

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 40-2015

A BY-LAW TO SET AND LEVY THE RATES OF TAXATION
FOR REGIONAL GENERAL AND SPECIAL PURPOSES
FOR THE YEAR 2015

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 2015 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. 15-2015 adopted the 2015 Waste Management Budget, and by By-Law No. 24-2015 adopted the 2015 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 rateable 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 2015 taxation year have been set out in By-Law No. 39-2015 of the Regional Corporation dated the 26th of March, 2015;

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 2015 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;

WHEREAS it is necessary for the Regional Corporation, pursuant to Section 257.12.1 (3) of the *Education Act*, R.S.O 1990, C.E. 2, to levy tax rates required to raise the sums requisitioned by the Province against each Lower-Tier Municipality for the year 2015; 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 2015.

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

1. That for the year 2015 in The Regional Municipality of Niagara the lower-tier municipalities shall levy upon the property tax classes set out below the property tax rates applicable thereto:

Property Classification	Tax Ratio	Sub-Class Reduction	Tax Rate
Residential	1.000000	-	0.00593873
New Multi-Residential	1.000000	-	0.00593873
Multi-Residential	2.044000	-	0.01213877
Commercial	1.758600	-	0.01044385
Commercial – Excess Land	1.758600	30%	0.00731070
Commercial – Vacant Land	1.758600	30%	0.00731070
Industrial	2.630000	-	0.01561886
Industrial – Excess Land	2.630000	35%	0.01015226
Industrial – Vacant Land	2.630000	35%	0.01015226
Pipeline	1.702100	-	0.01010831
Farmland	0.250000	-	0.00148468
Managed Forest	0.250000	-	0.00148468
Farmland Awaiting Development 1	1.000000	25%	0.00445405
Farmland Awaiting Development 2	Class Ratio	-	Class Rate

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 “A” attached to this by-law.
3. That for the year 2015 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,444,807 to the Regional Corporation as the charges for Waste Management purposes set out in Schedule “B”. 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 “B” attached to this by-law.
4. That if a lower-tier municipality fails to make any payment or portion thereof 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 from the due date of the payment until the payment is made.

5. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA

Original signed by:

Alan Caslin, Regional Chair

Original signed by:

Ralph Walton, Regional Clerk

Passed: March 26, 2015

Schedule A - 2015 GENERAL TAX LEVY**2015 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy)**

Municipality	INTERIM		FINAL		2015 Approved General Levy
	Payment Due March 16, 2015	Payment Due May 12, 2015	Payment Due August 11, 2015	Payment Due October 13, 2015	
Fort Erie	\$5,451,396	\$5,451,395	\$5,593,877	\$5,593,876	\$22,090,544
Grimsby	\$5,192,452	\$5,192,452	\$5,583,294	\$5,583,294	\$21,551,492
Lincoln	\$4,398,316	\$4,398,316	\$4,710,456	\$4,710,455	\$18,217,543
Niagara Falls	\$16,366,605	\$16,366,605	\$17,245,167	\$17,245,166	\$67,223,543
Niagara-on-the-Lake	\$5,623,621	\$5,623,621	\$6,990,471	\$6,990,470	\$25,228,183
Pelham	\$3,190,758	\$3,190,759	\$3,374,600	\$3,374,600	\$13,130,717
Port Colborne	\$2,757,626	\$2,757,626	\$2,868,670	\$2,868,669	\$11,252,591
St. Catharines	\$21,950,390	\$21,950,391	\$22,714,593	\$22,714,592	\$89,329,966
Thorold	\$3,098,964	\$3,098,964	\$3,249,800	\$3,249,799	\$12,697,527
Wainfleet	\$1,172,442	\$1,172,441	\$1,221,884	\$1,221,884	\$4,788,651
Welland	\$6,700,690	\$6,700,691	\$7,008,512	\$7,008,511	\$27,418,404
West Lincoln	\$2,172,933	\$2,172,932	\$2,311,231	\$2,311,231	\$8,968,327
Regional Total Taxable Only	\$78,076,193	\$78,076,193	\$82,872,555	\$82,872,547	\$321,897,488

Schedule B - 2015 WASTE MANAGEMENT TAX RATES & LEVY

Fort Erie	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	3,003,424,690	0.00073003	\$2,192,590
New Multi-Residential	32,635	0.00073003	\$24
Multi-Residential	47,258,875	0.00149218	\$70,519
Commercial	230,225,111	0.00128383	\$295,570
Commercial - Excess Land	6,656,924	0.00089868	\$5,982
Commercial - Vacant Land	19,031,157	0.00089868	\$17,103
Industrial	54,494,933	0.00191998	\$104,629
Industrial - Excess Land	875,421	0.00124799	\$1,093
Industrial - Vacant Land	2,477,285	0.00124799	\$3,092
Pipelines	13,313,145	0.00124258	\$16,543
Farmland	44,987,605	0.00018251	\$8,211
Farmland Awaiting Development 1	-	0.00054752	\$0
Managed Forests	969,343	0.00018251	\$177
Taxable Totals	3,423,747,124		\$2,715,532

Grimsby	2015 Phased	Waste Management	
Property Class	CVA as Returned	Rates	Levy
Residential	3,047,776,593	0.00049578	\$1,511,027
New Multi-Residential	-	0.00049578	\$0
Multi-Residential	24,057,000	0.00101337	\$24,379
Commercial	216,912,041	0.00087188	\$189,121
Commercial - Excess Land	7,816,354	0.00061032	\$4,770
Commercial - Vacant Land	9,962,003	0.00061032	\$6,080
Industrial	35,942,016	0.00130390	\$46,865
Industrial - Excess Land	2,455,634	0.00084754	\$2,081
Industrial - Vacant Land	1,694,225	0.00084754	\$1,436
Pipelines	6,878,558	0.00084387	\$5,805
Farmland	60,971,740	0.00012395	\$7,557
Farmland Awaiting Development 1	-	0.00037184	\$0
Managed Forests	457,050	0.00012395	\$57
Taxable Totals	3,414,923,214		\$1,799,177

Schedule B - 2015 WASTE MANAGEMENT TAX RATES & LEVY

Lincoln	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	2,376,300,229	0.00052012	\$1,235,961
New Multi-Residential	-	0.00052012	\$0
Multi-Residential	19,390,190	0.00106313	\$20,614
Commercial	163,230,751	0.00091468	\$149,304
Commercial - Excess Land	5,865,159	0.00064028	\$3,755
Commercial - Vacant Land	9,497,976	0.00064028	\$6,081
Industrial	82,375,497	0.00136792	\$112,683
Industrial - Excess Land	1,970,654	0.00088915	\$1,752
Industrial - Vacant Land	3,585,196	0.00088915	\$3,188
Pipelines	17,659,647	0.00088530	\$15,634
Farmland	357,158,262	0.00013003	\$46,441
Farmland Awaiting Development 1	-	0.00039009	\$0
Managed Forests	775,252	0.00013003	\$101
Taxable Totals	3,037,808,813		\$1,595,515

Niagara Falls	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	6,593,815,155	0.00061552	\$4,058,625
New Multi-Residential	4,332,255	0.00061552	\$2,667
Multi-Residential	262,812,098	0.00125812	\$330,650
Commercial	2,059,467,056	0.00108245	\$2,229,277
Commercial - Excess Land	35,675,089	0.00075772	\$27,032
Commercial - Vacant Land	142,472,981	0.00075772	\$107,954
Industrial	87,461,796	0.00161882	\$141,585
Industrial - Excess Land	4,485,914	0.00105223	\$4,720
Industrial - Vacant Land	14,351,265	0.00105223	\$15,101
Pipelines	38,791,453	0.00104768	\$40,641
Farmland	52,696,985	0.00015388	\$8,109
Farmland Awaiting Development 1	1,738,500	0.00046164	\$803
Managed Forests	909,162	0.00015388	\$140
Taxable Totals	9,299,009,709		\$6,967,303

Schedule B - 2015 WASTE MANAGEMENT TAX RATES & LEVY

Niagara-on-the-Lake	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	3,017,517,661	N/A	\$0
New Multi-Residential	-	N/A	\$0
Multi-Residential	12,955,555	N/A	\$0
Commercial	561,191,441	N/A	\$0
Commercial - Excess Land	11,716,929	N/A	\$0
Commercial - Vacant Land	3,711,219	N/A	\$0
Industrial	25,685,009	N/A	\$0
Industrial - Excess Land	89,000	N/A	\$0
Industrial - Vacant Land	9,578,499	N/A	\$0
Pipelines	15,748,713	N/A	\$0
Farmland	348,733,781	N/A	\$0
Farmland Awaiting Development 1	-	N/A	\$0
Managed Forests	512,525	N/A	\$0
Taxable Totals	4,007,440,332		\$1,411,813

Pelham	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	1,997,562,043	0.00054129	\$1,081,260
New Multi-Residential	-	0.00054129	\$0
Multi-Residential	18,613,264	0.00110640	\$20,594
Commercial	63,837,021	0.00095191	\$60,767
Commercial - Excess Land	688,144	0.00066634	\$459
Commercial - Vacant Land	110,250	0.00066634	\$73
Industrial	3,089,640	0.00142359	\$4,398
Industrial - Excess Land	-	0.00092534	\$0
Industrial - Vacant Land	50,500	0.00092534	\$47
Pipelines	14,508,804	0.00092133	\$13,367
Farmland	115,473,497	0.00013532	\$15,626
Farmland Awaiting Development 1	-	0.00040597	\$0
Managed Forests	1,616,844	0.00013532	\$219
Taxable Totals	2,215,550,007		\$1,196,811

Schedule B - 2015 WASTE MANAGEMENT TAX RATES & LEVY

Port Colborne	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	1,399,768,809	0.00098273	\$1,375,595
New Multi-Residential	1,509,500	0.00098273	\$1,483
Multi-Residential	45,183,625	0.00200870	\$90,760
Commercial	106,952,514	0.00172823	\$184,838
Commercial - Excess Land	250,450	0.00120976	\$303
Commercial - Vacant Land	1,991,685	0.00120976	\$2,409
Industrial	67,471,201	0.00258458	\$174,385
Industrial - Excess Land	2,307,225	0.00167998	\$3,876
Industrial - Vacant Land	1,015,494	0.00167998	\$1,706
Pipelines	9,331,190	0.00167270	\$15,608
Farmland	40,871,802	0.00024568	\$10,041
Farmland Awaiting Development 1	1,195,675	0.00073705	\$881
Managed Forests	713,452	0.00024568	\$175
Taxable Totals	1,678,562,622		\$1,862,063

St. Catharines	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	10,238,763,646	0.00073765	\$7,552,624
New Multi-Residential	19,113,869	0.00073765	\$14,099
Multi-Residential	642,052,028	0.00150776	\$968,058
Commercial	1,630,289,976	0.00129723	\$2,114,863
Commercial - Excess Land	12,083,505	0.00090806	\$10,973
Commercial - Vacant Land	13,835,271	0.00090806	\$12,563
Industrial	174,037,500	0.00194002	\$337,636
Industrial - Excess Land	4,282,704	0.00126101	\$5,401
Industrial - Vacant Land	21,282,657	0.00126101	\$26,838
Pipelines	27,842,724	0.00125555	\$34,958
Farmland	96,029,286	0.00018441	\$17,709
Farmland Awaiting Development 1	-	0.00055324	\$0
Managed Forests	-	0.00018441	\$0
Taxable Totals	12,879,613,166		\$11,095,722

Schedule B - 2015 WASTE MANAGEMENT TAX RATES & LEVY

Thorold	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	1,516,162,767	0.00067951	\$1,030,248
New Multi-Residential	36,042,441	0.00067951	\$24,491
Multi-Residential	37,219,403	0.00138892	\$51,695
Commercial	147,751,750	0.00119499	\$176,561
Commercial - Excess Land	3,488,753	0.00083649	\$2,918
Commercial - Vacant Land	4,955,191	0.00083649	\$4,145
Industrial	61,570,802	0.00178711	\$110,034
Industrial - Excess Land	3,687,646	0.00116162	\$4,284
Industrial - Vacant Land	13,312,460	0.00116162	\$15,464
Pipelines	22,145,045	0.00115659	\$25,613
Farmland	42,604,339	0.00016988	\$7,238
Farmland Awaiting Development 1	158,300	0.00050963	\$81
Managed Forests	507,325	0.00016988	\$86
Taxable Totals	1,889,606,222		\$1,452,857

Wainfleet	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	731,633,461	0.00070094	\$512,831
New Multi-Residential	-	0.00070094	\$0
Multi-Residential	439,500	0.00143272	\$630
Commercial	14,989,296	0.00123267	\$18,477
Commercial - Excess Land	599,695	0.00086287	\$517
Commercial - Vacant Land	205,357	0.00086287	\$177
Industrial	3,742,284	0.00184347	\$6,899
Industrial - Excess Land	104,800	0.00119826	\$126
Industrial - Vacant Land	67,133	0.00119826	\$80
Pipelines	4,607,520	0.00119307	\$5,497
Farmland	113,046,555	0.00017524	\$19,810
Farmland Awaiting Development 1	-	0.00052571	\$0
Managed Forests	880,464	0.00017524	\$154
Taxable Totals	870,316,065		\$565,198

Schedule B - 2015 WASTE MANAGEMENT TAX RATES & LEVY

Welland	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	3,463,922,642	0.00088426	\$3,063,008
New Multi-Residential	4,193,628	0.00088426	\$3,708
Multi-Residential	164,386,068	0.00180743	\$297,116
Commercial	332,883,750	0.00155506	\$517,654
Commercial - Excess Land	4,916,089	0.00108854	\$5,351
Commercial - Vacant Land	11,930,259	0.00108854	\$12,987
Industrial	62,218,285	0.00232560	\$144,695
Industrial - Excess Land	1,945,887	0.00151164	\$2,941
Industrial - Vacant Land	2,991,857	0.00151164	\$4,523
Pipelines	18,331,388	0.00150510	\$27,591
Farmland	12,770,990	0.00022107	\$2,823
Farmland Awaiting Development 1	-	0.00066320	\$0
Managed Forests	615,456	0.00022107	\$136
Taxable Totals	4,081,106,299		\$4,082,533

West Lincoln	2015 Phased	Waste Management	
Property Classification	CVA as Returned	Rates	Levy
Residential	1,226,417,370	0.00055241	\$677,485
New Multi-Residential	-	0.00055241	\$0
Multi-Residential	5,659,520	0.00112913	\$6,390
Commercial	58,258,883	0.00097147	\$56,597
Commercial - Excess Land	1,259,042	0.00068003	\$856
Commercial - Vacant Land	1,122,250	0.00068003	\$763
Industrial	21,720,482	0.00145284	\$31,556
Industrial - Excess Land	395,675	0.00094434	\$374
Industrial - Vacant Land	581,563	0.00094434	\$549
Pipelines	24,896,761	0.00094026	\$23,409
Farmland	252,897,740	0.00013810	\$34,926
Farmland Awaiting Development 1	2,823,896	0.00041431	\$1,170
Managed Forests	1,038,286	0.00013810	\$143
Taxable Totals	1,597,071,468		\$834,219

Schedule B - 2015 WASTE MANAGEMENT TAX RATES & LEVY**2015 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy)**

Municipality	INTERIM		FINAL		2015 Approved Special Levy
	Payment Due March 16, 2015	Payment Due May 12, 2015	Payment Due August 11, 2015	Payment Due October 13, 2015	
Fort Erie	\$684,959	\$684,959	\$672,813	\$672,813	\$2,715,544
Grimsby	\$455,430	\$455,430	\$444,162	\$444,162	\$1,799,184
Lincoln	\$397,248	\$397,248	\$400,511	\$400,511	\$1,595,518
Niagara Falls	\$1,665,398	\$1,665,396	\$1,818,242	\$1,818,242	\$6,967,278
Niagara-on-the-Lake	\$349,458	\$349,458	\$356,446	\$356,445	\$1,411,807
Pelham	\$301,635	\$301,634	\$296,776	\$296,776	\$1,196,821
Port Colborne	\$471,594	\$471,595	\$459,437	\$459,437	\$1,862,063
St. Catharines	\$2,763,485	\$2,763,483	\$2,784,401	\$2,784,400	\$11,095,769
Thorold	\$365,521	\$365,522	\$360,906	\$360,906	\$1,452,855
Wainfleet	\$142,078	\$142,080	\$140,521	\$140,521	\$565,200
Welland	\$1,024,377	\$1,024,377	\$1,016,898	\$1,016,897	\$4,082,549
West Lincoln	\$215,283	\$215,285	\$201,825	\$201,824	\$834,217
Regional Total Taxable Only	\$8,836,466	\$8,836,467	\$8,952,938	\$8,952,934	\$35,578,805