

## THE REGIONAL MUNICIPALITY OF NIAGARA

## BY-LAW NO. 2023-31

A BY-LAW TO SET AND LEVY THE RATE OF  
TAXATION FOR REGIONAL GENERAL AND SPECIAL  
PURPOSES FOR THE YEAR 2023

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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 2023 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. 2023-02 adopted the 2023 Waste Management Budget; and by By-law No. 2023-16 adopted the Transit Budget; and by By-law No. 2023-18 adopted the 2023 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 2023 taxation year have been set out in By-law No. 2023-31 of The Regional Corporation dated the 20<sup>th</sup> of April 2023;

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 2023 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 2023 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 By-law No. 2023-01 assessed a special charge for Transit purposes representing 50% of the Area Municipalities 2022 general levy for Transit;

WHEREAS Regional Council established tax rates for property classes, and other decisions consistent with setting and levying rates of taxation for regional purposes for 2023.

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

1. That for the year 2023 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 2023 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,953,442 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 2023 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

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James Bradley, Regional Chair

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Ann-Marie Norio, Regional Clerk

Passed: April 20, 2023

**Schedule A – 2023 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		0.00623727
New Multi-Residential	1.000000		0.00623727
Multi-Residential	1.970000		0.01228742
Commercial	1.734900		0.01082104
Commercial - Excess	1.734900	7.50%	0.01000946
Commercial - Vacant	1.734900	7.50%	0.01000946
Landfill	2.940261		0.01833920
Industrial	2.630000		0.01640402
Industrial - Excess	2.630000	7.50%	0.01517372
Industrial - Vacant	2.630000	7.50%	0.01517372
Pipelines	1.702100		0.01061646
Farmland	0.250000		0.00155932
FAD 1	1.000000	25%	0.00467795
FAD 2	Class Ratio		Class Ratio
Managed Forests	0.250000		0.00155932

**Schedule B – 2023 GENERAL TAX LEVY**

**2023 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)**

<b>Municipality</b>	<b>Interim Payment Due March 8, 2023</b>	<b>Interim Payment Due May 10, 2023</b>	<b>Final Payment Due August 9, 2023</b>	<b>Final Payment Due October 11, 2023</b>	<b>2023 Approved General Levy</b>	<b>Regional Dept.</b>	<b>Niagara Regional Police</b>	<b>Niagara Regional Housing</b>	<b>Niagara Peninsula Conserv Authority</b>	<b>Court Services</b>
Fort Erie	6,621,553	6,621,553	7,298,958	7,298,958	27,841,023	16,012,318	11,141,353	248,033	444,790	(5,470)
Grimsby	8,068,372	8,068,372	8,823,781	8,823,781	33,784,307	19,430,502	13,519,722	300,981	539,740	(6,638)
Lincoln	6,468,734	6,468,734	7,347,998	7,347,998	27,633,464	15,892,944	11,058,292	246,184	441,474	(5,429)
Niagara Falls	22,229,296	22,229,296	24,282,886	24,282,886	93,024,364	53,501,471	37,226,264	828,745	1,486,162	(18,277)
Niagara-on-the-Lake	9,126,887	9,126,887	9,988,396	9,988,396	38,230,564	21,987,696	15,299,014	340,592	610,773	(7,511)
Pelham	4,510,329	4,510,329	4,976,720	4,976,720	18,974,097	10,912,648	7,593,008	169,038	303,131	(3,728)
Port Colborne	3,366,263	3,366,263	3,669,334	3,669,334	14,071,194	8,092,822	5,630,976	125,359	224,802	(2,765)
St. Catharines	26,961,492	26,961,492	29,460,129	29,460,129	112,843,241	64,899,980	45,157,334	1,005,309	1,802,789	(22,171)
Thorold	4,524,348	4,524,348	5,473,086	5,473,086	19,994,869	11,499,728	8,001,498	178,132	319,439	(3,929)
Wainfleet	1,580,980	1,580,980	1,744,406	1,744,406	6,650,772	3,825,085	2,661,490	59,251	106,253	(1,307)
Welland	8,756,222	8,756,222	9,839,349	9,839,349	37,191,143	21,389,889	14,883,061	331,332	594,167	(7,307)
West Lincoln	3,360,631	3,360,631	3,743,396	3,743,396	14,208,052	8,171,533	5,685,744	126,578	226,989	(2,792)
<b>Regional Total Taxable Only</b>	<b>105,575,105</b>	<b>105,575,105</b>	<b>116,648,440</b>	<b>116,648,440</b>	<b>444,447,090</b>	<b>255,616,616</b>	<b>177,857,755</b>	<b>3,959,535</b>	<b>7,100,508</b>	<b>(87,324)</b>

**Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY****2023 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy Only)**

<b>Municipality</b>	<b>Interim Payment Due March 8, 2023</b>	<b>Interim Payment Due May 10, 2023</b>	<b>Final Payment Due August 9, 2023</b>	<b>Final Payment Due October 11, 2023</b>	<b>2023 Approved Special Levy</b>
Fort Erie	813,772	813,772	899,312	899,312	3,426,168
Grimsby	596,407	596,407	664,444	664,444	2,521,701
Lincoln	500,038	500,038	569,570	569,570	2,139,217
Niagara Falls	2,090,626	2,090,626	2,373,590	2,373,590	8,928,431
Niagara-on-the-Lake	461,341	461,341	514,773	514,773	1,952,227
Pelham	376,077	376,077	413,080	413,080	1,578,314
Port Colborne	534,869	534,869	578,009	578,009	2,225,755
St. Catharines	3,220,093	3,220,093	3,502,446	3,502,446	13,445,078
Thorold	471,916	471,916	560,226	560,226	2,064,283
Wainfleet	163,802	163,802	176,976	176,976	681,556
Welland	1,200,638	1,200,638	1,320,885	1,320,885	5,043,047
West Lincoln	273,683	273,683	307,306	307,306	1,161,977
<b>Regional Total Taxable Only</b>	<b>10,703,261</b>	<b>10,703,261</b>	<b>11,880,616</b>	<b>11,880,616</b>	<b>45,167,754</b>

**Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Fort Erie Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	3,733,901,870	0.00076757	2,866,031
New Multi-Residential	0	0.00076757	-
Multi-Residential	42,365,000	0.00151211	64,061
Commercial	248,951,864	0.00133166	331,519
Commercial - Excess	5,785,188	0.00123178	7,126
Commercial - Vacant	18,262,700	0.00123178	22,496
Landfill	0	0.00225686	-
Industrial	43,990,954	0.00201871	88,805
Industrial - Excess	1,003,541	0.00186731	1,874
Industrial - Vacant	5,853,400	0.00186731	10,930
Pipelines	17,104,000	0.00130648	22,346
Farmland	56,233,300	0.00019189	10,791
FAD 1	0	0.00057568	-
Managed Forests	982,700	0.00019189	189
<b>Taxable Total</b>	<b>4,174,434,517</b>		<b>\$3,426,168</b>

<b>Grimsby Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	4,549,499,070	0.00046555	2,118,019
New Multi-Residential	0	0.00046555	-
Multi-Residential	27,616,000	0.00091713	25,327
Commercial	334,732,463	0.00080768	270,357
Commercial - Excess	9,973,525	0.00074711	7,451
Commercial - Vacant	15,654,500	0.00074711	11,696
Landfill	0	0.00136884	-
Industrial	51,384,200	0.00122440	62,915
Industrial - Excess	3,726,200	0.00113257	4,220
Industrial - Vacant	4,140,600	0.00113257	4,690
Pipelines	8,281,000	0.00079241	6,562
Farmland	89,050,695	0.00011639	10,365
FAD 1	0	0.00034916	-
Managed Forests	849,300	0.00011639	99
<b>Taxable Total</b>	<b>5,094,907,553</b>		<b>\$2,521,701</b>

**Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	3,535,780,219	0.00048260	1,706,368
New Multi-Residential	0	0.00048260	-
Multi-Residential	21,426,200	0.00095072	20,370
Commercial	219,839,781	0.00083726	184,063
Commercial - Excess	8,019,300	0.00077447	6,211
Commercial - Vacant	4,928,500	0.00077447	3,817
Landfill	0	0.00141897	-
Industrial	99,498,458	0.00126924	126,287
Industrial - Excess	3,187,900	0.00117405	3,743
Industrial - Vacant	6,453,000	0.00117405	7,576
Pipelines	21,675,000	0.00082143	17,804
Farmland	520,807,373	0.00012065	62,835
FAD 1	0	0.00036195	-
Managed Forests	1,188,500	0.00012065	143
<b>Taxable Total</b>	<b>4,442,804,231</b>		<b>\$2,139,217</b>

<b>Niagara Falls Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	9,300,310,789	0.00059865	5,567,631
New Multi-Residential	50,630,500	0.00059865	30,310
Multi-Residential	326,799,289	0.00117934	385,407
Commercial	2,401,362,990	0.00103860	2,494,056
Commercial - Excess	36,385,098	0.00096070	34,955
Commercial - Vacant	137,025,900	0.00096070	131,641
Landfill	3,152,500	0.00176019	5,549
Industrial	107,079,192	0.00157445	168,591
Industrial - Excess	5,248,457	0.00145637	7,644
Industrial - Vacant	29,528,600	0.00145637	43,005
Pipelines	46,246,000	0.00101896	47,123
Farmland	82,041,400	0.00014966	12,278
FAD 1	0	0.00044899	-
Managed Forests	1,607,300	0.00014966	241
<b>Taxable Total</b>	<b>12,527,418,015</b>		<b>\$8,928,431</b>



**Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Niagara-on-the-Lake Property Classification</b>	<b>2023 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>\$1,952,227</b>

<b>Pelham Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	2,722,860,343	0.00051881	1,412,647
New Multi-Residential	544,000	0.00051881	282
Multi-Residential	18,604,000	0.00102206	19,014
Commercial	105,659,646	0.00090008	95,102
Commercial - Excess	674,511	0.00083258	562
Commercial - Vacant	8,227,000	0.00083258	6,850
Landfill	0	0.00152544	-
Industrial	4,436,700	0.00136447	6,054
Industrial - Excess	45,100	0.00126214	57
Industrial - Vacant	101,000	0.00126214	127
Pipelines	17,877,000	0.00088307	15,787
Farmland	164,728,000	0.00012970	21,365
FAD 1	0	0.00038911	-
Managed Forests	3,597,900	0.00012970	467
<b>Taxable Total</b>	<b>3,047,355,200</b>		<b>\$1,578,314</b>

**Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Port Colborne Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	1,678,627,031	0.00098660	1,656,133
New Multi-Residential	913,000	0.00098660	901
Multi-Residential	39,890,000	0.00194360	77,530
Commercial	138,428,236	0.00171165	236,941
Commercial - Excess	501,900	0.00158328	795
Commercial - Vacant	2,349,900	0.00158328	3,721
Landfill	0	0.00290086	-
Industrial	74,945,738	0.00259476	194,466
Industrial - Excess	2,735,766	0.00240015	6,566
Industrial - Vacant	6,291,400	0.00240015	15,100
Pipelines	10,846,000	0.00167929	18,214
Farmland	57,324,774	0.00024665	14,139
FAD 1	1,407,700	0.00073995	1,042
Managed Forests	838,900	0.00024665	207
<b>Taxable Total</b>	<b>2,015,100,345</b>		<b>\$2,225,755</b>

<b>St. Catharines Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	12,537,454,954	0.00074316	9,317,335
New Multi-Residential	111,376,920	0.00074316	82,771
Multi-Residential	671,350,768	0.00146403	982,878
Commercial	2,014,700,274	0.00128931	2,597,573
Commercial - Excess	11,592,829	0.00119261	13,826
Commercial - Vacant	24,261,700	0.00119261	28,935
Landfill	0	0.00218508	-
Industrial	160,165,398	0.00195451	313,045
Industrial - Excess	4,609,059	0.00180792	8,333
Industrial - Vacant	17,629,100	0.00180792	31,872
Pipelines	31,291,000	0.00126493	39,581
Farmland	155,708,800	0.00018579	28,929
FAD 1	0	0.00055737	-
Managed Forests	0	0.00018579	-
<b>Taxable Total</b>	<b>15,740,140,802</b>		<b>\$13,445,078</b>

**Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Thorold Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	2,479,354,460	0.00064394	1,596,556
New Multi-Residential	73,019,800	0.00064394	47,020
Multi-Residential	43,783,800	0.00126856	55,542
Commercial	176,570,004	0.00111717	197,259
Commercial - Excess	3,007,013	0.00103338	3,107
Commercial - Vacant	7,056,200	0.00103338	7,292
Landfill	0	0.00189335	-
Industrial	50,736,758	0.00169356	85,926
Industrial - Excess	3,394,734	0.00156655	5,318
Industrial - Vacant	18,114,900	0.00156655	28,378
Pipelines	26,768,000	0.00109605	29,339
Farmland	52,552,340	0.00016099	8,460
FAD 1	0	0.00048296	-
Managed Forests	531,400	0.00016099	86
<b>Taxable Total</b>	<b>2,934,889,409</b>		<b>\$2,064,283</b>

<b>Wainfleet Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	955,662,725	0.00063918	610,841
New Multi-Residential	0	0.00063918	-
Multi-Residential	457,000	0.00125918	575
Commercial	19,289,805	0.00110891	21,391
Commercial - Excess	1,064,600	0.00102574	1,092
Commercial - Vacant	541,500	0.00102574	555
Landfill	0	0.00187936	-
Industrial	4,401,200	0.00168104	7,399
Industrial - Excess	85,300	0.00155497	133
Industrial - Vacant	132,000	0.00155497	205
Pipelines	5,988,000	0.00108795	6,515
Farmland	203,812,715	0.00015980	32,569
FAD 1	0	0.00047939	-
Managed Forests	1,758,989	0.00015980	281
<b>Taxable Total</b>	<b>1,193,193,834</b>		<b>\$681,556</b>

**Schedule C – 2023 WASTE MANAGEMENT TAX RATES & LEVY**

<b>Welland Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	4,547,937,705	0.00084575	3,846,418
New Multi-Residential	25,382,500	0.00084575	21,467
Multi-Residential	138,259,700	0.00166613	230,359
Commercial	382,602,600	0.00146729	561,389
Commercial - Excess	8,702,628	0.00135724	11,812
Commercial - Vacant	19,739,500	0.00135724	26,791
Landfill	0	0.00248673	-
Industrial	126,571,843	0.00222432	281,536
Industrial - Excess	3,647,200	0.00205750	7,504
Industrial - Vacant	9,526,300	0.00205750	19,600
Pipelines	21,774,000	0.00143955	31,345
Farmland	21,649,400	0.00021144	4,578
FAD 1	0	0.00063431	-
Managed Forests	1,172,700	0.00021144	248
<b>Taxable Total</b>	<b>5,306,966,076</b>		<b>\$5,043,047</b>

<b>West Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Waste Management Levy by Class</b>
Residential	1,850,967,253	0.00051010	944,178
New Multi-Residential	0	0.00051010	-
Multi-Residential	7,043,000	0.00100490	7,078
Commercial	79,449,872	0.00088497	70,311
Commercial - Excess	732,500	0.00081860	600
Commercial - Vacant	2,967,300	0.00081860	2,429
Landfill	0	0.00149983	-
Industrial	36,408,700	0.00134156	48,844
Industrial - Excess	305,200	0.00124095	379
Industrial - Vacant	1,227,000	0.00124095	1,523
Pipelines	29,148,000	0.00086824	25,307
Farmland	478,278,784	0.00012753	60,995
FAD 1	0	0.00038258	-
Managed Forests	2,581,600	0.00012753	329
<b>Taxable Total</b>	<b>2,489,109,209</b>		<b>\$1,161,973</b>

**Schedule D – 2023 TRANSIT TAX RATES & LEVY****2023 Upper-Tier Special Charge and Special Levy (Transit) and Dates by Local Municipality (Taxable Levy Only)**

<b>Municipality</b>	<b>Special Charge Due March 8, 2023 (per Bylaw 01-2023)</b>	<b>Special Charge Due May 10, 2023 (per Bylaw 01-2023)</b>	<b>Final Payment Due August 9, 2023</b>	<b>Final Payment Due October 11, 2023</b>	<b>2023 Approved Special Levy</b>
Fort Erie	313,294	313,294	1,124,650	1,124,650	2,875,888
Grimsby	62,500	62,500	777,400	777,400	1,679,800
Lincoln	33,835	33,835	679,896	679,896	1,427,461
Niagara Falls	2,032,002	2,032,002	5,248,992	5,248,992	14,561,989
Niagara-on-the-Lake	245,725	245,725	1,046,769	1,046,769	2,584,988
Pelham	45,500	45,500	513,760	513,760	1,118,519
Port Colborne	41,425	41,425	427,594	427,594	938,038
St. Catharines	3,511,000	3,511,000	7,374,451	7,374,451	21,770,900
Thorold	178,598	178,598	709,112	709,112	1,775,418
Wainfleet	-	-	124,698	124,698	249,396
Welland	869,892	869,892	2,654,548	2,654,548	7,048,878
West Lincoln	-	-	265,060	265,060	530,120
<b>Regional Total Taxable Only</b>	<b>7,333,770</b>	<b>7,333,770</b>	<b>20,946,927</b>	<b>20,946,927</b>	<b>56,561,395</b>

**Schedule E – 2023 TRANSIT TAX RATES & LEVY**

<b>Fort Erie Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	3,733,901,870	0.00064429	2,405,716
New Multi-Residential	0	0.00064429	-
Multi-Residential	42,365,000	0.00126925	53,772
Commercial	248,951,864	0.00111778	278,273
Commercial - Excess	5,785,188	0.00103395	5,982
Commercial - Vacant	18,262,700	0.00103395	18,883
Landfill	0	0.00189438	-
Industrial	43,990,954	0.00169448	74,542
Industrial - Excess	1,003,541	0.00156740	1,573
Industrial - Vacant	5,853,400	0.00156740	9,175
Pipelines	17,104,000	0.00109665	18,757
Farmland	56,233,300	0.00016107	9,057
FAD 1	0	0.00048322	-
Managed Forests	982,700	0.00016107	158
<b>Taxable Total</b>	<b>4,174,434,517</b>		<b>\$2,875,888</b>

<b>Grimsby Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	4,549,499,070	0.00031012	1,410,891
New Multi-Residential	0	0.00031012	-
Multi-Residential	27,616,000	0.00061094	16,872
Commercial	334,732,463	0.00053803	180,096
Commercial - Excess	9,973,525	0.00049768	4,964
Commercial - Vacant	15,654,500	0.00049768	7,791
Landfill	0	0.00091183	-
Industrial	51,384,200	0.00081562	41,910
Industrial - Excess	3,726,200	0.00075444	2,811
Industrial - Vacant	4,140,600	0.00075444	3,124
Pipelines	8,281,000	0.00052786	4,371
Farmland	89,050,695	0.00007753	6,904
FAD 1	0	0.00023259	-
Managed Forests	849,300	0.00007753	66
<b>Taxable Total</b>	<b>5,094,907,553</b>		<b>\$1,679,800</b>

**Schedule E – 2023 TRANSIT TAX RATES & LEVY**

<b>Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	3,535,780,219	0.00032203	1,138,627
New Multi-Residential	0	0.00032203	-
Multi-Residential	21,426,200	0.00063440	13,593
Commercial	219,839,781	0.00055869	122,822
Commercial - Excess	8,019,300	0.00051679	4,144
Commercial - Vacant	4,928,500	0.00051679	2,547
Landfill	0	0.00094685	-
Industrial	99,498,458	0.00084694	84,269
Industrial - Excess	3,187,900	0.00078342	2,497
Industrial - Vacant	6,453,000	0.00078342	5,055
Pipelines	21,675,000	0.00054813	11,881
Farmland	520,807,373	0.00008051	41,930
FAD 1	0	0.00024152	-
Managed Forests	1,188,500	0.00008051	96
<b>Taxable Total</b>	<b>4,442,804,231</b>		<b>\$1,427,461</b>

<b>Niagara Falls Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	9,300,310,789	0.00097638	9,080,637
New Multi-Residential	50,630,500	0.00097638	49,435
Multi-Residential	326,799,289	0.00192347	628,589
Commercial	2,401,362,990	0.00169392	4,067,717
Commercial - Excess	36,385,098	0.00156688	57,011
Commercial - Vacant	137,025,900	0.00156688	214,703
Landfill	3,152,500	0.00287081	9,050
Industrial	107,079,192	0.00256788	274,967
Industrial - Excess	5,248,457	0.00237529	12,467
Industrial - Vacant	29,528,600	0.00237529	70,139
Pipelines	46,246,000	0.00166190	76,856
Farmland	82,041,400	0.00024410	20,026
FAD 1	0	0.00073229	-
Managed Forests	1,607,300	0.00024410	392
<b>Taxable Total</b>	<b>12,527,418,015</b>		<b>\$14,561,989</b>

**Schedule E – 2023 TRANSIT TAX RATES & LEVY**

<b>Niagara-on-the-Lake Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	4,403,999,285	0.00042164	1,856,902
New Multi-Residential	3,041,000	0.00042164	1,282
Multi-Residential	16,745,500	0.00083063	13,909
Commercial	757,217,332	0.00073150	553,904
Commercial - Excess	15,833,678	0.00067664	10,714
Commercial - Vacant	17,756,000	0.00067664	12,014
Landfill	0	0.00123973	-
Industrial	42,423,400	0.00110891	47,044
Industrial - Excess	192,700	0.00102574	198
Industrial - Vacant	15,270,500	0.00102574	15,664
Pipelines	19,074,000	0.00071767	13,689
Farmland	564,649,916	0.00010541	59,520
FAD 1	0	0.00031623	-
Managed Forests	1,402,100	0.00010541	148
<b>Taxable Total</b>	<b>5,857,605,411</b>		<b>\$2,584,988</b>

<b>Pelham Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	2,722,860,343	0.00036767	1,001,114
New Multi-Residential	544,000	0.00036767	200
Multi-Residential	18,604,000	0.00072431	13,475
Commercial	105,659,646	0.00063787	67,397
Commercial - Excess	674,511	0.00059003	398
Commercial - Vacant	8,227,000	0.00059003	4,854
Landfill	0	0.00108105	-
Industrial	4,436,700	0.00096697	4,290
Industrial - Excess	45,100	0.00089445	40
Industrial - Vacant	101,000	0.00089445	90
Pipelines	17,877,000	0.00062581	11,188
Farmland	164,728,000	0.00009192	15,142
FAD 1	0	0.00027575	-
Managed Forests	3,597,900	0.00009192	331
<b>Taxable Total</b>	<b>3,047,355,200</b>		<b>\$1,118,519</b>



**Schedule E – 2023 TRANSIT TAX RATES & LEVY**

<b>Port Colborne Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	1,678,627,031	0.00041580	697,973
New Multi-Residential	913,000	0.00041580	380
Multi-Residential	39,890,000	0.00081913	32,675
Commercial	138,428,236	0.00072137	99,858
Commercial - Excess	501,900	0.00066727	335
Commercial - Vacant	2,349,900	0.00066727	1,568
Landfill	0	0.00122256	-
Industrial	74,945,738	0.00109355	81,957
Industrial - Excess	2,735,766	0.00101154	2,767
Industrial - Vacant	6,291,400	0.00101154	6,364
Pipelines	10,846,000	0.00070773	7,676
Farmland	57,324,774	0.00010395	5,959
FAD 1	1,407,700	0.00031185	439
Managed Forests	838,900	0.00010395	87
<b>Taxable Total</b>	<b>2,015,100,345</b>		<b>\$938,038</b>

<b>St. Catharines Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	12,537,454,954	0.00120336	15,087,072
New Multi-Residential	111,376,920	0.00120336	134,027
Multi-Residential	671,350,768	0.00237062	1,591,518
Commercial	2,014,700,274	0.00208771	4,206,110
Commercial - Excess	11,592,829	0.00193113	22,387
Commercial - Vacant	24,261,700	0.00193113	46,852
Landfill	0	0.00353819	-
Industrial	160,165,398	0.00316484	506,898
Industrial - Excess	4,609,059	0.00292747	13,493
Industrial - Vacant	17,629,100	0.00292747	51,609
Pipelines	31,291,000	0.00204824	64,091
Farmland	155,708,800	0.00030084	46,843
FAD 1	0	0.00090252	-
Managed Forests	0	0.00030084	-
<b>Taxable Total</b>	<b>15,740,140,802</b>		<b>\$21,770,900</b>

**Schedule E – 2023 TRANSIT TAX RATES & LEVY**

<b>Thorold Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	2,479,354,460	0.00055383	1,373,141
New Multi-Residential	73,019,800	0.00055383	40,441
Multi-Residential	43,783,800	0.00109105	47,770
Commercial	176,570,004	0.00096084	169,656
Commercial - Excess	3,007,013	0.00088878	2,673
Commercial - Vacant	7,056,200	0.00088878	6,271
Landfill	0	0.00162840	-
Industrial	50,736,758	0.00145657	73,902
Industrial - Excess	3,394,734	0.00134733	4,574
Industrial - Vacant	18,114,900	0.00134733	24,407
Pipelines	26,768,000	0.00094267	25,233
Farmland	52,552,340	0.00013846	7,276
FAD 1	0	0.00041537	-
Managed Forests	531,400	0.00013846	74
<b>Taxable Total</b>	<b>2,934,889,409</b>		<b>\$1,775,418</b>

<b>Wainfleet Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	955,662,725	0.00023389	223,520
New Multi-Residential	0	0.00023389	-
Multi-Residential	457,000	0.00046076	211
Commercial	19,289,805	0.00040578	7,827
Commercial - Excess	1,064,600	0.00037534	400
Commercial - Vacant	541,500	0.00037534	203
Landfill	0	0.00068770	-
Industrial	4,401,200	0.00061513	2,707
Industrial - Excess	85,300	0.00056900	49
Industrial - Vacant	132,000	0.00056900	75
Pipelines	5,988,000	0.00039810	2,384
Farmland	203,812,715	0.00005847	11,917
FAD 1	0	0.00017542	-
Managed Forests	1,758,989	0.00005847	103
<b>Taxable Total</b>	<b>1,193,193,834</b>		<b>\$249,396</b>

**Schedule E – 2023 TRANSIT TAX RATES & LEVY**

<b>Welland Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	4,547,937,705	0.00118214	5,376,299
New Multi-Residential	25,382,500	0.00118214	30,006
Multi-Residential	138,259,700	0.00232882	321,982
Commercial	382,602,600	0.00205089	784,676
Commercial - Excess	8,702,628	0.00189708	16,510
Commercial - Vacant	19,739,500	0.00189708	37,447
Landfill	0	0.00347580	-
Industrial	126,571,843	0.00310903	393,516
Industrial - Excess	3,647,200	0.00287585	10,489
Industrial - Vacant	9,526,300	0.00287585	27,396
Pipelines	21,774,000	0.00201212	43,812
Farmland	21,649,400	0.00029554	6,398
FAD 1	0	0.00088661	-
Managed Forests	1,172,700	0.00029554	347
<b>Taxable Total</b>	<b>5,306,966,076</b>		<b>\$7,048,878</b>

<b>West Lincoln Property Classification</b>	<b>2023 Roll Return CVA</b>	<b>Tax Rate by Class</b>	<b>Transit Levy by Class</b>
Residential	1,850,967,253	0.00023272	430,757
New Multi-Residential	0	0.00023272	-
Multi-Residential	7,043,000	0.00045846	3,229
Commercial	79,449,872	0.00040375	32,078
Commercial - Excess	732,500	0.00037346	274
Commercial - Vacant	2,967,300	0.00037346	1,108
Landfill	0	0.00068426	-
Industrial	36,408,700	0.00061205	22,284
Industrial - Excess	305,200	0.00056615	173
Industrial - Vacant	1,227,000	0.00056615	695
Pipelines	29,148,000	0.00039611	11,546
Farmland	478,278,784	0.00005818	27,826
FAD 1	0	0.00017454	-
Managed Forests	2,581,600	0.00005818	150
<b>Taxable Total</b>	<b>2,489,109,209</b>		<b>\$530,120</b>