THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. <>

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

WHEREAS the Regional Council of The Regional Municipality of Niagara (hereinafter referred to as "The Regional Corporation") has prepared and adopted a budget including estimates of all sums it required during the year 2021 for the purposes of the Regional Corporation pursuant to Section 289 (1) of the Municipal Act 2001, S.O. 2001, c. 25, as amended (hereinafter referred to as the "Municipal Act");

WHEREAS Regional Council by By-Law No. 2020-94 adopted the 2021 Waste Management Budget, and by By-Law No. 2021-07 adopted the 2021 Operating Budget and Tax Levy;

WHEREAS for the purposes of raising the general levy for the Regional Corporation, the Regional Corporation shall pass a by-law directing each Lower-Tier Municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the Lower-Tier Municipality ratable for the purposes of The Regional Corporation, pursuant to Section 311 (2) of the Municipal Act;

WHEREAS the tax ratios and the tax rate reductions for prescribed property classes for the 2021 taxation year have been set out in By-Law No. 2021-25 of The Regional Corporation dated the 22nd of April 2021;

WHEREAS The Regional Corporation is responsible for providing Waste Management services pursuant to By-Laws 8280-96, 8281-96, 8282-96 and 8283-96;

WHEREAS Regional Council is desirous of imposing a special levy for Waste Management purposes and the sums required by taxation in the year 2021 for the said purposes are to be levied by separate rates by the applicable Area Municipalities as directed by Regional by-law pursuant to Subsection 311 (4) of the Municipal Act; and,

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

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

- 1. That for the year 2021 in The Regional Municipality of Niagara the lower-tier municipalities shall levy upon the property tax classes set out in Schedule "A" the property tax rates applicable thereto.
- 2. That payment of all amounts directed to be levied pursuant to the provisions of this by-law and due to The Regional Municipality of Niagara shall be due and payable in the amounts and at the times shown on Schedule "B" attached to this by-law.
- 3. That for the year 2021 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,758,444 to the Regional Corporation as the charges for Waste Management purposes set out in Schedule "C". The remaining area municipalities shall levy upon the property tax classes and applicable subclasses the tax rates for Waste Management purposes set out in Schedule "C" attached to this by-law.
- 4. That if a lower-tier municipality fails to make any payment or portion thereof as provided in this by-law, the lower-tier municipality shall pay to the Regional Corporation interest due on the amount in default at the rate of fifteen (15) per cent per annum from the due date of the payment until the payment is made.
- 5. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA

James Bradley, Regional Chair

Ann-Marie Norio, Regional Clerk

Passed: <date>

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

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

Schedule B – 2021 GENERAL TAX LEVY

2021 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)

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

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

2021 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy Only)

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

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

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

| Niagara Falls Property | 2021 Roll Return CVA | Tax Rate by Class | Waste Management Levy by Class |
|---------------------------|-------------------------|----------------------|--------------------------------------|
| Classification | 0.004.444.040 | 0.00054000 | 4 000 574 |
| Residential | 9,031,444,248 | 0.00054682 | 4,938,574 |
| New Multi-Residential | 14,798,500 | 0.00054682 | 8,092 |
| Multi-Residential | 324,378,589 | 0.00107724 | 349,434 |
| Commercial | 2,386,402,851 | 0.00094868 | 2,263,933 |
| Commercial - Excess | 38,763,167 | 0.00073523 | 28,500 |
| Commercial - Vacant | 145,047,100 | 0.00073523 | 106,643 |
| landfill | 3,152,500 | 0.00160779 | 5,069 |
| Industrial | 104,789,136 | 0.00143814 | 150,701 |
| Industrial - Excess | 6,847,357 | 0.00111456 | 7,632 |
| Industrial - Vacant | 35,614,600 | 0.00111456 | 39,695 |
| Pipelines | 45,968,000 | 0.00093074 | 42,784 |
| Farmland | 82,709,600 | 0.00013671 | 11,307 |
| FAD 1 | 0 | 0.00041012 | - |
| Managed Forests | 1,576,600 | 0.00013671 | 216 |
| Taxable Total | 12,221,492,248 | | \$7,952,580 |

| Niagara-on-the-Lake Property | 2021 Roll Return CVA | Tax Rate by Class | Waste Management Levy by Class |
|---------------------------------|-------------------------|----------------------|--------------------------------------|
| Classification | | | |
| Residential | N/A | N/A | N/A |
| New Multi-Residential | N/A | N/A | N/A |
| Multi-Residential | N/A | N/A | N/A |
| Commercial | N/A | N/A | N/A |
| Commercial - Excess | N/A | N/A | N/A |
| Commercial - Vacant | N/A | N/A | N/A |
| landfill | N/A | N/A | N/A |
| Industrial | N/A | N/A | N/A |
| Industrial - Excess | N/A | N/A | N/A |
| Industrial - Vacant | N/A | N/A | N/A |
| Pipelines | N/A | N/A | N/A |
| Farmland | N/A | N/A | N/A |
| FAD 1 | N/A | N/A | N/A |
| Managed Forests | N/A | N/A | N/A |
| Taxable Total | | | \$1,758,444 |

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

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

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

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

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

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

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