



City of Welland
Corporate Services
Office of the City Clerk
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August 10, 2021

File No. 21-109

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. Norio:

Re: August 10, 2021 – WELLAND CITY COUNCIL

At its meeting of August 10, 2021, Welland City Council passed the following motion:

- “1) THAT THE COUNCIL OF THE CITY OF WELLAND receives for information Report P&B-2021-42; and further
2) THAT Welland City Council requests Niagara Region Council to maintain the existing Grants and Incentives Programs as detailed in this Report; and further
3) THAT Welland City Council is supportive of adding additional financial incentives for affordable/rental housing; and further
4) THAT Welland City Council requests the City Clerk forward a copy of this Report to the Niagara Region, and all municipalities within the Niagara Region for information and support.”

Yours truly,

Tara Stephens
City Clerk

TS:bl

- c.c.: - Local Municipalities
- Grant Munday, Director of Planning & Development Services
- Steve Zorbas, CAO/Director of Corporate Services

APPROVALS	
DIRECTOR	
CFO	
CAO	

COUNCILPLANNING AND DEVELOPMENT SERVICES

REPORT P&B-2021-42
AUGUST 10, 2021

SUBJECT: NIAGARA REGION GRANTS AND INCENTIVES REVIEW

AUTHOR: NICOLAS AIELLO
POLICY PLANNER

**APPROVING
MANAGER:** RACHELLE LAROCQUE, BES, M.Sc., MCIP, RPP
MANAGER OF PLANNING

**APPROVING
DIRECTOR:** GRANT MUNDAY, B.A.A., MCIP, RPP
DIRECTOR OF PLANNING AND DEVELOPMENT
SERVICES

RECOMMENDATIONS:

- 1) THAT THE COUNCIL OF THE CITY OF WELLAND receives for information Report P&B-2021-42; and further
- 2) THAT Welland City Council requests Niagara Region Council to maintain the existing Grants and Incentives Programs as detailed in this Report; and further
- 3) THAT Welland City Council is supportive of adding additional financial incentives for affordable/rental housing; and further
- 4) THAT Welland City Council requests the City Clerk forward a copy of this Report to the Niagara Region, and all municipalities within the Niagara Region for information and support.

ORIGIN AND BACKGROUND:

In 2017, the Region of Niagara started a review of its various Incentives and Grants (Smarter Niagara Incentives and Grants, Brownfield Incentives and Grants, Gateway CIP Incentives and Grants). City Staff were supportive of the Region's current Grants and Incentives Programs for a range of reasons but most notably that these programs promote Smart Growth Principles, a key element of City and

Regional Planning. We noted a number of successful outcomes of these Grants and Incentives and how they were serving their intended purpose. The CIPs and Incentives currently in place in Welland are as follows:

- Downtown Health and Wellness Cluster CIP (Downtown CIP);
- City of Welland Niagara Gateway Economic Zone and Centre CIP (Gateway CIP);
- Brownfield CIP; and
- Development Charge Exemptions and Reductions for Industrial Development and other CIP Areas.

On June 24, 2021 the Region presented to Local Municipal Staff the results of their review and proposed recommendations, they also held an Information Session for Regional Council on July 22, 2021. They indicated that the goals of the review were as follows:

- Align with Regional priorities and responsibilities
- Address current and future needs
- Provide meaningful and measurable results
- Be sustainable, clear and accountable

As a result of the review, Regional Council endorsed four priority areas with respect to incentives and programs:

- 1) Affordable Housing
- 2) Employment
- 3) Brownfield Remediation
- 4) Public Realm

Regional Staff are proposing to create, retain, remove and modify programs under these focus areas.

COMMENTS AND ANALYSIS:

Staff have reviewed the Regions presentation and have provided an outline below of the proposed recommendations based on the four priority areas.

1. Affordable Housing

Regional Staff indicate that there is a need for affordable housing. The goals of this priority area is to:

- Increase affordable and attainable rental supply;
- Decrease NRH wait times;
- Maintain existing affordable housing stock

A number of programs have been proposed which are aimed to encourage affordable and attainable rental housing. These programs include:

Programs	Description
Partnership Housing Program	Suite of Incentives (e.g., grants, deferrals)
Affordable and Supportive Housing	Regional Development Charge Deferral
Non-Profit Grant	Regional Development Charge Grant
Intensification Grant	Regional Development Charge Grant
Residential Rental Grant	Regional Project Grant
Small Building Rental Grant	Regional Project Grant
NRH Home Ownership Downpayment Assistance	Forgivable Loan
NRH Niagara Renovates Homeownership	Forgivable Loan
NRH Niagara Renovates Multi-residential	Forgivable Loan
NRH Non-Profit and Co-op Capital Repair Costs	Forgivable Loan
NRH Housing Provider Capital Loan Program	Loan and Grant

City Staff agree that there is a need for more affordable housing units. The root cause of this situation is complex and multi-faceted. The need for this has been an ongoing issue for at least 20 years. There has been limited investment both by Federal and Provincial Governments and the private sector in rental housing or affordable housing for a range of reasons including, zoning and planning rules which prohibit investment. The City's current CIP areas and programs have, and will continue to offer incentives for housing, including affordable housing. For example, the City provides funding for the creation of additional apartment units, but without the affordable requirement, recognizing that the current vacancy rate is very low in the City and this will encourage the creation of additional rental units. Additionally, the City approved a New Zoning By-law in October, 2017 which creates a more favourable regulatory environment for small scale to large scale rental housing.

City Staff fully support the creation of more affordable housing units through more incentive programs, but at this point it is unclear as to how the Region will implement some of the requirements, such as ensuring that the units are affordable and maintained. The implementation piece of these programs has not been identified.

2. Employment

The current alignment of Employment Attraction Policies between the City and Region has attracted over \$361 million in private sector investment on employment lands, over 1.4 million square feet of industrial buildings, and over 400 jobs retained/created. Current approved applications will generate over \$4 million in

new taxes for the City and over \$4.6 million for the Region when factoring in the Tax Increment Grants (TIG grants). The net taxes for the City and Region will significantly increase as individual TIGs are completed.

Regional Staff indicate the goals of the Employment focus area are as follows:

- Incentivize an average of 100 full time jobs per year in the next five years;
- Attract five new businesses in the next five years;
- Expand the range of employment TIGs while maintaining unique status of Gateway CIP

Regional Staff are planning to attain the above goals by proposing to create, retain and modify the following programs under this focus area. The major highlights are as follows:

Program	Status
Gateway CIP Tax Increment Grant	Remains the same
Gateway CIP Regional DC Grant	Remains the same
Niagara Business Attraction Tax Increment Grant	New
Regional Employment Grant	Reduced from a 100% reduction to sliding scale based on number of employees
50% Industrial Expansion Grant	Proposed. However, is an existing requirement under the Development Charges Act.

City Staff have reviewed the proposed additions and changes. Staff have no objection to the additional of the Niagara Business Attraction TIG, however, it is unclear if this program would be available in Welland. The reduction in the grant for the Regional Employment DC-Base Grant from a 100% to a sliding scale based on the amount of employees is not supported by Staff and will impact economic development goals of the City. Small Businesses are the future of the City and the Region and these businesses will now be required to pay regional development charges.

City Staff also note that the goals of this focus area are concerning as they are very limited. For example, attracting 5 new businesses across the Region over five-years seems very low for a growing Region. However, when factoring in the reduction in certain programs this may be a plausible outcome. It should also be noted that affordable housing and jobs are invariably linked. If we cannot attract a growing job base it will continue to create affordable housing problems.

3. Brownfield

Under the current City and Regional policies for Brownfield redevelopment, the City will have produced over \$59 million in private sector investment, over \$2.6 million in City taxes, over \$2.8 million in Regional taxes. The additional benefits of

Brownfield Redevelopment include improvements to the natural environment and human health by facilitating the remediation of contaminated sites.

The goals of the Brownfield focus area identified by the Region are as follows:

- Generate an average increase of 10 times the original assessment value on brownfield properties
- Approve two Tier 1 BTIGs in the next five years
- Provide funding for remediation of at least 200 acres in the next five years

The Region indicates they are focusing on Brownfield Remediation, however it is City Staff's opinion that this is not the case as they are proposing to further reduce the incentives available for brownfield remediation. Major changes proposed include:

- A reduction of the 50% rebate of the applicable Development Charge to a 100% Regional Development Charge (DC) deferral until occupancy permit is issue or five years.
- Elimination of the Brownfield Study Grant which provides funding for the Phase 2 Environmental Site Assessment allowing applicants to identify areas of contamination and determine clean-up costs; helping to reduce the risk of investing in Brownfields.
- Elimination of the Brownfield Tax Assistance Program which provides a freeze of the property taxes on a property that is undergoing or has undergone remediation and redevelopment to assist with payment of the cost of environmental remediation.
- Modifying the TIG programs to be tied to a minimum clean up amount and a reduction of the incentive currently offered.
- Modifying the TIG programs to be tied in with the creation of Affordable Housing.

City Staff question how the Region is focusing on Brownfields when in actual fact they are defocusing. The Brownfield remediation programs all now seem to be tied in some way to the number of affordable housing units created. Although incentivizing affordable housing is supported by the City, it's not the objective of the Brownfield Incentives Programs, in Staff's opinion. The goal of these programs is to have brownfield sites within the urban area remediated and redeveloped. It seems that tying it to the creation of affordable housing units creates another layer of red tape that is unnecessary, and may not be achievable. Furthermore, tying the TIG to a minimum clean up amount may leave some smaller sites to languish because they're not eligible for the TIG program with the Region.

As mentioned, the DC Exemption program has been proposed to change to a DC Deferral program. Brownfield lands are typically within areas that are developed with existing services and will not require the extension or expansion of services. The DCs may also be another barrier to realizing the clean-up of these sites, depending on the scale and costs of clean-up required. It's unclear as to why this

program change is being proposed, and the City is not in support. Brownfield redevelopment is costly and has significant risks for investors. This will only make these site less desirable and less likely to be developed for affordable housing.

4. Public Realm

Regional Staff indicate their goals on programs for the Public Realm is as follows:

- Improve public realm including road, bike paths, sidewalk, trails and accessibility amenities in an average of six projects annually;
- Plant approximately 500 trees through Public Realm Investment Program (PRIP) in the next five years; and,
- Achieve at least 10 of the following in the next five years: public plaza enhancements, place making and public art installations, gateway features.

Regional Staff are proposing to continue the Public Realm Investment Program. City Staff have no objection to continuing this program, however, the funding allocations proposed are very low compared to actual cost of public realm improvements.

Programs Proposed to be Eliminated

Smarter Niagara Incentive Program (SNIP)

The Region is proposing to eliminate the Smarter Niagara Incentive Program (SNIP): façade and building improvement, heritage restoration, planning grant. These programs in partnership with Region form the City's Downtown CIP and have and continued to help enhance the City's Downtown and Health and Wellness Areas. Promoting investment in downtowns and intensification areas is critical for sustainable development and smart growth. The City's Downtown CIP will have generated over \$34 million in private sector investment, and over \$600,000 in taxes over a 10 year period for the City and over \$500,000 for the Region. This is in addition to the other numerous benefits that result from these investments. The net taxes for the City and Region will significantly increase as individual TIG's are completed.

As mentioned, the City supports the concept of trying to promote more affordable/rental housing but this should not occur at the cost of promoting Smart Growth and sustainable development in our communities. This is not to say that the current Programs are not achieving this, but there may be an opportunity to do more here. The SNIP program is one of the most popular incentive programs that the City provides as it allows small businesses to make improvements to their buildings that would otherwise have been outside of their financial abilities. Small businesses have had an incredibly difficult time these past 18 months, and it does not seem like now is the time to be taking away any financial incentives that would help them improve their buildings or facades. Further to this, the Region's new draft Official Plan policies are encouraging regrowth and development of downtowns, it is incongruous to remove the SNIP funding while encouraging a high

level of urban design and upgrades in downtown areas. There needs to be incentive for the Region's policy initiatives to be realized.

Other Programs

The below table lists other programs that the Region is proposing to discontinue as a result of their incentives review.

Program	City Staff Comments
Brownfield Tax Assistant Program	As mentioned above, the program provided a tax freeze during the remediation period. Elimination of this program increases the financial risk associated with Brownfield redevelopment. This will make it more costly to redevelop brownfields, whether it be for affordable housing or not.
Niagara Investment in Culture Program	As the population of the City and Regions grows and diversifies the need for cultural investment will increase.
Waterfront Investment Program	As the Region and the City grows there is an increasing need for investment in waterfront access and enhancement. For example, there are ongoing issues in Waterfront Municipalities regarding waterfront access.
Heritage Tax Rebate Program	Heritage preservation is a component of good planning. Private land owners should be supported by municipalities to effectively maintain heritage properties.
Smart Growth Regional DC program	This program has helped the City to achieve and exceed Regional and Provincial intensification requirements and promote sustainable growth within the City. Elimination of this program will lead to increased urban sprawl in the Region and a reduction in intensification.

SUMMARY AND CONCLUSION:

Staff have reviewed the Region's presentation regarding their review of its various Incentives and Grants and proposed recommendations to create, retain, modify and remove them. Staff support the direction to develop incentives programs under the categories:

- Affordable Housing;
- Brownfield Remediation;
- Employment; and
- Public realm.

However, we are of the opinion that the current incentives and grants are working very well. The City has experienced significant redevelopment and investment as a result of the implementation of the various Community Improvement Plans (CIP) and Development Charge Incentives in place. They are helping the City transition to a more socially, environmentally and economic sustainable community in line with the Principles of Smart Growth. Staff note that these Incentives and Grants offered by both the City and Region are part of the toolbox of planning tools we have available to create sustainable planning outcomes. We do not want to see an abandonment of these tools as we need to retain a multi-pronged approach to planning our communities.

Staff support the concept of trying to promote more affordable/rental housing but the Region's approach seems to be doing this at the expense of the Brownfield, SNIP incentives, and various other programs. Rather than eliminate programs, this may be an opportunity to do more. In addition to the benefits associated with affordable/rental housing, the SNIP is one of the most popular incentive programs that the City provides as it allows small businesses to make improvements to their buildings that would otherwise have been outside of their financial abilities. Given the extreme adversities small businesses have faced due to the pandemic, it does not seem like now is the time to be taking away any financial incentives that would help them improve their buildings or facades. Lastly, City Staff question how the Region is focusing on Brownfields and Employment when in actual fact they are defocusing by reducing support and veering away from program objectives for these two priority areas.

ATTACHMENTS:

Appendix I - Niagara Region Incentive Review – Regional Council
Information Session

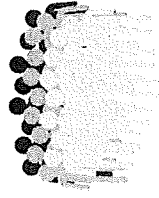
Niagara Region Incentive Review

Local Area Municipalities

June 24, 2021

Incentive Review Catalysts and Goals

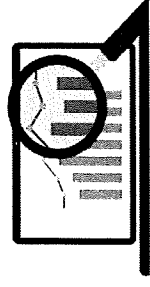
Increased Programs



Increased Cost



New Business Models



Incentive Review Goals

- Align with Regional priorities and responsibilities
- Address current and future needs
- Provide meaningful and measurable results
- Be sustainable, clear and accountable

Regional Incentive Review

- Implementation of aligned incentive programs
- Finalize Regional DC By-law

2018

- Review Endorsed
- Incentive Program Audits
- Meeting and survey for Local Municipal staff
- Regional staff work on program alignment

2019

- Council establishes four incentive Priority Areas
- Engagement with Local Municipal staff

2020

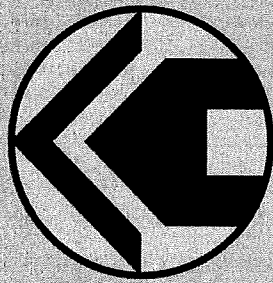
- Resident and Stakeholder survey and webinar
- Local Municipal staff engagement
- Recommendation report Regional Council
- Information sessions on aligned programs

2021

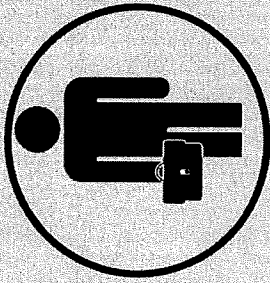
2022

173

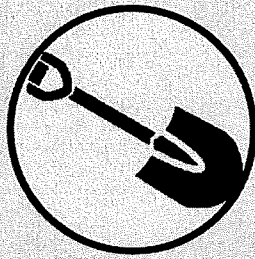
Four Priority Areas



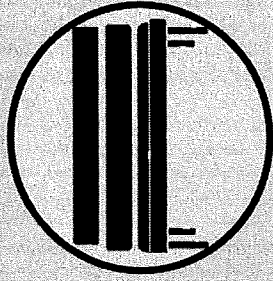
**Affordable
Housing**



Employment



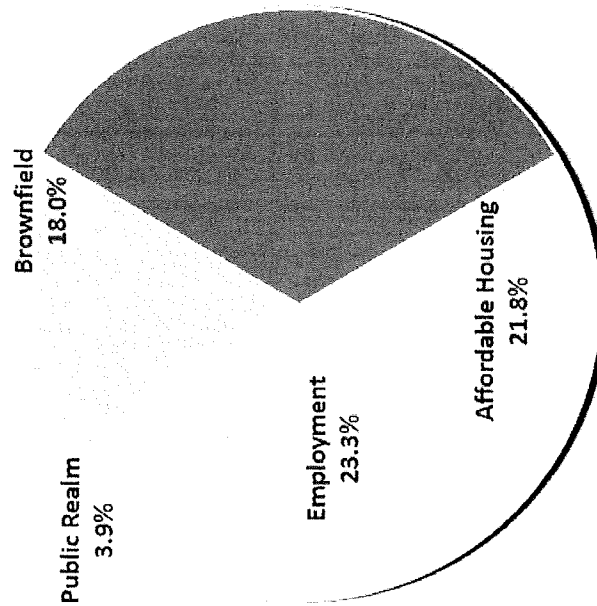
**Brownfield
Remediation**



Public Realm

Funding

2021 Incentive Budget (\$14M)



- Funding from expiring commitments will be repurposed over time to Priority Areas
- Future investment will be guided by:
 - Program performance over time
 - Key variables such as pandemic recovery, housing market, employment patterns
 - Provincial and federal funding

Affordable Housing



Over 26,000 households
in core housing need in
Niagara

Housing prices increased
26% in 2020, the largest
increase on record

Over 23,000 renters and
owners spend over 50% of
their income on housing

NRH waitlist for housing
for singles aged 16-54 is
7-18 years in Niagara

- ✓ Increase affordable and attainable rental supply
- ✓ Decrease NRH affordable housing wait times
- ✓ Maintain existing affordable housing stock

Affordable Housing



Encourage affordable and attainable rental housing

Program	Grant Type	Regional grant minimums/maximums	Key Parameters	Key Performance Indicators
Partnership Housing Program	Suite of Incentives (e.g., TIGs, DC grants/deferrals) for Affordable Housing Capital Development	Dependent on incentives accessed and annual budget	Scoring criteria for projects TBD, similar to CHMC funding criteria	Number of affordable units created Households removed from waitlist Amount of incentive per unit
Affordable and Supportive Housing RDC Deferral	Regional Development Charge Deferral	100% of Regional DCs deferred for eligible units	Deferral effective as long as units remain affordable	Number of affordable units created Households removed from waitlist Amount of incentive per unit
Non-Profit RDC-based Grant	Regional Development Charge Grant	Up to 100% of Regional DCs Annual budget (current \$150k)	Scoring criteria for projects TBD based on alignment with Regional priorities	Number of affordable units created Households removed from waitlist Amount of incentive per unit
Intensification RDC Grant	Regional Development Charge Grant	100% of Regional DCs granted for eligible projects	Includes interior and exterior secondary suites as defined by provincial DC Act	Number and type of rental units created (affordable, attainable)
Residential Rental Grant	Regional Project Grant	Maximum \$40k/unit for up to two units Annual budget	Must remain attainable rental units for a minimum of 10 years	Number and type of rental units created (affordable, attainable)
Small Building Rental Grant	Matching Project Grant (Local CIP)	Maximum matching grant of \$15k/unit for up to four units Annual budget	For rental units only	Number and type of rental units created (affordable, attainable)



Affordable Housing

Encourage affordable home ownership and maintain existing affordable housing stock

Program	Grant Type	Regional grant minimums/maximums	Key Parameters	Key Performance Indicators
NRH Home Ownership Downpayment Assistance	Forgivable Loan	Up to 5% of downpayment Provincial funding	Must meet age, renter household, income and asset requirements	Number of affordable units purchased Households removed from waitlist Amount of incentive per unit
NRH Niagara Renovates Homeownership	Forgivable Loan	Up to \$22k for eligible projects and up to \$5k in accessibility renovations Provincial funding	Must meet certain income and ownership requirements	Number of affordable units maintained through repair, accessible accommodation Amount of incentive per unit
NRH Niagara Renovates Multi-residential	Forgivable Loan	Maximum \$10k/unit, maximum per building of \$25k-\$90k depending on number of units Provincial funding	Must have over two units, units must be at or below average market rent for 15 years	Number of affordable units maintained through repair, accessible accommodation Amount of incentive per unit
NRH Non-Profit and Co-op Capital Repair Costs	Forgivable Loan	Federal/provincial funding	Must have agreements with Housing Services Ranked on criteria including urgency, ability to fund	Number of affordable units maintained Amount of incentive per unit
NRH Housing Provider Capital Loan Program	Loan and Grant	Annual program budget	Must have agreements with Housing Services Must be non-profit or co-op Ranked on criteria including urgency, ability to fund	Number of affordable units maintained Amount of incentive per unit

Employment



Employment dropped about 15,000 and the labour force dropped by 10,000 in Niagara from 2016-20

Investment in industrial building construction experienced a significant decline of \$42.4 million or 40% from 2017-2020

Jobs in the targeted sectors are among the highest in economic impact in the Region

- ✓ Incentivize an average of 100 full time jobs per year in the next five years
- ✓ Attract five new businesses in the next five years
- ✓ Expand the range of employment TIGs while maintaining unique status of Gateway CIP

Employment

Attract jobs and businesses to Niagara



Program	Grant Type	Regional grant minimums/maximums	Key Parameters	Key Performance Indicators
Gateway CIP Tax Increment Grant	Tax Increment Grant (Local and Regional Gateway CIP)	Maximum 100% TIG for 10 years in Strategic Locations for Investment (five years outside SLIs)	Align Smart Growth criteria with industrial development in collaboration with Local Municipalities Review of Strategic Locations for Investment	Number of jobs created Amount of grant provided
Gateway CIP Regional DC Grant	Regional DC Grant (Local and Regional Gateway CIP)	Maximum \$1.5M per project	Local DC matching grant required	Number of jobs created Amount of grant provided
Niagara Business Attraction TIG	Tax Increment Grant (Local and Regional Gateway CIP)	Maximum of 75% of Gateway TIG calculation for five years	Local CIP grant required	Number of jobs created Number of Local Municipal matching programs
Employment Regional DC-based Grant	Regional Development Charge Grant	1-10 full time positions created = 50% of RDCs 11-20 full time positions created = 75% of RDCs 21+ full time positions created = 100% of RDCs	Eligible employment sectors are Manufacturing (NAICS 31-33) and Professional, Scientific and Technical Services (NAICS 54, with some exceptions)	Number of jobs created Employment sectors of new jobs
50% Industrial Expansion RDC Grant	Regional Development Charge Grant	100% of DCs on maximum of 50% of gross floor area prior to first enlargement	See maximum and minimums	Number of jobs created Square feet added

Brownfield Remediation



There are at least five brownfield sites in Niagara estimated to have \$15M or more in remediation costs

Just five key Niagara brownfield sites represent over 500 acres that could be remediated and redeveloped

The majority of Niagara brownfield sites are in the urban area → remediation supports employment, intensification, housing, reduced GHG emissions

- ✓ Generate an average increase of 10 times the original assessment value on brownfield properties
- ✓ Approve two Tier 1 BTIGs in the next five years
- ✓ Provide funding for remediation of at least 200 acres in the next five years

Brownfield

Clean up contaminated sites to prepare for development



Program	Grant Type	Regional grant minimums/maximums	Key Parameters	Key Performance Indicators
Brownfield TIG Tier 1: Select Sites	Tax Increment Grant (Local CIP)	80% or 100% with affordable housing 10 Years - fixed calculation Annual grant no greater than \$10M Minimum \$5M in remediation costs	For remediation costs only Eligible sites identified in collaboration with local municipalities	Acres remediated in urban area Affordable housing units created Number of jobs created Increase in assessment value
Brownfield TIG Tier 2	Tax Increment Grant (Local CIP)	60% or 80% with affordable housing 10 Years - Fixed calculation Annual grant no greater than \$1M Minimum \$250k in remediation costs	For remediation costs only	Acres remediated in urban area Affordable housing units created Number of jobs created Increase in assessment value
Brownfield Regional DC Deferral	Regional Development Charge Deferral	100% of RDCs may be deferred until occupancy permit issued or five years from signing of agreement, whichever is first	Project may stack with BTIG	Acres remediated in urban area Affordable housing units created Number of jobs created Increase in assessment value

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Public Realm



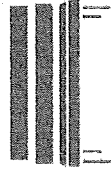
Provincial requirements to support walkable communities, active transportation, and promote universal accessibility

Lost opportunity costs without coordination on service delivery for major capital projects

Niagara has an estimated vegetative cover of 27%

- ✓ Improve public realm including road, bike paths, sidewalk, trails and accessibility amenities in an average of six projects annually
- ✓ Plant approximately 500 trees through PRIP in the next five years
- ✓ Achieve at least 10 of the following in the next five years: public plaza enhancements, placemaking and public art installations, gateway features

Public Realm



Improve accessibility, sustainability and attractiveness of public spaces on Regional roads in core areas

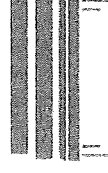
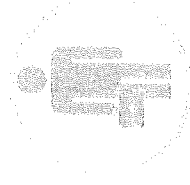
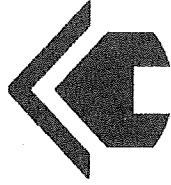
Program	Grant Type	Regional grant minimums/maximums	Key Parameters	Key Performance Indicators
Public Realm Investment Program	Regional Matching Grant to Local Area Municipality	Request \$25,000 - maximum \$150,000 per grant Annual program budget (current \$350K)	Within or directly adjacent to a Regional Road right-of-way and areas of significant Regional investment in urban and core areas	Kms of roads/trails created or improved Number of trees planted Accessibility components installed Amount of placemaking features and public art installed

Discontinued Regional Funding

- Smarter Niagara Incentive Program (SNIP): façade and building improvement, heritage restoration, planning grant
- Brownfield Tax Assistance Program
- Niagara Investment in Culture Program
- Waterfront Investment Program
- Heritage Tax Rebate Program
- Smart Growth Regional DC Program

Input and Collaboration

- Feedback form on proposed incentives
- Engagement with RDC bylaw
- Consultation on key program revisions
- Info sessions on newly aligned programs
- Coordination of CIPs, incentive programs
- Streamlined administration of Regional incentives
- Regional incentive program information online
- Shared program data, metrics and KPIs



Thank you

Feedback forms by July 8, 2021 to
marian.bannerman@niagararegion.ca

Questions?