health/EMS); this represents a total of approximately 13% of all employees. Lastly, there were a total of number of 585 staff with sick time during this period. This has all had an impact on service delivery, particularly in the higher priority areas noted.

Next Steps

It is not clear what the duration of the COVID-19 response will be, we anticipate current conditions will persist at least throughout the second quarter. Staff will continue monitoring BCPs, redeployment, and recruitment activity against staff resourcing requirements to continue essential and key service delivery. Accordingly, similar updates will be provided as required.

Respectfully submit	ted and signed by
Franco Meffe	
Director, Human Re	sources

In accordance with the notice and submission deadline requirements of Sections 18.1 (b) and 11.3, respectively, of Niagara Region's Procedural By-law, the Regional Clerk received from Councillor Edgar a motion to be brought forward for consideration at the April 23, 2020 Council meeting respecting the reconsideration of the removal of the all-way stop control, intersection of Regional Road 89 (Glendale Avenue) at Bessey Street, City of St. Catharines (Report PW 16-2020 – Public Works Committee March 10, 2020)

 That removal of the all-way stop control, intersection of Regional Road 89 (Glendale Avenue) at Bessey Street, City of St. Catharines (Report PW 16-2020) BE RECONSIDERED at this time. Bill No. 2020-18 Authorization Reference: CL 6-2020;
Minute Item 9.1.3

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. <>

A BY-LAW TO SET TAX RATIOS AND TAX RATE REDUCTIONS FOR PRESCRIBED PROPERTY SUBCLASSES FOR REGIONAL PURPOSES AND AREA MUNICIPAL PURPOSES FOR THE YEAR 2020

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

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

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

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

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

NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows for the 2020 taxation year:

- 1. That the tax ratio for property in:
 - a. The residential property class is 1.000000;
 - b. The new multi-residential property class is 1.000000;
 - c. The multi-residential class is 1.970000;
 - d. The commercial property class is 1.734900;
 - e. The industrial property class is 2.630000;
 - f. The pipelines property class is 1.702100;
 - g. The farm property class is 0.250000;
 - h. The managed forest property class is 0.250000;
 - i. The landfill property class is 2.940261.

Bill No. 2020-18 Authorization Reference: CL 6-2020;
Minute Item 9.1.3

- 2. That the municipal purpose tax reduction for:
 - a. The vacant land and excess land subclasses in the commercial property class is 30%;
 - b. The vacant land and excess land subclasses in the industrial property class is 30%:
 - c. The first class of farmland awaiting development in the residential, multiresidential, commercial or industrial property classes is 25%;
 - d. The second class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 0%.
- 3. That for the purposes of this bylaw:
 - a. The industrial property class includes all properties classified as industrial and large industrial as per Ontario Regulation 282/98;
 - b. The first class of farmland awaiting development and the second class of farmland awaiting development consists of land as defined in accordance with Ontario Regulation 282/98.
- 4. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA
James Bradley, Regional Chair
Ann-Marie Norio, Regional Clerk

Passed: <date>

BY-LAW NO. <>

A BY-LAW TO SET AND LEVY THE RATE OF TAXATION FOR REGIONAL GENERAL AND SPECIAL PURPOSES FOR THE YEAR 2020

WHEREAS the Regional Council of The Regional Municipality of Niagara (hereinafter referred to as "The Regional Corporation") has prepared and adopted a budget including estimates of all sums it required during the year 2020 for the purposes of the Regional Corporation pursuant to Section 289 (1) of the Municipal Act 2001, S.O. 2001, c. 25, as amended (hereinafter referred to as the "Municipal Act");

WHEREAS Regional Council by By-Law No. 2019-96 adopted the 2020 Waste Management Budget, and by By-Law No. 2019-98 adopted the 2020 Operating Budget and Tax Levy;

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

WHEREAS the tax ratios and the tax rate reductions for prescribed property classes for the 2020 taxation year have been set out in By-Law No. 2020-18 of The Regional Corporation dated the 23rd of April 2020;

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

WHEREAS Regional Council is desirous of imposing a special levy for Waste Management purposes and the sums required by taxation in the year 2020 for the said purposes are to be levied by separate rates by the applicable Area Municipalities as directed by Regional by-law pursuant to Subsection 311 (4) of the Municipal Act; and,

WHEREAS Regional Council established tax rates for property classes, and other decisions consistent with setting and levying rates of taxation for regional purposes for 2020.

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

Authorization Reference: CL 6-2020;

Bill No. 2020-19 Minute Item 9.1.3

1. That for the year 2020 in The Regional Municipality of Niagara the lower-tier municipalities shall levy upon the property tax classes set out in Schedule "A" the property tax rates applicable thereto.

- 2. That payment of all amounts directed to be levied pursuant to the provisions of this by-law and due to The Regional Municipality of Niagara shall be due and payable in the amounts and at the times shown on Schedule "B" attached to this by-law.
- 3. That for the year 2020 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,682,389 to the Regional Corporation as the charges for Waste Management purposes set out in Schedule "C". The remaining area municipalities shall levy upon the property tax classes and applicable subclasses the tax rates for Waste Management purposes set out in Schedule "C" attached to this by-law.
- 4. That if a lower-tier municipality fails to make any payment or portion thereof related to the August 5, 2020 installment, as provided in this by-law, the lowertier municipality shall pay to the Regional Corporation interest due on the amount in default at the rate of fifteen (15) per cent per annum which will begin to accrue on September 5, 2020 until the full payment is made.
- 5. That if a lower-tier municipality fails to make any payment or portion thereof related to the October 14, 2020 installment, as provided in this by-law, the lowertier municipality shall pay to the Regional Corporation interest due on the amount in default at the rate of fifteen (15) per cent per annum which will begin to accrue on November 14, 2020 until the full payment is made.
- 6. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA
James Bradley, Regional Chair
Ann-Marie Norio, Regional Clerk

Passed: <date>

Schedule A – 2020 Tax Ratios, Sub-Class Reductions, and Rates

Property Classification	Tax Ratio	Sub-Class	Tax Rate by	
Property Classification	Tax Rallo	Reduction	Class	
Residential	1.000000		0.00577985	
New Multi-Residential	1.000000		0.00577985	
Multi-Residential	1.970000		0.01138630	
Commercial	1.734900		0.01002746	
Commercial - Excess	1.734900	30%	0.00701922	
Commercial - Vacant	1.734900	30%	0.00701922	
Landfill	2.940261		0.01699427	
Industrial	2.630000		0.01520101	
Industrial - Excess	2.630000	30%	0.01064070	
Industrial - Vacant	2.630000	30%	0.01064070	
Pipelines	1.702100		0.00983788	
Farmland	0.250000		0.00144496	
FAD 1	1.000000	25%	0.00433489	
FAD 2	Class Ratio		Class Rate	
Managed Forests	0.250000		0.00144496	

Schedule B - 2020 GENERAL TAX LEVY

2020 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 11, 2020	Interim Payment Due May 13, 2020	Final Payment Due August 5, 2020	Final Payment Due October 14, 2020	2020 Approved General Levy	Regional Department	Niagara Regional Police	Niagara Regional Housing	Niagara Peninsula Conserva- tion Authority	Court Services
Fort Erie	5,726,046	5,726,046	6,399,463	6,399,463	24,251,016	12,644,842	9,541,673	1,750,995	358,875	(45,369)
Grimsby	6,852,188	6,852,188	8,181,590	8,181,590	30,067,557	15,677,673	11,830,218	2,170,967	444,950	(56,250)
Lincoln	5,341,710	5,341,710	6,325,098	6,325,098	23,333,615	12,166,495	9,180,717	1,684,756	345,299	(43,652)
Niagara Falls	19,292,739	19,292,739	22,108,445	22,108,445	82,802,369	43,174,391	32,578,970	5,978,577	1,225,337	(154,906)
Niagara-on- the-Lake	7,863,682	7,863,682	9,149,971	9,149,971	34,027,305	17,742,345	13,388,198	2,456,873	503,547	(63,658)
Pelham	3,790,363	3,790,363	4,399,068	4,399,068	16,378,860	8,540,182	6,444,337	1,182,602	242,380	(30,642)
Port Colborne	2,979,336	2,979,336	3,304,200	3,304,200	12,567,070	6,552,658	4,944,571	907,380	185,972	(23,510)
St. Catharines	24,269,932	24,269,932	27,000,024	27,000,024	102,539,911	53,465,840	40,344,796	7,403,686	1,517,420	(191,831)
Thorold	3,636,661	3,636,661	4,210,627	4,210,627	15,694,576	8,183,386	6,175,103	1,133,195	232,254	(29,361)
Wainfleet	1,377,324	1,377,324	1,593,486	1,593,486	5,941,620	3,098,049	2,337,758	429,003	87,926	(11,116)
Welland	7,460,447	7,460,447	8,786,067	8,786,067	32,493,027	16,942,349	12,784,530	2,346,093	480,843	(60,788)
West Lincoln	2,840,987	2,840,987	3,395,247	3,395,247	12,472,468	6,503,331	4,907,349	900,549	184,572	(23,333)
Regional Total	91,431,414	91,431,414	104,853,283	104,853,283	392,569,394	204,691,543	154,458,220	28,344,677	5,809,372	(734,418)

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Bill No. 2020-19

2020 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy)

Municipality	Interim Payment Due March 11, 2020	Interim Payment Due May 13, 2020	Final Payment Due August 5, 2020	Final Payment Due October 14, 2020	2020 Approved Special Levy
Fort Erie	669,137	669,137	807,802	807,802	2,953,876
Grimsby	462,426	462,426	598,004	598,004	2,120,858
Lincoln	400,600	400,600	484,586	484,586	1,770,372
Niagara Falls	1,732,600	1,732,600	2,074,971	2,074,971	7,615,141
Niagara-on-the-lake	386,227	386,227	454,968	454,968	1,682,389
Pelham	301,185	301,185	370,153	370,153	1,342,676
Port Colborne	442,770	442,770	530,356	530,356	1,946,252
St. Catharines	2,718,320	2,718,320	3,189,854	3,189,854	11,816,347
Thorold	368,883	368,883	452,320	452,320	1,642,405
Wainfleet	136,860	136,860	163,498	163,498	600,715
Welland	990,994	990,994	1,186,657	1,186,657	4,355,302
West Lincoln	222,074	222,074	265,496	265,496	975,141
Regional Total Taxable Only	8,832,074	8,832,074	10,578,663	10,578,663	38,821,474

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Fort Erie	2020 Roll	Tax Rate by	Waste
Property	Return CVA	Class	Management Levy by Class
Classification			Levy by Class
Residential	3,494,840,772	0.00070401	2,460,403
New Multi-Residential	47,900	0.00070401	34
Multi-Residential	40,097,200	0.00138690	55,611
Commercial	245,576,821	0.00122139	299,945
Commercial - Excess	4,990,688	0.00085497	4,267
Commercial - Vacant	20,610,200	0.00085497	17,621
landfill	0	0.00206997	-
Industrial	43,564,791	0.00185155	80,662
Industrial - Excess	772,400	0.00129608	1,001
Industrial - Vacant	4,355,000	0.00129608	5,644
Pipelines	15,504,000	0.00119830	18,578
Farmland	55,934,900	0.00017600	9,845
FAD 1	0	0.00052801	-
Managed Forests	1,505,900	0.00017600	265
Taxable Total	3,927,800,572		\$2,953,876

Grimsby	2020 Roll	Tax Rate by	Waste Management
Property	Return CVA	Class	Levy by Class
Classification			LCVY by Olass
Residential	4,343,352,548	0.00040769	1,770,741
New Multi-Residential	0	0.00040769	-
Multi-Residential	30,264,000	0.00080315	24,307
Commercial	336,484,615	0.00070730	237,996
Commercial - Excess	13,620,295	0.00049511	6,744
Commercial - Vacant	14,869,500	0.00049511	7,362
landfill	0	0.00119872	-
Industrial	49,262,300	0.00107222	52,820
Industrial - Excess	3,708,300	0.00075056	2,783
Industrial - Vacant	4,140,600	0.00075056	3,108
Pipelines	8,261,000	0.00069393	5,733
Farmland	89,987,095	0.00010192	9,171
FAD 1	0	0.00030577	-
Managed Forests	913,800	0.00010192	93
Taxable Total	4,894,864,053		\$2,120,858

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Lincoln Property Classification	2020 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	3,183,013,444	0.00043853	1,395,847
New Multi-Residential	0	0.00043853	-
Multi-Residential	21,808,500	0.00086390	18,840
Commercial	205,396,774	0.00076081	156,268
Commercial - Excess	7,579,000	0.00053256	4,036
Commercial - Vacant	10,011,200	0.00053256	5,332
landfill	0	0.00128939	-
Industrial	93,922,558	0.00115333	108,324
Industrial - Excess	2,755,600	0.00080733	2,225
Industrial - Vacant	9,361,000	0.00080733	7,557
Pipelines	20,718,000	0.00074642	15,464
Farmland	514,211,237	0.00010963	56,373
FAD 1	0	0.00032890	-
Managed Forests	965,500	0.00010963	106
Taxable Total	4,069,742,813		\$1,770,372

Niagara Falls Property	2020 Roll Return CVA	Tax Rate by Class	Waste Management
Classification			Levy by Class
Residential	8,829,291,652	0.00053156	4,693,298
New Multi-Residential	10,875,500	0.00053156	5,781
Multi-Residential	321,441,900	0.00104717	336,604
Commercial	2,400,465,210	0.00092220	2,213,709
Commercial - Excess	41,293,877	0.00064554	26,657
Commercial - Vacant	143,782,400	0.00064554	92,817
landfill	3,152,500	0.00156293	4,927
Industrial	105,191,400	0.00139800	147,058
Industrial - Excess	5,418,500	0.00097860	5,303
Industrial - Vacant	37,642,400	0.00097860	36,837
Pipelines	45,297,000	0.00090477	40,983
Farmland	82,293,900	0.00013289	10,936
FAD 1	0	0.00039867	-
Managed Forests	1,737,200	0.00013289	231
Taxable Total	12,027,883,439		\$7,615,141

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Niagara-on-the-Lake Property	2020 Roll Return CVA	Tax Rate by Class	Waste Management
Classification	rtotain ovr	Jidoo	Levy by Class
Residential	4,213,806,966	N/A	-
New Multi-Residential	0	N/A	-
Multi-Residential	14,834,100	N/A	-
Commercial	762,217,667	N/A	-
Commercial - Excess	15,147,439	N/A	-
Commercial - Vacant	14,493,000	N/A	-
landfill	0	N/A	-
Industrial	34,787,800	N/A	-
Industrial - Excess	91,900	N/A	-
Industrial - Vacant	16,855,500	N/A	-
Pipelines	18,559,000	N/A	-
Farmland	524,802,139	N/A	-
FAD 1	0	N/A	-
Managed Forests	1,402,100	N/A	-
Taxable Total	5,616,997,611		\$1,682,391

Pelham	2020 Roll	Tax Rate by	Waste Management
Property	Return CVA	Class	Levy by Class
Classification			Levy by Olass
Residential	2,555,511,770	0.00047381	1,210,827
New Multi-Residential	544,000	0.00047381	258
Multi-Residential	17,693,000	0.00093341	16,515
Commercial	90,350,086	0.00082201	74,269
Commercial - Excess	806,111	0.00057541	464
Commercial - Vacant	1,192,000	0.00057541	686
landfill	0	0.00139313	-
Industrial	4,048,000	0.00124612	5,044
Industrial - Excess	45,100	0.00087228	39
Industrial - Vacant	101,000	0.00087228	88
Pipelines	17,467,000	0.00080647	14,087
Farmland	169,321,433	0.00011845	20,056
FAD 1	0	0.00035536	-
Managed Forests	2,897,100	0.00011845	343
Taxable Total	2,859,976,600		\$1,342,676

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Port Colborne			Waste
Property Classification	2020 Roll Return CVA	Tax Rate by Class	Management Levy by Class
Residential	1,618,093,179	0.00089512	1,448,388
New Multi-Residential	1,226,000	0.00089512	1,097
Multi-Residential	38,583,000	0.00176339	68,037
Commercial	135,350,189	0.00155294	210,191
Commercial - Excess	133,400	0.00108706	145
Commercial - Vacant	3,138,400	0.00108706	3,412
landfill	0	0.00263189	-
Industrial	71,345,727	0.00235417	167,960
Industrial - Excess	2,072,441	0.00164792	3,415
Industrial - Vacant	8,271,700	0.00164792	13,631
Pipelines	10,485,000	0.00152358	15,975
Farmland	57,403,600	0.00022378	12,846
FAD 1	1,411,500	0.00067134	948
Managed Forests	923,800	0.00022378	207
Taxable Total	1,948,437,936		\$1,946,252

St. Catharines			Waste
Property Classification	2020 Roll Return CVA	Tax Rate by Class	Management Levy by Class
Residential	12,261,380,202	0.00066605	8,166,692
New Multi-Residential	83,316,920	0.00066605	55,493
Multi-Residential	683,669,568	0.00131212	897,057
Commercial	1,993,459,777	0.00115553	2,303,503
Commercial - Excess	13,609,687	0.00080887	11,008
Commercial - Vacant	16,722,100	0.00080887	13,526
landfill	0	0.00195836	-
Industrial	156,267,348	0.00175171	273,735
Industrial - Excess	5,071,860	0.00122620	6,219
Industrial - Vacant	25,209,900	0.00122620	30,912
Pipelines	31,123,000	0.00113368	35,284
Farmland	137,636,000	0.00016651	22,918
FAD 1	0	0.00049954	-
Managed Forests	0	0.00016651	-
Taxable Total	15,407,466,362		\$11,816,347

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Thorold	2020 Roll	Tax Rate by	Waste
Property	Return CVA	Class	Management Levy by Class
Classification			Levy by Class
Residential	2,031,014,860	0.00060485	1,228,459
New Multi-Residential	65,945,300	0.00060485	39,887
Multi-Residential	42,120,300	0.00119155	50,188
Commercial	168,817,122	0.00104935	177,148
Commercial - Excess	3,424,100	0.00073455	2,515
Commercial - Vacant	9,034,500	0.00073455	6,636
landfill	0	0.00177842	-
Industrial	49,506,513	0.00159076	78,753
Industrial - Excess	3,801,265	0.00111353	4,233
Industrial - Vacant	18,007,800	0.00111353	20,052
Pipelines	26,249,000	0.00102952	27,024
Farmland	49,135,040	0.00015121	7,430
FAD 1	0	0.00045364	-
Managed Forests	528,600	0.00015121	80
Taxable Total	2,467,584,400		\$1,642,405

Wainfleet	2020 Roll	Tay Bata by	Waste
Property	Return CVA	Tax Rate by Class	Management Levy by Class
Classification			Levy by Class
Residential	919,734,704	0.00058436	537,456
New Multi-Residential	0	0.00058436	-
Multi-Residential	457,000	0.00115119	526
Commercial	19,811,500	0.00101381	20,085
Commercial - Excess	1,042,000	0.00070966	739
Commercial - Vacant	650,500	0.00070966	462
landfill	0	0.00171817	-
Industrial	3,672,300	0.00153687	5,644
Industrial - Excess	105,100	0.00107581	113
Industrial - Vacant	132,000	0.00107581	142
Pipelines	5,582,000	0.00099464	5,552
Farmland	203,489,810	0.00014609	29,728
FAD 1	0	0.00043827	-
Managed Forests	1,835,100	0.00014609	268
Taxable Total	1,156,512,014		\$600,715

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Welland	0000 D . II	Tara Data La	Waste
Property Classification	2020 Roll Return CVA	Tax Rate by Class	Management Levy by Class
Residential	4,215,851,211	0.00077472	3,266,104
New Multi-Residential	12,113,500	0.00077472	9,385
Multi-Residential	154,514,900	0.00152620	235,821
Commercial	375,813,033	0.00134406	505,115
Commercial - Excess	7,493,067	0.00094084	7,050
Commercial - Vacant	21,671,100	0.00094084	20,389
landfill	455,400	0.00227788	1,037
Industrial	129,995,587	0.00203751	264,867
Industrial - Excess	3,310,238	0.00142626	4,721
Industrial - Vacant	6,067,300	0.00142626	8,654
Pipelines	21,052,000	0.00131865	27,760
Farmland	21,714,600	0.00019368	4,206
FAD 1	0	0.00058104	-
Managed Forests	998,400	0.00019368	193
Taxable Total	4,971,050,336		\$4,355,302

West Lincoln	2020 D - II	Tou Date by	Waste
Property Classification	2020 Roll Return CVA	Tax Rate by Class	Management Levy by Class
Residential	1,740,809,528	0.00045189	786,654
New Multi-Residential	0	0.00045189	-
Multi-Residential	7,074,000	0.00089022	6,297
Commercial	77,375,400	0.00078398	60,661
Commercial - Excess	758,300	0.00054879	416
Commercial - Vacant	2,769,500	0.00054879	1,520
landfill	0	0.00132867	-
Industrial	36,185,200	0.00118847	43,005
Industrial - Excess	336,200	0.00083193	280
Industrial - Vacant	819,000	0.00083193	681
Pipelines	29,062,000	0.00076916	22,353
Farmland	469,583,447	0.00011297	53,049
FAD 1	0	0.00033892	-
Managed Forests	1,993,000	0.00011297	225
Taxable Total	2,366,765,575		\$975,141

Authorization Reference: CL 06-2020

Bill 2020-20 Minute Item 9.1.3

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO.

A BY-LAW TO ADOPT OPTIONAL TOOLS FOR THE PURPOSES OF ADMINISTERING LIMITS FOR THE COMMERCIAL, INDUSTRIAL AND MULTI-RESIDENTIAL PROPERTY CLASSES FOR THE YEAR 2020

WHEREAS the Corporation of The Regional Municipality of Niagara (hereinafter referred to as "The Municipality") may, in accordance with section 329.1 of the *Municipal Act, 2001*, S.O. 2001 c.25, as amended (hereinafter referred to as "The Act"), and Ontario Regulation 131/17, as made and amended under The Act, modify the provisions and limits set out in Part IX of The Act, with respect to the calculation of taxes for municipal and school purposes for properties in the commercial, industrial and multi-residential property classes;

WHEREAS The Municipality did, in accordance with the terms and provisions of Ontario Regulation 73/03 as made and amended under The Act, pass a by-law ending the application of Part IX of The Act for the Multi-Residential property class in 2017 and Industrial property class in 2019;

WHEREAS The Municipality may, in accordance with the terms and provisions of Ontario Regulation 73/03 as made and amended under The Act, pass a by-law to end the application of Part IX of The Act for the for Commercial property class;

WHEREAS for the purposes of this by-law, the commercial classes shall be considered a single property class;

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

- 1. That having determined that the eligibility requirements set out under Section 8.2 of Ontario Regulation 73/03 have been met in respect of the Commercial property class, The Municipality opts to end the application of Part IX of The Act for that class for the 2020 and subsequent taxation years;
- 2. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA

James Bradley, Regional Chair

Ann-Marie Norio, Regional Clerk

Passed: <date>

BY-LAW NO. <>

A BY-LAW TO AMEND BY-LAW 2019-94 BEING A BY-LAW TO ADOPT THE 2020 WATER BUDGET AND TO SET THE REQUISITION TO BE CHARGED FOR WATER SUPPLIED TO LOWER-TIER MUNICIPALITIES FOR THE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

WHEREAS By-law 2019-94, being a by-law to set the payment terms of water supplied to the lower-tier municipalities was passed on December 12, 2019 and included a provision for interest charges on late payments; and,

WHEREAS Regional Council deems it advisable to amend By-law 2019-94 to allow deferred payments from the lower-tier municipalities during the COVID-19 (Novel Coronavirus) Pandemic.

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

- 1. That section 7 of By-law 2019-94 being a by-law to adopt the 2020 Water Budget and to set the requisition to be charged for water supplied to lower-tier municipalities for the period January 1, 2020 to December 31, 2020 is hereby deleted and replaced with the following:
 - 7. That in the event of default of payment of any monies payable under this bylaw by a lower-tier municipality during the COVID-19 pandemic, interest at the
 rate of 15 per cent per annum shall be added to the amount in arrears from
 January 1st 2021 until the date of payment thereof. That in the event of all
 other default of payment not related to the COVID-19 pandemic, interest at
 the rate of 15 per cent per annum shall be added to the amount in arrears
 from the date of default until the date of payment thereof.
- 2. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA
James Bradley, Regional Chair
Ann-Marie Norio, Regional Clerk

Passed: <date>

BY-LAW NO. <>

A BY-LAW TO AMEND BY-LAW 2019-95 BEING A BY-LAW TO ADOPT THE 2020 WASTEWATER BUDGET AND TO SET THE REQUISITIONS TO BE CHARGED FOR THE WASTEWATER RECEIVED FROM THE LOWER-TIER MUNICIPALITIES FOR THE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

WHEREAS By-law 2019-95, being a by-law to set the payment terms of wastewater received from the lower-tier municipalities was passed on December 12, 2019 and included a provision for interest charges on late payments; and,

WHEREAS Regional Council deems it advisable to amend By-law 2019-95 to allow deferred payments from the lower-tier municipalities during the COVID-19 (Novel Coronavirus) Pandemic.

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

- 1. That section 6 of By-law 2019-95 being a by-law to adopt the 2020 Wastewater budget and to set the requisitions to be charged for the wastewater received from the lower-tier municipalities for the period January 1, 2020 to December 31, 2020 is hereby deleted and replaced with the following:
 - 6. That in the event of default of payment of any monies payable under this bylaw by a lower-tier municipality during the COVID-19 pandemic, interest at the
 rate of 15 per cent per annum shall be added to the amount in arrears from
 January 1st 2021 until the date of payment thereof. That in the event of all
 other default of payment not related to the COVID-19 pandemic, interest at
 the rate of 15 per cent per annum shall be added to the amount in arrears
 from the date of default until the date of payment thereof.
- 2. That this by-law shall come into force and effect on the day upon which it is passed.

	THE REGIONAL MUNICIPALITY OF NIAGARA
	James Bradley, Regional Chair
Passed: <date></date>	Ann-Marie Norio, Regional Clerk

BY-LAW NO. <>

A BY-LAW TO ADOPT, RATIFY AND CONFIRM THE ACTIONS OF REGIONAL COUNCIL AT ITS MEETING HELD APRIL 23, 2020

WHEREAS subsection 5 (3) of the Municipal Act, S.O. 2001, Ch. 25, as amended, provides that, except if otherwise authorized, the powers of Regional Council shall be exercised by by-law; and,

WHEREAS it is deemed desirable and expedient that the actions of Regional Council as herein set forth be adopted, ratified and confirmed by by-law.

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

- 1. That the actions of the Regional Council at its meeting held April 23, 2020, including all resolutions or motions approved, are hereby adopted, ratified and confirmed as if they were expressly embodied in this by-law.
- 2. That the above-mentioned actions shall not include:
 - a) Any actions required by law to be taken by resolution; or
 - b) Any actions for which prior Local Planning Appeal Tribunal approval is required, until such approval is obtained.
- 3. That the Chair and proper officials of The Regional Municipality of Niagara are hereby authorized and directed to do all things necessary to give effect to the above-mentioned actions and to obtain approvals where required.
- 4. That unless otherwise provided, the Chair and Clerk are hereby authorized and directed to execute and the Clerk to affix the seal of The Regional Municipality of Niagara to all documents necessary to give effect to the above-mentioned actions.
- 5. That this by-law shall come into force and effect on the day upon which it is passed.

	THE REGIONAL MUNICIPALITY OF NIAGARA
	James Bradley, Regional Chair
1	Ann-Marie Norio, Regional Clerk

Passed: <>

Bill No. 2020-24 Authorization Reference: CL 6-2020

Minute Item 9.1.2

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. <>

A BY-LAW TO AMEND BY-LAW 2020-04 BEING A BY-LAW
TO AUTHORIZE A 2020 INTERIM AND WASTE
MANAGEMENT SPECIAL UPPER-TIER LEVY FOR THE
REGIONAL MUNICIPALITY OF NIAGARA

WHEREAS By-law 2020-04, being a by-law to authorize the amount and dates of interim levy payments by the Local Area Municipalities to the Regional Municipality of Niagara was passed on January 23, 2020; and,

WHEREAS Regional Council deems it advisable to amend By-law 2020-04 to allow deferred payments from the lower-tier municipalities during the COVID-19 (Novel Coronavirus) Pandemic;

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

1. That the following clause be added to By-law 2020-04:

That in the event of default of payment of any monies payable under this by-law by a lower-tier municipality during the COVID-19 pandemic, interest at the rate of 15 per cent per annum shall be added to the amount in arrears from July 1st 2020 until the date of payment thereof. That in the event of all other default of payment not related to the COVID-19 pandemic, interest at the rate of 15 per cent per annum shall be added to the amount in arrears from the date of default until the date of payment thereof.

2. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIA	AGAR
James Bradley, Regional Chair	
Ann-Marie Norio, Regional Clerk	

Passed: <date>