

## THE REGIONAL MUNICIPALITY OF NIAGARA

## BY-LAW NO. 2021-26

A BY-LAW TO SET AND LEVY THE RATE OF TAXATION  
FOR REGIONAL GENERAL AND SPECIAL PURPOSES  
FOR THE YEAR 2021

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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 2021 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. 2020-94 adopted the 2021 Waste Management Budget, and by By-Law No. 2021-07 adopted the 2021 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 2021 taxation year have been set out in By-Law No. 2021-25 of The Regional Corporation dated the 22nd of April 2021;

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 2021 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 2021.

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

1. That for the year 2021 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 2021 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,758,444 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 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

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James Bradley, Regional Chair

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Ann-Marie Norio, Regional Clerk

Passed: April 22, 2021

**Schedule A – 2021 Tax Ratios, Sub-Class Reductions, and Rates**

<b>Property Classification</b>	<b>Tax Ratio</b>	<b>Sub-Class Reduction</b>	<b>Tax Rate by Class</b>
Residential	1.000000		0.00587571
New Multi-Residential	1.000000		0.00587571
Multi-Residential	1.970000		0.01157515
Commercial	1.734900		0.01019377
Commercial - Excess	1.734900	22.5%	0.00790017
Commercial - Vacant	1.734900	22.5%	0.00790017
Landfill	2.940261		0.01727612
Industrial	2.630000		0.01545312
Industrial - Excess	2.630000	22.5%	0.01197617
Industrial - Vacant	2.630000	22.5%	0.01197617
Pipelines	1.702100		0.01000105
Farmland	0.250000		0.00146893
FAD 1	1.000000	25%	0.00440678
FAD 2	Class Ratio		Class Rate
Managed Forests	0.250000		0.00146893

**Schedule B – 2021 GENERAL TAX LEVY****2021 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)**

<b>Municipality</b>	<b>Interim Payment Due March 10, 2021</b>	<b>Interim Payment Due May 12, 2021</b>	<b>Final Payment Due August 4, 2021</b>	<b>Final Payment Due October 13, 2021</b>	<b>2021 Approved General Levy</b>	<b>Regional Depts.</b>	<b>Niagara Regional Police</b>	<b>Niagara Regional Housing</b>	<b>Niagara Peninsula Conserv. Authority</b>	<b>Court Services</b>
Fort Erie	6,062,754	6,062,754	6,527,700	6,527,700	25,180,908	13,052,265	10,006,494	1,796,247	368,161	(42,259)
Grimsby	7,516,889	7,516,889	7,938,700	7,938,700	30,911,178	16,022,491	12,283,613	2,205,008	451,941	(51,875)
Lincoln	5,833,404	5,833,404	6,395,290	6,395,290	24,457,388	12,677,236	9,718,979	1,744,635	357,583	(41,044)
Niagara Falls	20,700,592	20,700,592	22,025,537	22,025,537	85,452,258	44,293,299	33,957,374	6,095,624	1,249,367	(143,406)
Niagara-on-the-Lake	8,506,826	8,506,826	9,038,808	9,038,808	35,091,268	18,189,198	13,944,714	2,503,189	513,057	(58,890)
Pelham	4,094,715	4,094,715	4,479,864	4,479,864	17,149,157	8,889,089	6,814,803	1,223,312	250,732	(28,780)
Port Colborne	3,141,768	3,141,768	3,362,601	3,362,601	13,008,738	6,742,946	5,169,466	927,961	190,196	(21,831)
St. Catharines	25,634,978	25,634,978	26,734,934	26,734,934	104,739,824	54,290,811	41,621,947	7,471,477	1,531,363	(175,774)
Thorold	3,923,644	3,923,644	4,451,753	4,451,753	16,750,794	8,682,602	6,656,500	1,194,896	244,907	(28,111)
Wainfleet	1,485,405	1,485,405	1,577,646	1,577,646	6,126,102	3,175,402	2,434,416	436,997	89,568	(10,281)
Welland	8,123,257	8,123,257	8,670,376	8,670,376	33,587,266	17,409,614	13,347,048	2,395,903	491,067	(56,366)
West Lincoln	3,118,117	3,118,117	3,304,745	3,304,745	12,845,724	6,658,449	5,104,687	916,333	187,813	(21,558)
<b>Regional Total Taxable Only</b>	<b>98,142,349</b>	<b>98,142,349</b>	<b>104,507,954</b>	<b>104,507,954</b>	<b>405,300,605</b>	<b>210,083,402</b>	<b>161,060,041</b>	<b>28,911,582</b>	<b>5,925,754</b>	<b>(680,174)</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY****2021 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy Only)**

<b>Municipality</b>	<b>Interim Payment Due March 10, 2021</b>	<b>Interim Payment Due May 12, 2021</b>	<b>Final Payment Due August 4, 2021</b>	<b>Final Payment Due October 13, 2021</b>	<b>2021 Approved Special Levy</b>
Fort Erie	738,469	738,469	802,973	802,973	3,082,884
Grimsby	530,215	530,215	585,530	585,530	2,231,490
Lincoln	442,593	442,593	484,450	484,450	1,854,085
Niagara Falls	1,903,785	1,903,785	2,072,505	2,072,505	7,952,580
Niagara-on-the-Lake	420,597	420,597	458,638	458,638	1,758,470
Pelham	335,669	335,669	367,988	367,988	1,407,314
Port Colborne	486,563	486,563	534,306	534,306	2,041,738
St. Catharines	2,954,087	2,954,087	3,201,909	3,201,909	12,311,992
Thorold	410,601	410,601	457,398	457,398	1,735,998
Wainfleet	150,179	150,179	162,568	162,568	625,494
Welland	1,088,826	1,088,826	1,177,884	1,177,884	4,533,420
West Lincoln	243,785	243,785	271,940	271,940	1,031,450
<b>Regional Total Taxable Only</b>	<b>9,705,369</b>	<b>9,705,369</b>	<b>10,578,089</b>	<b>10,578,089</b>	<b>40,566,915</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Fort Erie</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	3,567,293,085	0.00071936	2,566,168
New Multi-Residential	47,900	0.00071936	34
Multi-Residential	42,015,200	0.00141714	59,541
Commercial	251,095,717	0.00124802	313,372
Commercial - Excess	4,946,888	0.00096721	4,785
Commercial - Vacant	20,149,100	0.00096721	19,488
landfill	0	0.00211511	-
Industrial	43,634,391	0.00189192	82,553
Industrial - Excess	765,300	0.00146624	1,122
Industrial - Vacant	4,221,600	0.00146624	6,190
Pipelines	16,079,000	0.00122442	19,687
Farmland	53,994,200	0.00017984	9,710
FAD 1	0	0.00053952	-
Managed Forests	1,299,300	0.00017984	234
<b>Taxable Total</b>	<b>4,005,541,681</b>		<b>\$3,082,884</b>

<b>Grimsby</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	4,410,164,148	0.00042417	1,870,659
New Multi-Residential	0	0.00042417	-
Multi-Residential	28,810,000	0.00083561	24,074
Commercial	330,535,985	0.00073589	243,238
Commercial - Excess	11,558,625	0.00057032	6,592
Commercial - Vacant	14,869,500	0.00057032	8,480
landfill	0	0.00124717	-
Industrial	50,228,300	0.00111557	56,033
Industrial - Excess	3,829,400	0.00086456	3,311
Industrial - Vacant	4,140,600	0.00086456	3,580
Pipelines	8,277,000	0.00072198	5,976
Farmland	89,103,995	0.00010604	9,449
FAD 1	0	0.00031813	-
Managed Forests	922,600	0.00010604	98
<b>Taxable Total</b>	<b>4,952,440,153</b>		<b>\$2,231,490</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Lincoln</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	3,277,341,979	0.00044543	1,459,826
New Multi-Residential	0	0.00044543	-
Multi-Residential	24,195,200	0.00087750	21,231
Commercial	214,071,974	0.00077278	165,431
Commercial - Excess	8,847,300	0.00059890	5,299
Commercial - Vacant	4,784,500	0.00059890	2,865
landfill	0	0.00130968	-
Industrial	97,631,058	0.00117148	114,373
Industrial - Excess	2,870,900	0.00090790	2,606
Industrial - Vacant	9,291,000	0.00090790	8,435
Pipelines	20,900,000	0.00075817	15,846
Farmland	521,395,936	0.00011136	58,063
FAD 1	0	0.00033407	-
Managed Forests	985,900	0.00011136	110
<b>Taxable Total</b>	<b>4,182,315,747</b>		<b>\$1,854,085</b>

<b>Niagara Falls</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	9,031,444,248	0.00054682	4,938,574
New Multi-Residential	14,798,500	0.00054682	8,092
Multi-Residential	324,378,589	0.00107724	349,434
Commercial	2,386,402,851	0.00094868	2,263,933
Commercial - Excess	38,763,167	0.00073523	28,500
Commercial - Vacant	145,047,100	0.00073523	106,643
landfill	3,152,500	0.00160779	5,069
Industrial	104,789,136	0.00143814	150,701
Industrial - Excess	6,847,357	0.00111456	7,632
Industrial - Vacant	35,614,600	0.00111456	39,695
Pipelines	45,968,000	0.00093074	42,784
Farmland	82,709,600	0.00013671	11,307
FAD 1	0	0.00041012	-
Managed Forests	1,576,600	0.00013671	216
<b>Taxable Total</b>	<b>12,221,492,248</b>		<b>\$7,952,580</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Niagara-on-the-Lake</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
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
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
<b>Taxable Total</b>			<b>\$1,758,444</b>

<b>Pelham</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	2,616,394,467	0.00048218	1,261,573
New Multi-Residential	544,000	0.00048218	262
Multi-Residential	18,604,000	0.00094989	17,672
Commercial	100,245,889	0.00083653	83,859
Commercial - Excess	764,111	0.00064831	495
Commercial - Vacant	3,553,000	0.00064831	2,303
landfill	0	0.00141774	-
Industrial	4,215,800	0.00126813	5,346
Industrial - Excess	45,100	0.00098280	44
Industrial - Vacant	101,000	0.00098280	99
Pipelines	17,725,000	0.00082072	14,547
Farmland	172,072,933	0.00012055	20,743
FAD 1	0	0.00036164	-
Managed Forests	3,079,300	0.00012055	371
<b>Taxable Total</b>	<b>2,937,344,600</b>		<b>\$1,407,314</b>



**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Port Colborne</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	1,641,046,580	0.00092220	1,513,373
New Multi-Residential	913,000	0.00092220	842
Multi-Residential	39,208,000	0.00181673	71,230
Commercial	135,597,288	0.00159992	216,945
Commercial - Excess	301,600	0.00123994	374
Commercial - Vacant	2,377,700	0.00123994	2,948
landfill	0	0.00271151	-
Industrial	76,446,127	0.00242539	185,412
Industrial - Excess	2,072,441	0.00187967	3,896
Industrial - Vacant	8,276,400	0.00187967	15,557
Pipelines	10,739,000	0.00156968	16,857
Farmland	56,954,800	0.00023055	13,131
FAD 1	1,407,700	0.00069165	974
Managed Forests	863,000	0.00023055	199
<b>Taxable Total</b>	<b>1,976,203,636</b>		<b>\$2,041,738</b>

<b>St. Catharines</b>			
<b>Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	12,356,852,373	0.00069068	8,534,631
New Multi-Residential	82,197,920	0.00069068	56,772
Multi-Residential	678,449,568	0.00136064	923,126
Commercial	1,989,896,971	0.00119826	2,384,414
Commercial - Excess	12,795,100	0.00092865	11,882
Commercial - Vacant	17,926,800	0.00092865	16,648
landfill	0	0.00203078	-
Industrial	156,714,088	0.00181649	284,670
Industrial - Excess	4,925,360	0.00140778	6,934
Industrial - Vacant	23,327,100	0.00140778	32,839
Pipelines	31,196,000	0.00117561	36,674
Farmland	135,530,300	0.00017267	23,402
FAD 1	0	0.00051801	-
Managed Forests	0	0.00017267	-
<b>Taxable Total</b>	<b>15,489,811,580</b>		<b>\$12,311,992</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Thorold Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	2,157,704,360	0.00060894	1,313,912
New Multi-Residential	70,409,800	0.00060894	42,875
Multi-Residential	42,550,000	0.00119961	51,043
Commercial	169,005,018	0.00105645	178,545
Commercial - Excess	3,905,613	0.00081875	3,198
Commercial - Vacant	8,394,500	0.00081875	6,873
landfill	0	0.00179044	-
Industrial	48,723,413	0.00160151	78,031
Industrial - Excess	3,794,465	0.00124117	4,710
Industrial - Vacant	17,451,300	0.00124117	21,660
Pipelines	26,690,000	0.00103648	27,664
Farmland	48,654,840	0.00015224	7,407
FAD 1	0	0.00045671	-
Managed Forests	528,600	0.00015224	80
<b>Taxable Total</b>	<b>2,597,811,909</b>		<b>\$1,735,998</b>

<b>Wainfleet Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	934,620,038	0.00059993	560,707
New Multi-Residential	0	0.00059993	-
Multi-Residential	457,000	0.00118186	540
Commercial	18,997,470	0.00104082	19,773
Commercial - Excess	948,800	0.00080663	765
Commercial - Vacant	372,500	0.00080663	300
landfill	0	0.00176395	-
Industrial	4,321,700	0.00157782	6,819
Industrial - Excess	85,300	0.00122281	104
Industrial - Vacant	132,000	0.00122281	161
Pipelines	5,642,000	0.00102114	5,761
Farmland	201,914,715	0.00014998	30,283
FAD 1	0	0.00044995	-
Managed Forests	1,871,600	0.00014998	281
<b>Taxable Total</b>	<b>1,169,363,123</b>		<b>\$625,494</b>

**Schedule C – 2021 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Welland Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	4,310,286,156	0.00079307	3,418,359
New Multi-Residential	12,113,500	0.00079307	9,607
Multi-Residential	151,792,900	0.00156235	237,154
Commercial	375,547,493	0.00137590	516,716
Commercial - Excess	7,304,967	0.00106632	7,789
Commercial - Vacant	23,093,900	0.00106632	24,625
landfill	455,400	0.00233183	1,062
Industrial	127,455,020	0.00208577	265,842
Industrial - Excess	3,634,400	0.00161647	5,875
Industrial - Vacant	8,191,800	0.00161647	13,242
Pipelines	21,254,000	0.00134988	28,690
Farmland	21,394,900	0.00019827	4,242
FAD 1	0	0.00059480	-
Managed Forests	1,092,900	0.00019827	217
<b>Taxable Total</b>	<b>5,063,617,336</b>		<b>\$4,533,420</b>

<b>West Lincoln Property Classification</b>	<b>2021 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	1,765,999,000	0.00047179	833,181
New Multi-Residential	0	0.00047179	-
Multi-Residential	7,074,000	0.00092943	6,575
Commercial	75,438,100	0.00081851	61,747
Commercial - Excess	732,500	0.00063434	465
Commercial - Vacant	3,087,300	0.00063434	1,958
landfill	0	0.00138719	-
Industrial	36,948,100	0.00124081	45,846
Industrial - Excess	305,200	0.00096163	293
Industrial - Vacant	1,177,000	0.00096163	1,132
Pipelines	29,128,000	0.00080303	23,391
Farmland	480,132,100	0.00011795	56,632
FAD 1	0	0.00035384	-
Managed Forests	1,948,100	0.00011795	230
<b>Taxable Total</b>	<b>2,401,969,400</b>		<b>\$1,031,450</b>