

Performance Measures

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

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

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

*Calculated using a simple average of all LAMs

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

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

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

*Calculated using a simple average of all LAMs.