

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2022-14

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 2022

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 2022 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 15.0%;
  - b. The vacant land and excess land subclasses in the industrial property class is 15.0%;
  - 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

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James Bradley, Regional Chair

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Ann-Marie Norio, Regional Clerk

Passed: March 24, 2022