

## Performance Measures

The table below provides the 2018 measures for total property taxes for Niagara verses the 2018 BMA study average. Note that the study results are based on 2018 rates, and therefore are not impacted by 2019 tax policy decisions and approved budgets.

**Table 1 – 2018 BMA Study – Total Property Taxes and Municipal Burden**

	Niagara Average*	Study Average	Variance		Comparison to Study
			\$	%	
Total Property Taxes (\$) Per Median Dwelling Value	\$3,832	\$3,836	(4)	(0.10)	Below
Total Property Taxes as % of Hhld. Income	4.0%	3.8%			Above
Total Municipal Burden: Taxes and W/WW (\$)	\$4,768	\$4,910	(142)	(2.89)	Below
Total Municipal Burden: Taxes and W/WW as % of Hhld. Income	4.9%	4.8%			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.

**Table 2 – 2018 BMA Study Tax Metrics by Property Class**

Property Class	Property Type	Comparison Metric	Niagara Average* (\$)	Study Average (\$)	Variance		Comparison to Study
					\$	%	
Residential	Bungalow	Tax/Unit	3,466	3,397	69	2.03%	Above
	2 Storey	Tax/Unit	4,656	4,524	132	2.92%	Above
	Executive	Tax/Unit	6,296	6,286	10	0.16%	Above
Multi-Res	Walk-Up	Tax/Unit	1,577	1,382	195	14.11%	Above
	Mid/High-Rise	Tax/Unit	1,716	1,715	1	0.06%	Par
Commercial	Office Buildings***	Tax/ Sq. Ft.	2.77	3.04	(0.27)	-8.88%	Below
	Shopping	Tax/ Sq. Ft.	3.75	2.63	1.12	42.59%	Above
	Hotels**	Tax/Unit	1,844	1,602	242	15.11%	Above
	Motels	Tax/Unit	1,084	1,240	(156)	-12.58%	Below
Industrial	Industrial Vacant Land	Tax/Acre	3,118	3,673	(555)	-15.11%	Below
	Standard Industrial	Tax/ Sq. Ft.	1.82	1.67	0.15	8.98%	Above
	Large Industrial***	Tax/ Sq. Ft.	0.87	1.11	(0.24)	-21.62%	Below

\*Calculated using a simple average of all LAMs.

\*\*Classified to be in the high range.

\*\*\*Classified to be in the low range.