Bill No. 2020-19

#### 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 2020

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 2020 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. 2019-96 adopted the 2020 Waste Management Budget, and by By-Law No. 2019-98 adopted the 2020 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 2020 taxation year have been set out in By-Law No. 2020-18 of The Regional Corporation dated the 23rd of April 2020;

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 2020 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 2020.

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

Authorization Reference: CL 6-2020; Minute Item 9.1.3

Bill No. 2020-19

1. That for the year 2020 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 2020 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,682,389 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 related to the August 5, 2020 installment, 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 which will begin to accrue on September 5, 2020 until the full payment is made.
- 5. That if a lower-tier municipality fails to make any payment or portion thereof related to the October 14, 2020 installment, 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 which will begin to accrue on November 14, 2020 until the full payment is made.
- 6. 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>

# Schedule A – 2020 Tax Ratios, Sub-Class Reductions, and Rates

Property Classification	Tax Ratio	Sub-Class	Tax Rate by
Property Classification	Tax Ralio	Reduction	Class
Residential	1.000000		0.00577985
New Multi-Residential	1.000000		0.00577985
Multi-Residential	1.970000		0.01138630
Commercial	1.734900		0.01002746
Commercial - Excess	1.734900	30%	0.00701922
Commercial - Vacant	1.734900	30%	0.00701922
Landfill	2.940261		0.01699427
Industrial	2.630000		0.01520101
Industrial - Excess	2.630000	30%	0.01064070
Industrial - Vacant	2.630000	30%	0.01064070
Pipelines	1.702100		0.00983788
Farmland	0.250000		0.00144496
FAD 1	1.000000	25%	0.00433489
FAD 2	Class Ratio		Class Rate
Managed Forests	0.250000		0.00144496

Authorization Reference: CL 6-2020; Minute Item 9.1.2

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## Schedule B - 2020 GENERAL TAX LEVY

# 2020 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 11, 2020	Interim Payment Due May 13, 2020	Final Payment Due August 5, 2020	Final Payment Due October 14, 2020	2020 Approved General Levy	Regional Department	Niagara Regional Police	Niagara Regional Housing	Niagara Peninsula Conserva- tion Authority	Court Services
Fort Erie	5,726,046	5,726,046	6,399,463	6,399,463	24,251,016	12,644,842	9,541,673	1,750,995	358,875	(45,369)
Grimsby	6,852,188	6,852,188	8,181,590	8,181,590	30,067,557	15,677,673	11,830,218	2,170,967	444,950	(56,250)
Lincoln	5,341,710	5,341,710	6,325,098	6,325,098	23,333,615	12,166,495	9,180,717	1,684,756	345,299	(43,652)
Niagara Falls	19,292,739	19,292,739	22,108,445	22,108,445	82,802,369	43,174,391	32,578,970	5,978,577	1,225,337	(154,906)
Niagara-on- the-Lake	7,863,682	7,863,682	9,149,971	9,149,971	34,027,305	17,742,345	13,388,198	2,456,873	503,547	(63,658)
Pelham	3,790,363	3,790,363	4,399,068	4,399,068	16,378,860	8,540,182	6,444,337	1,182,602	242,380	(30,642)
Port Colborne	2,979,336	2,979,336	3,304,200	3,304,200	12,567,070	6,552,658	4,944,571	907,380	185,972	(23,510)
St. Catharines	24,269,932	24,269,932	27,000,024	27,000,024	102,539,911	53,465,840	40,344,796	7,403,686	1,517,420	(191,831)
Thorold	3,636,661	3,636,661	4,210,627	4,210,627	15,694,576	8,183,386	6,175,103	1,133,195	232,254	(29,361)
Wainfleet	1,377,324	1,377,324	1,593,486	1,593,486	5,941,620	3,098,049	2,337,758	429,003	87,926	(11,116)
Welland	7,460,447	7,460,447	8,786,067	8,786,067	32,493,027	16,942,349	12,784,530	2,346,093	480,843	(60,788)
West Lincoln	2,840,987	2,840,987	3,395,247	3,395,247	12,472,468	6,503,331	4,907,349	900,549	184,572	(23,333)
Regional Total	91,431,414	91,431,414	104,853,283	104,853,283	392,569,394	204,691,543	154,458,220	28,344,677	5,809,372	(734,418)

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## Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

# 2020 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy)

Municipality	Interim Payment Due March 11, 2020	Interim Payment Due May 13, 2020	Final Payment Due August 5, 2020	Final Payment Due October 14, 2020	2020 Approved Special Levy
Fort Erie	669,137	669,137	807,802	807,802	2,953,876
Grimsby	462,426	462,426	598,004	598,004	2,120,858
Lincoln	400,600	400,600	484,586	484,586	1,770,372
Niagara Falls	1,732,600	1,732,600	2,074,971	2,074,971	7,615,141
Niagara-on-the-lake	386,227	386,227	454,968	454,968	1,682,389
Pelham	301,185	301,185	370,153	370,153	1,342,676
Port Colborne	442,770	442,770	530,356	530,356	1,946,252
St. Catharines	2,718,320	2,718,320	3,189,854	3,189,854	11,816,347
Thorold	368,883	368,883	452,320	452,320	1,642,405
Wainfleet	136,860	136,860	163,498	163,498	600,715
Welland	990,994	990,994	1,186,657	1,186,657	4,355,302
West Lincoln	222,074	222,074	265,496	265,496	975,141
Regional Total Taxable Only	8,832,074	8,832,074	10,578,663	10,578,663	38,821,474

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Fort Erie	2020 Roll	Tax Rate by	Waste
Property	Return CVA	Class	Management Levy by Class
Classification			
Residential	3,494,840,772	0.00070401	2,460,403
New Multi-Residential	47,900	0.00070401	34
Multi-Residential	40,097,200	0.00138690	55,611
Commercial	245,576,821	0.00122139	299,945
Commercial - Excess	4,990,688	0.00085497	4,267
Commercial - Vacant	20,610,200	0.00085497	17,621
landfill	0	0.00206997	-
Industrial	43,564,791	0.00185155	80,662
Industrial - Excess	772,400	0.00129608	1,001
Industrial - Vacant	4,355,000	0.00129608	5,644
Pipelines	15,504,000	0.00119830	18,578
Farmland	55,934,900	0.00017600	9,845
FAD 1	0	0.00052801	-
Managed Forests	1,505,900	0.00017600	265
Taxable Total	3,927,800,572		\$2,953,876

Grimsby	2020 Roll	Tax Rate by	Waste Management
Property	Return CVA	Class	Levy by Class
Classification			LCVy by Olass
Residential	4,343,352,548	0.00040769	1,770,741
New Multi-Residential	0	0.00040769	-
Multi-Residential	30,264,000	0.00080315	24,307
Commercial	336,484,615	0.00070730	237,996
Commercial - Excess	13,620,295	0.00049511	6,744
Commercial - Vacant	14,869,500	0.00049511	7,362
landfill	0	0.00119872	-
Industrial	49,262,300	0.00107222	52,820
Industrial - Excess	3,708,300	0.00075056	2,783
Industrial - Vacant	4,140,600	0.00075056	3,108
Pipelines	8,261,000	0.00069393	5,733
Farmland	89,987,095	0.00010192	9,171
FAD 1	0	0.00030577	-
Managed Forests	913,800	0.00010192	93
Taxable Total	4,894,864,053		\$2,120,858

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Lincoln Property Classification	2020 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	3,183,013,444	0.00043853	1,395,847
New Multi-Residential	0	0.00043853	-
Multi-Residential	21,808,500	0.00086390	18,840
Commercial	205,396,774	0.00076081	156,268
Commercial - Excess	7,579,000	0.00053256	4,036
Commercial - Vacant	10,011,200	0.00053256	5,332
landfill	0	0.00128939	-
Industrial	93,922,558	0.00115333	108,324
Industrial - Excess	2,755,600	0.00080733	2,225
Industrial - Vacant	9,361,000	0.00080733	7,557
Pipelines	20,718,000	0.00074642	15,464
Farmland	514,211,237	0.00010963	56,373
FAD 1	0	0.00032890	-
Managed Forests	965,500	0.00010963	106
Taxable Total	4,069,742,813		\$1,770,372

Niagara Falls	2020 Roll	Tax Rate by	Waste
Property	Return CVA	Class	Management Levy by Class
Classification			Levy by Class
Residential	8,829,291,652	0.00053156	4,693,298
New Multi-Residential	10,875,500	0.00053156	5,781
Multi-Residential	321,441,900	0.00104717	336,604
Commercial	2,400,465,210	0.00092220	2,213,709
Commercial - Excess	41,293,877	0.00064554	26,657
Commercial - Vacant	143,782,400	0.00064554	92,817
landfill	3,152,500	0.00156293	4,927
Industrial	105,191,400	0.00139800	147,058
Industrial - Excess	5,418,500	0.00097860	5,303
Industrial - Vacant	37,642,400	0.00097860	36,837
Pipelines	45,297,000	0.00090477	40,983
Farmland	82,293,900	0.00013289	10,936
FAD 1	0	0.00039867	-
Managed Forests	1,737,200	0.00013289	231
Taxable Total	12,027,883,439		\$7,615,141

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Niagara-on-the-Lake	2020 Roll	Tax Rate by	Waste
Property	Return CVA	Class	Management Levy by Class
Classification			Levy by Class
Residential	4,213,806,966	N/A	-
New Multi-Residential	0	N/A	-
Multi-Residential	14,834,100	N/A	-
Commercial	762,217,667	N/A	-
Commercial - Excess	15,147,439	N/A	-
Commercial - Vacant	14,493,000	N/A	-
landfill	0	N/A	-
Industrial	34,787,800	N/A	-
Industrial - Excess	91,900	N/A	-
Industrial - Vacant	16,855,500	N/A	-
Pipelines	18,559,000	N/A	-
Farmland	524,802,139	N/A	-
FAD 1	0	N/A	-
Managed Forests	1,402,100	N/A	-
Taxable Total	5,616,997,611		\$1,682,391

Pelham	2020 Ball	Tay Pata by	Waste
Property Classification	2020 Roll Return CVA	Tax Rate by Class	Management Levy by Class
Residential	2,555,511,770	0.00047381	1,210,827
New Multi-Residential	544,000	0.00047381	258
Multi-Residential	17,693,000	0.00093341	16,515
Commercial	90,350,086	0.00082201	74,269
Commercial - Excess	806,111	0.00057541	464
Commercial - Vacant	1,192,000	0.00057541	686
landfill	0	0.00139313	-
Industrial	4,048,000	0.00124612	5,044
Industrial - Excess	45,100	0.00087228	39
Industrial - Vacant	101,000	0.00087228	88
Pipelines	17,467,000	0.00080647	14,087
Farmland	169,321,433	0.00011845	20,056
FAD 1	0	0.00035536	_
Managed Forests	2,897,100	0.00011845	343
Taxable Total	2,859,976,600		\$1,342,676

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Port Colborne	0000 D II	<b>.</b>	Waste
Property Classification	2020 Roll Return CVA	Tax Rate by Class	Management Levy by Class
Residential	1,618,093,179	0.00089512	1,448,388
New Multi-Residential	1,226,000	0.00089512	1,097
Multi-Residential	38,583,000	0.00176339	68,037
Commercial	135,350,189	0.00155294	210,191
Commercial - Excess	133,400	0.00108706	145
Commercial - Vacant	3,138,400	0.00108706	3,412
landfill	0	0.00263189	-
Industrial	71,345,727	0.00235417	167,960
Industrial - Excess	2,072,441	0.00164792	3,415
Industrial - Vacant	8,271,700	0.00164792	13,631
Pipelines	10,485,000	0.00152358	15,975
Farmland	57,403,600	0.00022378	12,846
FAD 1	1,411,500	0.00067134	948
Managed Forests	923,800	0.00022378	207
Taxable Total	1,948,437,936		\$1,946,252

St. Catharines			Waste
Property Classification	2020 Roll Return CVA	Tax Rate by Class	Management Levy by Class
Residential	12,261,380,202	0.00066605	8,166,692
New Multi-Residential	83,316,920	0.00066605	55,493
Multi-Residential	683,669,568	0.00131212	897,057
Commercial	1,993,459,777	0.00115553	2,303,503
Commercial - Excess	13,609,687	0.00080887	11,008
Commercial - Vacant	16,722,100	0.00080887	13,526
landfill	0	0.00195836	-
Industrial	156,267,348	0.00175171	273,735
Industrial - Excess	5,071,860	0.00122620	6,219
Industrial - Vacant	25,209,900	0.00122620	30,912
Pipelines	31,123,000	0.00113368	35,284
Farmland	137,636,000	0.00016651	22,918
FAD 1	0	0.00049954	-
Managed Forests	0	0.00016651	-
Taxable Total	15,407,466,362		\$11,816,347

Schedule C - 2020 WASTE MANAGEMENT TAX RATES & LEVY

Thorold	2020 Roll	Tax Rate by	Waste
Property	Return CVA	Class	Management Levy by Class
Classification			Levy by Class
Residential	2,031,014,860	0.00060485	1,228,459
New Multi-Residential	65,945,300	0.00060485	39,887
Multi-Residential	42,120,300	0.00119155	50,188
Commercial	168,817,122	0.00104935	177,148
Commercial - Excess	3,424,100	0.00073455	2,515
Commercial - Vacant	9,034,500	0.00073455	6,636
landfill	0	0.00177842	-
Industrial	49,506,513	0.00159076	78,753
Industrial - Excess	3,801,265	0.00111353	4,233
Industrial - Vacant	18,007,800	0.00111353	20,052
Pipelines	26,249,000	0.00102952	27,024
Farmland	49,135,040	0.00015121	7,430
FAD 1	0	0.00045364	-
Managed Forests	528,600	0.00015121	80
Taxable Total	2,467,584,400		\$1,642,405

Wainfleet	2020 Roll	Tay Bata by	Waste
Property	Return CVA	Tax Rate by Class	Management Levy by Class
Classification			Levy by Class
Residential	919,734,704	0.00058436	537,456
New Multi-Residential	0	0.00058436	-
Multi-Residential	457,000	0.00115119	526
Commercial	19,811,500	0.00101381	20,085
Commercial - Excess	1,042,000	0.00070966	739
Commercial - Vacant	650,500	0.00070966	462
landfill	0	0.00171817	-
Industrial	3,672,300	0.00153687	5,644
Industrial - Excess	105,100	0.00107581	113
Industrial - Vacant	132,000	0.00107581	142
Pipelines	5,582,000	0.00099464	5,552
Farmland	203,489,810	0.00014609	29,728
FAD 1	0	0.00043827	-
Managed Forests	1,835,100	0.00014609	268
Taxable Total	1,156,512,014		\$600,715

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Welland	2020 Roll	Tay Pata by	Waste
Property	Return CVA	Tax Rate by Class	Management Levy by Class
Classification			Levy by Class
Residential	4,215,851,211	0.00077472	3,266,104
New Multi-Residential	12,113,500	0.00077472	9,385
Multi-Residential	154,514,900	0.00152620	235,821
Commercial	375,813,033	0.00134406	505,115
Commercial - Excess	7,493,067	0.00094084	7,050
Commercial - Vacant	21,671,100	0.00094084	20,389
landfill	455,400	0.00227788	1,037
Industrial	129,995,587	0.00203751	264,867
Industrial - Excess	3,310,238	0.00142626	4,721
Industrial - Vacant	6,067,300	0.00142626	8,654
Pipelines	21,052,000	0.00131865	27,760
Farmland	21,714,600	0.00019368	4,206
FAD 1	0	0.00058104	-
Managed Forests	998,400	0.00019368	193
Taxable Total	4,971,050,336		\$4,355,302

West Lincoln	2020 D - II	Tou Date by	Waste
Property Classification	2020 Roll Return CVA	Tax Rate by Class	Management Levy by Class
Residential	1,740,809,528	0.00045189	786,654
New Multi-Residential	0	0.00045189	-
Multi-Residential	7,074,000	0.00089022	6,297
Commercial	77,375,400	0.00078398	60,661
Commercial - Excess	758,300	0.00054879	416
Commercial - Vacant	2,769,500	0.00054879	1,520
landfill	0	0.00132867	-
Industrial	36,185,200	0.00118847	43,005
Industrial - Excess	336,200	0.00083193	280
Industrial - Vacant	819,000	0.00083193	681
Pipelines	29,062,000	0.00076916	22,353
Farmland	469,583,447	0.00011297	53,049
FAD 1	0	0.00033892	-
Managed Forests	1,993,000	0.00011297	225
Taxable Total	2,366,765,575		\$975,141