

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2021-25

A BY-LAW TO SET TAX RATIOS AND TAX RATE  
REDUCTIONS FOR PRESCRIBED PROPERTY  
SUBCLASSES FOR REGIONAL PURPOSES AND AREA  
MUNICIPAL PURPOSES FOR THE YEAR 2021

---

WHEREAS pursuant to Section 308 (5) of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended (referred hereinafter as “the *Municipal Act, 2001*”), The Regional Municipality of Niagara (referred hereinafter as “The Regional Corporation”) may establish the tax ratios for The Regional Corporation and the Area Municipalities;

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class;

WHEREAS the property classes have been prescribed by the Ministry of Finance pursuant to Section 7 of the *Assessment Act*, R.S.O. 1990, c. A.31, as amended;

WHEREAS pursuant to Section 313 (1) of the *Municipal Act, 2001*, The Regional Municipality of Niagara may establish tax reductions for prescribed property subclasses for The Regional Corporation and the Area Municipalities; and

WHEREAS the property subclasses for which tax rate reductions are to be established are in accordance with Section 8 of the *Assessment Act*.

NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows for the 2021 taxation year:

1. That the tax ratio for property in:
  - a. The residential property class is 1.000000;
  - b. The new multi-residential property class is 1.000000;
  - c. The multi-residential class is 1.970000;
  - d. The commercial property class is 1.734900;
  - e. The industrial property class is 2.630000;
  - f. The pipelines property class is 1.702100;
  - g. The farm property class is 0.250000;
  - h. The managed forest property class is 0.250000;
  - i. The landfill property class is 2.940261.

2. That the municipal purpose tax reduction for:
  - a. The vacant land and excess land subclasses in the commercial property class is 22.5%;
  - b. The vacant land and excess land subclasses in the industrial property class is 22.5%;
  - c. The first class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 25%;
  - d. The second class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 0%.
  
3. That for the purposes of this bylaw:
  - a. The industrial property class includes all properties classified as industrial and large industrial as per Ontario Regulation 282/98;
  - b. The first class of farmland awaiting development and the second class of farmland awaiting development consists of land as defined in accordance with Ontario Regulation 282/98.
  
4. 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: April 22, 2021