

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 2019

---

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 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;

WHEREAS The Municipality did, in accordance with the terms and provisions of the Ontario Regulation 75/03 as made and amended under *The Act*, pass by-laws to initiate phasing out the application of Part IX of *The Act* for Industrial and Commercial property classes in 2016 and 2017 and 2018 respectively;

WHEREAS for the purposes of this by-law the commercial classes shall be considered a single property class and the industrial classes shall be deemed to be a single property class.

WHEREAS “uncapped taxes” means, the taxes for municipal and school purposes that would be levied for the taxation year but for the application of Part IX of The Act; and

WHEREAS “capped taxes” means, the taxes for municipal and school purposes that shall be levied for the taxation year as a result of the application of Part IX of The Act;

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 Industrial property class, The Municipality opts to end the application of Part IX of The Act for that class for the 2019 and subsequent taxation years;

2. That in accordance with Section 8.3 of Ontario Regulation 73/03, The Municipality opts to continue the phase-out of the application of Part IX of *The Act* for the Commercial property class with 2019 being the third year of phase-out.
3. That in accordance with Section 8.3 of Ontario Regulation 73/03, The Municipality exits the phase-out of the application of Part IX of *The Act* for the Industrial property class with 2019 being the final year of phase-out.
4. That paragraphs 1, 2, 3 and 4 of Subsection 329.1 (1) of *The Act* shall apply to the Commercial property class for 2019, whereby
  - i) In determining the amount of taxes for municipal and school purposes for the year under Subsection 329 (1) and the amount of the tenant's cap under Subsection 332 (5), the amount to be added under paragraph 2 of Subsection 329 (1), and the increasing amount under paragraph 2 of Subsection 332 (5) shall be the greater of:
    - (a) The amount of the uncapped taxes for the previous year multiplied by ten per cent (10%), and
    - (b) The amount of the capped taxes for the previous year multiplied by ten per cent (10%).
  - ii) The amount of the taxes for municipal and school purposes for a property for a taxation year shall be the amount of the uncapped taxes for the property for that year if the amount of the uncapped taxes exceeds the amount of the taxes for municipal and school purposes for the property for the taxation year as determined under Section 329, as modified under Section 329.1 of The Act and this Section, by five hundred dollars (\$500.00) or less.
  - iii) The amount of the taxes for municipal and school purposes for a property for a taxation year shall be the amount of the uncapped taxes for the property for the year if the amount of the taxes for municipal and school purposes for the property for the taxation year as determined under section 330, as modified under section 329.1 of The Act and this by-law exceed the uncapped taxes, by fifty dollars (\$50.00) or less.
5. That paragraphs 1, 2 and 3 of Subsection 8.0.2 (2) of Ontario Regulation 73/03 shall apply to the Commercial property class for 2019 whereby properties that meet

any of the following conditions shall be exempt from the capping calculations set out under Part IX of *The Act* for the taxation year:

- (i) The capped taxes for the property in the previous year were equal to its uncapped taxes for that year.
  - (ii) The capped taxes for the property in the previous year were lower than the property's uncapped taxes for that year, and the current year's capped taxes would be higher than the current year's uncapped taxes if Part IX were applied.
  - (iii) The capped taxes for the property in the previous year were higher than the property's uncapped taxes for that year, and the current year's capped taxes would be lower than the current year's uncapped taxes if Part IX were applied.
6. That Section 15.0.1 of Ontario Regulation 73/03 shall apply to the Commercial property class for 2019 whereby, but for the application of that section, the capped taxes for the property would be less than the uncapped taxes for the property, the lesser of the following amounts shall be added to the capped taxes calculated in the absence of this adjustment:
- (i) The amount, if any, by which the current year's uncapped taxes exceed the previous year's uncapped taxes; and
  - (ii) The amount of that the current year's uncapped taxes exceed the capped taxes calculated in the absence of this adjustment.
7. That paragraph 8 of Subsection 329.1 (1) of The Act shall apply to the Commercial property class for 2019 whereby all properties that become eligible within the meaning of Subsection 331 (20) of The Act, the taxes for municipal and school purposes for the year or portion of the year shall be the greater of the amount of the taxes determined under Subsection 331 (2); and the uncapped taxes for the property.
8. 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: