

Subject: Approval of 2024 Interim Levy Dates and Amounts

Report to: Corporate Services Committee

Report date: Wednesday, January 10, 2024

Recommendations

1. That the interim Regional levy amounts and dates **BE APPROVED** in accordance with Appendix 1 to Report CSD 2-2024.
2. That the appropriate by-law **BE PREPARED** for presentation to Regional Council for consideration and approval
3. That Report CSD 2-2024 **BE CIRCULATED** to the Local Area Municipalities for Information.

Key Facts

- The purpose of this report is to approve the interim levy amounts and due dates.
- Section 216 of the *Municipal Act, 2021*, provides that the council of an upper-tier municipality may requisition an amount equivalent to 50% of the prior year's approved levy from each area municipality in order to continue core services prior to the adoption of budget estimates for the year.
- The Region's Budget Control By-law (2017-63, section 6.3 paragraph a.) provides that prior to Council's approval of the Operating Budget by-law, a current year's expenditures may be incurred if a budget for a similar item existed in the previous year's operating budget and the expenditures is at the same service level as the prior year and does not exceed 50% if the amount is appropriated in the previous year's operating budget. The interim levy ensures sufficient funds are available to sustain operations.
- Interim levy dates are consistent with the prior years. The local area municipalities were consulted and no alternative dates were considered.

Financial Considerations

The interim levy amounts to be requisitioned from local area municipalities total \$222,223,545 for the General Levy, \$22,583,877 for the Waste Management special levy and \$28,280,698 for the Transit special levy for a total of \$273,088,120.

Analysis

The authority to incur expenditures by Regional departments, boards and agencies is granted by Regional Council through the annual approved operating budget as prescribed by the *Municipal Act, 2001*. Additionally, O.Reg 75/01 prescribes the information to be contained on property tax bills. Prior to the annual budget being adopted by Regional Council, bylaw 2017-63 as approved by Regional Council provides that Regional departments, boards and agencies may incur expenses up to 50% of their prior year's operating budget in order to maintain business as usual for Regional services.

Further to this, Section 316 of the *Municipal Act, 2001*, authorizes Council through a by-law to provide an interim levy equivalent to 50% of the prior year's approved estimates (subject to certain adjustments) before the adoption of budget estimates for the year. It has been the Region's past practice to levy an interim amount in order to fund Regional services prior to the approval of the annual budget and final levy amounts.

As such, Appendix 1 to Report CSD 2-2024 includes the proposed interim levy dates and amounts by Local Area Municipality. The proposed interim levy dates have been communicated to the Treasurers of all 12 Local Area Municipalities who have supported these dates.

Alternatives Reviewed

Alternative thresholds were not considered as the interim levy of 50% permitted by the *Municipal Act, 2001* will generally ensure cash inflows in the shorter term are able to accommodate the level of expenditures. The *Municipal Act, 2001* does not have a requirement to approve a spending limit in advance of the budget approval however the practice has been adopted by the Region through bylaw 2017-63.

Relationship to Council Strategic Priorities

N/A

Other Pertinent Reports

None.

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Appendices

Appendix 1 Interim Levy Payments and Dates

Appendix 1 - Interim Levy Payments and Dates

Table 1 - Interim General Levy (\$)

Municipality	March 6, 2024	May 8, 2024	Total Interim Levy
Fort Erie	6,959,861	6,959,861	13,919,722
Grimsby	8,445,732	8,445,732	16,891,464
Lincoln	6,911,590	6,911,590	13,823,180
Niagara Falls	23,254,765	23,254,765	46,509,530
Niagara-on-the-Lake	9,559,325	9,559,325	19,118,650
Pelham	4,743,460	4,743,460	9,486,920
Port Colborne	3,517,599	3,517,599	7,035,198
St. Catharines	28,209,204	28,209,203	56,418,407
Thorold	4,998,433	4,998,433	9,996,866
Wainfleet	1,662,599	1,662,599	3,325,198
Welland	9,297,393	9,297,393	18,594,786
West Lincoln	3,551,812	3,551,812	7,103,624
Total	111,111,773	111,111,772	222,223,545

Table 2 - Waste Management Interim Special Levy (\$)

Municipality	March 6, 2024	May 8, 2024	Total Interim Levy
Fort Erie	856,542	856,542	1,713,084
Grimsby	630,425	630,425	1,260,850
Lincoln	534,804	534,804	1,069,608
Niagara Falls	2,232,108	2,232,107	4,464,215
Niagara-on-the-Lake	488,057	488,057	976,114
Pelham	394,579	394,579	789,158
Port Colborne	556,439	556,439	1,112,878
St. Catharines	3,361,269	3,361,269	6,722,538
Thorold	516,071	516,071	1,032,142
Wainfleet	170,389	170,389	340,778
Welland	1,260,762	1,260,762	2,521,524
West Lincoln	290,494	290,494	580,988
Total	11,291,939	11,291,938	22,583,877

Table 3 - Transit Interim Special Levy (\$)

Municipality	March 6, 2024	May 8, 2024	Total Interim Levy
Fort Erie	718,972	718,972	1,437,944
Grimsby	419,950	419,950	839,900
Lincoln	356,865	356,865	713,730
Niagara Falls	3,640,497	3,640,497	7,280,994
Niagara-on-the-Lake	646,247	646,247	1,292,494
Pelham	279,630	279,630	559,260
Port Colborne	234,510	234,510	469,020
St. Catharines	5,442,724	5,442,724	10,885,448
Thorold	443,855	443,855	887,710
Wainfleet	62,349	62,349	124,698
Welland	1,762,220	1,762,220	3,524,440
West Lincoln	132,530	132,530	265,060
Total	14,140,349	14,140,349	28,280,698

Table 4 - Total General, Waste Management & Transit Interim Levy (\$)

Municipality	March 6, 2024	May 8, 2024	Total Interim Levy
Fort Erie	8,535,375	8,535,375	17,070,750
Grimsby	9,496,107	9,496,107	18,992,214
Lincoln	7,803,259	7,803,259	15,606,518
Niagara Falls	29,127,370	29,127,369	58,254,739
Niagara-on-the-Lake	10,693,629	10,693,629	21,387,258
Pelham	5,417,669	5,417,669	10,835,338
Port Colborne	4,308,548	4,308,548	8,617,096
St. Catharines	37,013,197	37,013,196	74,026,393
Thorold	5,958,359	5,958,359	11,916,718
Wainfleet	1,895,337	1,895,337	3,790,674
Welland	12,320,374	12,320,374	24,640,748
West Lincoln	3,974,836	3,974,836	7,949,672
Total	136,544,061	136,544,059	273,088,120