

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2026-16

A BY-LAW TO SET AND LEVY THE RATE OF
TAXATION FOR REGIONAL GENERAL AND SPECIAL
PURPOSES FOR THE YEAR 2026

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 2026 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. 2026-07 adopted the 2026 Waste Management Budget; and by By-law No. 2025-66 adopted the 2026 Transit Budget; and by By-law No. 2026-09 adopted the 2026 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 rate table 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 2026 taxation year have been set out in By-law No. 2026-15 of The Regional Corporation dated the 26th of March 2026;

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 2026 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 Regional Council is desirous of imposing a special levy for Transit purposes and the sums required by taxation in the year 2026 for the said purposes are to be levied by separate rates by the applicable Area Municipalities as directed by Regional by-law pursuant to Section 311 (4) of the Municipal Act;

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

1. That for the year 2026 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 Corporation 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 2026 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$2,014,924 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 payment of all amounts directed to be levied pursuant to the provisions of this bylaw respecting Transit and due to The Regional Corporation shall be due and payable in the amounts and at the times shown on Schedule "D" attached to this by-law.
5. That for the year 2026 in The Regional Municipality of Niagara, the area municipalities shall levy upon the property tax classes and applicable subclasses the tax rates for Transit purposes set out in Schedule "E" attached to this by-law.
6. 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.

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

THE REGIONAL MUNICIPALITY OF NIAGARA

Robert Foster, Acting Regional Chair

Ann-Marie Norio, Regional Clerk

Passed: March 26, 2026

Schedule A – 2026 Tax Ratios, Sub-Class Reductions and Rates

Property Classification	Tax Ratio	Sub-Class Reduction	Tax Rate by Class
Residential	1.000000	0.0%	0.00774131
New Multi-Residential	1.000000	0.0%	0.00774131
Multi-Residential	1.970000	0.0%	0.01525038
Commercial	1.734900	0.0%	0.01343040
Commercial - Excess	1.734900	0.0%	0.01343040
Commercial - Vacant	1.734900	0.0%	0.01343040
Landfill	2.940261	0.0%	0.02276147
Industrial	2.630000	0.0%	0.02035965
Industrial - Excess	2.630000	0.0%	0.02035965
Industrial - Vacant	2.630000	0.0%	0.02035965
Aggregate Extraction	2.140048	0.0%	0.01656677
Pipelines	1.702100	0.0%	0.01317648
Farmland	0.250000	0.0%	0.00193533
FAD 1	1.000000	25.0%	0.00580598
FAD 2	Class Ratio	0.0%	Class Ratio
Managed Forests	0.250000	0.0%	0.00193533

Schedule B – 2026 GENERAL TAX LEVY

2026 Upper Tier General Levy and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 4, 2026	Interim Payment Due May 6, 2026	Final Payment Due August 5, 2026	Final Payment Due October 7, 2026	2026 Approved General Levy	Regional Dept.	Niagara Regional Police	Niagara Regional Housing	Niagara Peninsula Conserv. Authority	Court Services
Fort Erie	8,625,503	8,625,503	10,113,696	10,113,696	37,478,397	21,154,430	15,279,122	518,542	532,789	(6,486)
Grimsby	10,078,033	10,078,033	11,424,574	11,424,574	43,005,214	24,274,004	17,532,285	595,010	611,358	(7,443)
Lincoln	8,242,706	8,242,706	9,707,775	9,707,775	35,900,962	20,264,057	14,636,037	496,717	510,364	(6,213)
Niagara Falls	28,048,759	28,048,759	32,419,599	32,419,599	120,936,716	68,261,917	49,303,253	1,673,252	1,719,224	(20,931)
Niagara-on-the-Lake	11,430,150	11,430,150	13,031,893	13,031,893	48,924,085	27,614,871	19,945,279	676,902	695,500	(8,467)
Pelham	5,829,414	5,829,414	6,889,400	6,889,400	25,437,628	14,358,098	10,370,364	351,949	361,619	(4,403)
Port Colborne	4,285,617	4,285,617	5,058,550	5,058,550	18,688,333	10,548,504	7,618,824	258,567	265,671	(3,234)
St. Catharines	33,380,927	33,380,927	38,093,365	38,093,365	142,948,584	80,686,369	58,277,010	1,977,803	2,032,142	(24,740)
Thorold	6,511,849	6,511,849	7,972,235	7,972,235	28,968,168	16,350,888	11,809,688	400,797	411,809	(5,014)
Wainfleet	2,014,832	2,014,832	2,306,008	2,306,008	8,641,679	4,877,738	3,523,023	119,564	122,849	(1,496)
Welland	11,520,694	11,520,694	13,480,598	13,480,598	50,002,584	28,223,623	20,384,960	691,824	710,832	(8,654)
West Lincoln	4,205,231	4,205,231	4,835,816	4,835,816	18,082,094	10,206,317	7,371,674	250,180	257,053	(3,129)
Regional Total Taxable Only	134,173,715	134,173,715	155,333,507	155,333,507	579,014,444	326,820,816	236,051,521	8,011,108	8,231,210	(100,211)

Schedule C – 2026 WASTE MANAGEMENT TAX RATES & LEVY

2026 Upper-Tier Special Levy(Waste Management) and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 4, 2026	Interim Payment Due May 6, 2026	Final Payment Due August 5, 2026	Final Payment Due October 7, 2026	2026 Approved Special Levy
Fort Erie	858,792	858,792	861,987	861,987	3,441,557
Grimsby	635,381	635,381	650,611	650,611	2,571,983
Lincoln	559,387	559,387	561,522	561,522	2,241,817
Niagara Falls	2,256,061	2,256,061	2,319,871	2,319,871	9,151,864
Niagara-on-the-Lake	489,761	489,761	517,701	517,701	2,014,924
Pelham	401,938	401,938	404,243	404,243	1,612,361
Port Colborne	546,780	546,780	541,672	541,672	2,176,904
St. Catharines	3,357,638	3,357,638	3,388,778	3,388,778	13,492,831
Thorold	557,246	557,246	598,506	598,506	2,311,504
Wainfleet	166,958	166,958	166,282	166,282	666,480
Welland	1,280,240	1,280,240	1,282,310	1,282,310	5,125,100
West Lincoln	285,996	285,996	282,950	282,950	1,137,892
Regional Total Taxable Only	11,396,178	11,396,178	11,576,431	11,576,431	45,945,217

Fort Erie Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	4,012,459,858	0.00071087	2,852,323
New Multi-Residential	12,397,300	0.00071087	8,813
Multi-Residential	42,991,117	0.00140041	60,205
Commercial	289,049,338	0.00123329	356,482
Commercial - Excess	4,727,109	0.00123329	5,830
Commercial - Vacant	18,484,500	0.00123329	22,797
Landfill	0	0.00209014	0
Industrial	47,198,054	0.00186959	88,241
Industrial - Excess	981,541	0.00186959	1,835
Industrial - Vacant	3,928,000	0.00186959	7,344
Aggregate Extraction	3,419,700	0.00152130	5,202
Pipelines	17,857,000	0.00120997	21,606
Farmland	59,972,100	0.00017772	10,658
FAD 1	0	0.00053315	0
Managed Forests	1,243,400	0.00017772	221
Taxable Total	4,514,709,017		3,441,557

Grimsby Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	4,667,395,468	0.00046298	2,160,907
New Multi-Residential	0	0.00046298	0
Multi-Residential	27,616,000	0.00091207	25,188
Commercial	340,713,765	0.00080322	273,668
Commercial - Excess	9,540,225	0.00080322	7,663
Commercial - Vacant	15,700,000	0.00080322	12,611
Landfill	0	0.00136128	0
Industrial	54,034,400	0.00121764	65,794
Industrial - Excess	3,741,500	0.00121764	4,556
Industrial - Vacant	3,265,600	0.00121764	3,976
Aggregate Extraction	0	0.00099080	\$0
Pipelines	8,355,000	0.00078804	6,584
Farmland	94,852,195	0.00011575	10,979
FAD 1	0	0.00034724	0
Managed Forests	493,400	0.00011575	57
Taxable Total	5,225,707,553		2,571,983

Lincoln Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	3,635,148,210	0.00048340	1,757,239
New Multi-Residential	11,046,500	0.00048340	5,340
Multi-Residential	20,192,200	0.00095230	19,229
Commercial	253,063,281	0.00083865	212,232
Commercial - Excess	7,763,700	0.00083865	6,511
Commercial - Vacant	3,922,500	0.00083865	3,290
Landfill	0	0.00142132	0
Industrial	106,495,558	0.00127134	135,392
Industrial - Excess	2,630,000	0.00127134	3,344
Industrial - Vacant	5,866,000	0.00127134	7,458
Aggregate Extraction	6,535,300	0.00103450	6,761
Pipelines	21,852,000	0.00082280	17,980
Farmland	553,820,573	0.00012085	66,929
FAD 1	0	0.00036255	0
Managed Forests	926,700	0.00012085	112
Taxable Total	4,629,262,522		2,241,817

Niagara Falls Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	9,779,982,792	0.00058582	5,729,338
New Multi-Residential	57,561,500	0.00058582	33,721
Multi-Residential	357,552,789	0.00115407	412,641
Commercial	2,483,143,999	0.00101634	2,523,719
Commercial - Excess	31,326,787	0.00101634	31,839
Commercial - Vacant	109,851,900	0.00101634	111,647
Landfill	3,152,500	0.00172246	5,430
Industrial	120,687,092	0.00154071	185,944
Industrial - Excess	5,638,857	0.00154071	8,688
Industrial - Vacant	30,130,745	0.00154071	46,423
Aggregate Extraction	3,069,200	0.00125368	3,848
Pipelines	46,694,000	0.00099712	46,560
Farmland	80,468,898	0.00014646	11,785
FAD 1	0	0.00043937	0
Managed Forests	1,918,900	0.00014646	281
Taxable Total	13,111,179,959		9,151,864

Niagara-on-the-Lake Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	N/A	N/A	N/A
New Multi-Residential	N/A	N/A	N/A
Multi-Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Commercial - Excess	N/A	N/A	N/A
Commercial - Vacant	N/A	N/A	N/A
Landfill	N/A	N/A	N/A
Industrial	N/A	N/A	N/A
Industrial - Excess	N/A	N/A	N/A
Industrial - Vacant	N/A	N/A	N/A
Aggregate Extraction	N/A	N/A	N/A
Pipelines	N/A	N/A	N/A
Farmland	N/A	N/A	N/A
FAD 1	N/A	N/A	N/A
Managed Forests	N/A	N/A	N/A
Taxable Total			2,014,924

Pelham Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	2,954,869,774	0.00049068	1,449,902
New Multi-Residential	1,972,700	0.00049068	968
Multi-Residential	18,850,000	0.00096664	18,221
Commercial	107,581,497	0.00085128	91,582
Commercial - Excess	436,511	0.00085128	372
Commercial - Vacant	8,200,000	0.00085128	6,980
Landfill	0	0.00144273	0
Industrial	3,425,600	0.00129049	4,421
Industrial - Excess	45,100	0.00129049	58
Industrial - Vacant	101,000	0.00129049	130
Aggregate Extraction	2,596,000	0.00105008	2,726
Pipelines	18,246,000	0.00083519	15,239
Farmland	174,074,800	0.00012267	21,354
FAD 1	0	0.00036801	0
Managed Forests	3,324,500	0.00012267	408
Taxable Total	3,293,723,482		1,612,361

Port Colborne Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	1,807,970,033	0.00090174	1,630,327
New Multi-Residential	3,086,800	0.00090174	2,783
Multi-Residential	40,834,500	0.00177643	72,540
Commercial	144,259,468	0.00156443	225,684
Commercial - Excess	331,900	0.00156443	519
Commercial - Vacant	2,506,800	0.00156443	3,922
Landfill	0	0.00265135	0
Industrial	74,009,490	0.00237158	175,519
Industrial - Excess	2,906,935	0.00237158	6,894
Industrial - Vacant	6,567,600	0.00237158	15,576
Aggregate Extraction	6,786,000	0.00192977	13,095
Pipelines	10,898,000	0.00153485	16,727
Farmland	58,089,174	0.00022544	13,096
FAD 1	0	0.00067631	0
Managed Forests	985,000	0.00022544	222
Taxable Total	2,159,231,700		2,176,904

St. Catharines Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	12,765,500,322	0.00073070	9,327,735
New Multi-Residential	172,197,720	0.00073070	125,825
Multi-Residential	679,480,099	0.00143948	978,098
Commercial	2,045,848,202	0.00126769	2,593,501
Commercial - Excess	9,388,029	0.00126769	11,901
Commercial - Vacant	27,408,400	0.00126769	34,745
Landfill	0	0.00214845	0
Industrial	160,167,315	0.00192174	307,800
Industrial - Excess	4,489,311	0.00192174	8,627
Industrial - Vacant	18,859,100	0.00192174	36,242
Aggregate Extraction	0	0.00156373	0
Pipelines	31,387,000	0.00124372	39,037
Farmland	160,501,300	0.00018268	29,320
FAD 1	0	0.00054803	0
Managed Forests	0	0.00018268	0
Taxable Total	16,075,226,798		13,492,831

Thorold Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	2,952,218,966	0.00061771	1,823,632
New Multi-Residential	103,535,800	0.00061771	63,955
Multi-Residential	43,081,500	0.00121689	52,425
Commercial	194,485,127	0.00107167	208,424
Commercial - Excess	2,735,313	0.00107167	2,931
Commercial - Vacant	6,184,300	0.00107167	6,628
Landfill	0	0.00181623	0
Industrial	52,125,815	0.00162458	84,683
Industrial - Excess	3,304,748	0.00162458	5,369
Industrial - Vacant	15,932,100	0.00162458	25,883
Aggregate Extraction	0	0.00132193	0
Pipelines	27,900,000	0.00105140	29,334
Farmland	52,826,140	0.00015443	8,158
FAD 1	0	0.00046328	0
Managed Forests	531,400	0.00015443	82
Taxable Total	3,454,861,209		2,311,504

Wainfleet Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	981,830,089	0.00059704	586,191
New Multi-Residential	0	0.00059704	0
Multi-Residential	457,000	0.00117617	538
Commercial	25,611,605	0.00103580	26,529
Commercial - Excess	929,500	0.00103580	963
Commercial - Vacant	832,500	0.00103580	862
Landfill	0	0.00175545	0
Industrial	4,203,900	0.00157022	6,601
Industrial - Excess	85,300	0.00157022	134
Industrial - Vacant	132,000	0.00157022	207
Aggregate Extraction	4,663,700	0.00127769	5,959
Pipelines	6,028,000	0.00101622	6,126
Farmland	215,415,915	0.00014926	32,153
FAD 1	0	0.00044778	0
Managed Forests	1,454,789	0.00014926	217
Taxable Total	1,241,644,298		666,480

Welland Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	4,952,320,212	0.00079346	3,929,462
New Multi-Residential	62,467,334	0.00079346	49,565
Multi-Residential	138,376,500	0.00156312	216,299
Commercial	402,497,605	0.00137657	554,066
Commercial - Excess	6,134,928	0.00137657	8,445
Commercial - Vacant	25,715,300	0.00137657	35,399
Landfill	0	0.00233298	0
Industrial	132,196,057	0.00208680	275,867
Industrial - Excess	3,570,500	0.00208680	7,451
Industrial - Vacant	6,149,300	0.00208680	12,832
Aggregate Extraction	0	0.00169804	0
Pipelines	22,799,000	0.00135055	30,791
Farmland	23,619,500	0.00019837	4,685
FAD 1	0	0.00059510	0
Managed Forests	1,198,100	0.00019837	238
Taxable Total	5,777,044,336		5,125,100

West Lincoln Property Classification	2026 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	1,866,812,572	0.00048715	909,427
New Multi-Residential	0	0.00048715	0
Multi-Residential	8,747,000	0.00095969	8,394
Commercial	78,846,127	0.00084516	66,638
Commercial - Excess	887,600	0.00084516	750
Commercial - Vacant	3,069,800	0.00084516	2,594
Landfill	0	0.00143235	0
Industrial	48,958,600	0.00128120	62,726
Industrial - Excess	436,000	0.00128120	559
Industrial - Vacant	930,000	0.00128120	1,192
Aggregate Extraction	0	0.00104252	0
Pipelines	29,231,000	0.00082918	24,238
Farmland	501,317,210	0.00012179	61,055
FAD 1	0	0.00036536	0
Managed Forests	2,620,500	0.00012179	319
Taxable Total	2,541,856,409		1,137,892

Schedule D – 2026 TRANSIT TAX RATES & LEVY**2026 Upper-Tier Special Levy (Transit) And Dates By Local Municipality (Taxable Levy Only)**

Municipality	Interim Payment Due March 4, 2026	Interim Payment Due May 6, 2026	Final Payment Due August 5, 2026	Final Payment Due October 7, 2026	2026 Approved Special Levy
Fort Erie	1,043,577	1,043,577	1,219,846	1,219,846	4,526,845
Grimsby	538,407	538,407	592,119	592,119	2,261,052
Lincoln	466,228	466,228	526,738	526,738	1,985,931
Niagara Falls	4,125,531	4,125,531	4,799,092	4,799,092	17,849,246
Niagara-on-the-Lake	671,518	671,518	1,085,699	1,085,699	3,514,433
Pelham	248,590	248,590	232,797	232,797	962,774
Port Colborne	290,377	290,377	264,598	264,598	1,109,949
St. Catharines	5,830,642	5,830,642	6,814,667	6,814,667	25,290,617
Thorold	551,884	551,884	661,389	661,389	2,426,545
Wainfleet	65,754	65,754	68,245	68,245	267,997
Welland	1,693,489	1,693,489	1,872,663	1,872,663	7,132,304
West Lincoln	137,902	137,902	141,772	141,772	559,347
Regional Total Taxable Only	15,663,899	15,663,899	18,279,621	18,279,621	67,887,040

SCHEDULE E – 2026 TRANSIT TAX RATES & LEVY

Fort Erie Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,012,459,858	0.00093504	3,751,797
New Multi-Residential	12,397,300	0.00093504	11,592
Multi-Residential	42,991,117	0.00184203	79,191
Commercial	289,049,338	0.00162220	468,896
Commercial - Excess	4,727,109	0.00162220	7,668
Commercial - Vacant	18,484,500	0.00162220	29,986
Landfill	0	0.00274926	0
Industrial	47,198,054	0.00245916	116,068
Industrial - Excess	981,541	0.00245916	2,414
Industrial - Vacant	3,928,000	0.00245916	9,660
Aggregate Extraction	3,419,700	0.00200103	6,843
Pipelines	17,857,000	0.00159153	28,420
Farmland	59,972,100	0.00023376	14,019
FAD 1	0	0.00070128	0
Managed Forests	1,243,400	0.00023376	291
Taxable Total	4,514,709,017		4,526,845

Grimsby Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,667,395,468	0.00040701	1,899,670
New Multi-Residential	0	0.00040701	0
Multi-Residential	27,616,000	0.00080181	22,143
Commercial	340,713,765	0.00070612	240,585
Commercial - Excess	9,540,225	0.00070612	6,737
Commercial - Vacant	15,700,000	0.00070612	11,086
Landfill	0	0.00119672	0
Industrial	54,034,400	0.00107044	57,841
Industrial - Excess	3,741,500	0.00107044	4,005
Industrial - Vacant	3,265,600	0.00107044	3,496
Aggregate Extraction	0	0.00087102	0
Pipelines	8,355,000	0.00069277	5,788
Farmland	94,852,195	0.00010175	9,651
FAD 1	0	0.00030526	0
Managed Forests	493,400	0.00010175	50
Taxable Total	5,225,707,553		2,261,052

Lincoln Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	3,635,148,210	0.00042823	1,556,657
New Multi-Residential	11,046,500	0.00042823	4,730
Multi-Residential	20,192,200	0.00084361	17,034
Commercial	253,063,281	0.00074294	188,011
Commercial - Excess	7,763,700	0.00074294	5,768
Commercial - Vacant	3,922,500	0.00074294	2,914
Landfill	0	0.00125911	0
Industrial	106,495,558	0.00112624	119,940
Industrial - Excess	2,630,000	0.00112624	2,962
Industrial - Vacant	5,866,000	0.00112624	6,607
Aggregate Extraction	6,535,300	0.00091643	5,989
Pipelines	21,852,000	0.00072889	15,928
Farmland	553,820,573	0.00010706	59,292
FAD 1	0	0.00032117	0
Managed Forests	926,700	0.00010706	99
Taxable Total	4,629,262,522		1,985,931

Niagara Falls Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	9,779,982,792	0.00114255	11,174,159
New Multi-Residential	57,561,500	0.00114255	65,767
Multi-Residential	357,552,789	0.00225082	804,787
Commercial	2,483,143,999	0.00198221	4,922,113
Commercial - Excess	31,326,787	0.00198221	62,096
Commercial - Vacant	109,851,900	0.00198221	217,750
Landfill	3,152,500	0.00335940	10,591
Industrial	120,687,092	0.00300491	362,654
Industrial - Excess	5,638,857	0.00300491	16,944
Industrial - Vacant	30,130,745	0.00300491	90,540
Aggregate Extraction	3,069,200	0.00244511	7,505
Pipelines	46,694,000	0.00194473	90,807
Farmland	80,468,898	0.00028564	22,985
FAD 1	0	0.00085691	0
Managed Forests	1,918,900	0.00028564	548
Taxable Total	13,111,179,959		17,849,246

Niagara-on-the-Lake Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,523,926,623	0.00055609	2,515,726
New Multi-Residential	3,041,000	0.00055609	1,691
Multi-Residential	16,147,300	0.00109550	17,689
Commercial	784,812,432	0.00096476	757,156
Commercial - Excess	12,115,478	0.00096476	11,689
Commercial - Vacant	23,418,000	0.00096476	22,593
Landfill	0	0.00163505	0
Industrial	43,428,600	0.00146252	63,515
Industrial - Excess	192,700	0.00146252	282
Industrial - Vacant	13,113,500	0.00146252	19,179
Aggregate Extraction	3,432,200	0.00119006	4,085
Pipelines	19,226,000	0.00094652	18,198
Farmland	592,971,023	0.00013902	82,435
FAD 1	0	0.00041707	0
Managed Forests	1,402,100	0.00013902	195
Taxable Total	6,037,226,956		3,514,433

Pelham Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	2,954,869,774	0.00029300	865,763
New Multi-Residential	1,972,700	0.00029300	578
Multi-Residential	18,850,000	0.00057721	10,880
Commercial	107,581,497	0.00050833	54,687
Commercial - Excess	436,511	0.00050833	222
Commercial - Vacant	8,200,000	0.00050833	4,168
Landfill	0	0.00086150	0
Industrial	3,425,600	0.00077059	2,640
Industrial - Excess	45,100	0.00077059	35
Industrial - Vacant	101,000	0.00077059	78
Aggregate Extraction	2,596,000	0.00062703	1,628
Pipelines	18,246,000	0.00049872	9,100
Farmland	174,074,800	0.00007325	12,751
FAD 1	0	0.00021975	0
Managed Forests	3,324,500	0.00007325	244
Taxable Total	3,293,723,482		962,774

Port Colborne Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	1,807,970,033	0.00045978	831,260
New Multi-Residential	3,086,800	0.00045978	1,419
Multi-Residential	40,834,500	0.00090577	36,987
Commercial	144,259,468	0.00079767	115,071
Commercial - Excess	331,900	0.00079767	265
Commercial - Vacant	2,506,800	0.00079767	2,000
Landfill	0	0.00135187	0
Industrial	74,009,490	0.00120922	89,494
Industrial - Excess	2,906,935	0.00120922	3,515
Industrial - Vacant	6,567,600	0.00120922	7,942
Aggregate Extraction	6,786,000	0.00098395	6,677
Pipelines	10,898,000	0.00078259	8,529
Farmland	58,089,174	0.00011495	6,677
FAD 1	0	0.00034484	0
Managed Forests	985,000	0.00011495	113
Taxable Total	2,159,231,700		1,109,949

St. Catharines Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	12,765,500,322	0.00136960	17,483,691
New Multi-Residential	172,197,720	0.00136960	235,842
Multi-Residential	679,480,099	0.00269811	1,833,312
Commercial	2,045,848,202	0.00237612	4,861,181
Commercial - Excess	9,388,029	0.00237612	22,307
Commercial - Vacant	27,408,400	0.00237612	65,126
Landfill	0	0.00402698	0
Industrial	160,167,315	0.00360205	576,931
Industrial - Excess	4,489,311	0.00360205	16,171
Industrial - Vacant	18,859,100	0.00360205	67,931
Aggregate Extraction	0	0.00293101	0
Pipelines	31,387,000	0.00233120	73,169
Farmland	160,501,300	0.00034240	54,956
FAD 1	0	0.00102720	0
Managed Forests	0	0.00034240	0
Taxable Total	16,075,226,798		25,290,617

Thorold Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	2,952,218,966	0.00064846	1,914,390
New Multi-Residential	103,535,800	0.00064846	67,139
Multi-Residential	43,081,500	0.00127747	55,035
Commercial	194,485,127	0.00112501	218,798
Commercial - Excess	2,735,313	0.00112501	3,077
Commercial - Vacant	6,184,300	0.00112501	6,957
Landfill	0	0.00190664	0
Industrial	52,125,815	0.00170545	88,898
Industrial - Excess	3,304,748	0.00170545	5,636
Industrial - Vacant	15,932,100	0.00170545	27,171
Aggregate Extraction	0	0.00138774	0
Pipelines	27,900,000	0.00110374	30,794
Farmland	52,826,140	0.00016212	8,564
FAD 1	0	0.00048635	0
Managed Forests	531,400	0.00016212	86
Taxable Total	3,454,861,209		2,426,545

Wainfleet Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	981,830,089	0.00024007	235,714
New Multi-Residential	0	0.00024007	0
Multi-Residential	457,000	0.00047294	216
Commercial	25,611,605	0.00041650	10,667
Commercial - Excess	929,500	0.00041650	387
Commercial - Vacant	832,500	0.00041650	347
Landfill	0	0.00070587	0
Industrial	4,203,900	0.00063138	2,654
Industrial - Excess	85,300	0.00063138	54
Industrial - Vacant	132,000	0.00063138	83
Aggregate Extraction	4,663,700	0.00051376	2,396
Pipelines	6,028,000	0.00040862	2,463
Farmland	215,415,915	0.00006002	12,929
FAD 1	0	0.00018005	0
Managed Forests	1,454,789	0.00006002	87
Taxable Total	1,241,644,298		267,997

Welland Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,952,320,212	0.00110421	5,468,406
New Multi-Residential	62,467,334	0.00110421	68,977
Multi-Residential	138,376,500	0.00217529	301,009
Commercial	402,497,605	0.00191569	771,061
Commercial - Excess	6,134,928	0.00191569	11,753
Commercial - Vacant	25,715,300	0.00191569	49,263
Landfill	0	0.00324667	0
Industrial	132,196,057	0.00290407	383,907
Industrial - Excess	3,570,500	0.00290407	10,369
Industrial - Vacant	6,149,300	0.00290407	17,858
Aggregate Extraction	0	0.00236306	0
Pipelines	22,799,000	0.00187948	42,850
Farmland	23,619,500	0.00027605	6,520
FAD 1	0	0.00082816	0
Managed Forests	1,198,100	0.00027605	331
Taxable Total	5,777,044,336		7,132,304

West Lincoln Property Classification	2026 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	1,866,812,572	0.00023947	447,038
New Multi-Residential	0	0.00023947	0
Multi-Residential	8,747,000	0.00047176	4,126
Commercial	78,846,127	0.00041546	32,757
Commercial - Excess	887,600	0.00041546	369
Commercial - Vacant	3,069,800	0.00041546	1,275
Landfill	0	0.00070410	0
Industrial	48,958,600	0.00062981	30,835
Industrial - Excess	436,000	0.00062981	275
Industrial - Vacant	930,000	0.00062981	586
Aggregate Extraction	0	0.00051248	0
Pipelines	29,231,000	0.00040760	11,915
Farmland	501,317,210	0.00005987	30,014
FAD 1	0	0.00017960	0
Managed Forests	2,620,500	0.00005987	157
Taxable Total	2,541,856,409		559,347