



COUNCIL INFORMATION PACKAGE

Friday, April 3, 2026

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MEMORANDUM

TO: Welland City Council

FROM: Sherri-Marie Millar, P.Eng.
Director of Infrastructure Services/City Engineer

Matthew Main, P. Eng.
Manager of Infrastructure and Assets

DATE: April 3, 2026

SUBJECT: Inflow and Infiltration Reduction Initiatives – Public Education Campaign

Purpose:

This memorandum will provide an update on the ongoing inflow and infiltration (I&) remediation activities and advise Council of the upcoming proactive public education campaign focused on private property I&I reduction.

Background:

Unwanted water entering the sanitary sewer system is referred to as inflow and infiltration (I&I). This excess flow can overwhelm the sanitary network, increase the risk of basement flooding, limiting capacity for future growth, and increasing wastewater treatment costs.

I&I consists of two primary components:

- **Inflow:**
Occurs when drainage features such as downspouts (roof leaders), foundation drains (weeping tiles), driveway drains, or catch basins are improperly connected to the sanitary sewer.
- **Infiltration:**
Occurs when stormwater or groundwater enters the system through cracks in sewer pipes or maintenance holes.

The City's 2020 Pollution Prevention and Control Plan and Wastewater Master Plan (PPCP) identified inflow and infiltration as a priority concern and recommended

undertaking I&I studies to locate and eliminate its sources within nine (9) separate sanitary catchment areas, specifically:

- Broadway
- Prince Charles Drive South
- Seaway Heights
- Feeder Road
- Clare Avenue – Fitch Street
- Woodlawn Road (East & West)
- Plymouth Road
- Dain City
- Ontario Road South and Lincoln/Coventry

The studies, completed between 2021 and 2024, identified the following remediations, categorized into three primary areas:

No.	Category	Investigation and Remediation Type	Owner	Status
1.	Inflow Investigations and Repairs – Public Infrastructure	Disconnection of catch basins, cleanout repairs, maintenance hole repairs	City	All identified repairs and disconnections have been completed. Staff continue detailed investigations to identify additional sources.
2.	Infiltration Rehabilitation – Public Infrastructure	Sewer lining, sewer spot repairs and sewer replacements	City	Longer term rehabilitations completed through capital projects
3.	Private Property Remediations	Foundation drain and downspout disconnections, lateral investigations, repairs and replacements	Private property owners	Low participation under the SWAP program.

To date remediation efforts have been largely focused on reducing I&I from public infrastructure with little attention to the private property contributions.

Discussion:

As work continues to reduce the I&I flows entering the sanitary sewer network from public infrastructure, it remains a priority to address private property contributions.

From the I&I studies conducted in the nine sanitary catchment areas, approximately 1,474 private properties were identified as contributing inflow into the sanitary network through direct connections of downspouts and/or foundation drains. Many more are suspected of contributing infiltration primarily due to aging or deficient private-side laterals.

To that end, staff will be conducting a proactive public education campaign on the impacts of private-side I&I with the aim of increasing voluntary participation rather than enforcement under the current Sewer Use By-law 2017-18.

The public education campaign will include the following:

1. Letters:

Owners of the properties identified in the I&I studies will receive a letter noting the specific problem suspected (roof leader and/or foundation drain connection). The letters (sample attached) will also provide background information on I&I, its importance, how residents can contribute to remediation efforts, a link to the City's Engage Welland page, details about the Public Open House sessions, and information about the Sewage Water Alleviation Program (SWAP).

2. Engage Welland:

Information and resources about the City's Inflow and Infiltration Reduction Initiative will be made available on the Engage Welland website at:

<https://engagewelland.ca/inflow-and-infiltration-reduction-initiative>

3. Public Open House:

The City will host two Open Houses where residents are welcome drop in to learn more about the I&I reduction initiative and how they can participate.

City staff from both Infrastructure Services and the Building division will be available to answer questions and there will be informational display boards for review. Residents will also be able to learn and ask questions about the Sewage Water Alleviation Program (SWAP) that provides homeowners with grant funding to help resolve private side I&I issues.

Dates and details are as follows:

Open House #1: Thursday, **April 16th**, 2026, 5:00-7:00pm
Community Room, Welland City Hall – 60 East Main Street

Open House #2: Thursday, **April 30th**, 2026, 5:00-7:00pm
Community Room, Welland City Hall – 60 East Main Street

4. SWAP:

The City's website has been updated with Sewage Water Alleviation Program (SWAP) details, including a list of eligible improvements and application forms.

More information can be found using the following link:

<https://www.welland.ca/building/SWAP.asp>

Attachments:

1. Sample Multi-Disconnection Resident Letter



Infrastructure Services
Office of the City Engineer
Phone: 905-735-1700 | Fax: 905-735-7184
Email: eng@welland.ca | www.welland.ca

<Name>
<Address>
Welland, ON <Postcode>

<Date>

Dear <Name>,

The City of Welland is seeking to identify sources of stormwater inflow into the sanitary sewer system. We previously completed field investigations and sewer smoke testing in your neighbourhood as part of this initiative. You are receiving this letter because we believe a roof leader (downspout or standpipe) and foundation drain on your property may be draining to a sanitary sewer.

What's the issue?

Stormwater that is directed to sanitary sewers can overwhelm the sanitary collection system. This can lead to sewage overflows into rivers and streams, sewer backups, and/or basement flooding. Removing these storm flows from the sanitary system:

- Reduces the likelihood of weather-related sewer backups or overflows.
- Reduces the burden on sewage treatment plants, leading to more effective treatment.
- Diverts water away from treatment plants, lowering overall treatment costs.
- Allows rainwater to seep into the ground, irrigating lawns and replenishing the groundwater table.
- Extends infrastructure life and creates available capacity within the existing sanitary network.



Infrastructure Services
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Email: eng@welland.ca | www.welland.ca

How can I help?

The City is working to eliminate stormwater from the sanitary system. You can help by:

- **Inspecting your downspout(s)/standpipe(s)** to identify whether they discharge at grade to your yard. If they do not discharge at grade, you can **disconnect the downspout or standpipe and redirect the flow to your lawn or garden.**
- **Having your foundation drains inspected** to determine whether they are connected to the sanitary sewer. If so, you can **disconnect your foundation drains from the sanitary sewer.** The flow can then be redirected to a sump pump that discharges the water outside of your home, at grade and away from the foundation.

Where can I find more information?

Information and resources about the City's Inflow and Infiltration Reduction Initiative are available at <https://engagewelland.ca/inflow-and-infiltration-reduction-initiative>. The City will also be hosting two Open Houses where you can drop in to learn more about the initiative and how you can take part. Dates are as follows:

- Open House #1:** Thursday, April 16th, 2026, 5:00-7:00pm
Community Room, Welland City Hall – 60 East Main Street
- Open House #2:** Thursday, April 30th, 2026, 5:00-7:00pm
Community Room, Welland City Hall – 60 East Main Street

Does the City offer financial assistance?

The City's **Sewage Water Alleviation Program (SWAP)** offers grants of up to \$7,500 for homeowners who undertake a combination of home improvements that protect against basement flooding, including but not limited to foundation drain disconnection



Infrastructure Services

Office of the City Engineer

Phone: 905-735-1700 | Fax: 905-735-7184

Email: eng@welland.ca | www.welland.ca

and sump pump installation. For more information about SWAP, please visit the City's SWAP website at <https://www.welland.ca/building/SWAP.asp> or contact Emily Clulow, Permit Application Clerk (905.735.1700 x2257 or emily.clulow@welland.ca).

Contact Us

To further discuss disconnection of your roof leaders and foundation drains, or if you have any questions about this initiative, please contact Matt Moerschfelder, Engineering Technician (905.735.1700 x2205 or matt.moerschfelder@welland.ca). Additionally, please contact Matt if you complete any downspout disconnections so that we can remove your property from our list of inflow sources.

Thank you for your support in improving the City of Welland's infrastructure.

Infrastructure Services
City of Welland



MEMORANDUM

TO: Welland City Council
Cc: Corporate Leadership Team
FROM: Economic Development Team
DATE: March 27, 2026
SUBJECT: Quarterly Economic Development Brief

The Economic Development staff team is pleased to announce the release of the seventh issue of the *Economic Development Quarterly Brief* on March 27, 2026. Published on a quarterly basis, this report provides updates on recent investments in the city, highlights key community initiatives, and features a business spotlight section to showcase local achievements and emerging opportunities.

The publication schedule for the *Economic Development Quarterly Brief* is as follows:

- **March 2026** (Current Issue)
- **June 2026** (Upcoming)
- **September 2026** (Upcoming)
- **December 2026** (Upcoming)

We are excited to share this latest edition and remain committed to fostering Welland's economic growth.

Quick Facts

Benchmark home price: (February 2026): \$490,300

Total Population: 63,874 (2024 post census annual population estimate – Stats Canada)

Total Building Permits Issued (2026): 68 (as of February 2026)

Community Initiatives and Updates

Navigating Growth: Welland Strengthens Marine Sector Partnerships

In mid-January, Economic Development staff attended the Marine Club Dinner in Toronto to reinforce Welland's relationships within the marine sector. This premier industry event provided an opportunity to engage with key stakeholders, discuss emerging trends, and highlight Welland's strategic position in marine and logistics.

Additionally, staff attended the Women in Logistics event, showcasing women in industry and reinforcing Welland's commitment to diversity and leadership in the logistics sector.

Through these strategic initiatives, Welland continues to strengthen its position as a key player in Ontario's marine and logistics network.

Industrial Market Outlook

Staff joined industry peers for a networking event, hosted by the Niagara Industrial Association, that discussed the anticipated impacts to the overall economy and advanced manufacturing and industrial sectors for 2026. The event featured expert speakers delivering key economic and market updates tailored to the manufacturing sector — giving industrial leaders and professionals an informed and inspired start to the year.

Topics included:

- National Economic Forecast
- Trends in Manufacturing
- Logistics & Supply Chain Current State

The discussion and presentations supported businesses with information to navigate the economic landscape of 2026 with confidence, fostered an exchange of ideas, and strengthened industry connections.

Expanding Opportunities: Welland at ICSC Whistler

In January 2026, the Economic Development staff attended ICSC (International Council of Shopping Centers) conference to foster relationships and explore new opportunities in the retail, commercial and food & beverage sectors. This premier industry event provided a platform to connect with key decision-makers, promote Welland's growing market, and strengthen partnerships with businesses looking to expand.

By engaging with industry leaders, the team continues to position Welland as an attractive destination for retail, commercial and dining investment, driving economic growth and enhancing local amenities.

Shaping the Future: Welland at the Economic Developers Council of Ontario Annual Conference

In early February, the Economic Development staff attended the Economic Developers Council of Ontario 69th Annual Conference & Showcase in Toronto to network with industry professionals and gain insights into best practices in economic development. This event provided a valuable opportunity to engage with municipal and regional economic development leaders, share strategies, and explore innovative approaches to fostering economic growth.

By staying informed on emerging trends and strengthening key relationships, Welland continues to enhance its economic development initiatives, ensuring long-term prosperity for the community.

CUSMA Compliance Workshop: Avoiding the U.S. Tariff Trap

Staff participated in a half-day, in-person workshop in the region that helped regional companies and exporters avoid unnecessary U.S. tariffs and duty risk. The event shed light on the tariff pressures and tightening enforcement many exporters are experiencing and clarified fixable CUSMA errors that were commonly experienced.

The session included expert panelists that answered questions and provided information related to:

- Rules of origin: How to confirm a product qualifies
- Product classification: Getting eligibility right

- Audit readiness: Preparing for a CBSA or CBP review
- Documentation: Building a verification-ready origin file

Engaging for Growth: Welland at the State of the Region Event

In late February, Mayor Frank Campion, CAO Jessica Ruddell and members of the Economic Development team attended the State of the Region event. This premier gathering of nearly 700 of Niagara's elected officials from all levels of government, influential business leaders, and community members provided a unique opportunity to network with key decision-makers and gain valuable insights into the region's economic landscape.

By participating in this dynamic and informative event, Welland continues to strengthen its connections within the region and contribute to the shared vision for Niagara's future.

Celebrating Women's Leadership during International Women's Day

On March 6th, staff attended the International Women's Day Conference, a day focused on insight, strategy, and meaningful connection. Attendees gained valuable perspectives through research, data, and lived experience exploring the role of women in business and the economy. This event recognized the vital contributions of women in the workforce and fostering continued support for women's leadership and highlighted the achievements of women across various industries, offering an opportunity for networking and collaboration, with the signature award of the event presented to world renowned artist, Trisha Romance.

Black History Month Celebrations: Honouring our Past, Empowering our Youth

The Welland Heritage Council and Multicultural Centre hosted an event to celebrate Black History Month with the theme "Honouring Our Past, Empowering Our Youth: Supporting Black Students on Their Journey to Post-Secondary Success." Held at the Rose City Kids Youth Centre and emceed by Juliet Dunn, the event included a keynote from Dr Charles Conteh of Brock University, an African Dance Performance by AWA Dance and a youth spoken word poetry performance by Emily Radcliffe.

Leveraging Opportunities and Best Practices at the Municipal Sponsorship Summit

Staff attended the 2026 Municipal Sponsorship Summit in late February which brought together municipal leaders, public servants, sponsorship professionals and industry experts from across Canada. The event offered opportunities for learning, collaboration and best practice sharing in municipal and public sector sponsorship marketing. The Summit — part of the Western Sponsorship Congress® Municipal Summit series — featured keynote speakers, in-depth

workshops, interactive panels and breakout sessions designed to equip attendees with practical tools and innovative strategies for expanding sponsorship, advertising and naming rights opportunities.

Auto Parts Manufacturers Association (APMA) Regional Tour: Tariffs and Canada's Auto Sector
Staff attended 2 APMA Regional Tour events, one in Mississauga and one hosted at Niagara Region Headquarters in Thorold. These events connected industry leaders for insight, conversations and connections.

With trade pressures rising and CUSMA negotiations opening in 2026, these events focused on coming together as a national industry to shape the next chapter. APMA President Flavio Volpe provided an overview of the auto sector in Canada and led a focused industry discussion and high-value networking at each event. The conversation engaged industry leaders and spurred meaningful dialogue and valuable networking while connecting stakeholders and reinforcing Ontario's role in the future of automotive manufacturing.

GNCC Business After 5 at Niagara College

Welland Economic Development partnered with the Greater Niagara Chamber of Commerce, the Niagara College Research and Innovation Centre and Big Brother Big Sisters of Niagara to host March's Business After 5 event at The Core on the Niagara College main campus. The event saw nearly 100 attendees who enjoyed an evening of food, fun and networking.

Canada's Global Strategy: What It Means for Business with Honourable Anita Anand

Staff attended an event hosted by the Toronto Board of Trade which featured a special keynote address from the Hon. Anita Anand followed fireside chat with John Stackhouse (Senior Vice-President at RBC). This event took place immediately following the Minister's return from trade negotiations in India alongside Prime Minister Carney and offered the business community a first-hand briefing at a critical moment in Canada's international engagement. As global alliances shift and trade relationships evolve, Canada is actively advancing its economic and diplomatic priorities abroad.

Key takeaways from the discussion included:

- The global trading system is being reordered, and Canada is ready
- Canada's reset with India is producing concrete results
- Global investors are watching Canada and the window is open for opportunity
- SMEs are the centre of Canada's global ambitions

Walker Advanced Manufacturing Innovation Centre (WAMIC) & Southern Ontario Network for Advanced Manufacturing Innovation (SONAMI) Networking Event

Staff attended the WAMIC and SONAMI social for a casual evening focused on networking and real conversations with manufacturers and business leaders on challenges to their businesses and the solutions available locally.

Staff from WAMIC and SONAMI provided information on how their programs support companies with reverse engineering, automation, intellectual property protection, rapid prototyping and innovation projects, as well as funding opportunities that can help move ideas forward.

Air Canada Luxury Motorcoach Service Announced at Niagara District Airport

City of Welland staff attended the exciting announcement that beginning June 15, 2026, Air Canada and The Landline Company will provide a direct connection between Niagara District Airport (YCM) and Toronto Pearson International Airport (YYZ) via luxury motorcoach service.

The new motorcoach service will also provide an enhanced travel experience for tourists planning trips to Niagara. Travelers will book their flights from their departure cities directly to Niagara (YCM) on Air Canada's website. With a single ticket and a seamless travel experience, visitors can arrive closer to what matters, and to where their trip truly begins, right here in Niagara.

A seamless travel experience, The Air Canada motorcoach service, offers a premium travel experience designed to complement airline travel. The service will operate three daily roundtrip departures, providing a reliable and comfortable connection between Niagara District Airport and Toronto Pearson. A secondary pickup and drop-off location will also be available at the Marriott On The Falls Hotel in Niagara Falls, offering additional convenience for travelers and visitors staying in the region.

Continued Relationship Development with Key Personnel in Ottawa

In mid-March Mayor Campion and staff traveled to Ottawa to continue to foster relationships between the City of Welland and several federal government ministries and staffers. The meetings held over the course of a few days worked to position Welland as a priority investment jurisdiction in Ontario and Canada and furthered advocacy work with respect to key City initiatives and future infrastructure projects that will serve the residents of Welland.

City Sells Final Parcel in River Road Business Park

The City of Welland has finalized the sale of the last remaining industrial parcel in the River Road and Downs Drive Business Park, marking the completion of the City's seventh municipally-owned business park. Hudson Harper West & Co., operating as Canadian Metal Buildings, has acquired the 12.34-acre property at 460 River Road for the relocation of its corporate head office and manufacturing operations from Stoney Creek to Welland.

The company plans to construct an initial 85,000 square foot manufacturing facility, with additional lands reserved for future expansion. The development creates approximately 75 full-time skilled trades positions within the community. Construction is expected to begin immediately following closing, with operations targeted to commence December 1, 2027.

Roundtable – Logistics

Staff attended an exclusive roundtable discussion hosted by the South Niagara Chambers of Commerce on March 17th. The event provided a unique opportunity for business leaders, policymakers, and experts to engage in a candid discussion about current challenges and future opportunities in the transportation and logistics sectors with Parliamentary Secretary to the Minister of Transport and Internal Trade, Mike Kelloway. Topics focused on the critical issues surrounding supply chain management and transportation logistics—areas that continue to evolve rapidly and impact industries across Canada.

Innovate Niagara Show Her the Money

Staff supported Innovate Niagara by attending an event celebrating women entrepreneurs and venture capitalists. The event included a screening of Show Her The Money, an award-winning documentary that reveals the reality behind why women receive less than two percent of venture capital funding. Following the screening a panel discussion took place that explored the current state of funding for women-led businesses in Niagara.

Tracking Our Progress: Welland Shares Strategic Plan Updates

As part of our commitment to accountability and transparency, staff continue to advance the City's 2023–2026 Strategic Plan. Quarterly progress updates were provided in December and are now available on the public dashboard

<https://www.welland.ca/StrategicPlan/strategicPlanDashboard.asp> highlighting the ongoing work being done to achieve Council's priorities and deliver meaningful results for the community.

New Business



Spice N Rice
800 Niagara Street

Try the best, authentic flavours, right from the South of India! This food court restaurant specializes in butter chicken dishes, butter paneer, shawarma wraps, biriyani, ghee rice, varieties of dosa, lassi, faloodas, and more! Don't forget to try their fusion items which include butter chicken poutine! Stop in to chat up a storm and work off your appetite with some amazing Indian cuisine!



Boss Nutrition
376 Aqueduct Street

Boss Nutrition is wellness club and "Boss Bar" specializing in nutritious meal-replacement shakes, energizing tea bombs, and healthy snacks designed to support an active lifestyle. The club focuses on providing balanced nutrition with low-calorie, high-protein options to support energy, focus, and hydration.



On-Demand Staffing
800 Niagara Street

On Demand Staffing is back in Welland. As a local Niagara based staffing agency, the team at On Demand Staffing specializes in general labour, manufacturing, warehousing and health and safety training with a strong commitment to customer services and the development of the regional workforce.

	Dough & Design 626 East Main Street Dough & Design offers custom cakes, cookies & cupcakes, authentic Italian eats, Detroit-style pizza & grab-and-go- treats. They also create balloon bouquets, stuffed balloons & full event decor for personal and corporate celebrations.
	Sheard Katie Tattoo Studio 143 First Avenue Sheard Katie Tattoo Studio is a private, licensed tattoo facility located at 143 First Ave, Welland, ON. The studio is owned and operated by artist Katie Sheard who takes appointments both weekdays and weekends for tattoos
	The Recovery Room 154 West Main Street The Recovery Room is a newly opened Registered Massage Therapy clinic located in downtown Welland. The clinic focuses on personalized, evidence-based treatments designed to help clients “Reset, Rebuild and Recover.” The clinic offers several specialized massage therapy treatments tailored to individual goals, whether for pain relief, improved mobility or relaxation.

	Warehouse One <i>800 Niagara Street</i> Warehouse One is a Canadian denim and apparel retailer known for its "all-inclusive" approach to fashion, offering a wide range of affordable and comfortable clothing for both men and women.
	Guac Mexi Grill <i>15 Rice Road</i> Guac Mexi Grill is a newly opened fast-casual restaurant that specializes in fresh, customizable, and authentic Mexican-inspired cuisine. Located at 15 Rice Road, Unit B, this branch is part of a proudly Canadian franchise that aims to bridge the gap between fine dining quality and fast-food convenience.

Business Spotlight

Regen Resource Recovery Corporation is a Canadian critical minerals company with a unique reserve of battery-grade synthetic graphite - extracted, processed, and banked from legacy industrial sites.

Its flagship project in Welland, features the highest-engineered grades of synthetic graphite. Its immediate availability for advanced mobility and storage applications also acts as a secure, low-carbon stockpile hedge against dominant, unfriendly sources with competing national interests. It is neither a mine nor a synthetic graphite manufacturing facility. It is a reserve of 340,000 tons of extant material previously manufactured by a 20th-century predecessor firm, Union Carbide, providing North American manufacturers with a stable, domestic source without new environmental disturbance.

In February 2026, Linamar Corporation and Regen announced a strategic alliance to develop graphite assets in Welland, aimed at supporting a domestic supply of battery-grade graphite for industrial and automotive uses. The partnership combines Regen's approximately 340,000-tonne market-ready graphite resource with Linamar's processing capabilities to create an integrated supply chain from raw resources to processed material. Development will occur in phases focused on technical validation and operational readiness, with an initial offtake partner already identified to support early demand.

Regen's reserve is one of the lowest-carbon alternatives to new, from-scratch manufacturing. Verified quality thresholds by multiple accredited, independent testing sources have confirmed the quality of Regen's volume synthetic graphite reserve. It is one of the most advanced Western resources, key to economic resilience, and it is Made in Canada.



MEMORANDUM

TO: Council

FROM: Erin Amirault, MBA
Manager of Revenue and Customer Service

DATE: April 2, 2026

SUBJECT: Upcoming Tax Rate By-law

This memo is to notify Council that a by-law to levy and collect property taxes and other amounts for the year 2026 will be included on the April 7, 2026 Council meeting agenda.

To finalize tax rates, the city requires the following:

- Approved 2026 budget (Local, Regional and Business Improvement Areas (BIA))
- Tax ratios & policy (Niagara Region is responsible for establishing these on behalf of all local municipalities)
- The 2026 returned tax roll from the Municipal Property Assessment Corporation (MPAC) with each property's tax assessment.

The City of Welland adopted their general tax levy budget on December 4th, 2025 and the Niagara Region finalized their general and special levy budgets on December 11, 2025 (Transit), January 29th, 2026 (Waste Management) and February 12th, 2026 (Regional General Levy). The Welland Downtown BIA and the North Welland BIA budgets were approved by Council on December 16th, 2025.

Niagara Region passed a by-law to establish 2026 tax ratios and tax class policy on March 26, 2026. In addition, the Province of Ontario has communicated educational rates will remain the same for 2026 and MPAC provided the City with its final tax

assessment roll in December 2025. As such, the City can now establish final tax rates via bylaw.

Final Residential Impact

When the City's 2026 budget was adopted in December, the local tax levy increase was communicated as 4.01% after estimated assessment growth with a combined residential impact of 6.32%. However, with ratios, detailed assessment growth calculations and rates from all parties now finalized, the City's portion of the tax levy increase has been calculated to be 3.92% with an overall residential impact of 4.04%. Below, you will find a revised table summarizing the proportions based on a residential property with the 2026 average assessment value of \$234,000.

	2025 Average Tax Bill *	2026 Average Tax Bill	Net Change in dollars	Net Change in percent
Niagara Region	\$2,145	\$2,256	\$111	5.18%
City of Welland	\$1,947	\$2,023	\$76	3.92%
Education	\$358	\$358	\$0	0.00%
Total	\$4,450	\$4,637	\$187	4.04%

* Restated from the published 2026 budget book, using 2026 average assessment of \$234,000 and 2025 tax rates to show like-to-like comparison for the average residential property owner.

Next Steps

With tax rates finalized, staff will begin preparing final 2026 tax bills to be issued during the first week of June with the 3rd tax instalment being due June 30, 2026 and the 4th and final tax instalment due on August 31, 2026. The city is also finalizing its [2026 tax flyer](#) and [residential property tax calculator](#) which will be available on the City's website by the end of April. The tax flyer will be distributed to property owners with the final tax bills.



FLEET ELECTRIFICATION STRATEGY & IMPLEMENTATION STUDY

PROJECT SUMMARY

February 17, 2026





Agenda

1. Introduction & Transition Roadmap Summary
2. GHG Emission Reductions
3. Conclusions and Recommendations
4. Additional Information



INTRODUCTION & ROADMAP SUMMARY





Introduction

- Niagara Transit's Fleet Electrification Strategy and Implementation FEED Study defines the technical requirements and budgetary commitments necessary to support a phased transition to a zero-emissions fleet, including all associated capital and infrastructure improvements.
- The implementation strategy builds on previous studies by the St. Catharines Transit Commission and Niagara Falls Transit that evaluated both battery-electric and hydrogen-fuel bus technologies
- The key objectives of the fleet electrification strategy and implementation plan include:
 - demonstrating a reduction in greenhouse gas (GHG) emissions
 - ensuring operational continuity
 - providing value to all regional taxpayers and residents.



Transition Roadmap Summary

01

Transitioning Niagara Transit (NT) to a fully electrified revenue fleet is expected to cut lifecycle GHG emissions by as much as 98% relative to existing operations.

- NT's current GHG emissions are expected to drop from **16,300 to under 400 tonnes CO₂e per year** by Year 12: a significant environmental achievement.
- **This is equivalent to removing about 3,500 passenger vehicles from the road for one year, or the annual energy use of over 2,000 homes in Ontario.**

02

The implementation strategy prioritizes the **transition to battery electric buses at St. Catharines first** - this reflects the maturity of BEB technology and is widely adopted by transit agencies across Canada.

- **Hydrogen fuel technology** was assessed and found to require further market maturity and cost reductions before large-scale adoption.
- Niagara Falls' proximity to Atura is an advantage for potential future hydrogen deployment, once the technology and market conditions are more favourable.



Transition Roadmap St. Catharines

03

- **14-year transition plan:** 2 years for planning and procurement, followed by 12 years of phased Battery Electric Bus (BEB) implementation.
- **Two-phase construction approach:**
 - Phase 1 (starting Year 1) supports BEB deployment in Years 2–6.
 - Phase 2 completed by Year 5, enabling continued rollout through Year 12.
 - Charger installation phased over Years 1–7 to match vehicle delivery and garage readiness.
- **Operational approach:** Depot-only charging model, with spare vehicles added in Year 9 to support the growing electric fleet.



Transition Roadmap Niagara Falls

04

- **Single-phase retrofit:** Niagara Falls garage upgrades completed in one construction phase, with electric operations beginning in Year 6.
- **Strategic timing:** The delayed transition allows time for hydrogen fuel cell technology to mature and costs to decline, preserving flexibility beyond battery-electric buses.
- **Charging requirements:** Niagara Falls will require both depot and on-route charging, including five on-route chargers at the Welland Bus Terminal phased in over five years.



Transition Roadmap

- 05**
 - Both garages will receive a Utility-led service upgrade, together with the implementation of distribution system improvements, a battery energy storage system, and standby generators led by NT.

- 06**
 - The transition plan increases the 40–ft bus fleet from 122 to 129 units (+6%) and the 60-ft fleet from 22 to 35 units (+59%), while paratransit vehicles remain unchanged given their lighter operational demands.



Transition Roadmap

07

Implementing the transition roadmap is expected to cost **53% more** than business-as-usual at the St. Catharines facility and **84% more** at Niagara Falls, equating to a **66% increase agency-wide**.

Over the 12 years:

St Catharines

- Operating costs decrease from **\$59.2m** to **\$34.4m** (-42%)
- Capital costs increase from **\$92.4m** to **\$197m** (+113%)

Niagara Falls

- Operating costs decrease from **\$40.8m** to **\$34.27m** (-16%)
- Capital costs increase from **\$74.4m** to **\$178.5m** (+139%)

- Implementing a **charging management system** can reduce electricity cost expenditure by shaving the peak demand.



Capital Investments

The 12-year transition to a zero-emissions fleet will require an additional **\$208.7M**

- \$153.9M for fleet and charging equipment (\$12.8M per year)
- \$54.8M for garage upgrades.

Unit: \$Million	BAU	BAU	Transition Plan	Transition Plan
12 Year transition	St. Catharines	Niagara Falls	St. Catharines	Niagara Falls
CAPEX Fleet	92.4	74.6	158.6	137.7
CAPEX Charging Equipment	--	--	12.2	12.3
Totals (M\$)	92.4	74.6	170.8	150.0
Difference from BAU (\$)	--	--	78.4	75.4
Difference form BAU (%)	--	--	+85%	+101%

One-time Infrastructure Upgrades (Garage Modifications)

- St Catharines: \$26,252,700
Phase 1(Yr 1): \$20,741,800
Phase 2 (Yr 5): \$5,510,900
- Niagara Falls (Yr 6): \$28,524,400



Operating Costs

The transition to a zero-emissions fleet will save **\$31.4M** (\$2.6M / yr over 12 years)

- \$27.6M for fuel / electricity.
- \$3.8M for maintenance.

Unit: \$Million	BAU	BAU	Transition Plan	Transition Plan
12 Year transition	St. Catharines	Niagara Falls	St. Catharines	Niagara Falls
OPEX Fuel / Electricity	33.3	26.7	12.1	20.3
OPEX Maintenance	25.9	14.1	22.3	14.0
Totals (M\$)	59.2	40.8	34.4	34.3
Reduction from BAU (\$)	--	--	24.8	6.5
Reduction form BAU (%)	--	--	-41.9%	-15.9%

The % reduction at Niagara Falls is lower due to the later transition of its fleet.



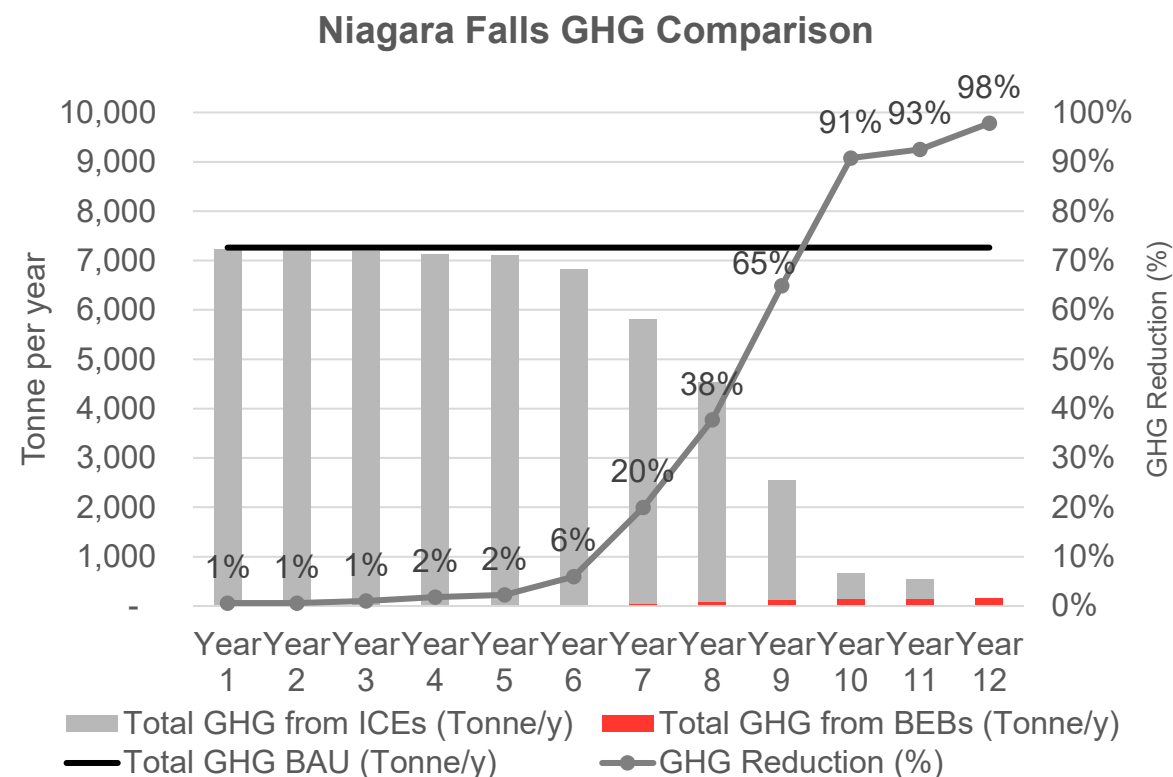
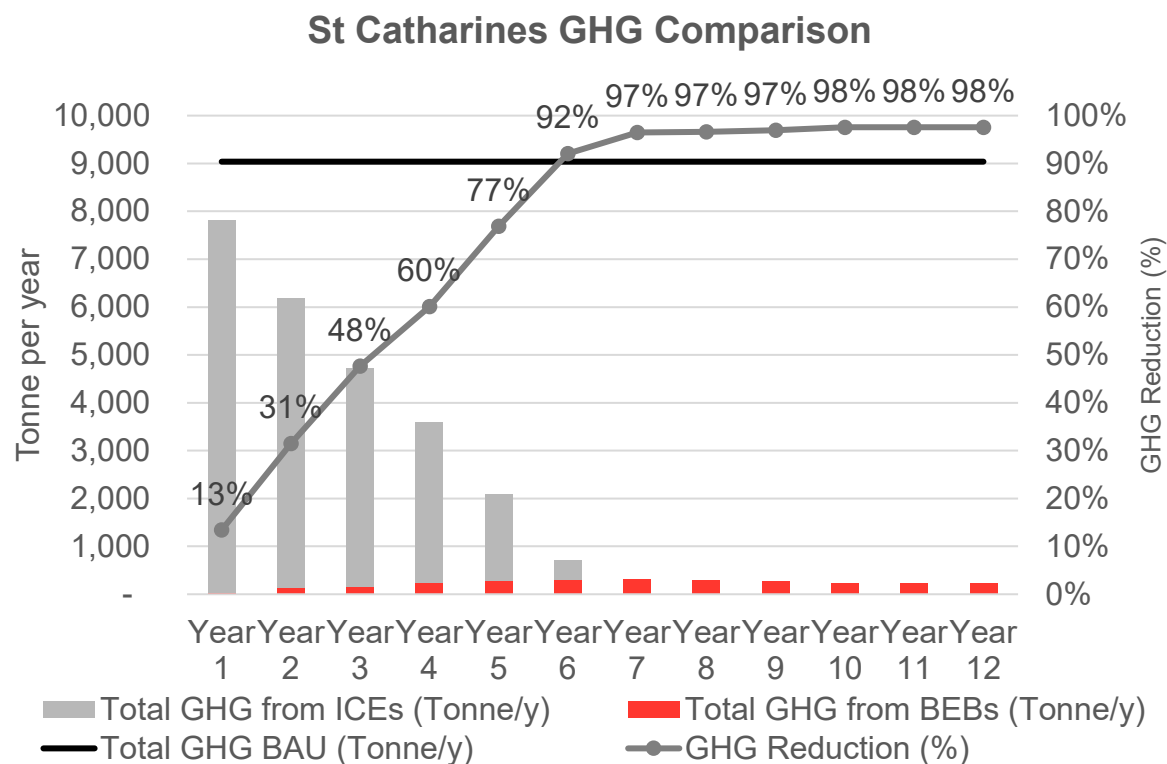
GHG EMISSIONS REDUCTION





Environmental Benefits of Fleet Electrification

- The study shows that NT can achieve **98%** reduction in GHG emissions over a 12-year period compared to a business-as-usual scenario. This is the equivalent of removing about 3,500 cars from our roads or the annual energy use of over 2,000 homes in Ontario each year.
- These reductions are substantial and sustained and will improve as the grid becomes cleaner.



- St Catharines emits more GHG than Niagara Falls in BAU, but prioritizing its transition decarbonizes more buses in a faster timeframe.



Environmental Benefits of Fleet Electrification Continued

- Transitioning to a fleet of BEBs is a transformative opportunity for environmental leadership in Ontario. Ontario has one of the cleanest electricity grids in Canada and are positioned to maximize climate benefits of transportation electrification.
- The transition supports NT's climate goals, improves air quality, and reinforces the Region's commitment to a low-carbon future:
 - **Healthier Communities** - Electrification eliminates tailpipe emissions from buses, improving air quality in our neighborhoods and school zones.
 - **Modernized Workforce** - This transition will invest in our local workforce: upskilling will prepare mechanics, drivers, and other staff for the new operational models that electrification will present – like high-voltage safety training to new digital tools - ensuring our workforce is future-ready.



CONCLUSIONS & RECOMMENDATIONS





Conclusions and Recommendations

1. The transition roadmap will cost 53% more than business as usual at the St. Catharines facility, and 84% more than BAU for the Niagara Falls facility, and in aggregate, 66% more than BAU for both facilities.
2. A fully electrified revenue fleet is forecast to reduce lifecycle GHG emissions by up to 98% compared to BAU.
3. Overhead pantograph chargers at depot locations are the preferred technology for 40-ft and 60-ft BEBs, while plug-in chargers will be used for paratransit buses.
4. The overall revenue fleet size will increase from 122 to 129 (+6%) for 40-ft buses and from 22 to 35 (+59%) for 60-ft BEBs. Paratransit shuttles will remain unchanged due to their relatively lighter duty cycles.
5. Implementing a charging management system can reduce electricity cost expenditure by shaving the peak demand.
6. St Catharines garage retrofit work is proposed in two phases: Phase 1 covers the first five years of BEB deliveries, with a planned opening day from Year 1. Phase 2 covers years 6 to 12, with an opening day in Year 5.
7. Niagara Falls retrofits can be completed in a single construction phase, with a planned opening day in Year 6.
5. The construction and installation of chargers at both facilities should be coordinated with the procurement and delivery of BEBs.
6. Roof-mounted reinforcement supports are proposed to accommodate the additional weight of interior pantographs
7. Electrical infrastructure at both garages supports fleet charging through utility-led service upgrade, distribution system improvements, battery energy storage system, and standby generators led by NT.
8. Five on-route chargers are proposed to be implemented over five years at Welland Bus Terminal.

ADDITIONAL INFORMATION



COSTS

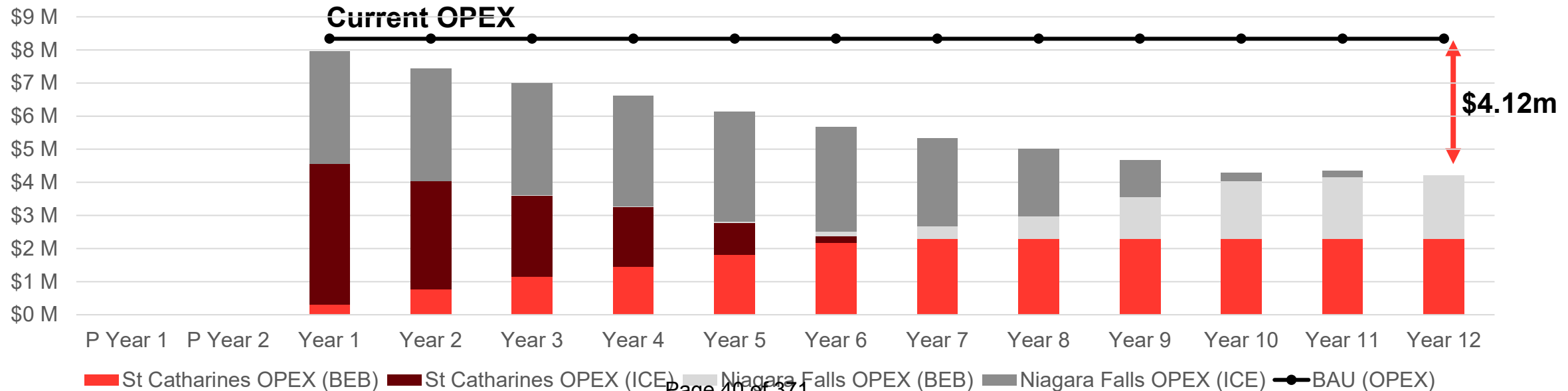




Operating Costs

Average Annual OPEX

- Transition Total: \$5,721,092 / yr (over 12 years)
 - For St Catharines: \$2,864,900 / yr (over 12 years)
 - For Niagara Falls: \$2,856,192 / yr (over 12 years)
- BAU: \$8,337,400 / yr (over 12 years)
- Average OPEX savings: \$2,616,308 / yr (over 12 years)
- **12-Year OPEX savings: \$31,395,700**
- **100% BEB OPEX savings: \$4,115,100 / yr (after transition)**





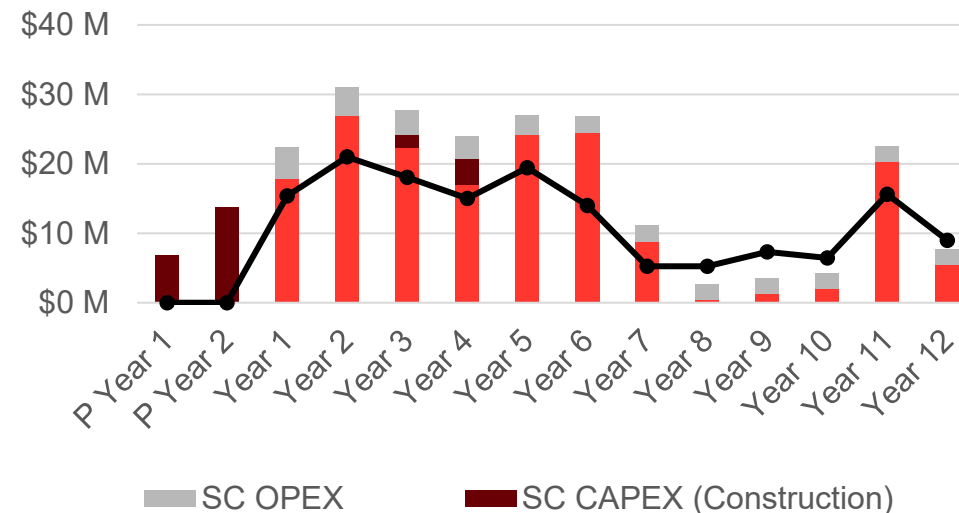
Total CAPEX and OPEX

- Total costs include the costs of **facility construction, BEBs, chargers / cabinets and dispensers**, as well as the **costs of operating and maintaining both diesel and electric fleets**.
- Transition will cost **53% more than business as usual** at St. Catharines, and **84% more than BAU at Niagara Falls** facility, and in aggregate, **66% more than BAU for both facilities**.

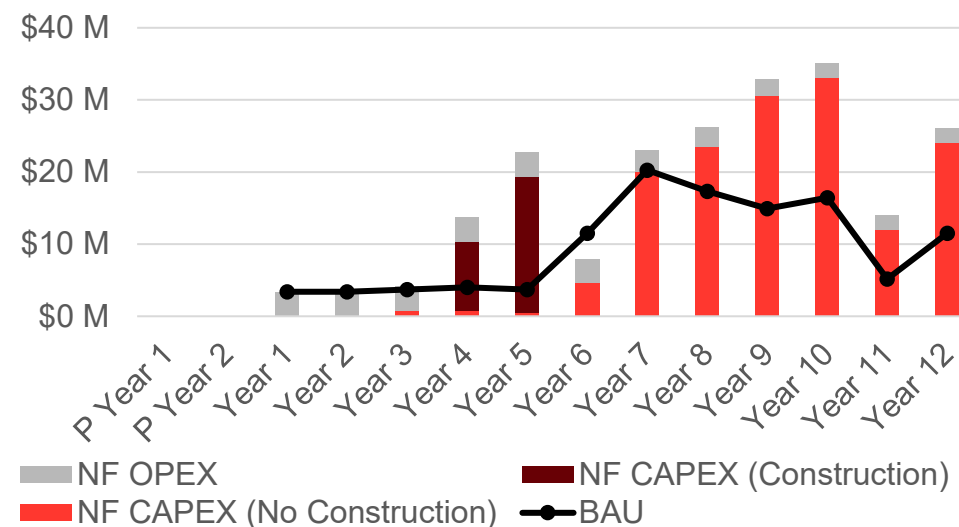
Total Costs

- | | | |
|----------------------|---------------|---------------------|
| • Transition Total: | \$444,147,000 | (\$31,725,000 / yr) |
| • For St Catharines: | \$231,373,000 | (\$16,527,000 / yr) |
| • For Niagara Falls: | \$212,774,000 | (\$15,198,000 / yr) |
| • BAU Total: | \$267,010,000 | (\$22,251,000 / yr) |
| • For St Catharines: | \$151,636,000 | (\$12,636,000 / yr) |
| • For Niagara Falls: | \$115,374,100 | (\$9,614,500 / yr) |

Stage 1 - St Catharines



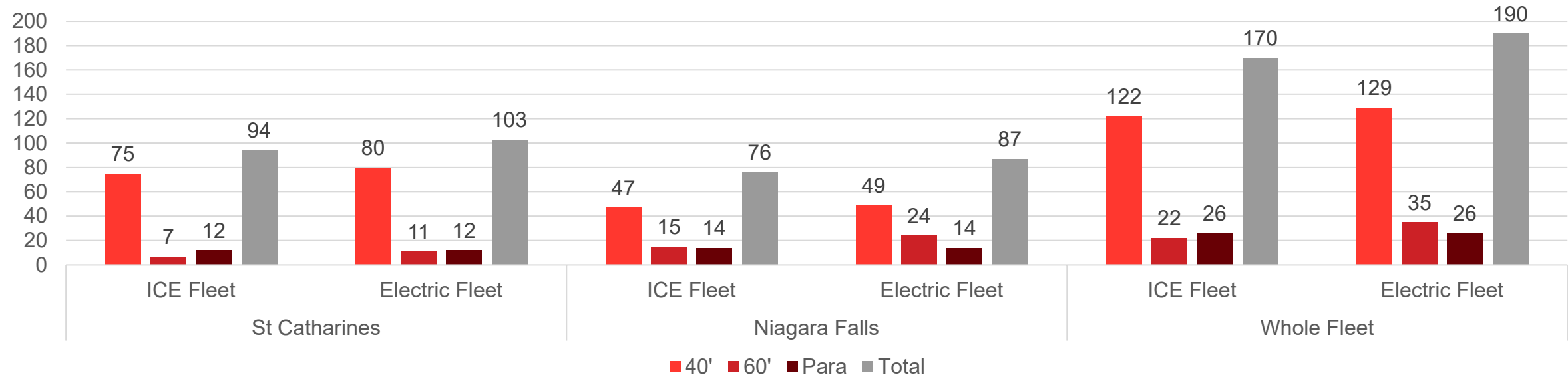
Stage 2 - Niagara Falls





Fleet Details

Fleet Overview



	St Catharines	St Catharines	Niagara Falls	Niagara Falls	Whole Fleet	Whole Fleet
	ICE Fleet	Electric Fleet	ICE Fleet	Electric Fleet	ICE Fleet	Electric Fleet
40-ft	75	80	47	49	122	129
60-ft	7	11	15	24	22	35
Paratransit Vehicles	12	12	14	14	26	26
Total	94	103	76	87	170	190

Paratransit shuttles have a shorter useful life than standard buses, i.e., 8 years instead of 12 years.

	Past Useful Life
40-ft	26%
60-ft	0%
Paratransit Vehicles	12%

26% of our 40-ft buses are beyond their expected useful life.

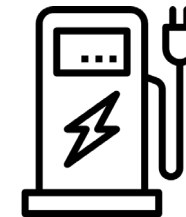


Unit Cost Details

Vehicles	Unit Cost
40—ft BEB	\$1,560,000
60—ft BEB	\$2,269,091
Electric Paratransit Vehicles	\$400,983
40—ft diesel bus	\$1,005,840
60—ft diesel bus	\$1,479,500
Diesel Paratransit Vehicles	\$300,000



Chargers (labour excluded)	Unit Cost
150kW depot charger cabinet	\$130,000
200kW depot charger	\$180,000
Depot charger pantograph (150kw)	\$80,000
Depot charger plug-in dispenser (200kw)	\$60,000
450kW on-route charger cabinet	\$330,000
450kW on-route charger pantograph	\$100,000



Depot Chargers

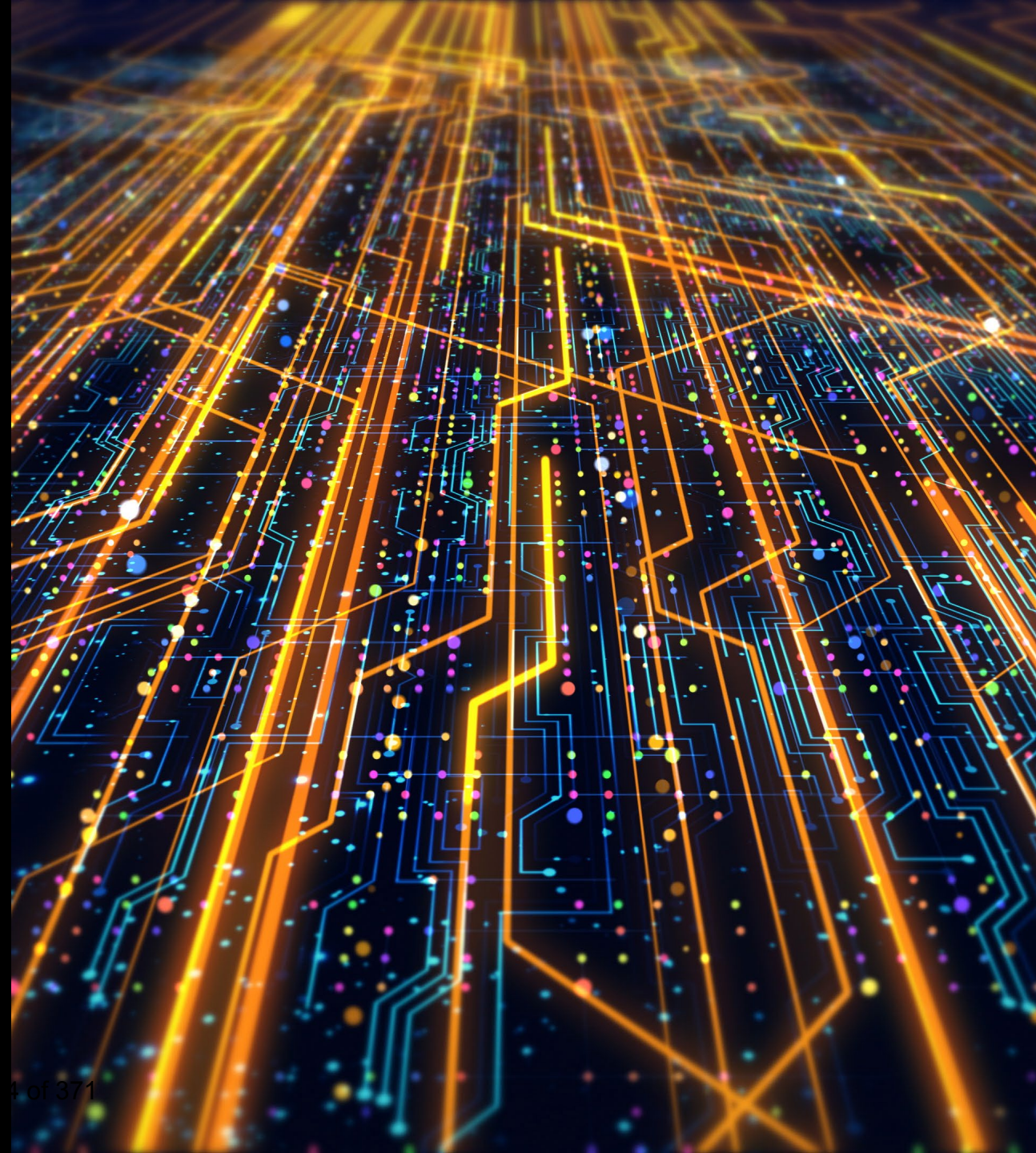
- 200kW: 4 dispensers for each cabinet
- 150kW: 2 dispensers for each cabinet.

On-Route Chargers

- 1 cabinet for each pantograph



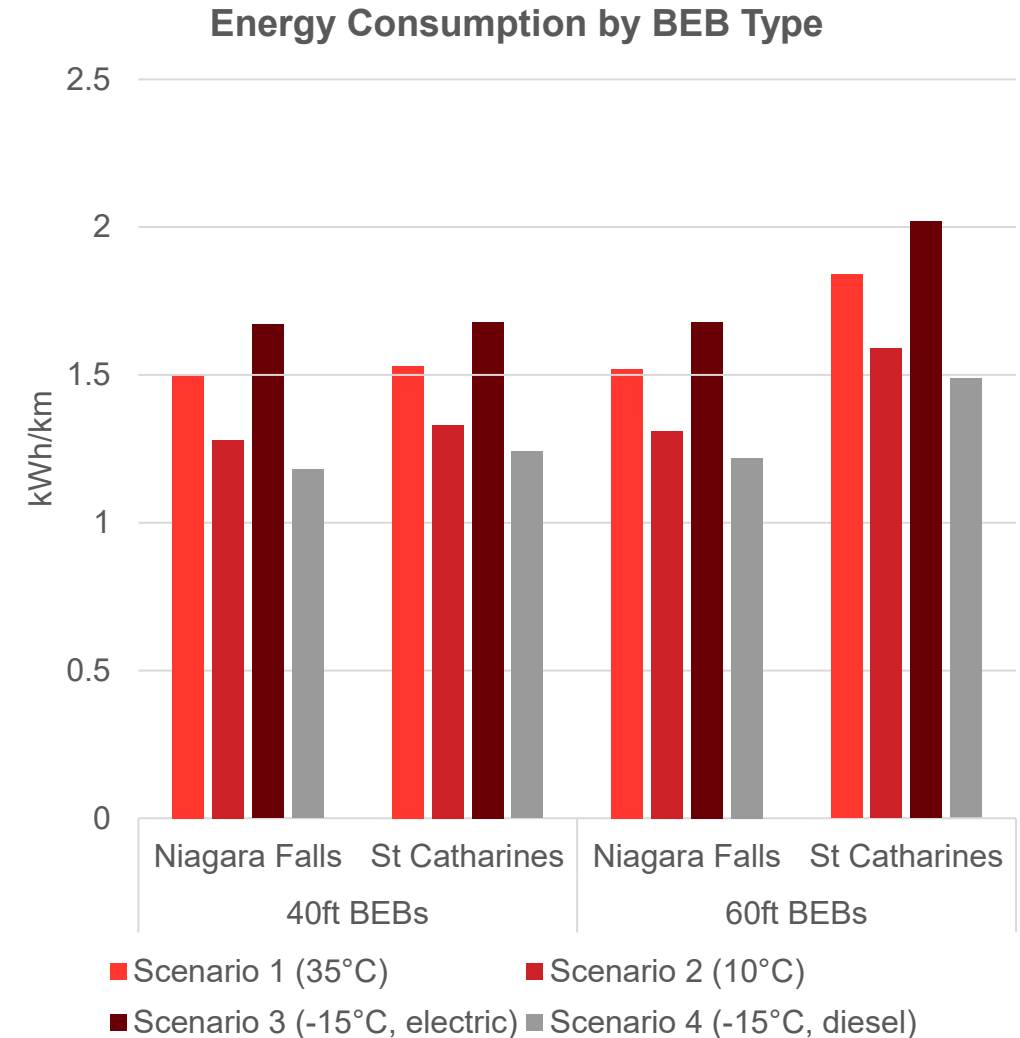
FEASIBILITY ASSESSMENTS & CHARGING STRATEGY





Charging Strategy

- Four scenarios were evaluated to guide BEB fleet electrification, to test electrification feasibility and performance under a range of temperatures and operating conditions.
- Depot-only charging is recommended for St. Catharines**, maximizing the utility of electrical infrastructure investments at the garage.
- For Niagara Falls, a combination of depot charging and on-route charging is preferred** to address longer routes and heavier duty cycles there.
- Splitting and restructuring of transit service blocks is needed to support the charging strategies – this introduces **dynamic block assignment** and **mid-day charging**, impacting existing operational complexity.
- A charge management system is proposed to flatten peak demand** compared to uncontrolled and on-route charging.

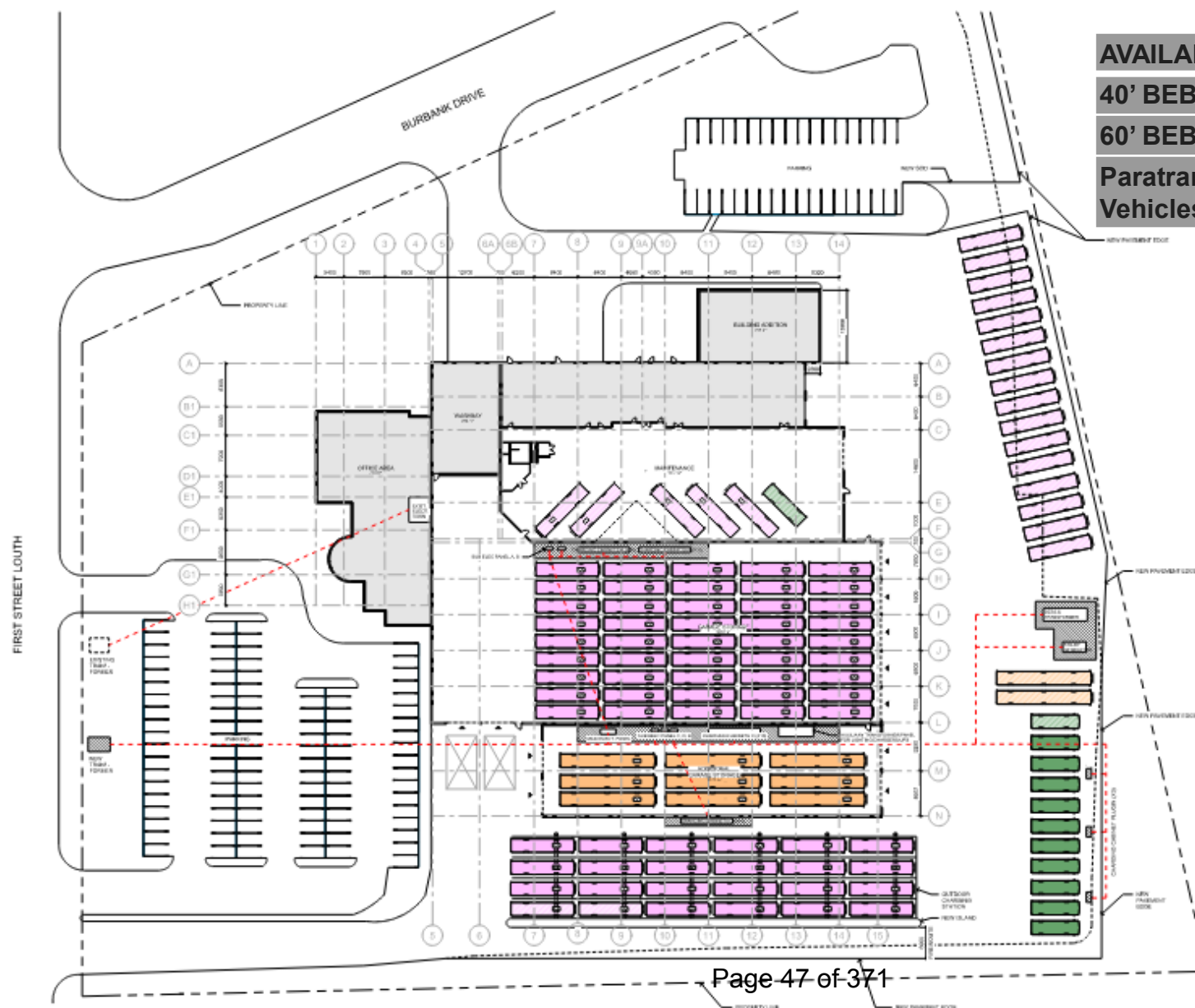


DEPOT LAYOUTS





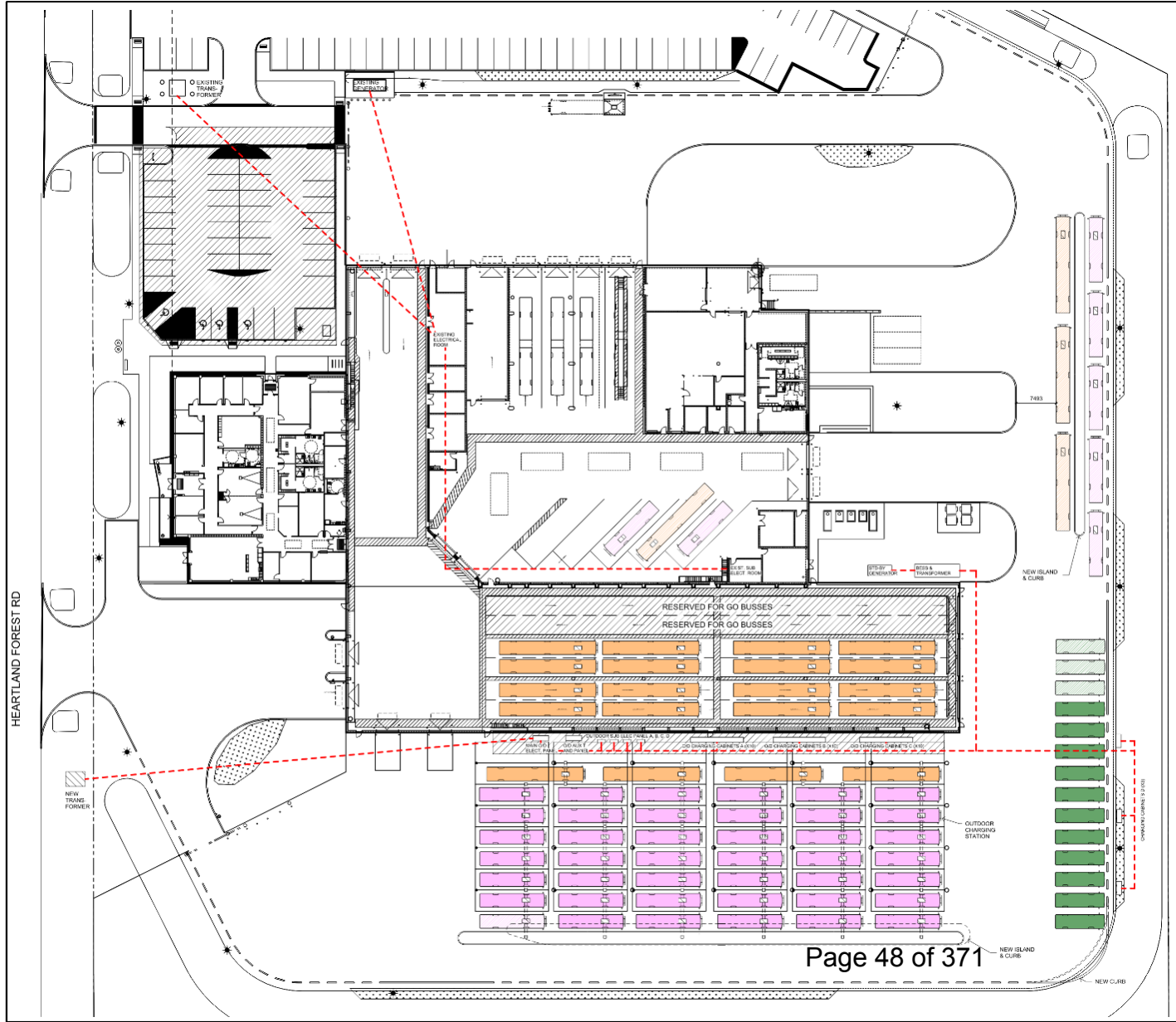
Proposed Site Plan – St Catharines



AVAILABLE SPACE	Core Fleet	Spares	Total
40' BEB	67	23	90
60' BEB			
Paratransit Vehicles			12



Proposed Site Plan – Niagara Falls



AVAILABLE SPACE	Core Fleet	Spares	Total
40' BEB	71	8	79
60' BEB	20	4	24
Paratransit Vehicles	11	3	14

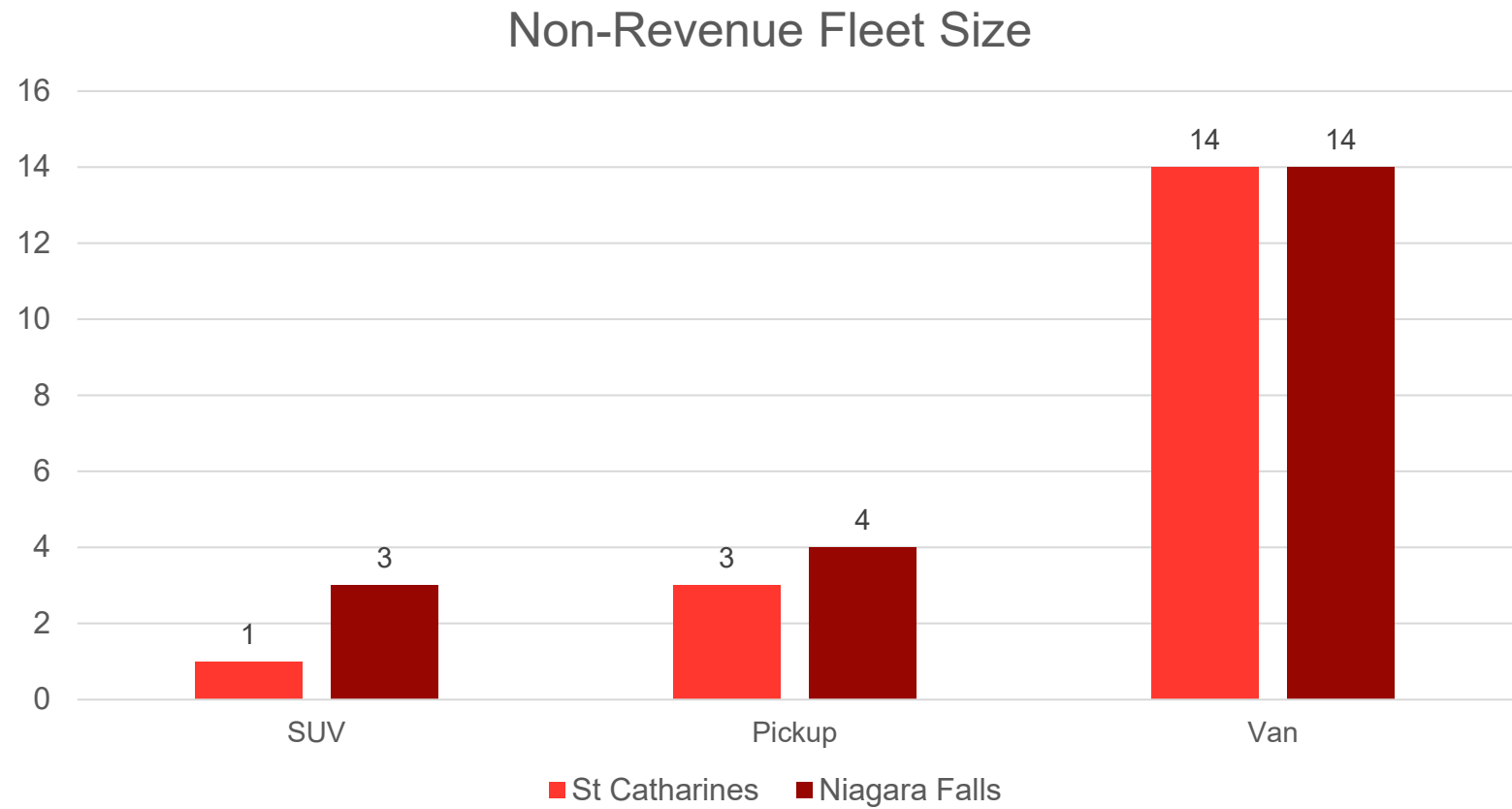


NON-REVENUE FLEET





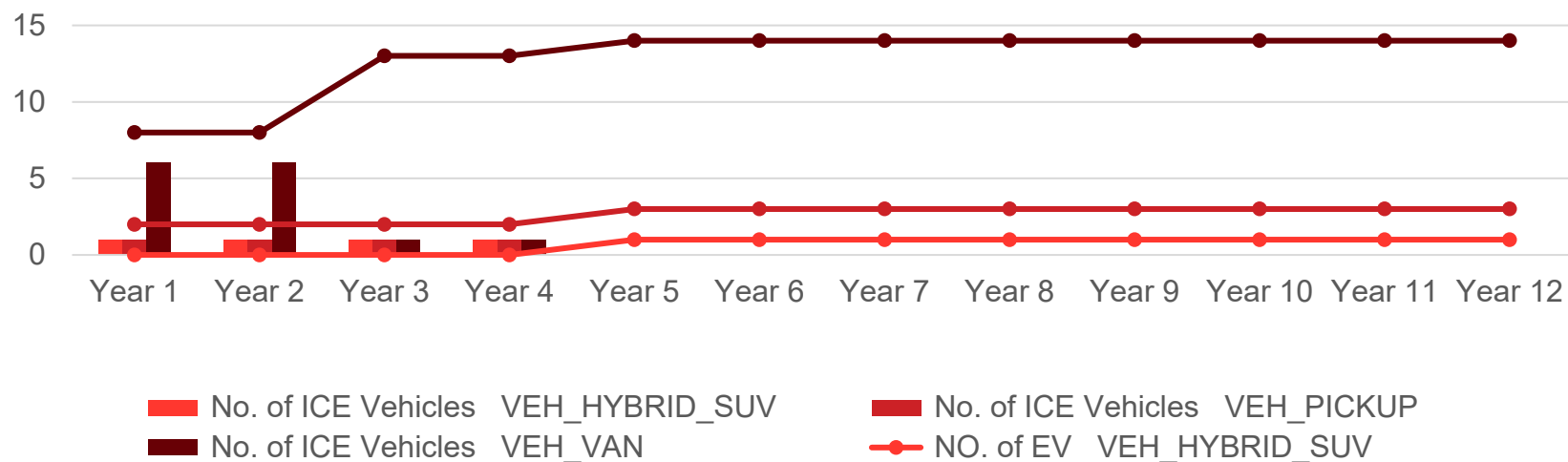
Non-Revenue Fleet





Fleet Transition Plan

Fleet Transition - St Catharines

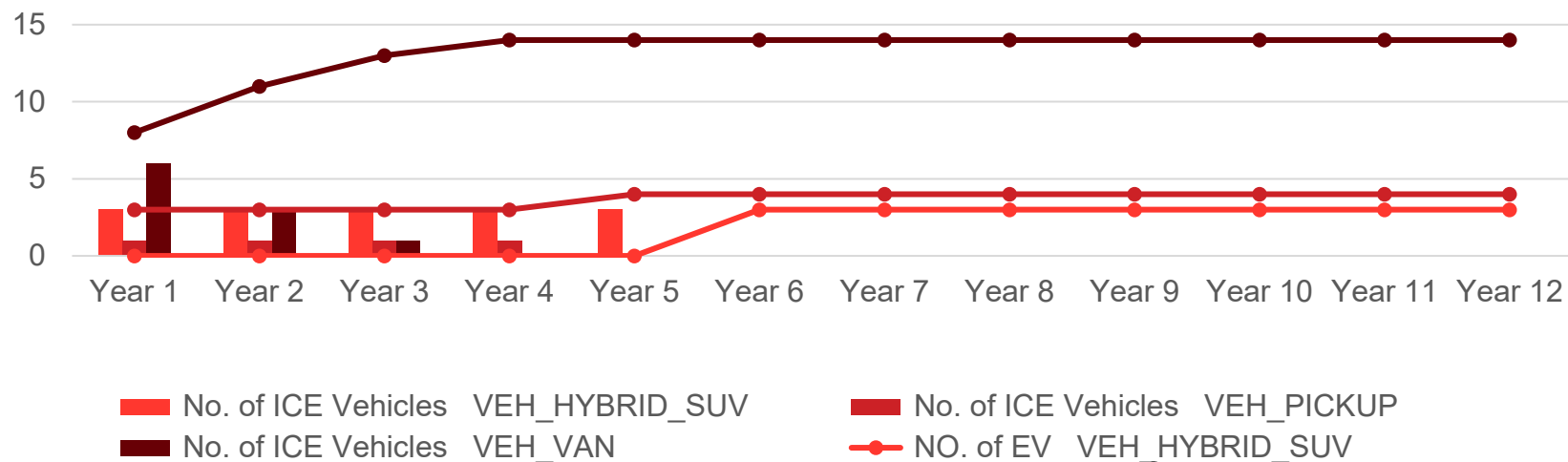


The fleet transition plan assumes the expected useful life to be eight years for all non-revenue vehicles.

At St Catharines depot, the non-revenue vehicles can be fully electrified by the fifth year under the current transition plan.

All types of vehicles are fully electrified at the same time.

Fleet Transition - Niagara Falls



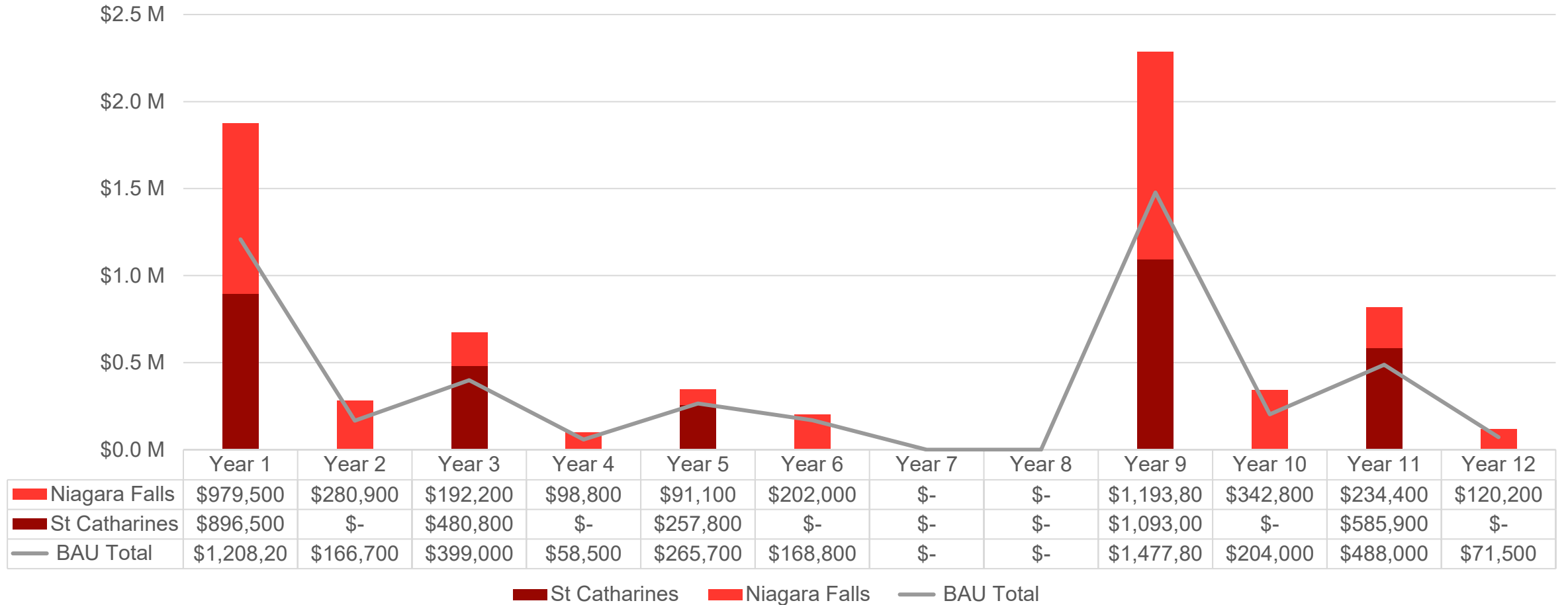
At Niagara Falls depot, the non-revenue vehicles can be fully electrified by the sixth year under the current transition plan

Vans can be fully electrified in the fourth year, fifth year for pickups and sixth year for SUVs.



CAPEX – Combined

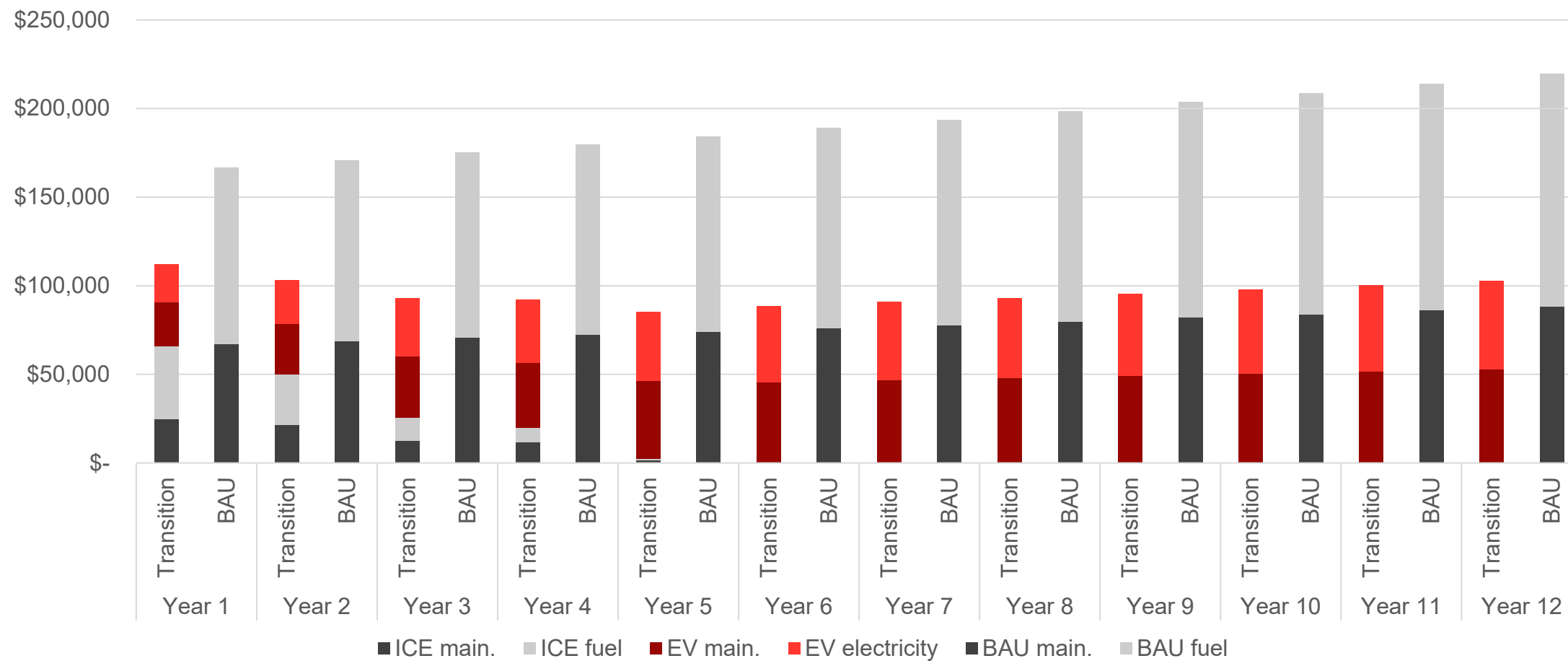
St Catharines + Niagara Falls





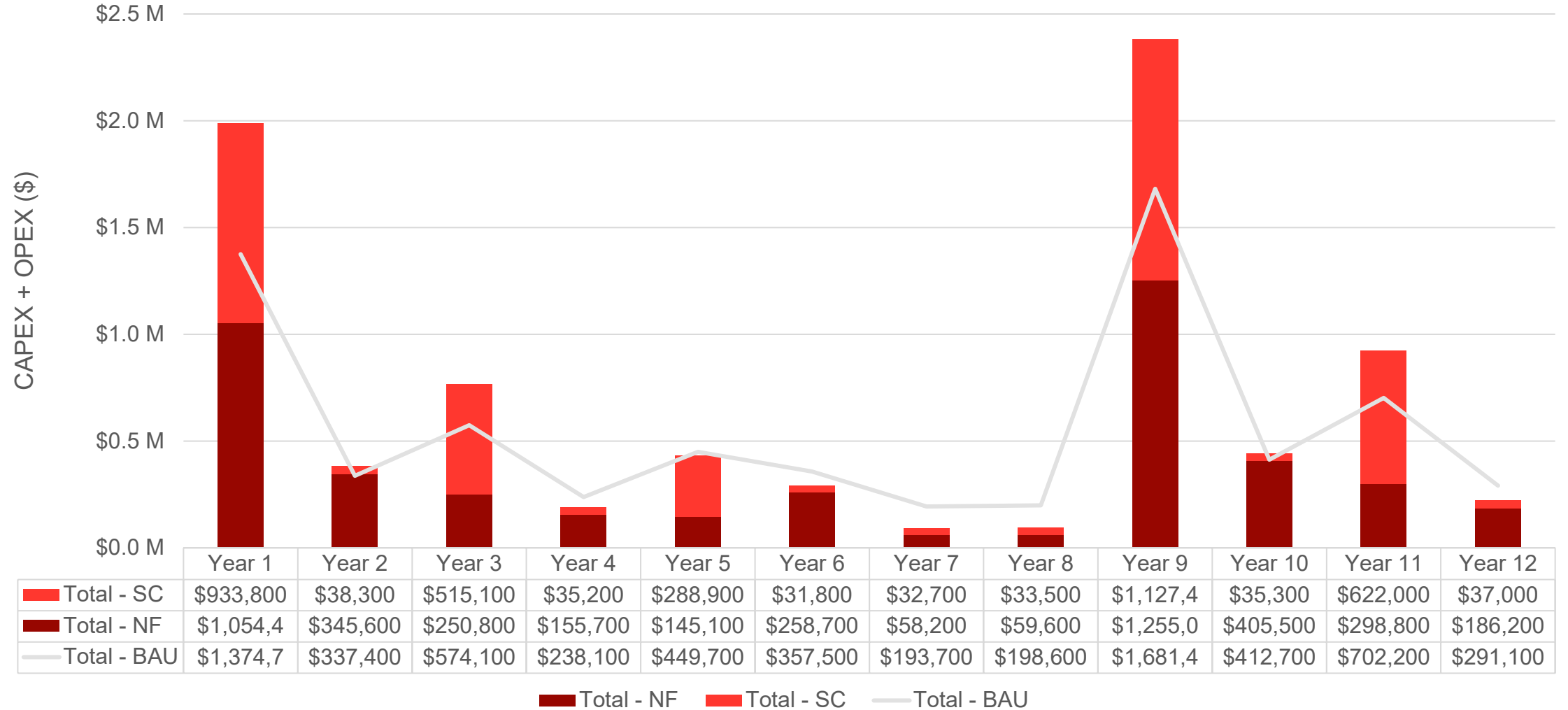
OPEX – Combined

St Catharines + Niagara Falls



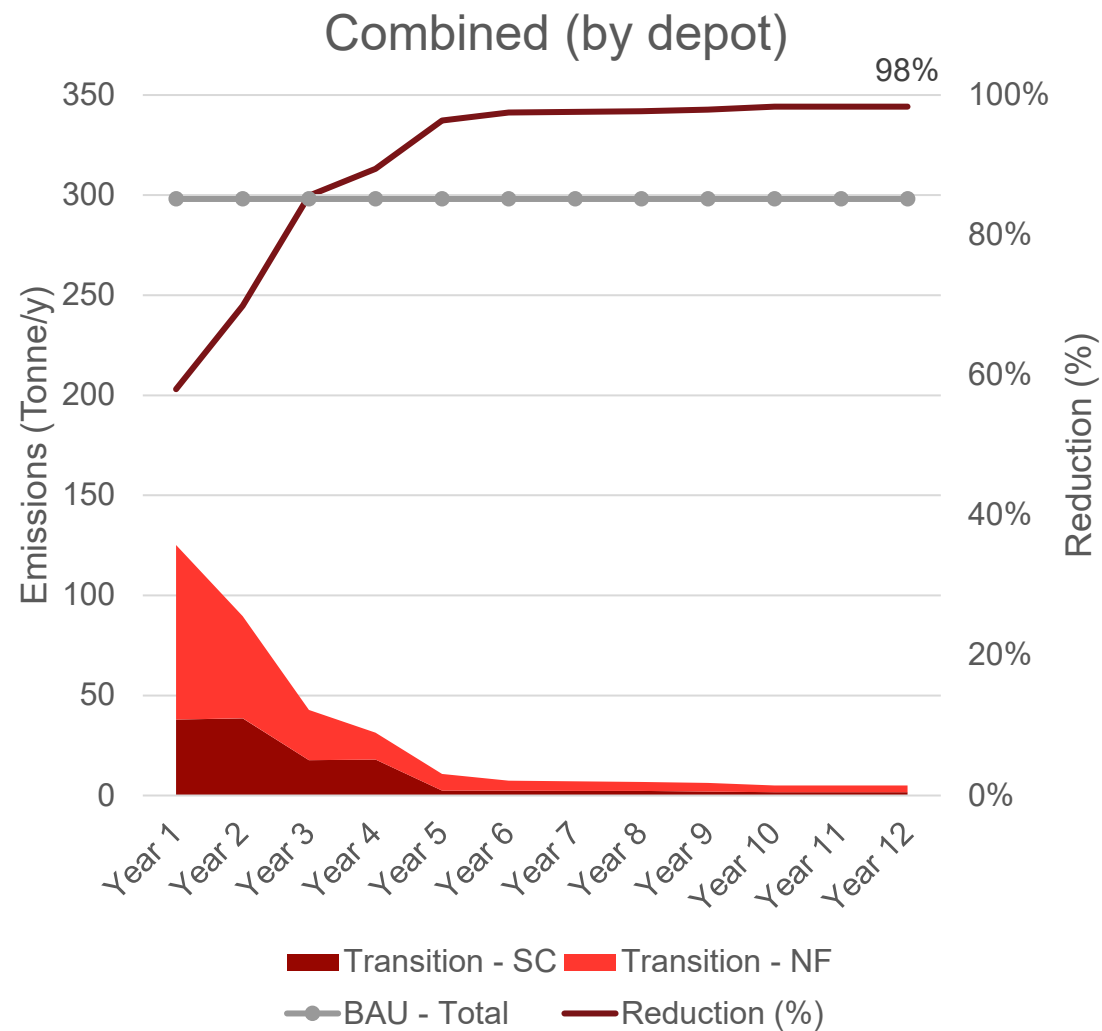
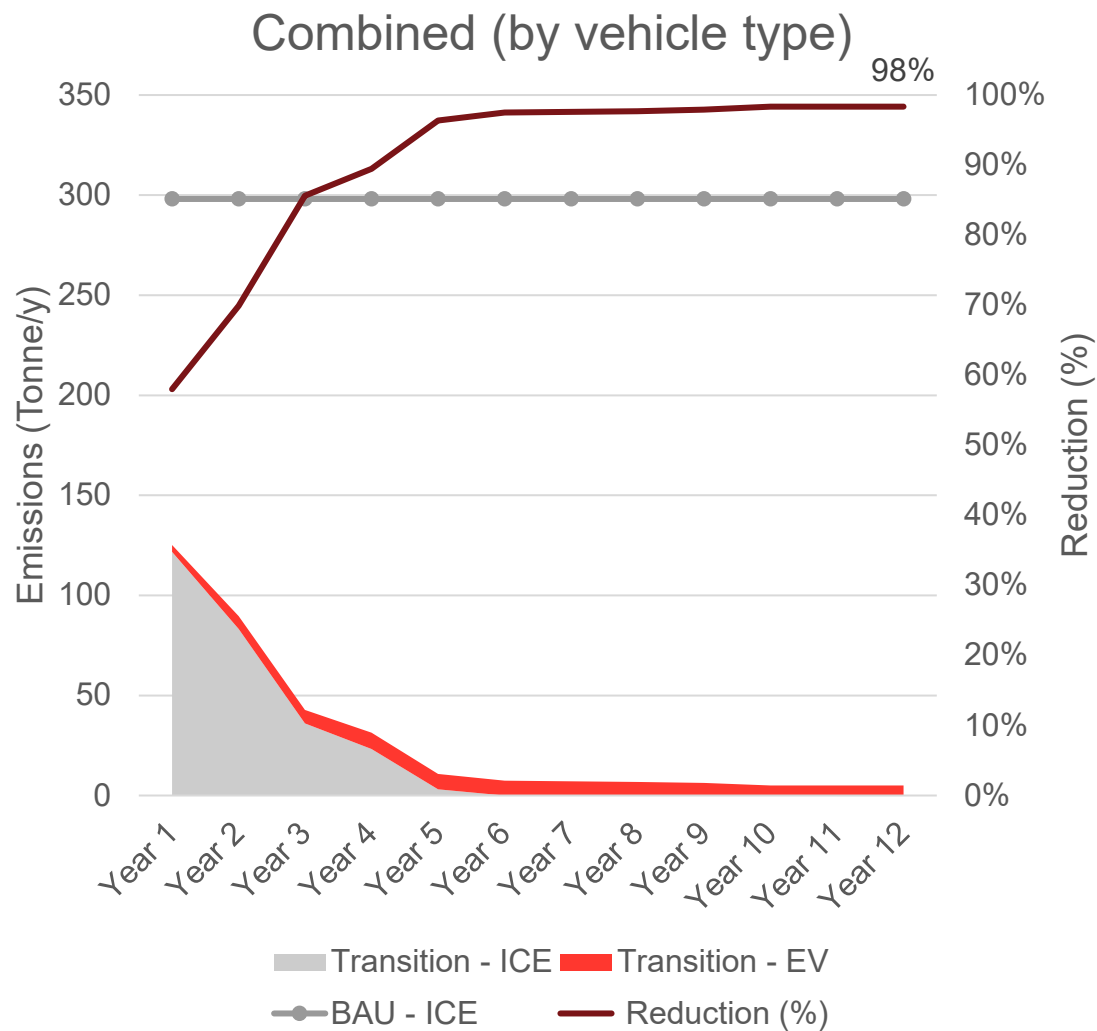


CAPEX+OPEX (Combined)





GHG Emission Reduction – Combined





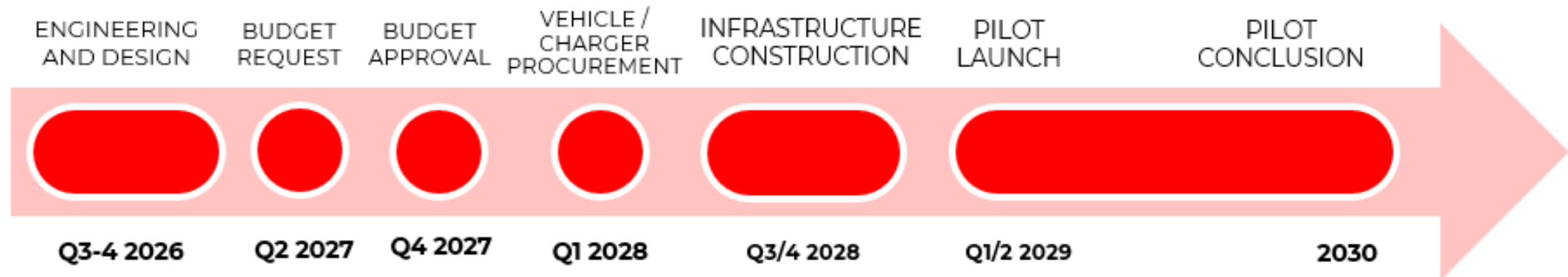
PHASE 3 PILOT: ELECTRIFIED PARATRANSIT VEHICLES





Paratransit Vehicle Electrification Pilot Business Case - Overview

- Phase 3 of the NT Fleet Electrification and Implementation FEED Study involves developing a business case for a demonstration project for deploying a fleet of zero-emission battery-electric paratransit vehicles into NT's Specialized Service, operating in both St Catharines and Niagara Falls garages.
- These vehicles will be introduced in addition to the existing ICE fleet and will not serve as replacements.
- The fleet and infrastructure used for the Pilot are separate from the long-term fleet and facility electrification planning described in the NT Fleet Transition Plan and Roadmap.
- NT will retain full ownership of the vehicles and handle operations, with no involvement from third-party operators.





Paratransit Vehicle Electrification Pilot Business Case

Vehicles to be Used

- Fully accessible battery-electric paratransit vehicles with 10 to 12 seats.
- At least 1 unit based at St Catharines garage and at least 2 units based at Niagara Falls garage. (minimum 3 and up to 5 vehicles).

Pilot Duration & Operations

- 4 months minimum, up to 2 years
- Pilot will adhere to NT's standard Specialized Service operations (4-hour AM peak shift + 4-hour PM peak shifts)
- Dispatch / booking management to be by NT using NT's Specialized Service transit booking and scheduling / dispatch software platform (or equivalent)

Roles & Responsibilities

- Vehicles will be NT-owned
- Drivers (operators) will be provided by NT
- Charging infrastructure will be procured and operated conventionally by NT or potentially outsourced.

Infrastructure

- 1 Level 3 charger at St Catharines
- 1 Level 3 charger at Niagara Falls

WSP Costs

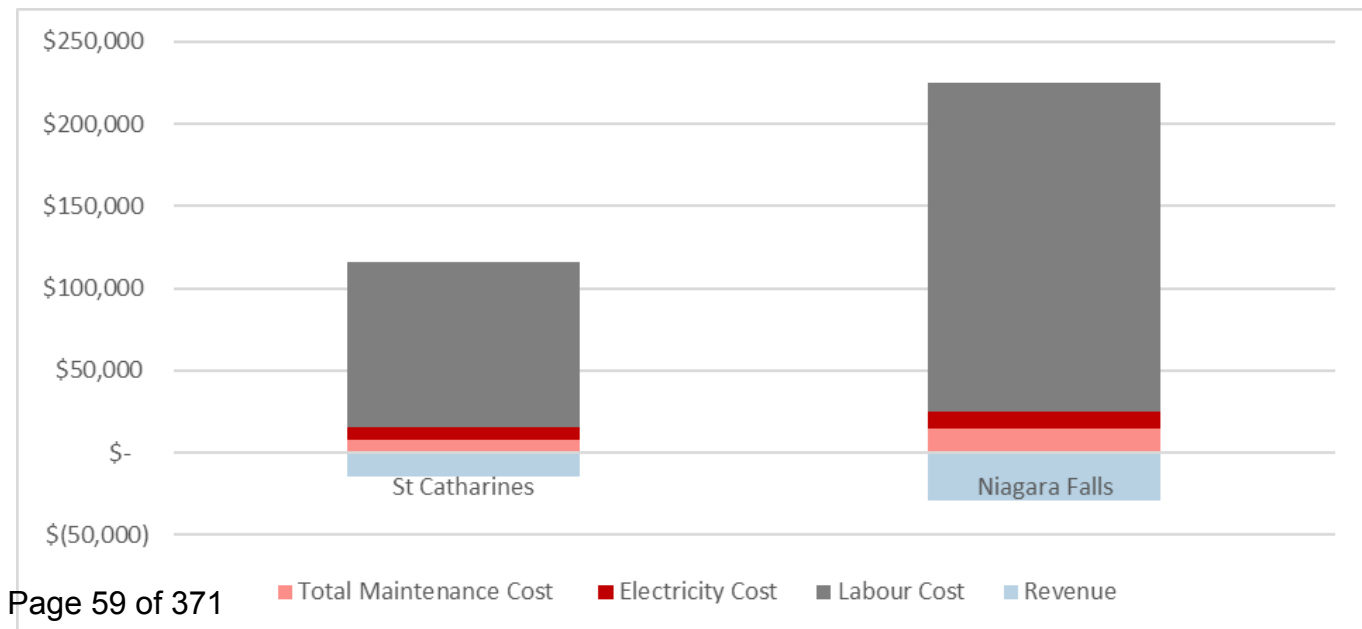


Operating Costs

		St Catharines	Niagara Falls
No. of vehicles and drivers		1	2
Total Maintenance Cost	\$/year	\$7,468	\$14,935
Electricity Cost	\$/year	\$8,105	\$9,811
Labour Cost	\$/year	\$100,000	\$200,000
Forecast Fare Revenue	\$/year	(\$14,553)	(\$29,106)
Total (without Revenue)	\$/year	\$115,513	\$224,906
Total (with Revenue)	\$/year	\$100,960	\$195,799

Capital Costs

	St Catharines			Niagara Falls	
	Unit cost (\$)	Count	Subtotal (\$)	Count	Subtotal (\$)
Vehicle	\$219,600	1	\$219,600	2	\$439,200
Charger Cabinet	\$180,000	1	\$180,000	1	\$180,000
Dispensers	\$60,000	1	\$60,000	2	\$120,000
Installation & Construction	\$200,000	1	\$200,000	1	\$200,000
Total			\$709,600		\$989,200





ADDITIONAL FINDINGS





Conclusions and Recommendations: Transition Plan

1. Simulations indicate depot-only charging for the St Catharines garage will be appropriate while Niagara Falls garage will require both depot and on-route chargers.
2. A 12-year period is contemplated to transition / electrify NT's fleet.
 - a) For the first eight years, the transit fleet replacement should align with the 'business as usual' vehicle replacement schedule, gradually replacing the oldest ICE buses first with BEBs.
 - b) In years 9 to 12, it is recommended that to deploy BEBs each year evenly to meet the required total number of core and spare units at each garage.
3. Prior to the 12-year transition, NT should allow for a minimum of a two-year lead time in which to complete detailed design, enabling works and construction of the first phase of retrofits for St Catharines garage.
4. The overall revenue fleet size will increase from 122 to 129 (+6%) for 40-ft buses and from 22 to 35 (+59%) for 60-ft BEBs. Paratransit shuttles will remain unchanged due to their relatively lighter duty cycles.
5. The implementation of a charging management system can be used to reduce electricity cost expenditure by shaving the peak demand.
6. The NT fleet and infrastructure transition roadmap will cost 53% more than business as usual at the St. Catharines facility, and 84% more than BAU for the Niagara Falls facility, and in aggregate, 66% more than BAU for both facilities.
7. A fully electrified revenue fleet is forecast to reduce lifecycle GHG emissions by up to 98% compared to BAU.



Conclusions and Recommendations: Non-Revenue Fleet

1. Niagara Falls has more use of non-revenue vehicles than St Catharines.
2. Vans and SUVs have the least maintenance cost on a per km basis while pickups have the highest.
3. Following the current replacement schedule, NT can achieve 100% electrification of non-revenue vehicles in year six.
4. Vans and pickups should be given higher priority for electrification if the transition schedule can be adjusted because vans are most used and pickups are the least efficient.
5. The chargers should be installed before the vehicles are purchased.
6. The savings from the OPEX of EVs are not enough to cover the extra CAPEX of EVs with current EV prices.
7. NT should pursue government funding for EVs and chargers to cover the extra costs.
8. Both depots can reach 98% GHG emission reduction because of the clean electricity grid in Ontario.
9. As non-revenue EVs do not cause high demand, it is not necessary to have smart charging system just for non-revenue fleet. If it is included in the BEB fleet, then smart charging can reduce the overall electricity cost.

MEMORANDUM

NTC-C 2-2026

Subject: Niagara Transit Fleet Electrification Strategy and Implementation Roadmap

Date: February 17, 2026

To: The Niagara Transit Commission

From: Heather Talbot, Corporate Consultant

This memo accompanies the *Niagara Transit Fleet Electrification Strategy and Implementation Front-End Engineering and Design (FEED) Study* completed by WSP in collaboration with Alectra in June 2025. The purpose of this memo is to summarize the key findings, conclusions, and recommendations presented in the study and the accompanying presentation, and to provide context for the detailed technical report.

The study defines the technical requirements, infrastructure needs, and budgetary commitments necessary to support a phased transition of Niagara Transit's revenue and non-revenue fleets to zero-emission vehicles. This includes associated capital investments in fleet procurement, charging systems, electrical infrastructure, and garage retrofits. The implementation strategy builds on prior electrification and hydrogen feasibility studies completed for the former St. Catharines Transit Commission and Niagara Falls Transit Services, and was developed with the objectives of reducing greenhouse gas (GHG) emissions, maintaining operational continuity, and delivering long-term value to residents and taxpayers across Niagara.

The transition roadmap demonstrates that Niagara Transit can achieve up to a 98% reduction in lifecycle GHG emissions over a 12-year period compared to a business-as-usual (BAU) scenario, reducing annual emissions from approximately 16,300 tonnes of CO₂ to under 400 tonnes by Year 12. This reduction is equivalent to removing approximately 3,500 passenger vehicles from the road for one year or offsetting the annual energy use of more than 2,000 Ontario homes. The implementation strategy prioritizes the transition to battery-electric buses (BEBs) at the St. Catharines facility, reflecting the maturity of BEB technology and its widespread adoption by transit agencies across Canada. Hydrogen fuel technology was also assessed and found to require further market maturity and cost reductions before large-scale deployment. However, Niagara Falls' proximity to Atura Power's Niagara Hydrogen Centre presents

a strategic advantage for potential future hydrogen implementation once technology readiness and market conditions become more favourable.

At the St. Catharines garage, the transition is planned over a 14-year period, including two years of planning and procurement followed by 12 years of phased BEB deployment. Garage retrofits are proposed in two construction phases: Phase 1 beginning in Year 1 to support BEB deliveries from Years 2 to 6, and Phase 2 completed by Year 5 to enable continued deployment through Year 12. Charger procurement and installation will be phased to align with facility readiness and vehicle delivery, with depot-only charging identified as the preferred strategy for this location. Spare vehicles are introduced beginning in Year 9 to support operational resilience.

For the Niagara Falls garage, retrofit work is recommended to be completed in a single construction phase with operations commencing in Year 6. This later start allows additional time for fuel cell technology to mature while also aligning with service needs and fleet replacement timing. Due to longer routes and heavier duty cycles, Niagara Falls will require a combination of depot charging and on-route charging. Five on-route chargers are proposed to be installed over five years at the Welland Bus Terminal. Both garages will require utility-led electrical service upgrades, distribution system improvements, battery energy storage systems, and standby generators led by Niagara Transit.

Feasibility assessments and operational simulations evaluated multiple charging scenarios under varying temperatures and operating conditions. Results confirm that the proposed charging strategies are technically feasible, provided that service blocks are restructured to allow for mid-day charging and dynamic vehicle assignment. The study highlights the importance of implementing a charging management system to flatten peak electrical demand and reduce electricity costs compared to unmanaged charging scenarios.

From both an emissions and financial perspective, the study confirms that fleet electrification delivers significant greenhouse gas reductions and long-term operating cost savings; however, these benefits come with substantial upfront capital requirements that present a major financial challenge. Compared to a business-as-usual (BAU) scenario, electrification requires significantly higher initial investment, with implementation costs over the 12-year transition period forecast to be approximately 53% higher at St. Catharines and 84% higher at Niagara Falls, equating to a 66% increase across the agency. This represents approximately \$208.7 million in additional

capital investment, including \$153.9 million for zero-emission buses and charging infrastructure and \$54.8 million for garage upgrades.

While operating costs are forecast to decrease by approximately \$31.4 million over the same period—driven by lower fuel and maintenance expenses—and annual operating savings are expected to exceed \$4.1 million once the fleet is fully electrified, the initial capital outlay significantly outweighs near-term financial returns. For the first round of zero-emission bus purchases, the analysis indicates a payback period of approximately 50 years, reflecting the high current cost of vehicles and supporting infrastructure. As a result, despite the substantial emissions savings, the current replacement costs associated with zero-emission buses make a full transition financially difficult to achieve without sustained funding support from other levels of government to offset capital expenditures and reduce long-term financial risk.

In response to these financial constraints, Niagara Transit is evaluating alternative strategies that reduce near-term capital exposure while maintaining progress toward emissions reduction objectives, including the conversion of existing diesel buses through a hydrogen–diesel hybrid pilot project and the exploration of Energy-as-a-Service procurement models that shift capital costs and delivery risks to third-party providers.

Hydrogen – diesel conversion Pilot Project

In parallel with Niagara Transit’s long-term fleet electrification roadmap, a hydrogen–diesel hybrid pilot project is being proposed to advance near-term decarbonization while managing cost, risk, and operational continuity. This pilot involves converting existing 2014 New Flyer diesel buses into hydrogen–diesel hybrid vehicles using Canadian-developed technology, providing a practical and cost-effective alternative to up front full fleet replacement. The initiative directly supports federal priorities related to innovation, clean technology adoption, greenhouse gas emission reductions, and sustainable public transit infrastructure, as outlined in the electrification consultant’s report (see report NTC 1-2026).

The project aligns with provincial priorities and the federal government’s commitment to achieving net-zero emissions by 2050 and reducing transportation-sector emissions by leveraging renewable hydroelectric power and locally produced hydrogen. All project partners—Niagara Transit Commission, MTB Transit Solutions, and Atura Power—are Canadian organizations, ensuring that economic benefits, workforce development, and clean-technology expertise remain within Canada while supporting domestic job

creation and the growth of the Canadian hydrogen economy. In addition to emissions reductions, the pilot will generate transferable technical and operational knowledge related to hydrogen integration, fleet retrofitting, and potential fleet-scale deployment. The data and lessons learned will support future funding applications, broader industry adoption, and federal objectives for innovation and commercialization of low-carbon transportation technologies.

The estimated Niagara Transit Commission contribution to the pilot is approximately \$2.4 million in combined capital and operating costs between August 2026 and March 2029. These costs include mid-life refurbishment, hydrogen–diesel conversion, installation, data collection, and in-service operational expenses. Following the denial of Niagara Transit’s Zero Emission Transit Fund application from the federal government in late 2025 due to program oversubscription, the project is now being positioned under an alternative federal funding pathway. Specifically, the Hydrogen Innovation Fund (HIF) Stream 2 is expected to support up to 50% of total eligible project costs for projects of up to \$4.5 million, significantly reducing the financial burden of the pilot on the Commission.

Advancing the pilot enables Niagara Transit to leverage external funding, extend the useful life of existing fleet assets, and avoid near-term capital replacement pressures while continuing to progress toward emissions reduction targets. Conversely, not proceeding would forgo available federal funding opportunities, delay emissions reductions, limit access to critical operational performance data, and increase long-term pressure on fleet replacement capital budgets. As such, the hydrogen–diesel hybrid pilot represents a strategic, scalable complement to Niagara Transit’s broader electrification strategy, bridging the gap between current fleet realities and future zero-emission transit goals.

Alectra’s Energy-As-A-Service (EaaS) Approach

The Fleet Electrification Strategy and Implementation Roadmap Study references a procurement strategy known as Energy-as-a-Service (EaaS). Through this memo, Alectra Energy Solutions (“Alectra”) is further elaborating on its EaaS solution while highlighting its capabilities as a qualified 3rd party provider of EaaS for Niagara Transit Commission’s consideration.

Part of the study’s findings is that the transition plan will have an overall increase in costs vs business as usual (BAU) since there is a significant capital outlay in 1) battery electric buses (BEBs), 2) facility modifications, and 3) charging infrastructure. Key benefits of the EaaS approach is that certain capital expenditure elements can be

shifted to operating expenditures, while shifting material risks to a long-term partner such as Alectra.

Alectra defines Energy-as-a-Service (EaaS) as the turnkey implementation and ongoing management of 1) energy and charging infrastructure, 2) energy services, and 3) bus financing & procurement, under a long-term contract with comprehensive service and performance guarantees. As part of EaaS, Alectra (together with partners) designs, builds, finances, operates and maintains (DBFOM) the required infrastructure necessary to support Niagara Transit's Battery Electric Bus fleet. Alectra's energy services would provide the Commission with optimized energy costs and reliable performance that meet operational needs. In addition, Alectra and partners can fully finance and procure BEBs on behalf of the Commission.

In conclusion, the WSP/Alectra FEED study confirms that fleet electrification is technically feasible, operationally achievable, and environmentally transformative for Niagara Transit. While the transition requires significant capital investment beyond business-as-usual, it delivers substantial GHG reductions, long-term operating cost savings, improved air quality, and alignment with regional, provincial and federal climate and sustainability objectives. The phased roadmap and recommendations outlined in the study, together with complementary pilot initiatives, provide a clear foundation to guide future decision-making, funding strategies, and implementation planning.

The attached appendices should be referenced for detailed technical analysis, costing assumptions, implementation considerations and alternative service delivery options.

Respectfully submitted and signed by

A handwritten signature in black ink, appearing to read 'H. Talbot', written over a horizontal line.

Heather Talbot, M.A. Econ.
Corporate Consultant

Appendix 1 - Fleet Electrification Strategy & Implementation Roadmap Study

Appendix 2 - Alectra EaaS Alternative Option

NIAGARA TRANSIT COMMISSION

FLEET ELECTRIFICATION STRATEGY AND IMPLEMENTATION ROADMAP STUDY

Zero-Emission Bus Feasibility and Implementation Planning Report



FLEET ELECTRIFICATION STRATEGY AND IMPLEMENTATION ROADMAP STUDY

Zero-Emission Bus Feasibility and Implementation Planning Report

NIAGARA TRANSIT COMMISSION

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1 INTRODUCTION

1.1 PROJECT CONTEXT & BACKGROUND

1.1.1 REGIONAL CONTEXT

Niagara Transit (NT) is the regional authority responsible for transit planning, operations and maintenance across the Niagara Region. The formation of NT in January 2023 under By-law No. 2021-96 encompasses previously separate regional transit systems provided by Welland Transit, Fort Erie Transit, St. Catharines Transit and Niagara Falls Transit.

Niagara Transit serves over 9 million riders¹ through a combination of contracted and in-house services operating over 125 routes and 9.2 million revenue vehicle kilometers annually and serves a population of over 500,000². The Niagara Transit fleet consists of 161 conventional buses, 26 paratransit vehicles and 39 non-revenue service vehicles, which are serviced and maintained at three main facilities located within two divisions. The North division facility, located in St. Catharines, maintains 114 vehicles. The South division located in Niagara Falls maintains 112 vehicles. The Welland facility's use will be reduced to administrative purposes in 2025, with operations and maintenance of fixed-route and paratransit services relocated to the Niagara Falls facility.

1.1.2 PREVIOUS ZERO-EMISSIONS TRANSIT STUDIES IN NIAGARA REGION

Prior to the formation of Niagara Transit, St. Catharines Transit Commission (SCTC) and Niagara Falls Transit (NFT) each completed fleet electrification studies to inform capital project / program planning for their (then independently operated) transit bus fleets.

The SCTC conducted a battery electric bus (BEB) feasibility study for its fleet, which involved a preliminary feasibility assessment of BEB deployment on SCTC's operating blocks, as well as a technical evaluation of the required grid architecture and electrical infrastructure. The study also generated recommendations on the planning, kickoff and implementation of a pilot-scale and long-term BEB deployment capital project/program.

NFT completed a Hydrogen Mobility Feasibility Plan for its fleet. It involved a fuel cell electric bus (FCEB) feasibility assessment on NFT's operating blocks, along with a hydrogen supply options assessment based on the resulting demand profile of hydrogen.

¹ based on 2019 data

² Source: niagararegion.ca

1.1.3 PROJECT SCOPE & OBJECTIVES

The formation of the amalgamated transit planning authority in the NT represents an opportunity for more joined up approach to integrated transit planning and system-wide fleet decarbonisation initiatives, and to leverage the findings previous efforts and coordinate regional-level requirements and solutions.

NT is undertaking the *Fleet Electrification Strategy and Implementation FEED Study* to identify the detailed requirements and budgetary commitments associated with the phased deployment of zero-emissions fleet transitioning and infrastructure upgrades. The key objectives of the development of a fleet electrification strategy and implementation plan include demonstrating a reduction in greenhouse gas emissions while ensuring operational continuity and providing value to all regional taxpayers and residents.

In support of these objectives, the project scope encompasses three phases:

- **Phase 1** - Opportunity assessment and initiation of a funding application process aimed at securing federal funding for a BEB pilot fleet deployment at St. Catharines.
- **Phase 2** includes a comprehensive current state assessment, market scan, zero-emissions transit technology appraisals, detailed electrification feasibility assessments, identification of operational implications & change management aspects, development of facility and infrastructure requirements, costing and preparation of a detailed transition planning roadmap (core study component.)
- **Phase 3** – development of a business case for a ‘Secondary Pilot’ project involving electrified on-demand transit service.

Phase 2 includes development of the Niagara Transit Fleet Electrification Strategy and Implementation FEED Study (the Study) comprises the essential component of this project, providing the basis for phase 3 and downstream planning, design and budgeting activities. Phase 2 elements include the following:

- i. Identifying the feasibility of electrifying regional transit operations. Both battery electric (BEB) and hydrogen fuel cell electric (FCEB) bus technologies were assessed, and battery electric bus technology was identified as the appropriate technology for NT’s initial fleet and facility deployment and has been considered for the purposes of all planning and costing in this study.
- ii. Defining scenarios, requirements, and associated emission reduction trajectories and capital investment plans for the phased deployment of BEBs and infrastructure upgrades for the newly amalgamated regional transit commission.

1.1.4 EXISTING TRANSIT OPERATIONS OVERVIEW

Niagara Transit operates and maintains a fleet of 210 vehicles, based out of transit facilities each in Niagara Falls and St. Catharines. The Niagara Falls depot houses 101 vehicles, whereas the St. Catharines depot houses 109. The scope of this study excludes the Welland depot from a fleet electrification perspective, although it is noted that planning to redevelop the site for future operations is underway.

Fleet are divided into revenue and non-revenue support vehicles. The revenue fleet comprises 40-ft, 60-ft and paratransit vehicles, whereas the non-revenue fleet consists of hybrid SUVs, pickup trucks and vans. Ownership of WEGO assets were transferred to the Niagara Transit Commission and these are part of the Niagara Falls core 40-ft and 60-ft fleet. The following figures break down a) the asset inventory by depot and vehicle type b) total fleet by vehicle types.

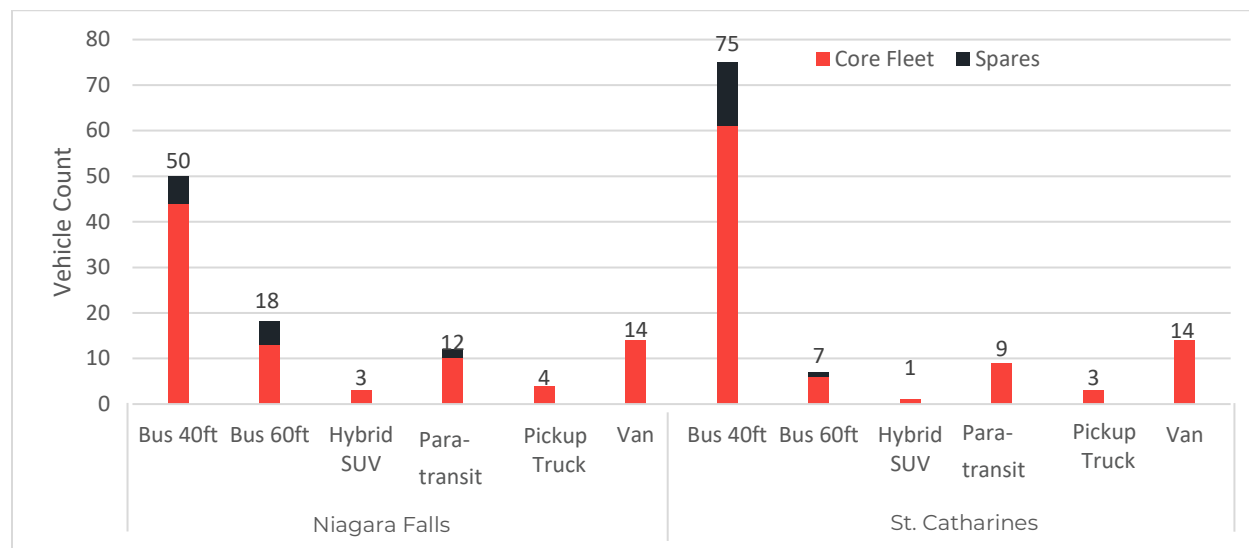


Figure 1-1. Niagara Transit Fleet Asset Distribution.

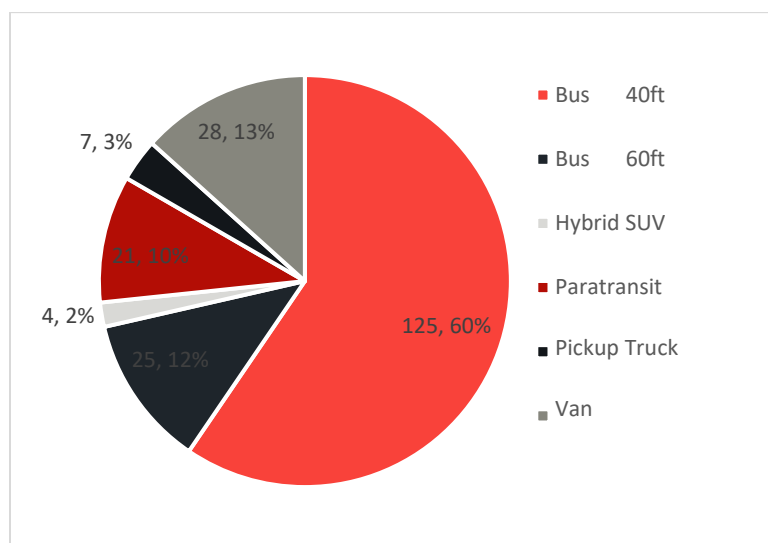


Figure 1-2. Fleet Composition by Vehicle Type.

Diesel remains the predominant fuel requiring displacement from Niagara Transit operations. The Niagara Falls and St. Catharines facilities house 70 and 85 diesel vehicles respectively. Niagara Transit fleet fuel consumption statistics are shown below.

Table 1-1. Baseline Annual Fuel Usage – Overall Fleet (2023-09-10 to 2024-09-10)

Vehicle Type	Diesel (L)	Diesel (%)	Unleaded Gasoline (L)	Unleaded Gasoline (%)
Bus 40-ft	4,093,985	87.35%	0	0.00%
Bus 60-ft	573,400	12.23%	0	0.00%
Paratransit vehicle	10,211	0.22%	180,923	74.16%
Hybrid SUV	0	0.00%	2,346	0.96%
Pickup Truck	7,599	0.16%	2,331	0.96%
Van	1,442	0.03%	58,353	23.92%
Total	4,686,636	100.00%	243,952	100.00%

1.2 PURPOSE AND STRUCTURE OF THIS REPORT

This *Zero-Emission Bus Feasibility and Implementation Planning Report* builds upon the detailed feasibility planning work presented in the preceding *Charging Strategy Analysis Report*, which established the overall requirements for an electrified fleet e.g. how many of each type of battery electric bus are required at each garage, peak power requirements at each garage, fleet refueling (charging) strategies, bus parking requirements and charging equipment requirements for both garages.

These findings were applied to develop the physical layouts, infrastructure sizing and equipment design requirements for each transit garage and combined with fleet replacement planning information from NT to define annual requirements for vehicle purchase / deployment, charging equipment and other infrastructure associated with the multi-year program of electrification of NT's transit operations.

The application of these components culminates in the preparation of the costed Implementation Plan, setting out a detailed roadmap of activities and annual costs NT can use to guide future fleet electrification planning and decision making.

In addition to this introduction, the *ZEB Feasibility and Implementation Planning Report* documents insights from Phase 2, subtasks 3, 4 and 5 of the second phase of the project. The report includes the following sections:

- **Transit Operations and Maintenance Facility Modifications** – this section describes in detail the cross-disciplinary design requirements associated with the facility upgrades at St. Catharines Garage and Niagara Falls Garage. Construction phasing strategies and considerations are included for St. Catharines, and capital cost estimates for the facility retrofits are summarised.
- **NT Fleet & Facilities Transition Roadmap** – this section describes the required quantities and timing of fleet, infrastructure and facility transition for each garage, creating the basis for the costed implementation plan.
- **Costs & GHG Emissions Analysis** – provides a detailed picture of capital and operational costs, together with all important factors and assumptions, along with presenting the GHG emissions reductions associated with the transition timeframe.
- **Conclusions and Recommendations** – summarises key findings and recommended next steps.

2 TRANIT OPERATIONS AND MAINTENANCE FACILITY MODIFICATIONS

This section describes the proposed facility modifications and charging infrastructure arrangements required for fleet electrification at each of the two transit facilities included in the study:

1. St. Catharines Bus Storage and Maintenance Facility located at 2012 First St Louth, St. Catharines, ON L2S 3V9
2. Niagara Falls facility located at 8208 Heartland Forest Rd, Niagara Falls, ON L2H 0L7

Welland Transit Facility is excluded from the assessment as NT will determine future planning for this site separately.

Facility retrofit design layouts and high-level requirements have been developed to enable Class D cost estimates and construction phasing considerations were developed to inform the Implementation Plan.

Technical disciplines involved in defining the facility requirements include architecture, electrical, structural, and civil engineering, HVAC / Fire Protection. The requirements for each are presented below.

Capex estimates for the facility retrofit work are presented in Section 4.

2.1 ST. CATHARINES GARAGE

The *Industry Scan, Current State Assessment and BEB Feasibility Analysis Report* identified the existing conditions at St. Catharines facility including bus storage capacity, space utilisation, parking arrangements, access and egress / circulation and other space program features. The existing base electrical load and spare capacity, existing electrical equipment & infrastructure and backup power generation systems were assessed.

The *Charging Strategy Analysis Report* identified the future-state fleet and charging requirements at each garage, which underpins the proposed facility retrofits and recommended implementation planning presented herein.

The previous study tasks identified the preferred BEB parking / charging arrangements will utilise overhead pantograph charging technology to maximise the utility of the available floor space.

Transit service electrification feasibility and charging simulation work showed charging can be fully depot-based at St. Catharines without the need for on-route chargers outside the depot³.

³ Simulation work is based on Q3 2024 transit operations and does not account for service changes / growth since this time.

2.1.1 ARCHITECTURE

The St. Catharines Bus Storage and Maintenance Facility, consisting of an original garage storage building and a more recently built garage extension unit, **will be used to store ninety (90) 40' BEBs (67 Core + 23 Spares), eleven (11) 60' BEBs (9 Core + 2 Spares), and twelve (12) paratransit vehicles (10 Core + 2 Spares).** Refer to **Table 2-1** below.

Refer to **Figure 2-1** and Appendix A for the proposed site layout drawings.

Table 2-1: Proposed Fleet Makeup at St. Catharines Garage

	Core Fleet	Spares	Total
40' BEB	67	23	90
60' BEB	9	2	11
Paratransit Vehicle	10	2	12

Both indoor and outdoor spaces of the site are proposed to serve the function of storage for the fleet and provide charging locations for all core buses and select spare buses.

The original Garage Storage area in the facility measures 3012 square meters (SQM) and currently consists of ten (10) bus lanes, with five (5) overhead doors on the east, and two (2) overhead doors on the south side. One (1) bus lane on the northmost side (Grid G), will be fenced off for electrical sub panels and charging cabinets. This building can accommodate forty-five (45) 40' BEBs, with roof mounted pantographs for each.

The lanes will require new line painting, signage, and new coiling for the overhead doors on the east as pantograph interferes with door storage when open (5 total). Overhead door width to be confirmed.

The additional garage storage building has an approximate area of 1127 SQM. The building has four (4) overhead doors, two (2) on the east, and two (2) on the west sides, with a total of four (4) bus lanes. One (1) bus lane on the northmost side (Grid L) will be fenced off for the main electrical panel, the subpanels, charging cabinets, and the auxiliary transformer. The remaining three (3) lanes will be used to store the nine (9) core 60' BEBs, with roof mounted pantographs for each.

The lanes will require new line painting, signage, and new coiling for the overhead doors on the east as pantograph interferes with door storage when open (2 total). Overhead door width to be confirmed.

Adjacent to the exterior southern wall of the additional garage storage area, is a suitable location for the remaining charging cabinets, which will supply the exterior gantry pantographs, for twenty-four (24) 40' BEBs (22 core + 2 spares). A new island to be installed south of the outdoor storage is recommended to protect the gantry pantograph structures and to direct traffic. A minimum distance of six (6) metres from paved island to pavement edge is required for fire route.

Site fencing will be required around the electrical yard adjacent to building. New Bollards (1.2m) to be installed every 3m around perimeter of fenced area. Likewise, Site fencing will be required around the Battery Energy Storage System (BESS) and Generator Area (refer to Electrical section below). New Bollards (1.2m) to be installed every 3m around perimeter of fenced area.

The core paratransit vehicle fleet will be stored and charged to the southeast of the site. There will be three charging cabinets for the paratransit vehicles, each connected to four charging dispensers. These cabinets and dispensers will have dedicated concrete mounting pads. The remaining spare buses for 60' BEBs, 40' BEBs and paratransit vehicles will have parking north-east and in the maintenance bay.

It is recommended that maintenance bay is used for maintenance purposes only, as there will be only one (1) mobile charger in the facility.

Landscape and paving areas are to be repaired where new duct banks are installed. It is recommended to increase the paved area to support new bus parking, as indicated on the site plan. New concrete curbs and landscaping for island separating charging and south circulation route will be required. Note that civil works are excluded from the cost estimates.

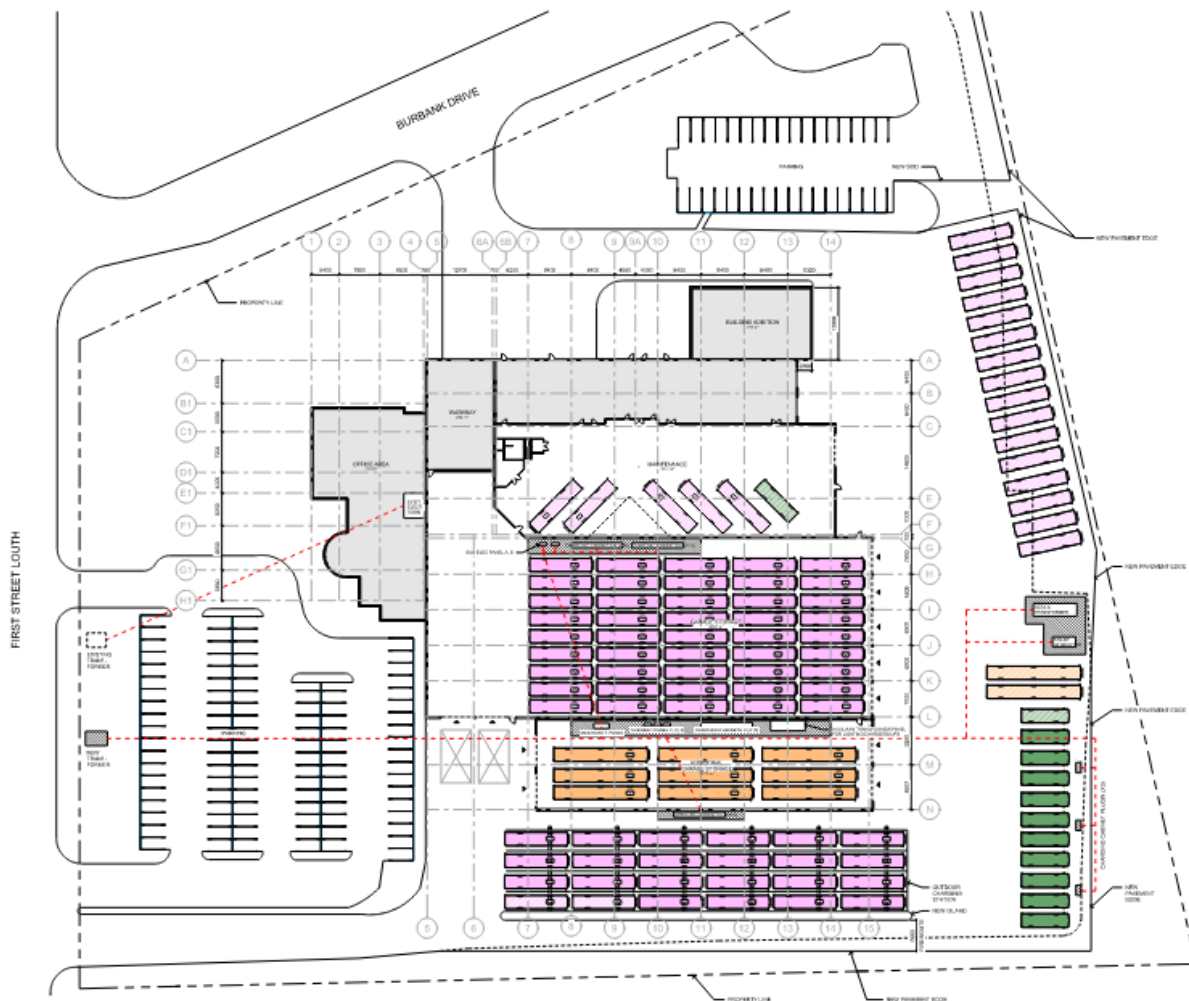


Figure 2-1: St. Catharines Facility Site Plan (Conceptual Only).

LEGEND:

Core buses: 60' BEB (Orange); 40' BEB (Pink), Paratransit Vehicle (Green).
Spare buses are represented in a diagonal hatch pattern.

2.1.2 ELECTRICAL

The proposed electrical design provides new infrastructure to support Niagara Transit's fleet electrification initiative at the St. Catharines garage. This project enables charging of the transit fleet through a network of pantograph and plug-in chargers, backed by a utility-supplied transformer, a robust distribution system, auxiliary services, BESS, and a standby generator for

emergency scenarios. The facility will accommodate present and future charging needs with adequate spare provisions and system flexibility.

The distribution system considering a diversity factor of 60% begins at a new utility-fed 6000 kVA pad-mounted transformer and connects to an 8000A-rated main Switchgear at 480Y/277V. Downstream subpanels A through E distribute power to charging cabinets and auxiliary systems. The design includes intelligent Energy Management System (EMS) coordination with BESS and standby generator integration to balance load and maintain operational reliability during peak and outage conditions.

The design includes a layered metering and protection scheme using SEL protective relays:

- SEL-735: Used for advanced metering of the incoming utility supply, providing precise energy usage data and power quality monitoring.
- SEL-751: Provides feeder protection and is integrated with CTs and PTs to monitor current and voltage levels at the subpanel inputs.
- SEL-700G: Installed at the generator panel to ensure reliable generator protection and synchronization during emergency operations.

A SCADA/DMS RTU/PLC system is integrated via Ethernet and Modbus communication protocols, enabling centralized monitoring, control, and diagnostics:

- The EMS intelligently coordinates between the utility source, BESS, and standby generator, optimizing load profiles and demand during peak usage or grid outages.
- The system provides real-time visibility and control of the charging network, facilitating automated scheduling, load shedding, and fault response.

A single line diagram together with a description of the core components of the electrical design is included in Appendix A.

2.1.2.1 STAND-BY GENERATOR AND PANEL

A 2000 kVA, 480V standby natural gas generator is suggested to support critical systems during utility outages. Load will be controlled through EMS to ensure safe operation and prevent overload. The generator supplies only essential systems and a limited number of charging cabinets under backup scenarios.

2.1.2.2 BATTERY ENERGY STORAGE SYSTEM (BESS)

A 2 MW / 4 MWh BESS is suggested to support peak shaving, global adjustment reduction, and load balancing in conjunction with the EMS. The system is not intended for continuous full-load operation but responds dynamically based on facility demand and grid status.

2.1.2.3 DESIGN CRITERIA

The design criteria include the following:

- Applicable Codes: CEC Part I, CSA C22.2 standards, utility provider requirements
- Ambient Temperature: 30°C design
- Voltage Drop Target: < 3% on feeders
- Conductor Type: Copper, RW90 insulation
- Conduit Fill & Derating: Considered per CEC 2021 requirements

2.1.2.4 FUTURE PROVISIONS

For future provisions consider:

- 1 spare 5" EMT conduit from main transformer to main switchboard for future expansion
- Load feeders designed with moderate margin to accommodate future charging cabinets
- EMS-integrated flexibility with BESS allows load balancing without reconfiguration
- Spare breaker slots allocated in the main switchboard

2.1.2.5 METERING AND PROTECTION

For metering and protection consider the following (for specific reference refer to Appendix A)

- Main Metering: utility-grade metering at the service entrance
- BESS Protection: breaker with protective relays with CT/PT metering
- Generator Protection: breaker with protective relays with CT/PT metering and alarms
- Protection Coordination: Conducted across panels using LSI or LSIG breakers, aligned with fault current levels and time-current characteristics

2.1.3 STRUCTURAL

Based on the site visit and review of drawings provided, the building structure consists of steel deck on steel open web joists supported by steel trusses and steel beams on steel columns.

The base building structural drawings provided by NT include the structural tender set consisting of drawings S1 to S8 prepared by Marshall Macklin Monaghan Limited and dated January 15, 1990. No base building structural drawings for the expansions were provided by NT.

With respect to the proposed electrification requirements, the following structural changes are noted:

Original Bus Storage and Expansion Building Areas (Interior Charging Areas)

1. Roof mounted supports for proposed interior pantographs: proposed structural support for the interior pantographs consists of two (2) new steel beams W200x25 for each pantograph connected to the existing building structure as shown in [Figure 2-2](#)
2. Each pantograph is to be hung from new steel beams by four (4) threaded rods.



Figure 2-2. Roof Framing Plan – Structural Support for Interior Pantographs.

Outdoor Charging Area

1. Gantry for exterior pantographs: A freestanding gantry structure to be designed to support the exterior pantographs. The structural support for the gantry consists of steel framing supported by steel columns on concrete pedestals and foundations as shown in [Figure 2-3](#) and [Figure 2-4](#).
2. The steel framing consists of two (2) steel beams W200x27 for each pantograph connected to primary steel beams W460x60 supported by perimeter beams W460x97.
3. foundation to be supported by 4 helical piles (refer to [Figure 2-4](#)).
4. The structure is laterally supported by steel x-bracings on one direction and moment frames on the other direction.

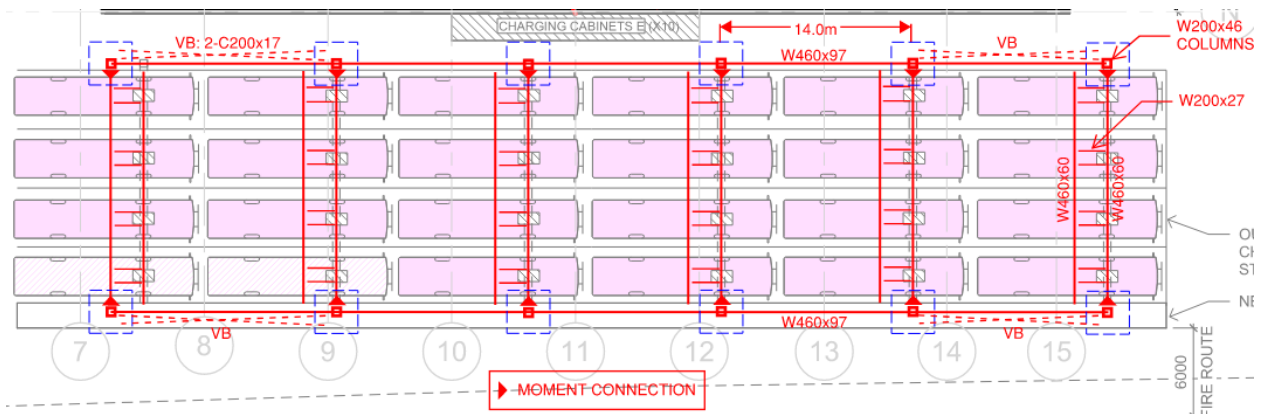


Figure 2-3. Gantry Framing Plan – Structural Support for Exterior Pantographs.

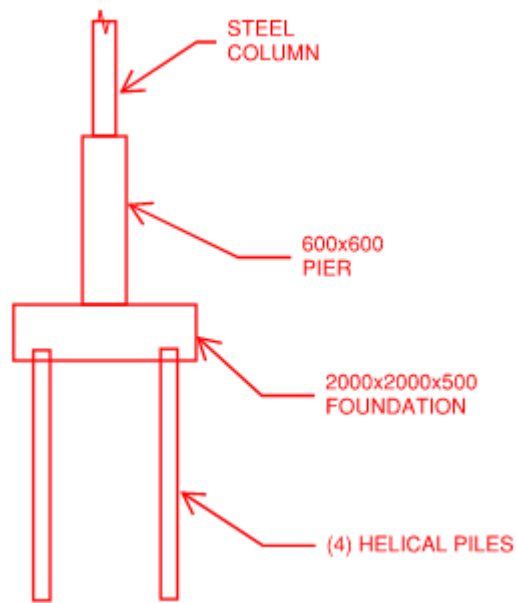


Figure 2-4. Typical Foundation Detail – Proposed Outdoor Gantry.

2.1.4 HVAC

The bus storage area shown in [Figure 2-5](#) and [Figure 2-6](#) is being served by a combination of make-up air units (MAU-01, 02, 03), exhaust fans and gas fired unit heaters, shown in [Figure 2-7](#).

Information regarding make-up air unit, exhaust fans, and gas fire unit heaters are not available on drawings or Condition Report Assessment provided by Englobe Corp. dated 10th August 2023. However, the condition assessment report identifies 2039 as the recommended action year for replacement of these units.

As-builts are not available for the additional storage area highlighted in yellow. Based on pictures from site visit ([Figure 2-8](#) and [Figure 2-9](#)), this area is being heated by unit heaters. Information regarding gas detection system is not available. It must be verified if this area complies with OBC 6.2.2.3 Ventilation of Storage and Repair Garages based on detailed site investigations and as-builts.

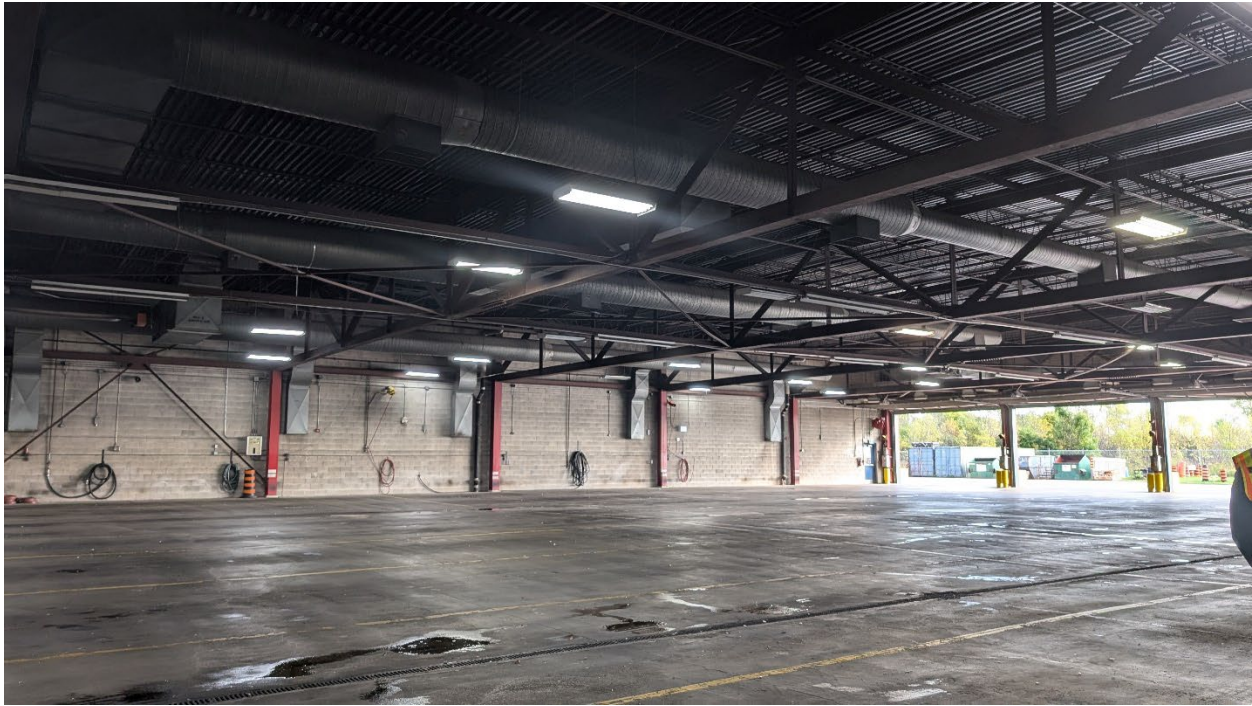


Figure 2-5: Ducting in Original Bus Storage Area.

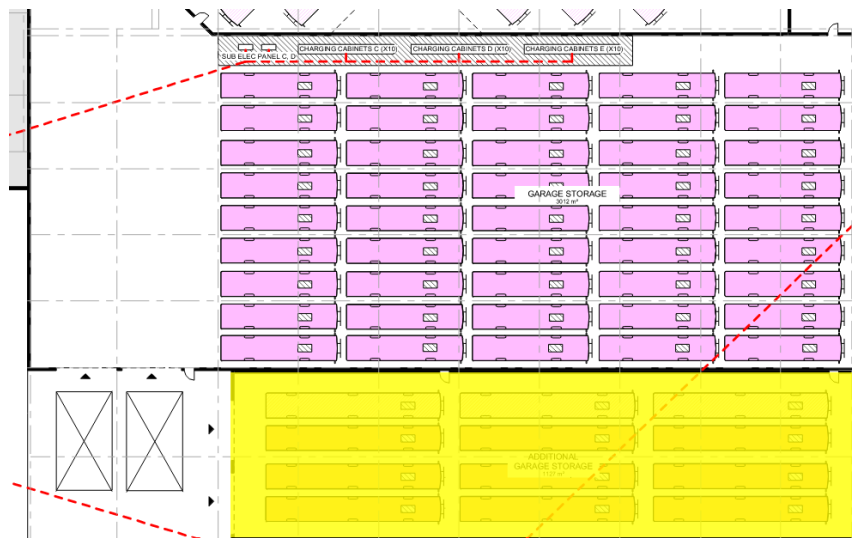


Figure 2-6. Additional Garage Storage Area.

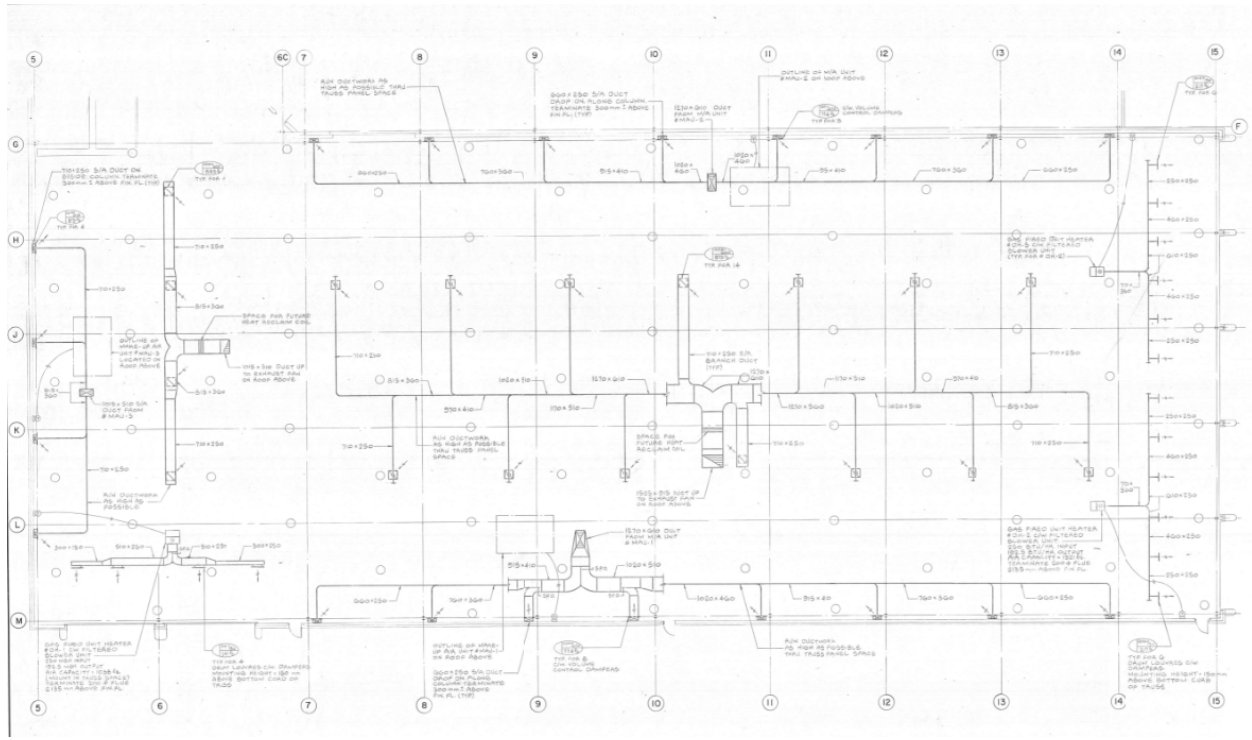


Figure 2-7. Block "A" Heating & Ventilation Plan.

Additional Garage Storage Area – view 1

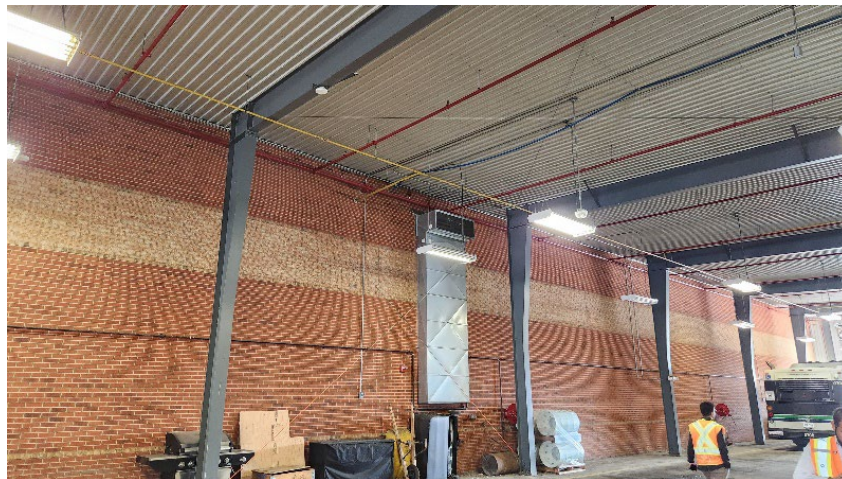


Figure 2-8. Additional Garage Storage Area – view 1.

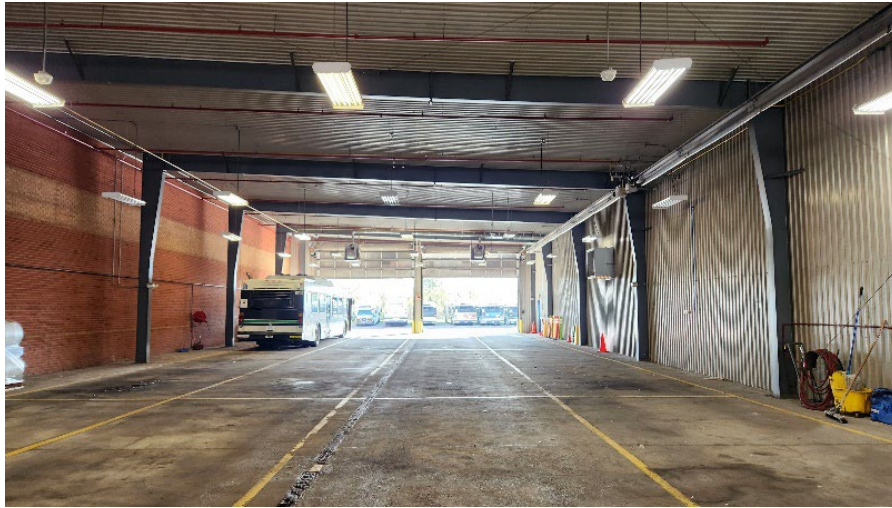


Figure 2-9. Additional Garage Storage Area – view 2.

It is suggested that the garage storage area currently served by a make-up air unit and exhaust fan be replaced with a heat recovery unit. This change will enhance efficiency and lower energy consumption in the bus storage area.

As for main electrical panel, sub electrical panel and charging cabinets, they are proposed to be located along in the wall in the Additional Garage Storage Area shown in Figure 2-8 and Figure 2-9. Provisions for HVAC system will have to be provided for this area to main optimum temperature conditions based on the operating conditions of electrical equipment. If temperatures as high as 40 C is permissible, forced air ventilation through heat recovery unit or exhaust fans can be considered as well. This shall be determined during detailed design stage.

To support the charging infrastructure, a 2000 kVA outdoor natural gas generator is being proposed by the electrical team. This will most likely need an upgrade in gas infrastructure, but detailed investigations must be carried out during design stage. A dedicated gas line, manual valve, overpressure protection device shall be required for the new generator in accordance with CSA 282.

Alternatively, a diesel generator can also be considered. Fuel storage and handling for outdoor diesel generator shall be designed in accordance with CSA B139 and TSSA. This will include design of key components including but not limited to fuel storage tank (single or double-walled, sized appropriately for autonomy), a fill pipe with spill containment and a secure cap, a vent pipe, fuel supply and return piping, fuel monitoring, and potentially leak detection and secondary containment depending on tank size and location.

2.1.4.1 FIRE PROTECTION

Currently there is a 6" incoming fire-main entering the facility. The sprinkler system is a wet system as shown in Figure 2-10.

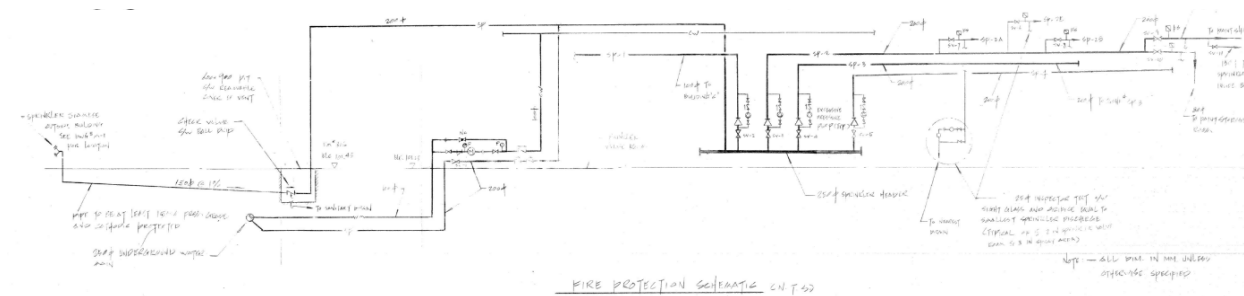


Figure 2-10. Sprinkler Header Diagram.

NFPA 13 recommended Ordinary Hazard Group II is sufficient, based on experience from previous projects. It is not uncommon for AHJ (authorities having jurisdiction) to request higher level of hazard classification, that is Extra Hazard I/II. This is primarily because current versions Ontario Building Code and Electrical Safety Code do not provide explicit guidance on installation of new charging systems and energy storage systems in new and existing building extensions. Hence, it must be determined through close coordination with Code Consultant and AHJ if hazard classification needs to be upgraded. If upgraded, detailed hydraulic calculations, designed and sealed by Professional Engineer (engaged by the successful mechanical contractor) in accordance with NFPA 13 and 14, Ontario Building and Ontario Fire Code and as per requirements of AHJ. Based on the hydraulic calculations and hydrant flow test reports, it will be determined if a fire pump, jockey pump, sprinkler pipe and head upgrades shall be required. In summary, it must be determined in coordination with AHJ and Code Consultant if higher levels of fire protection are required.

A fire hydrant shall be provided to support firefighting operations for exterior standby gas generators and battery energy storage systems. While the Ontario Building Code (OBC) does not explicitly mandate hydrants for these systems, the design shall align with the intent of OBC Division B, Part 3, which references NFPA 14 for standpipe and hose system design. NFPA 14 requires that fire department connections and water supplies be capable of delivering adequate flow and pressure to support firefighting efforts. In accordance with these principles, and consistent with best practices for sprinklered structures, a fire hydrant shall be located within 90 metres of the equipment along an unobstructed path. The final location of the hydrant shall be coordinated with the civil engineering discipline during the detailed design phase to ensure compliance with access and flow requirements.

2.1.5 CONSTRUCTION PHASING CONSIDERATIONS

The construction phasing strategy has been developed to ensure the delivery of the first BEBs coincides with the completion of the initial construction phase of St. Catharines garage. The construction and installation of chargers is planned to be split into two phases for St. Catharines depot.

St. Catharines Phase 1 considers the planning, procurement and construction activities associated with the first five years of BEB deliveries - namely:

1. Detailed Design and Early Works Package – a nominal two-year period (shown as Planning Years 1 & 2 on the graphic below) which entails budgeting, detailed / issued-for-construction (IFC) design, permitting and procurement activities associated with the Phase 1 facility retrofit and the procurement and implementation of long-lead items such as the electrical service upgrade (e.g. upstream electrical substation, mains panels / switchgear, standby generator, civil trenching works and BESS.) This period could equally be

considered for engagement with energy-as-a service (EaaS) provider(s), should this delivery model be preferred.

A refined duration for this detailed design & early works should be confirmed as part of the next stages of design.

2. Provision of charging infrastructure to cover the first 5 years of BEB deliveries (i.e. 52 no. 40' BEB's, 6 no. 60' BEBs and 10 no. paratransit vehicles.)
3. Installation of charging cabinets, pantographs and dispensers to accommodate the BEBs (i.e., 23 no. 150 kW charging cabinets with 54 associated pantograph dispensers and 54 no. 200 kW charging cabinets with 10 associated plug-in dispensers.)
4. Futureproofing for Phase 2: "roughed in" conduit routing for the Phase 2 chargers, pantographs and dispensers will also be installed in Phase 1 to simplify construction of Phase 2.

Phase 2 consists of implementation of charging equipment to cover the remainder of the BEB deliveries in years 6 through 12.

- A 2-year procurement planning period is nominally provided in Years 3 and 4,
- 28 no. 40' BEBs, 5 no. 60' BEBs and 12 no. paratransit vehicles,
- Gantry works & associated electrical work for external BEB parking / storage and charging,
- Installation of charging cabinets, pantographs and dispensers to accommodate the BEBs (i.e., 15 no. 150 kW charging cabinets with 22 associated pantograph dispensers)

Refer to Section 0 for a detailed breakdown of the fleet and charging infrastructure transition plan for St. Catharines.

The **physical extents of the St. Catharines construction phases are illustrated in Figure 2-11** and the associated **BEB procurement / delivery and facility construction schedule is discussed in Section 3.3.1.**

Phasing Approaches for Chargers, Pantographs and Dispensers: within each construction phase, NT has the option to construct and install all the charging cabinets, pantographs and dispensers in a single-year construction event / package, or to spread the construction over years within the "phase" according to BEB delivery schedule.

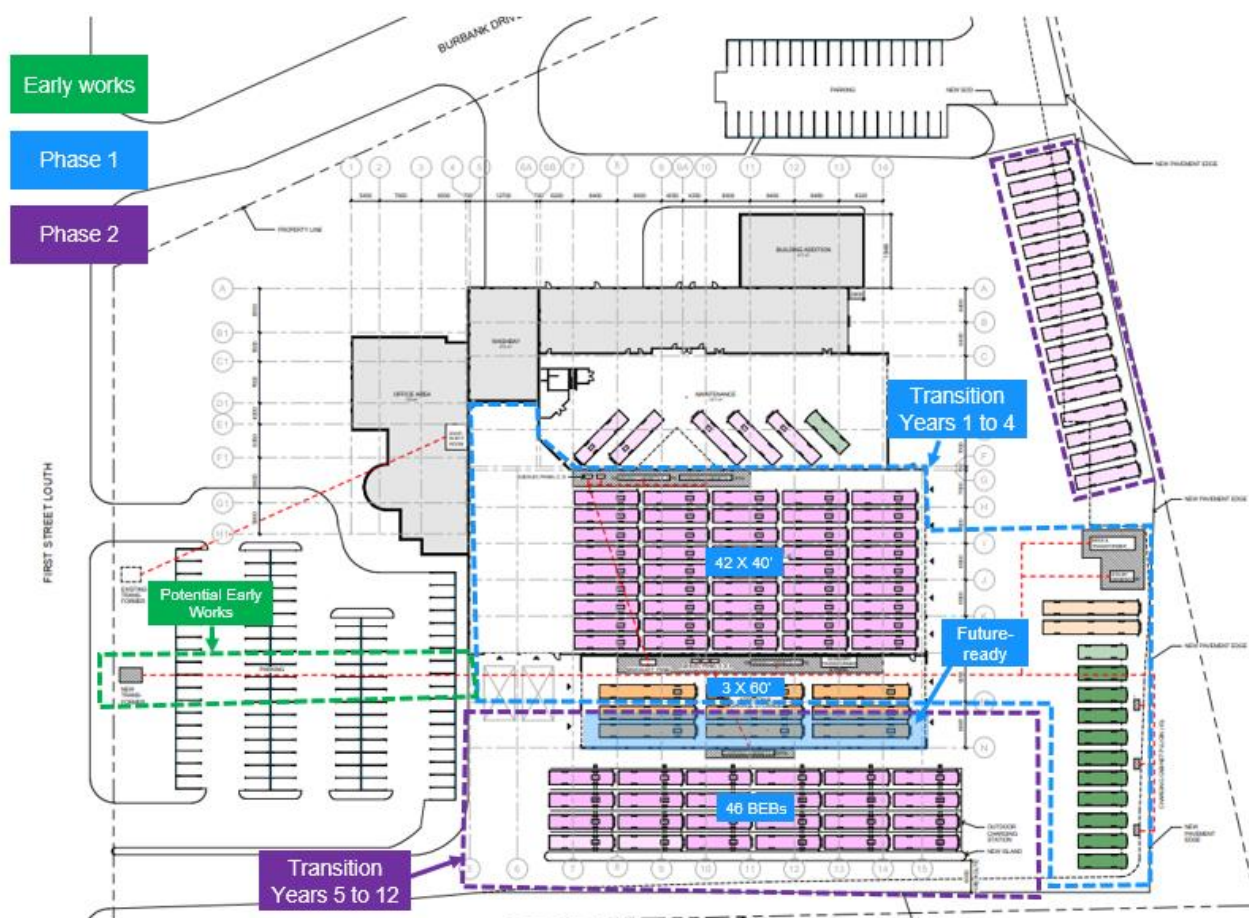
Implementing all the chargers, pantographs and dispensers in a single year is efficient from a schedule and operational continuity perspective but can result in underutilisation of equipment during the warranty period before the corresponding BEBs are received. Alternatively, installing the charging equipment according to the receipt of BEBs requires additional procurement and administrative effort and presents operational complexity each year. The preferred approach should be evaluated during the detailed design development process based on available budget, capacity and operational requirements.

Long-Lead Items & Early Works

The following table identifies the infrastructure components which are subject to relatively long procurement lead times. These could potentially be broken out from the main construction package(s) as one or more early works packages.

Table 2-2. List of Long-Lead Procurement Components

ITEM	DESCRIPTION	ESTIMATED LEAD TIME
Long-Lead Procurement Items		
Utility Transformer	6000 kVA, 13.8 kV–480/277 V pad mount	12–18 months
Main Electrical Panel	8000 A, 480 V switchgear	10–14 months
Sub Electrical Panels	Multiple panels rated at 2000 A / 1200 A	8–12 months
BESS Switchgear	3000 A, 480 V switchgear and circuit breakers	10–14 months
Battery Energy Storage System (BESS)	2000 kW / 4000 kWh system containerized	12–14 months
Standby Generator	480 V, 1200 A with dedicated panel and controls	10–12 months
Main Package		
Charging Cabinets	150–200 kW DC fast charging cabinets (40+ units)	8–10 months
Dispenser Units	Pantograph and CCS1 plug-in connectors	6–8 months
Auxiliary Transformer	100 kVA, 480–120/208 V for lighting/control loads	6–8 months
Protection Relays & Meters	SEL-751, SEL-735 for monitoring & protection	6–8 months

**Figure 2-11: St. Catharines Phasing Diagram.**

2.2 NIAGARA FALLS FACILITY

The *Industry Scan, Current State Assessment and BEB Feasibility Analysis Report* identified the existing conditions at Niagara Falls Garage including bus storage capacity, space utilisation, parking arrangements, access and egress / circulation and other space program features. The existing base electrical load and spare capacity, existing electrical equipment & infrastructure and backup power generation systems were assessed.

The *Charging Strategy Analysis Report* identified the future-state fleet and charging requirements at each garage, which underpins the proposed facility retrofits and recommended implementation planning presented herein.

Niagara Falls Garage hosts Metrolinx GO buses under a long-term lease arrangement that entails the allocation of two of its indoor storage lanes to these vehicles, in addition to providing certain driver facilities within the building. These lanes are excluded from the NT electrification scope and will be preserved for the use of Metrolinx GO regional transit vehicles.

As at St. Catharines, the preferred charging technology within the garage will be overhead pantographs rather than plug-in chargers.

Service and charging simulations indicated that due to the heavier duty cycles of the longer distance intermunicipal services operating out of Niagara Falls, there is a need for on-route chargers outside the depot. Five on-route chargers are proposed at Welland Bus Terminal so buses are able to top up their state of charge while performing layovers there.

With the Niagara Falls facility being relatively newer than St. Catharines, it's proposed to implement the retrofits at this site after the majority of the work at St. Catharines is completed. This approach provides NT with time to consider the development of low and zero-emissions transit technologies (and fuel costs) as they emerge or mature in the coming years. For example, the business case for hydrogen fuel cell electric bus operations may improve over time and warrant reconsideration.

2.2.1 ARCHITECTURE

The Niagara Bus Storage and Maintenance Facility, consisting of an existing garage storage building, exterior lanes/parking, and a maintenance bay, will be used to store forty-nine (49) 40' BEBs (41 Core + 8 Spares), twenty-four (24) 60' BEBs (20 Core + 4 Spares), and fourteen (14) paratransit vehicles (11 Core + 3 Spares). Both indoor and outdoor spaces of the site will be serving the function of storage for the fleet and provide charging locations for all core buses and select spare buses. Refer to [Table 2-3](#).

Refer to [Figure 2-12](#) and Appendix A for drawings.

Table 2-3: Proposed Fleet Makeup at Niagara Falls Garage

	Core Fleet	Spares	Total
40' BEB	71	8	49
60' BEB	20	4	24
Paratransit Vehicles	11	3	14

The Garage Storage area in the facility measures up to 2280 square meters (SQM) and currently consists of six (6) bus lanes, with three (3) overhead doors on the east, and two (2) overhead

doors on the south side. As of now, two (2) out of six (6) indoor bus lanes are reserved for GO Buses.

The two (2) north lanes reserved for GO Buses will remain as is. The remaining lanes in the garage can be used for charging sixteen (16) out of twenty-four (24) 60' BEBs with roof mounted pantographs for each. The lanes will require new line painting, signage, and new coiling for the overhead doors on the east as pantograph interferes with door storage when open (3 total). Overhead door width to be confirmed.

Currently, there are eight (8) exterior lanes south of the garage storage. For the purpose of charging the indoor and outdoor stored buses, one (1) bus lane on the northmost side (closest to the building) will be fenced off for the main electrical panel, the subpanels, and charging cabinets. The remaining seven (7) lanes plus one (1) new lane, will be used to charge the four (4) remaining 60' core BEBs, as well as forty-two (42) 40' BEBs (41 core + 1 spare).

This outdoor charging area will be comprised of six (6) rows of exterior gantry pantograph structures for the 40' buses, and two (2) independent gantry pantograph structures for the 60' BEBs. The lanes will require new line painting and signage.

A new island to be installed south of the outdoor storage is recommended to protect the gantry pantograph structures and to direct traffic. A minimum distance of six (6) metres from paved island to pavement edge is required for fire route.

Site fencing will be required around the electrical yard adjacent to building. New Bollards (1.2m) to be installed every 3m around perimeter of fenced area. Likewise, Site fencing will be required around the Battery Energy Storage System (BESS) and Generator Area. New Bollards (1.2m) to be installed every 3m around perimeter of fenced area.

The core paratransit vehicles will be parked in the southeast end of the site. There will be three charging cabinets for the paratransit vehicles, each connected to four charging dispensers. These cabinets and dispensers will have dedicated concrete mounting pads. The remaining spare buses for 60' BEBs, 40' BEBs and paratransit vehicles will have parking north-east and in the maintenance bay.

It is recommended that maintenance bay is used for maintenance purposes only, as there will be only one (1) mobile charger in the facility. An island to separate transverse traffic between the north lanes is recommended. Minimum distance of 6m is required for fire code.

Landscape and paving areas are to be repaired where new duct banks are installed. It is recommended to increase the paved area to support new bus parking, as indicated on the site plan. New concrete curbs and landscaping for island separating charging and south circulation route will be required.

2.2.1.1 FUTURE SITE EXPANSION POTENTIAL

NT is considering the potential for acquisition of additional land surrounding the Niagara Falls transit garage to accommodate future service growth.

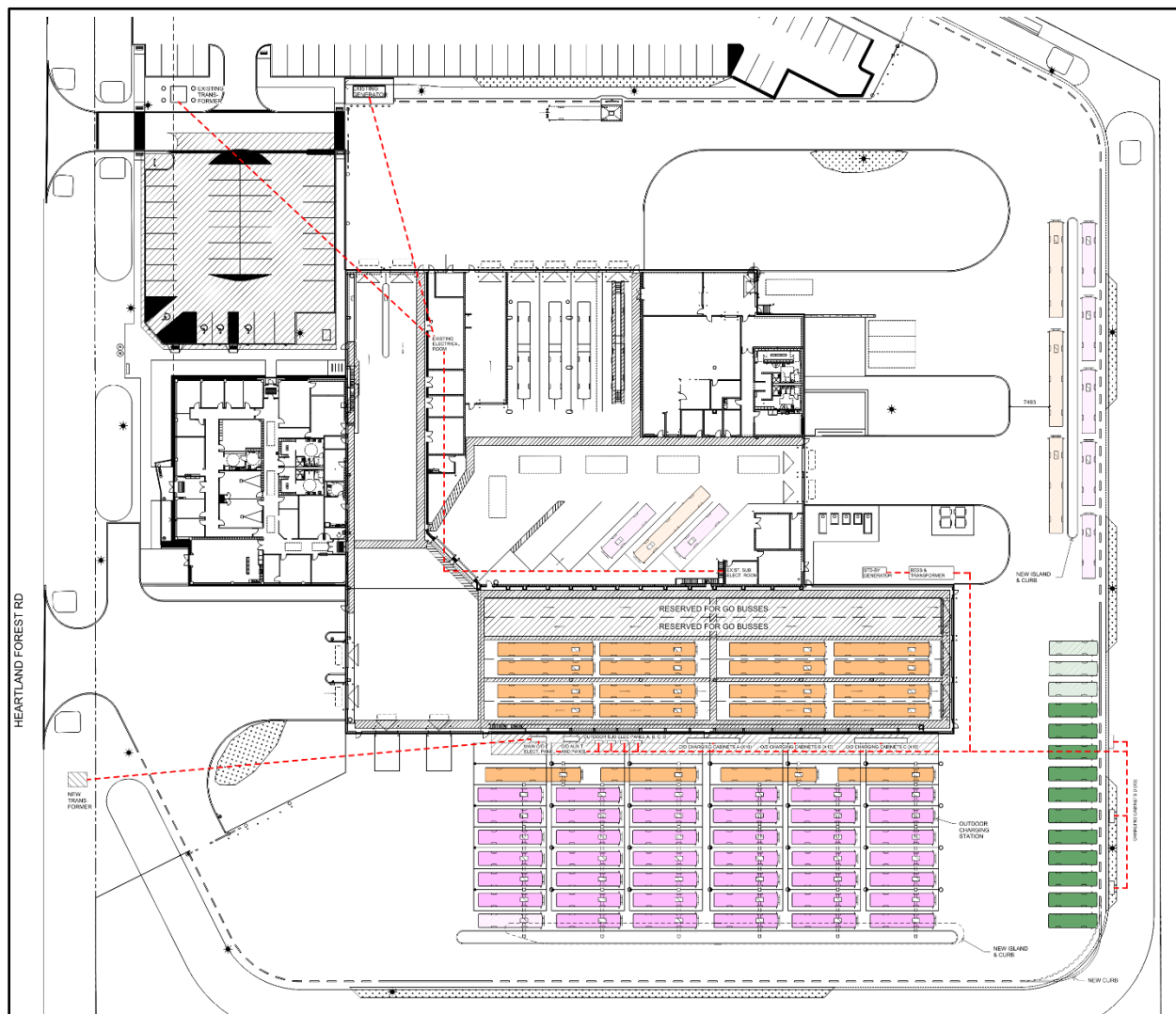


Figure 2-12: Niagara Facility Site Plan (Conceptual Only).

LEGEND:

Core buses: 60' BEB (Orange); 40' BEB (Pink), Paratransit Vehicle (Green).

Spare buses are represented in a diagonal hatch pattern.

2.2.2 ELECTRICAL

The proposed electrical design provides new infrastructure to support Niagara Transit's fleet electrification initiative at the Niagara Falls garage. This project enables charging of the transit fleet through a network of pantograph and plug-in chargers, backed by a utility-supplied transformer, a robust distribution system, auxiliary services, BESS, and a standby generator for emergency scenarios. The facility will accommodate present and future charging needs with adequate spare provisions and system flexibility.

The distribution system considering a diversity factor of 60% begins at a new utility-fed 6000 kVA pad-mounted transformer and connects to an 8000A-rated main Switchgear at 480Y/277V. Downstream subpanels A through D distribute power to charging cabinets and auxiliary systems. The design includes intelligent Energy Management System (EMS) coordination with BESS and

standby generator integration to balance load and maintain operational reliability during peak and outage conditions.

The design includes a layered metering and protection scheme using SEL protective relays:

- SEL-735: Used for advanced metering of the incoming utility supply, providing precise energy usage data and power quality monitoring.
- SEL-751: Provides feeder protection and is integrated with CTs and PTs to monitor current and voltage levels at the subpanel inputs.
- SEL-700G: Installed at the generator panel to ensure reliable generator protection and synchronization during emergency operations.

A SCADA/DMS RTU/PLC system is integrated via Ethernet and Modbus communication protocols, enabling centralized monitoring, control, and diagnostics:

- The EMS intelligently coordinates between the utility source, BESS, and standby generator, optimizing load profiles and demand during peak usage or grid outages.
- The system provides real-time visibility and control of the charging network, facilitating automated scheduling, load shedding, and fault response.

A single line diagram together with a description of the core components of the electrical design is included in Appendix A.

2.2.2.1 STAND-BY GENERATOR AND PANEL

A **2000 kVA, 480V** standby natural gas generator is suggested to support critical systems during utility outages. Load will be controlled through EMS to ensure safe operation and prevent overload. The generator supplies only essential systems and a limited number of charging cabinets under backup scenarios.

2.2.2.2 BATTERY ENERGY STORAGE SYSTEM (BESS)

One **2 MW / 4 MWh BESS** is suggested to support peak shaving, global adjustment reduction, and load balancing in conjunction with the EMS. The system is not intended for continuous full-load operation but responds dynamically based on facility demand and grid status.

2.2.3 STRUCTURAL

Based on the site visit and review of drawings provided, the building structure consists of steel deck on steel open web joists supported by steel trusses and steel beams on steel columns.

With respect to the proposed electrification requirements, the following structural changes are noted:

Interior Charging Area

1. To accommodate roof mounted supports for interior pantographs: proposed structural support for the interior pantographs consists of two (2) new steel beams W200x25 for each pantograph connected to the existing building structure as shown in Figure 2-13.
2. Each pantograph to be hung from new steel beams by four (4) threaded rods.

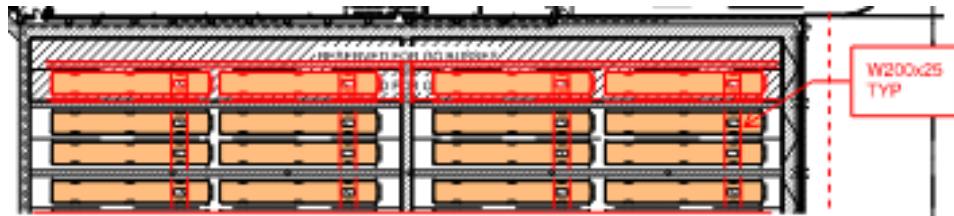


Figure 2-13 Roof Framing Plan – Structural Support for Interior Pantographs.

Outdoor Charging Area

1. Gantry for exterior pantographs: A freestanding gantry structure to be designed to support the exterior pantographs. The structural support for the gantry consists of steel framing supported by steel columns on concrete pedestals and foundations as shown in Figure 2-14 and Figure 2-15.
2. The steel framing consists of two (2) steel beams W200x27 for each pantograph connected to primary steel beams 460x60.
3. Each foundation to be supported by 4 helical piles.
4. The structure is laterally supported by steel x-bracings on one direction and moment frames on the other direction.

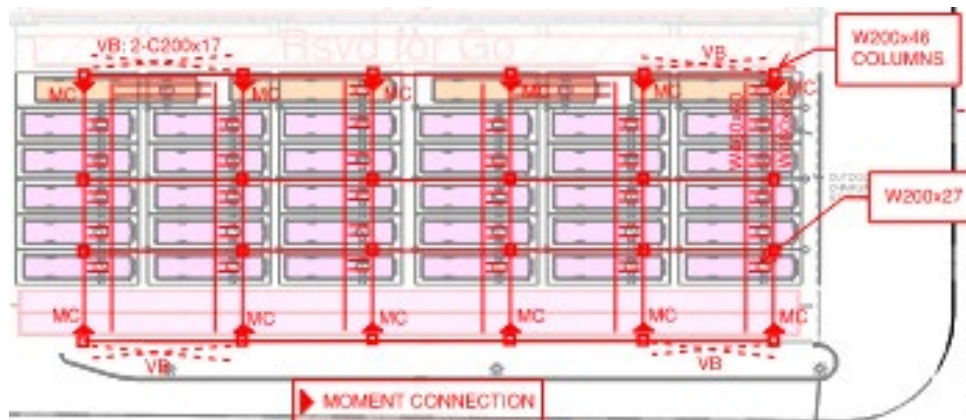


Figure 2-14. Gantry Framing Plan – Structural Support for Exterior Pantographs.

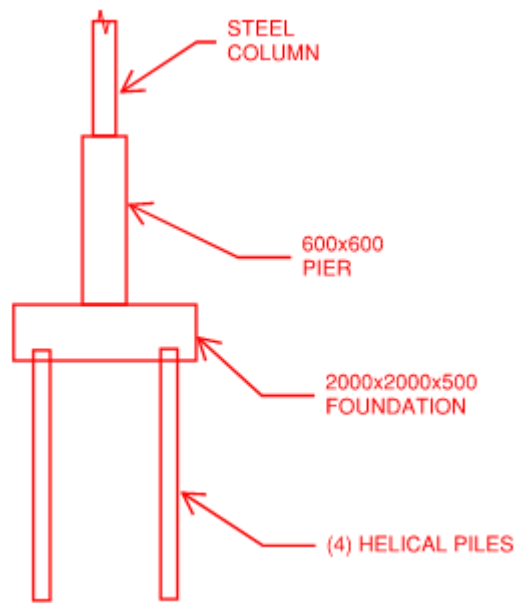


Figure 2-15. Typical Foundation detail of new gantry.

2.2.4 HVAC

The existing vehicle storage space is currently ventilated using two (2) roof mounted, indirect fired gas fired, 100% outdoor air handling units each 9400 l/s (20,000. CFM) Supply & 9165 l/s (19420 cfm) Exhaust/ Return. This equates to a total of approximately 2 x 20,000 CFM. Air handling units currently operate based on sensing the air quality within the space via CO and NO₂ sensors.

Based on proposed 33 electrical buses with heat dissipation of 1.5 kW each, the total charging load would be 30 kW in existing bus storage, therefore the air is required to maintain the Max. inside space temperature, in summer, of 35°C, only 13,200 cfm. Hence, the existing out air handling units should be sufficient to maintain a temperature of 35°C. The supply and return air ducting runs at ceiling level. Based on the proposed charging infrastructure within the facility, the ducts may need to be rerouted within the existing trusses to allow for mounting of bus charging pantographs. As for the air handling units themselves, the units are in good condition and not due for replacement until 2039 based on the Condition Assessment Report provided by Englobe Corp. dated 10th August, 2023.

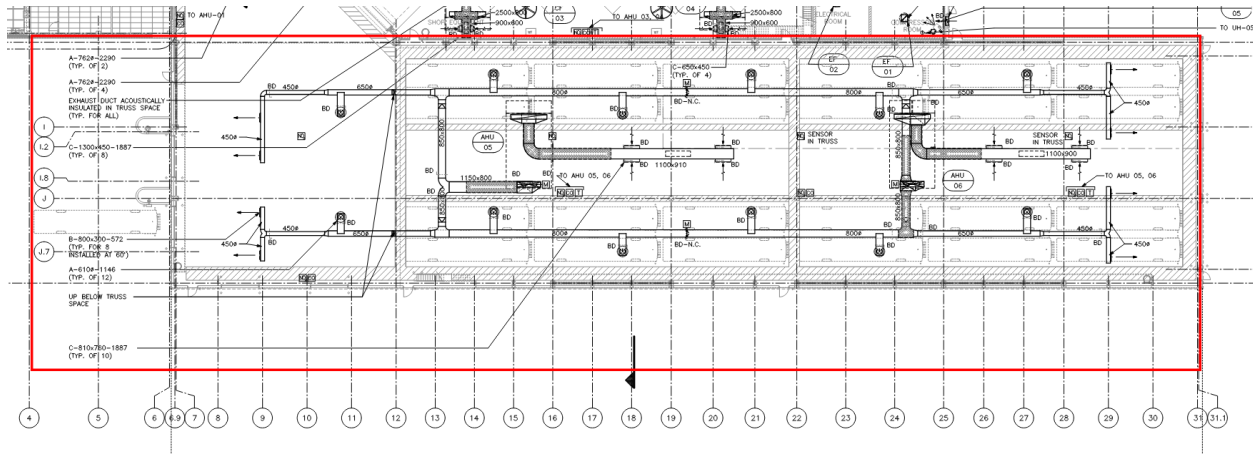


Figure 2-16. HVAC Garage - Ground Floor.

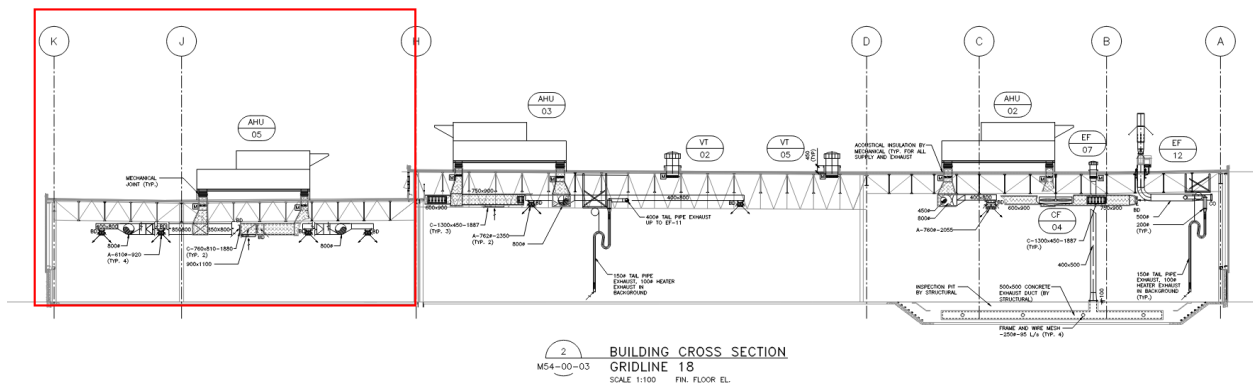


Figure 2-17. Building Cross Section Gridline 18.

As for main electrical panel, sub electrical panel and charging cabinets, they are proposed to be located outside the garage. Hence, no provisions for HVAC system are deemed necessary.

To support the charging infrastructure, a 2000 kVA outdoor natural gas generator is proposed. This will most likely need an upgrade of the site gas supply infrastructure but detailed investigations must be carried out during design stage. A dedicated gas line, manual valve, overpressure protection device shall be required for the new generator in accordance with CSA 282.

Alternatively, a 2000 KVA outdoor diesel generator can also be considered. Fuel storage and handling for outdoor diesel generator shall be designed in accordance with CSA B139 and TSSA. This will include design of key components including but not limited to fuel storage tank (single or double-walled, sized appropriately for autonomy), a fill pipe with spill containment and a secure cap, a vent pipe, fuel supply and return piping, fuel monitoring, and potentially leak detection and secondary containment depending on tank size and location.

2.2.4.1 FIRE PROTECTION

With reference to the existing building provisions, an 8" incoming fire main enters the facility in the sprinkler and water meter room.

The sprinkler system is a combination of wet and dry sprinkler system as shown in Figure 2-18. Hazard classification of various zones is identified in Figure 2-19. The bus storage area and

circulation areas are being served by a wet sprinkler system, classified as ordinary hazard group II.

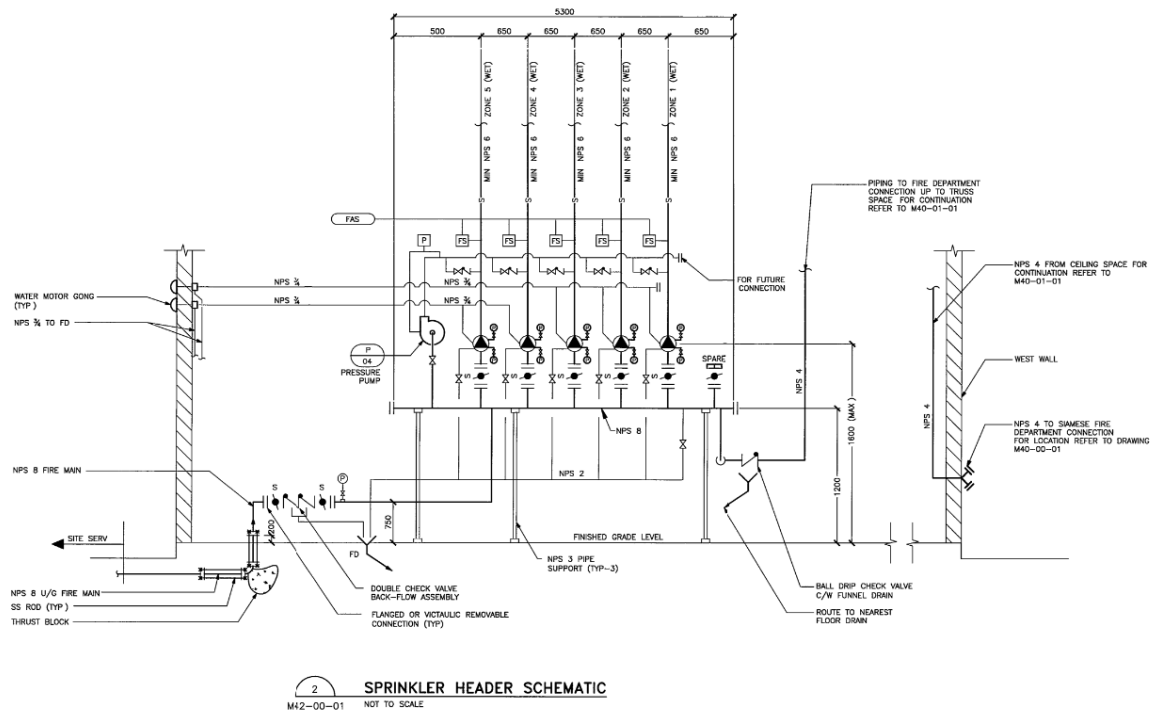


Figure 2-18. Sprinkler Header Schematic.

SUMMARY OF FIRE PROTECTION ZONES									
ZONE	SUBZONE	AREA DESTINATION	HAZARD CLASS PER NFPA 13	TYPE OF FP SYSTEM	WATER COVERAGE		AREA SQ.M (SQ.FT.)	SUGGESTED SPRINKLER HEAD	ORIFICE TEMP NPS °C(°F)
					IMPERIAL USOPM/SO FT /SQ FT	METRIC L/MIN/SQ M			
1	—	ADMINISTRATION OFFICES	LIGHT HAZARD	WET	0 10/1500	4.05/140	1,218 (13,276)	PENDENT	NPS 1/2 68 C (155 F)
2	—	BUS CIRCULATION & SERVICE LINES	ORDINARY HAZARD GROUP II	WET	0 20/1500	4.05/140	1,000 (11,000)	UPRIGHT	NPS 3/4 141 C (286 F)
	2A	NORTH ENTRANCE	ORDINARY HAZARD GROUP II	DRY	0 20/2000	8 1/140	132 (1,439) *	UPRIGHT	NPS 3/4 141 C (286 F)
	2B	SOUTH & SOUTHWEST ENTRANCE	ORDINARY HAZARD GROUP II	DRY	0 20/2000	8 1/140	132 (1,439) *	UPRIGHT	NPS 3/4 141 C (286 F)
3	—	BUS STORAGE	ORDINARY HAZARD GROUP II	WET	0 20/1500	8 1/140	3,600 (33,000)	UPRIGHT	NPS 3/4 141 C (286 F)
	3A	EAST STORAGE ENTRANCE	ORDINARY HAZARD GROUP II	DRY	0 20/2000	8 1/140	275.5 * (2,984)	UPRIGHT	NPS 3/4 141 C (286 F)
4	—	REPAIR	ORDINARY HAZARD GROUP II	WET	0 20/1500	8 1/140	3,323 (36,000)	UPRIGHT	NPS 3/4 141 C (286 F)
	4A	HIGH RACK INSIDE PART STORAGE	ORDINARY HAZARD GROUP II	WET	MOST REMOTE HEADS AT 15 PSI				NPS 3/4 141 C (286 F)
5	—	PART STORAGE	EXTRA HAZARD GROUP II	WET	0 50/2000	20/230	542 (5,800)	UPRIGHT	NPS 3/4 141 C (286 F)
	5A	TIRE STORAGE	EXTRA HAZARD GROUP I	WET	0 30/2500	12/232	94 (1,010)	UPRIGHT	NPS 3/4 141 C (286 F)
6	—	SPARE							

NOTE
SUBZONES AREAS MARKED WITH * ARE INCLUDED IN THE ASSOCIATED ZONE AREAS

Figure 2-19. Fire Protection Zone Summary.

For the proposed scope of work, the area highlighted in yellow in Figure 2-20 corresponds to the area of interest that will be used to charge and store BEBs. While NFPA 13 recommends Ordinary Hazard Group II as sufficient, based on WSP's past project experience, it is not uncommon for the Authority Having Jurisdiction (AHJ) to request higher level of hazard classification, that is Extra Hazard I/II. This is primarily because current versions Ontario Building Code and Electrical Safety Code do not provide explicit guidance on installation of new charging systems and energy storage systems in new and existing building extensions. The consultant responsible for the detailed design & application of codes must therefore coordinate with the AHJ to determine whether hazard classification needs to be upgraded. If upgraded, detailed hydraulic calculations, designed and sealed by Professional Engineer (engaged by the successful mechanical contractor) in accordance with NFPA 13 and 14, Ontario Building and Ontario Fire Code and as per requirements of Authorities Having Jurisdiction. Based on the hydraulic calculations and hydrant flow test reports, it will be determined if a fire pump, jockey pump, sprinkler pipe and head upgrades shall be required. In summary, it must be determined in coordination with AHJ and Code Consultant if higher levels of fire protection are required.

A fire hydrant shall be provided to support firefighting operations for exterior standby gas generators and battery energy storage systems. While the Ontario Building Code (OBC) does not explicitly mandate hydrants for these systems, the design shall align with the intent of OBC Division B, Part 3, which references NFPA 14 for standpipe and hose system design. NFPA 14 requires that fire department connections and water supplies be capable of delivering adequate flow and pressure to support firefighting efforts. In accordance with these principles, and consistent with best practices for sprinklered structures, a fire hydrant shall be located within 90 metres of the equipment along an unobstructed path. The final location of the hydrant shall be coordinated with the civil engineering discipline during the detailed design phase to ensure compliance with access and flow requirements.

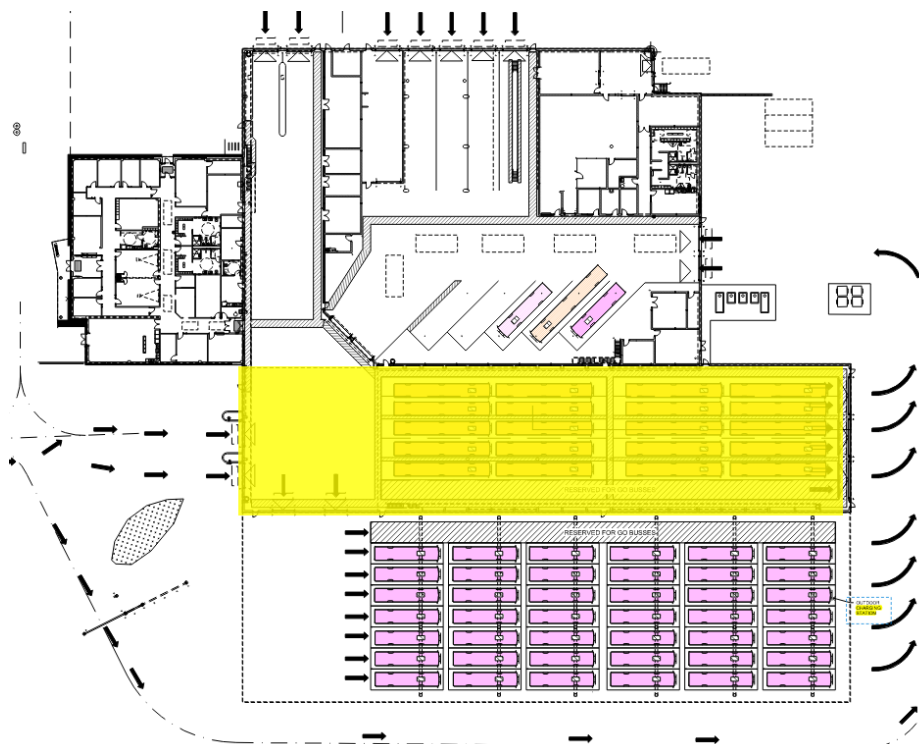


Figure 2-20 Scope of Fire Protection Work.

2.2.5 CONSTRUCTION PHASING CONSIDERATIONS

The retrofits for the Niagara Falls garage are envisaged to be completed in a single construction phase, in addition to a potential early works package to increase the capacity of the electrical service at the site. The charger installation schedule for Niagara Falls garage and Welland Bus Terminal is included in Section 3.3.2.

On-route chargers are required to provide top-up charging for services operated from Niagara Falls garage. There is a total of 5 no. on-route chargers planned at Welland Bus Terminal, estimated to be implemented over a period of five years. This may change in case of service expansions or other changes to facilities in the future. Refer to [Figure 2-21](#).

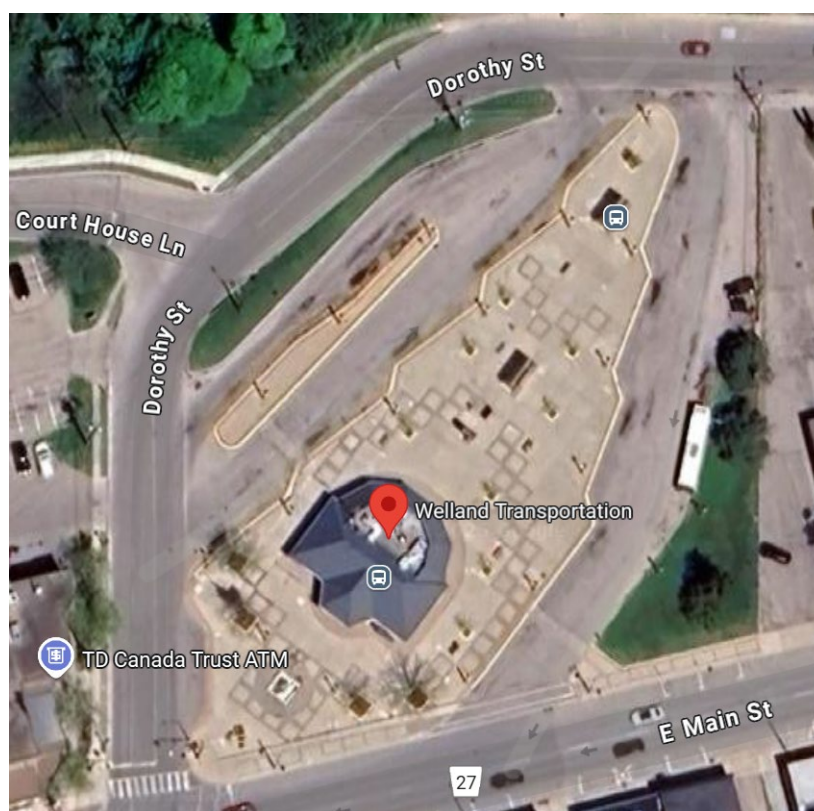


Figure 2-21. Satellite view of Welland Bus Terminal.

A suggested list of items to include in the early works package for Niagara Falls Garage is as follows:

- As with St. Catharines, a two-year period (in Years 4 and 5) has been allowed to accommodate planning, budgeting, detailed / issued-for-construction (IFC) design, permitting and procurement activities associated with facility retrofit and the procurement and implementation of long-lead items such as the electrical service upgrade if required (e.g. upstream electrical substation, mains panels / switchgear, standby generator, civil trenching works and BESS).
- A refined duration for this detailed design & early works should be confirmed as part of the next stages of design. An Opening Day in Year 6 is anticipated to align with the delivery of the BEBs as noted below.

- Provision of charging infrastructure to cover the first all BEB deliveries required for Niagara Falls. Installation of charging cabinets, pantographs and dispensers to accommodate the BEBs.
- BEB procurement will also begin in Year 4, with first delivery occurring in Year 6.

Refer to Section 0 for a detailed breakdown of the fleet and charging infrastructure transition plan for Niagara Falls.

The BEB procurement / delivery and facility construction schedule for Niagara Falls is discussed in Section 3.3.2 below.

As with St. Catharines, there are options for the installation of **Chargers, Pantographs and Dispensers**: NT can either construct and install all the charging cabinets, pantographs and dispensers in a single-year construction event / package, or to spread the construction over years within the “phase” according to BEB delivery schedule.

Implementing all the chargers, pantographs and dispensers in a single year is efficient from a schedule and operational continuity perspective but can result in underutilisation of equipment during the warranty period before the corresponding BEBs are received. Alternatively, installing the charging equipment according to the receipt of BEBs requires additional procurement and administrative effort and presents operational complexity each year. The preferred approach should be evaluated during the detailed design development process based on available budget, capacity and operational requirements.

Long-Lead Items & Early Works

The following table identifies the infrastructure components which are subject to relatively long procurement lead times. These could potentially be broken out from the main construction package(s) as one or more early works packages.

Table 2-4. List of Long-Lead Procurement Components

ITEM	DESCRIPTION	ESTIMATED LEAD TIME
Long-Lead Procurement Items		
Utility Transformer	6000 kVA, 13.8 kV–480/277 V pad mount	12–18 months
Main Electrical Panel	8000 A, 480 V switchgear	10–14 months
Sub Electrical Panels	Multiple panels rated at 2000 A / 1200 A	8–12 months
BESS Switchgear	3000 A, 480 V switchgear and circuit breakers	10–14 months
Battery Energy Storage System (BESS)	2000 kW / 4000 kWh system containerized	12–14 months
Standby Generator	480 V, 1200 A with dedicated panel and controls	10–12 months
Main Package		
Charging Cabinets	150–200 kW DC fast charging cabinets (40+ units)	8–10 months
Dispenser Units	Pantograph and CCS1 plug-in connectors	6–8 months
Auxiliary Transformer	100 kVA, 480–120/208 V for lighting/control loads	6–8 months
Protection Relays & Meters	SEL-751, SEL-735 for monitoring & protection	6–8 months

3 NT FLEET & FACILITIES TRANSITION ROADMAP

3.1 TRANSITION ROADMAP PLANNING PRINCIPLES

NT's transition plan has been developed by bringing together the analyses and findings of the preceding project tasks and reporting, particularly the *Industry Scan*, *Current State Assessment and BEB Feasibility Analysis Report*, and the *Charging Strategy Analysis Report* as well as through numerous engagement meetings with NT and Niagara Region stakeholders. The approach is presented according to fleet and facility / infrastructure considerations in the following sections.

The fleet deployment is planned to take 12 years, corresponding the expected lifespan of 40-ft and 60-ft buses. This period begins upon the receipt of the first delivery of BEBs and coincides with the opening of the first facility infrastructure retrofits.

Two years preceding the start of BEB operations is allowed for planning / budgeting, detailed design, procurement, and facility construction (referred to as Planning Years 1 and 2) brings the total estimated timeline to 14 years.

3.1.1 FLEET

The pre-transition NT fleet consists of a mix of diesel and gasoline-fuelled 40-ft, 60-ft, and paratransit vehicles, which can operate assigned daily transit services (blocks) without the need for midday refueling.

Transit service energy consumption and charging simulation results included in the *Charging Strategy Analysis Report* indicate that converting from diesel-fuelled buses to BEBs poses challenges to longer block completion due to battery size / range limitations of BEB technology. To overcome this, a higher number of 40-ft and 60-ft BEBs are required to replace legacy ICE buses, resulting in a BEB to ICE fleet replacement ratio greater than 1. In contrast, electric paratransit vehicles can replace their ICE counterparts on a one-to-one basis because of their shorter daily service distances.

Figure 3-1 compares at each garage the number of existing ICE buses to the simulated minimum number of BEBs needed to replace them. The percentage of electric spare buses is 20% of the core value, as discussed with NT. This spare percentage is less than that of the legacy ICE fleet, which includes a high number of relatively old units.

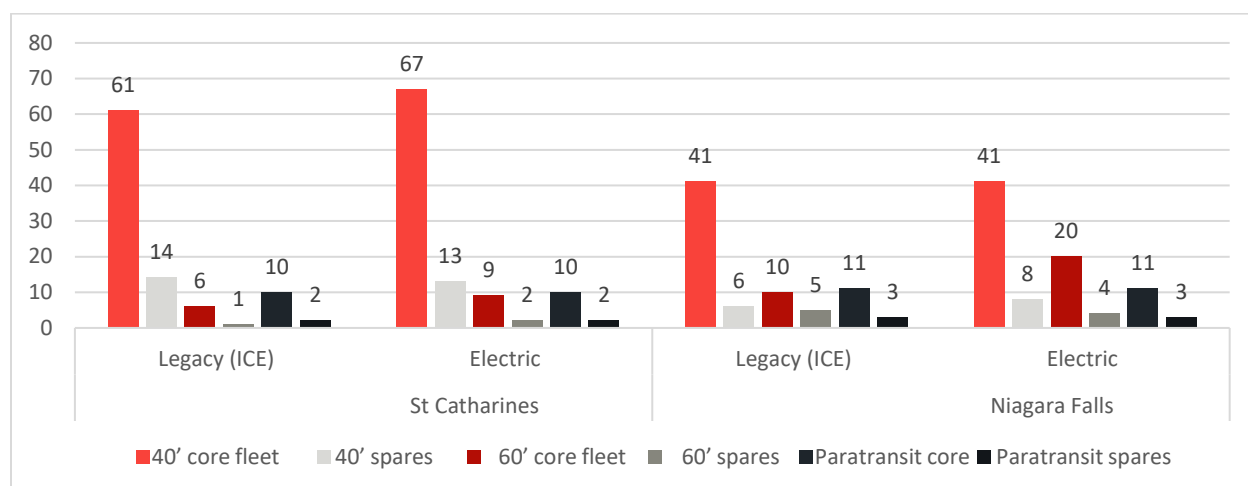


Figure 3-1: Comparison of ICE vs BEB Fleet Composition.

The strategy for fleet replacement is aligned with the NT's 'business as usual' Vehicle Replacement Schedule which covers the first 8 years of ZEB operations and covers both St. Catharines and Niagara Falls garages. This is summarised in [Table 3-1](#) below.

Table 3-1: NT 'Business as Usual' (Internal Combustion) Fleet Replacement Plan

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	TOTAL
40' Buses	8	13	11	10	10	9	10	10	82
60' Buses	1	1	1	0	3	4	4	2	16
Paratransit Vehicles	3	5	3	2	1	4	4	4	26
Total	12	19	15	12	14	18	18	16	124

In the final 4 years (Years 9 to 12), BEBs are scheduled to be deployed (while ICE buses are retired) evenly to meet the required total number of core and spare units at each garage as identified by the feasibility modelling. Refer to [Figure 3-1](#). The breakdown and rationale for the roll-out of each bus type is listed below:

- **40-foot buses:** On average, 10 core 40-foot buses are replaced annually between Year 1 and Year 10. The remaining 47 units, assumed to be spare buses, are scheduled for replacement evenly over the final two years of the transition (Years 11 and 12). This approach ensures that spare units are deployed once the core BEB fleet has stabilized operationally. Given the 12-year lifespan of conventional diesel buses, no BEB replacements are expected within the transition period.
- **60-foot buses:** Deployment is more gradual in the early years, with fewer replacements (1 per year) during Years 1 to 3 to prioritize the 40-foot transition. However, the replacement rate increases starting Year 5, continuing through Year 10. Similar to the 40-foot buses, the last two years (Years 11 and 12) are used to deploy spare units. No BEB replacements are required during the transition period due to the 12-year life cycle of the 60-foot diesel fleet.
- **Paratransit Vehicle:** BEB deployment for paratransit vehicles is spread relatively evenly across the 12-year transition, averaging about 3 units per year. However, due to the shorter 8-year useful life of these vehicles, the units deployed in the early years will begin reaching end-of-life by Year 9. Consequently, from Year 9 onward, new BEB paratransit

vehicles are deployed both to replace retiring electric units and to fulfill remaining core and spare requirements.

The transition to BEBs requires an additional seven 40-foot BEBs and thirteen 60-foot BEBs compared to the BAU scenario. **Figure 3-2** illustrates the vehicle purchase plan for Year 9 to Year 12. The numbers of 40-ft and 60-ft buses are evenly distributed across these years. No additional paratransit vehicles are purchased in Years 9 to 12.

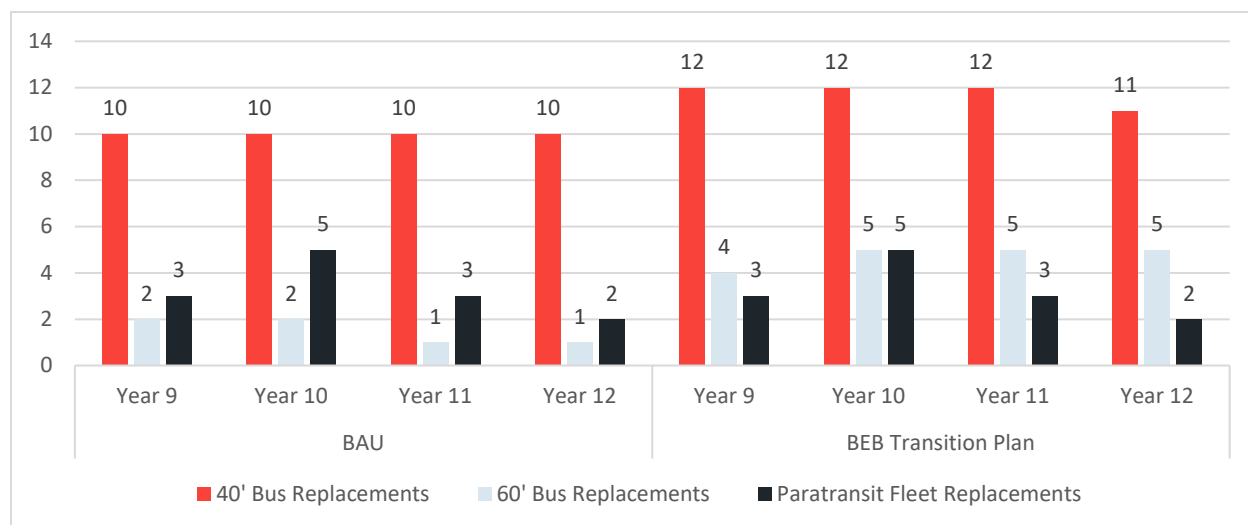


Figure 3-2: Comparison of BAU vs BEB Vehicle Purchase Plan for Years 9 to 12.

It is recommended that NT begins to phase out the oldest existing ICE fleet units first as they take delivery of new BEBs in Year 1 of the Transition Plan.

The proposed BEB fleet quantities presented are based on transition feasibility modelling undertaken for NT transit services operating as of Q3 2024 and do not allow for future service growth.

3.2 OPERATIONS AND MAINTENANCE GARAGES

3.2.1 ST. CATHARINES GARAGE

The electrification schedule prioritizes improvements at St. Catharines garage, the older of the two facilities, because it aligns with NT's existing budgeted plans to redevelop the site in the short-to-medium term.

With St. Catharines being the larger of the two facilities and housing a higher number of buses, it is proposed to redevelop in two construction phases. A description of the facility components included in each construction phase is included in Section 2.1.

The core fleet for Phase 1 are received in Years 1 to 4 and in Years 5,6 and 7 in Phase 2. Spare BEBs will be added in Years 11 and 12, following the complete electrification of Niagara Falls' core fleet. Figure 3-3 illustrates the fleet transition at St. Catharines garage from Years 1 to 12.

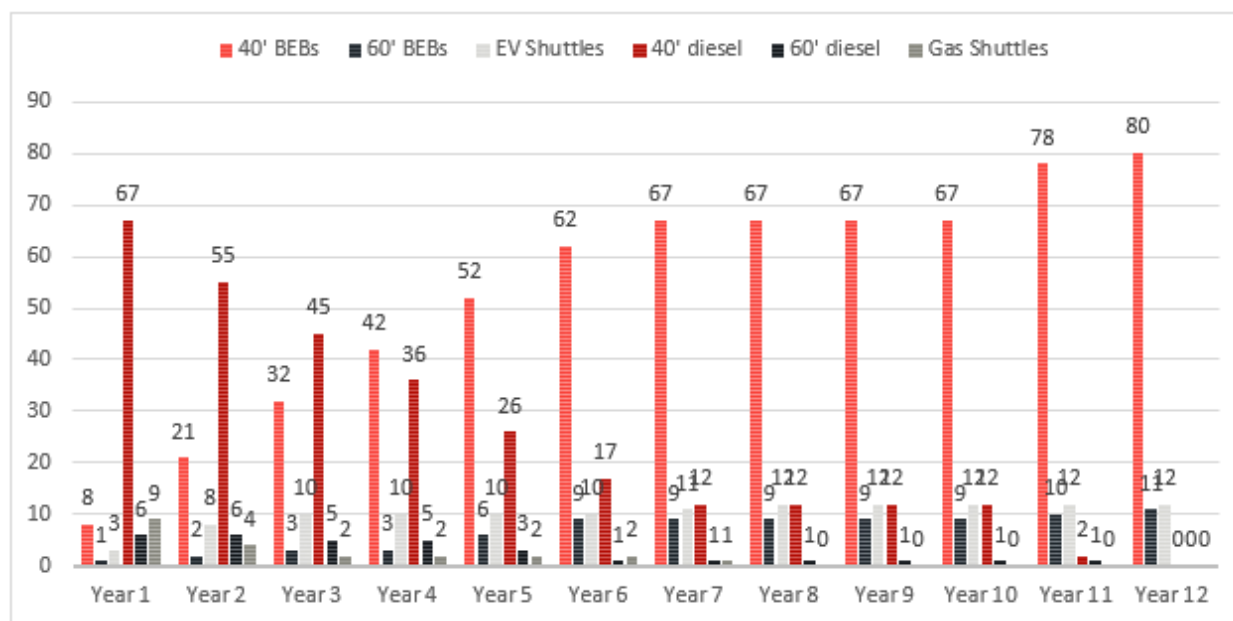


Figure 3-3. Proposed Fleet Deployment Schedule at St. Catharines Garage.

Figure 3-4 shows the corresponding number of chargers to be installed at the depot each year. 23 no. 150kW chargers and 3 no. 200kW chargers are installed in Phase 1 (Years 1 to 4) while an additional 15 no. 150kW chargers are installed in Phase 2 and completed by Year 7.

In addition, four chargers for 40-ft and 60-ft spare buses are deployed in Years 11 and 12 and chargers for spare paratransit vehicles are deployed in Years 7 and 8.

The spare BEBs do not require additional dedicated chargers, and they will use the core fleet's chargers when core fleet are in service.

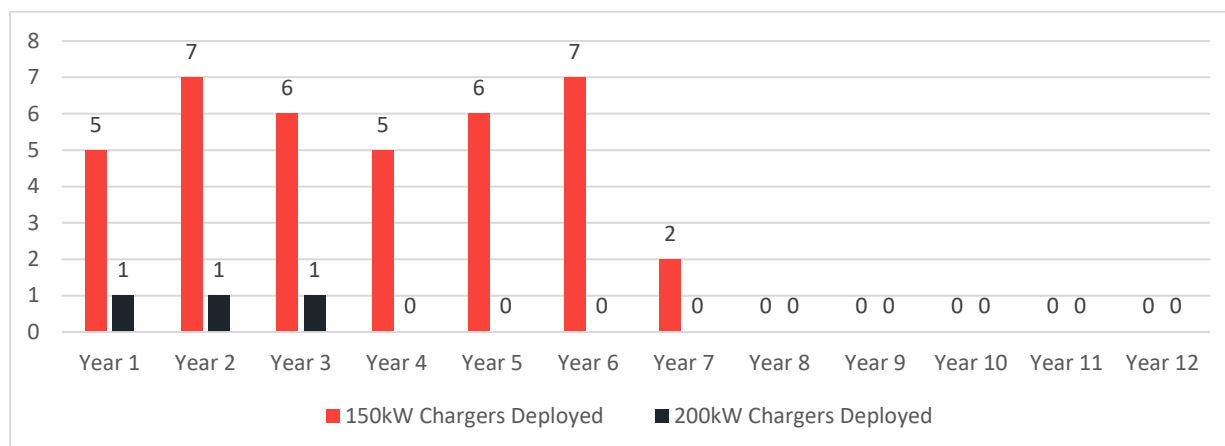


Figure 3-4. Proposed Charger Deployment Schedule at St. Catharines.

3.2.1.1 PLANNING, DESIGN, PROCUREMENT AND CONSTRUCTION

Planning, design, procurement, construction and enabling work activities need to be structured to achieve operational readiness and support the delivery of BEBs expected at St. Catharines Garage from Year 1 for its Phase 1 construction package, and again in Year 5 for the second phase.

Detailed design & early enabling works for St. Catharines Phase 1 should start as a priority in Planning Year 1, anticipating the need to tender early works packages for long lead items identified above (e.g. the substation for the service capacity upgrade, associated switchgear, BESS and potentially chargers). Assume up to a 2-year lead time, then the enabling works package should be ordered in the early part of Planning Year 1.

Detailed design work will also confirm the construction schedule and cost for the St. Catharines Phase 1 Package, and potentially for Phase 2. Considering an estimated 12 to 18-month construction timeframe, and the need for the facility to be operations ready in Year 1, the award timeline for the Phase 1 construction package should be in mid Planning Year 1.

The construction packaging for the 2nd phase at St. Catharines garage will depend on the design approach, although a 1-year construction timeline and a Year 5 opening day suggests award some time in late Year 4 or early Year 5.

3.2.2 NIAGARA FALLS GARAGE AND WELLAND BUS TERMINAL ON-ROUTE CHARGERS

The deployment of BEBs and chargers at Niagara Falls garage will begin in Year 6 following the core fleet deployment at St. Catharines and is planned to overlap with St. Catharines Phase 2. Electric paratransit vehicles will initiate their transition earlier in Year 3. The entire Niagara Falls fleet is projected to complete their transition by Year 12, whereas the deployment of the electric paratransit vehicles will finalize by Year 8. Refer to Figure 3-5:.

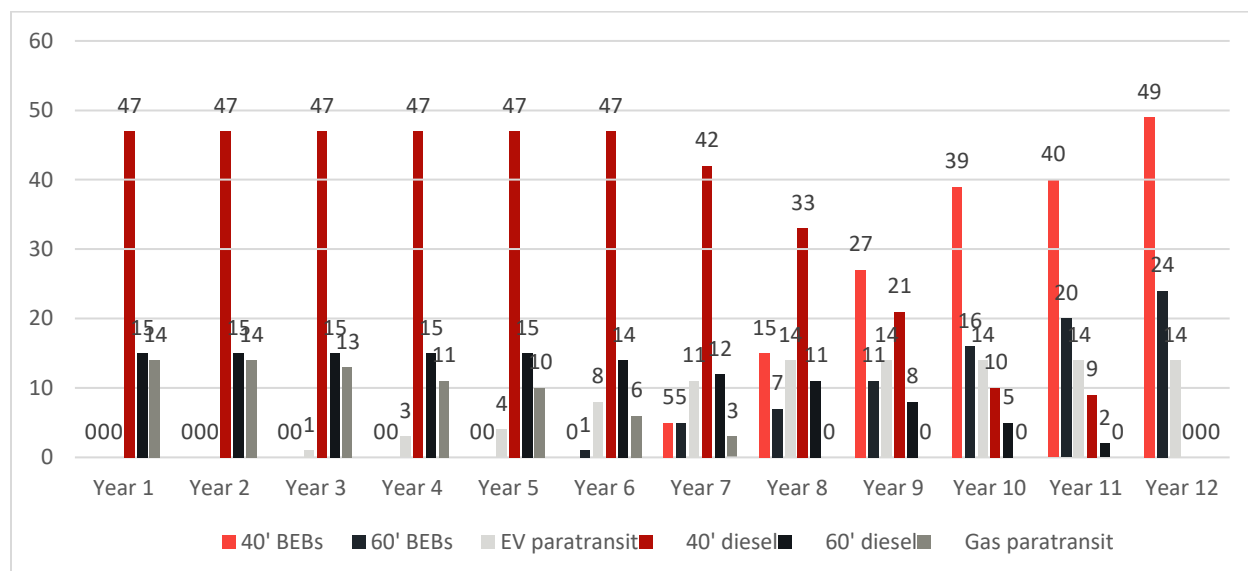


Figure 3-5: Proposed Fleet Deployment Schedule at Niagara Falls Garage.

Figure 3-6 shows the number of depot chargers to be installed each year at Niagara Falls garage and the number of on-route chargers installed at Welland Bus Terminal.

The first depot charger is to be installed at Niagara Falls garage in Year 3 for the electric paratransit vehicles, as they have the earliest transition schedule due to their shorter useful life.

The first chargers for the 40-ft and 60-ft BEBs need to be operational by Year 6

Operational on-route chargers at Welland Terminal are required by Year 7. One on-route charger is required each year thereafter until all 5 are deployed by Year 11.

As at St. Catharines, spare buses do not require additional dedicated chargers as they will use the core fleet's units while out in service.

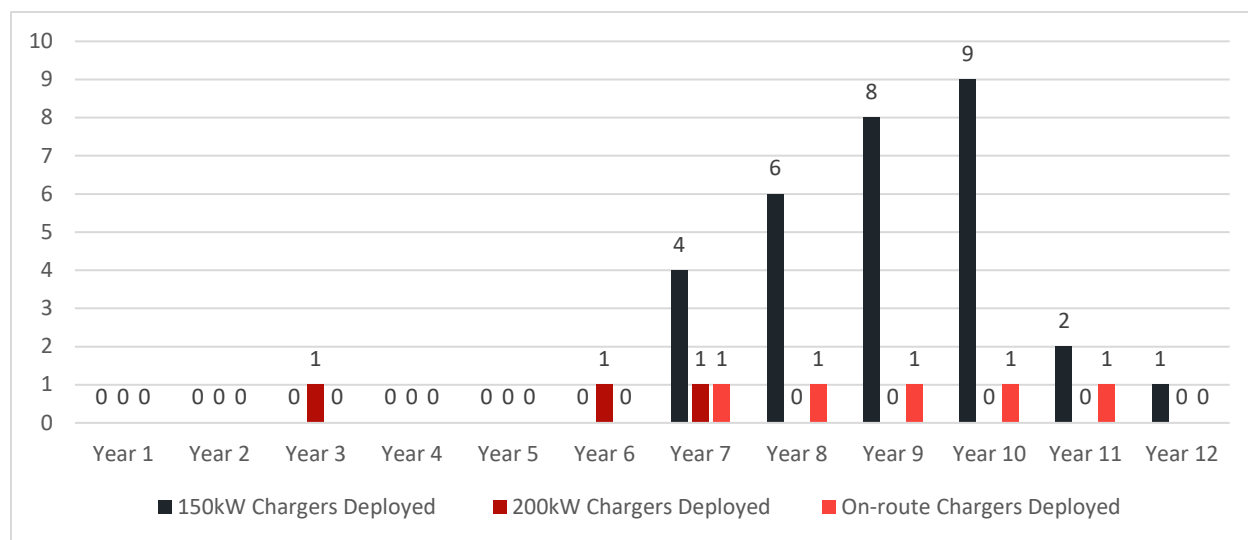


Figure 3-6: Proposed Charger Deployment Schedule at Niagara Falls Garage.

3.2.2.1 PLANNING, DESIGN, PROCUREMENT AND CONSTRUCTION

All planning, design, procurement, and construction activities must be coordinated to ensure the facility is operationally ready ahead of BEB deliveries, which begin in Year 5 and continue through Year 12. Detailed design, utility coordination (including EAAS considerations), and charger procurement are scheduled to begin in Year 4, with early tendering of long-lead items, such as substations, switchgear, BESS, and chargers being a key priority to mitigate delivery risks.

The main construction package is expected to commence by mid-Year 4, allowing sufficient time for installation, testing, and commissioning activities to take place in Year 5. Charging equipment installation is phased from Year 5 to Year 9, aligning with the gradual deployment of BEBs over the remaining years of the transition period.

The garage is delivered in a single phase, with all supporting infrastructure in place to enable a smooth ramp-up of operations beginning in Year 5 and continuing through to the end of the transition in Year 12.

3.3 ROADMAP SUMMARY

The following sections summarize the fleet and facility transition roadmap activities.

3.3.1 ST. CATHARINES

The transition at the St. Catharines garage spans two planning years followed by a twelve-year implementation period. Planning and procurement activities occur in year 1 and 2 of the planning with Phase 1 construction begins in mid-Year 1 Planning and supports BEB deployment from Year 2 through Year 6 of implementation. Phase 2 planning begins in Year 3, with construction and garage readiness completed by Year 5. This enables continued deployment of BEBs through to Year 12. Charger procurement and installation are phased across Years 1 to 7 to align with garage readiness and vehicle delivery. Spare vehicles are introduced in Year 9 to supplement the core fleet.

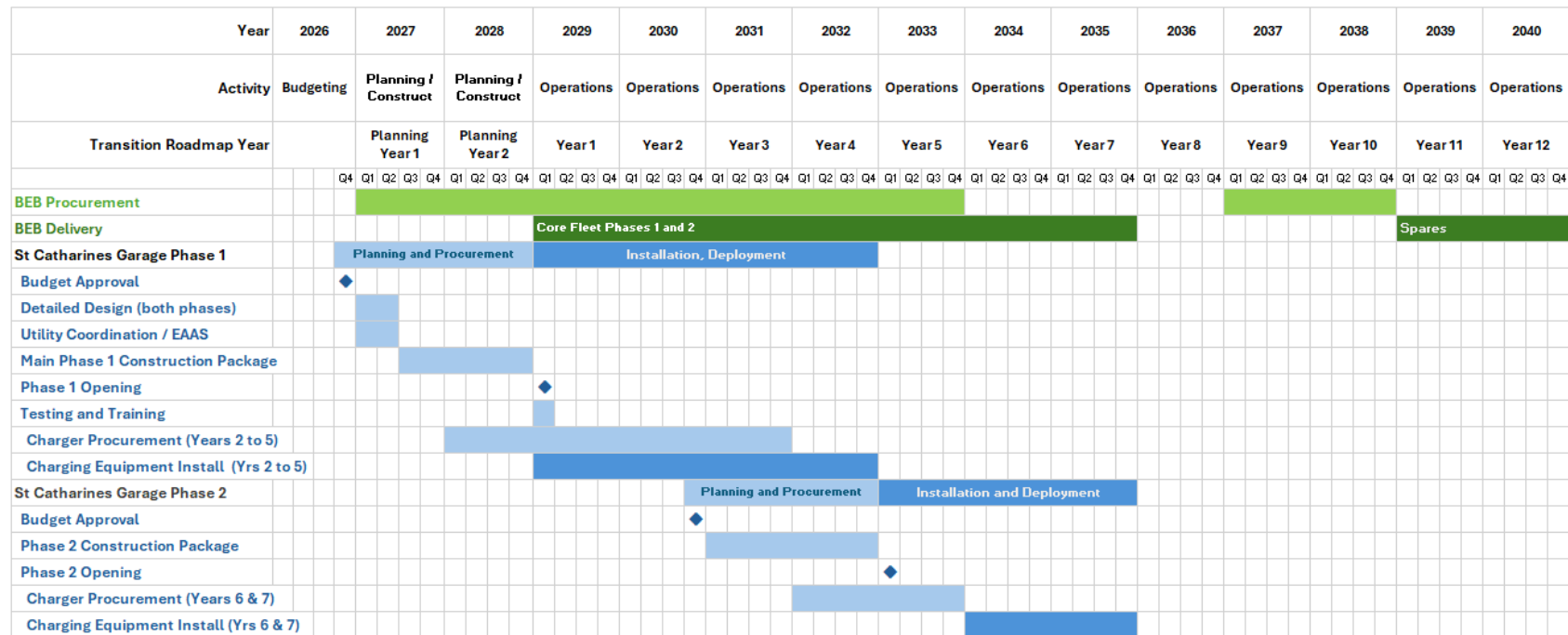


Figure 3-7. Phasing Schedule for St. Catharines Depot.

3.3.2 NIAGARA FALLS

The Niagara Falls garage follows a single-phase transition with planning and procurement to be completed over years 3 and 4. Facility construction activities begin in mid-Year 4 and are completed by the end of Year 5 before opening. This enables BEB delivery and deployment starting in Year 6. Testing and training activities takes place at the beginning of Year 6 to support operational readiness. Charger procurement and installation are scheduled between Years 5 and 12 to align with infrastructure commissioning and vehicle roll-out.

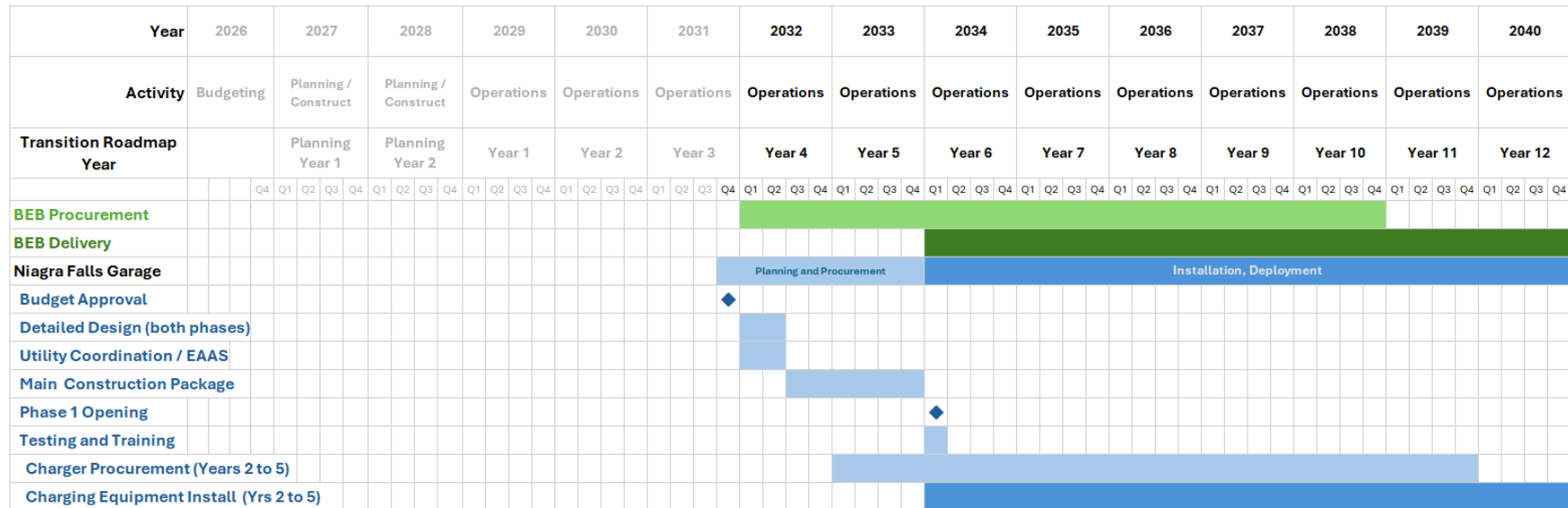


Figure 3-8: Niagara Falls Implementation Schedule.

4 COST AND GHG EMISSIONS ANALYSIS

This section presents cost considerations associated with the Fleet and Facilities Transition Planning Roadmap discussed in Section 3 and consists of two key areas:

- Section 4.2 provides capital costs (CAPEX) for fleet and facility retrofits, and operations and maintenance costs (OPEX) over the 14-year transition timeline, and total cost of ownership (TCO) resulting from the implementation of the transition roadmap.
- The GHG emissions analysis, in Section 0, outlining the lifecycle GHG emissions savings expected thanks to the gradual implementation of the transition roadmap.

4.1 ASSUMPTIONS

The main assumptions underpinning the feasibility analysis are summarized in [Table 4-1](#), while a more complete list of technical and unit cost assumptions impacting the analyses, e.g. vehicle and charger pricing, utility and fuel rates, maintenance unit costs, mileage and energy efficiencies by vehicle sizes, and lifecycle GHG emission factors, are included in Appendix C.

Table 4-1 General Assumptions for the Feasibility Analysis

ITEM	ASSUMPTION
1	Costs are presented as net present value , without adjustment for inflation.
2	OPEX and GHG emission calculations are based on revenue transit service operations and exclude non-revenue mileage.
3	Electricity demand calculations assume the presence of a charging management system to flatten peak demand and reduce the demand charge component in electricity billing costs.
4	St. Catharines garage will operate a daily 18-hour daily charging window. This results in the distribution of charging power over the 18 hours, presented as St. Catharines Strategy 3 during the 2 nd technical workshop on March 6 th 2025.
5	Niagara Falls depot has a 12-hour daily charging window , presented as Niagara Falls Strategy 1 during the 2 nd technical workshop on March 6 th 2025.
6	For Niagara Falls, it is assumed 80% electricity usage (kWh) is consumed during off-peak hours while 10% usage is consumed during both mid-peak and on-peak hours.
7	Maintenance costs for one BEB is 44.1% lower than one ICE bus. ⁴
8	Charger maintenance is based on the number of charger cabinets, not the number of pantographs or plug-in dispensers.
9	All depot chargers have the same maintenance cost per unit per year.
10	All types of chargers have the same efficiency of 94%.

⁴ [Leslie Eudy and Matthew Jeffers. "Zero-Emission Bus Evaluation Results: King County Metro Battery Electric Buses", Federal Transit Administration. February 2018.](#)

11	The lifecycle greenhouse gas emission factors for diesel and gasoline remain constant from the Year 1 to 12.
12	The fuel and energy efficiency remains the same for all buses from Year 1 to 12.
13	GHG emission factor of Ontario electricity generation from year 2026 to 2037 is applied for Year 1 to 12 in the calculation.
14	Payments for BEBs are upon the year of their delivery

4.2 COST ANALYSIS

4.2.1 INTRODUCTION

Total costs are calculated based on projected capital and operational expenses (CAPEX and OPEX) associated with transitioning the fleet and facilities over a 14-year period. This timeline includes 12 years for replacing the fleet and chargers, plus an additional two years for planning, design, and construction to ensure the garages are ready before the first battery electric buses (BEBs) are delivered.

The main cost components include:

- CAPEX (Capital Expenditures): Costs related to facility construction or retrofits, purchasing BEBs, chargers, cabinets, and dispensers.
- OPEX (Operational Expenditures): Ongoing costs such as fuel (diesel), electricity, maintenance, and staff labour.

All costs are reported as net present value (NPV) without factoring in future price escalations.

CAPEX and OPEX components are reported in aggregate and separately below. They are also reported for both garages together and then individually for St. Catharines and Niagara Falls garages. This Cost Analysis section is structured as follows:

- a) An overview and breakdown of total costs, showing CAPEX and OPEX for both garages combined and for each garage separately.
- b) Detailed CAPEX overview and breakdown.
- c) Detailed OPEX overview and breakdown.

“Business as Usual” (BAU) costs associated with forecasted un-transitioned fleet and operations scenario are calculated based on data provided by NT and shown alongside the transition costs for reference.

4.2.2 TOTAL COST

Figure 4-1 presents the total CAPEX and OPEX for the NT fleet and facility transition plan including the costs of facility construction, BEBs, chargers / cabinets and dispensers, as well as the costs of operating and maintaining both diesel and electric fleets throughout the transition period.

The annual average cost for transition plan is approximately \$31,725,000 over the 14 years, compared to the annual average total cost of \$22,251,000 for the BAU scenario.

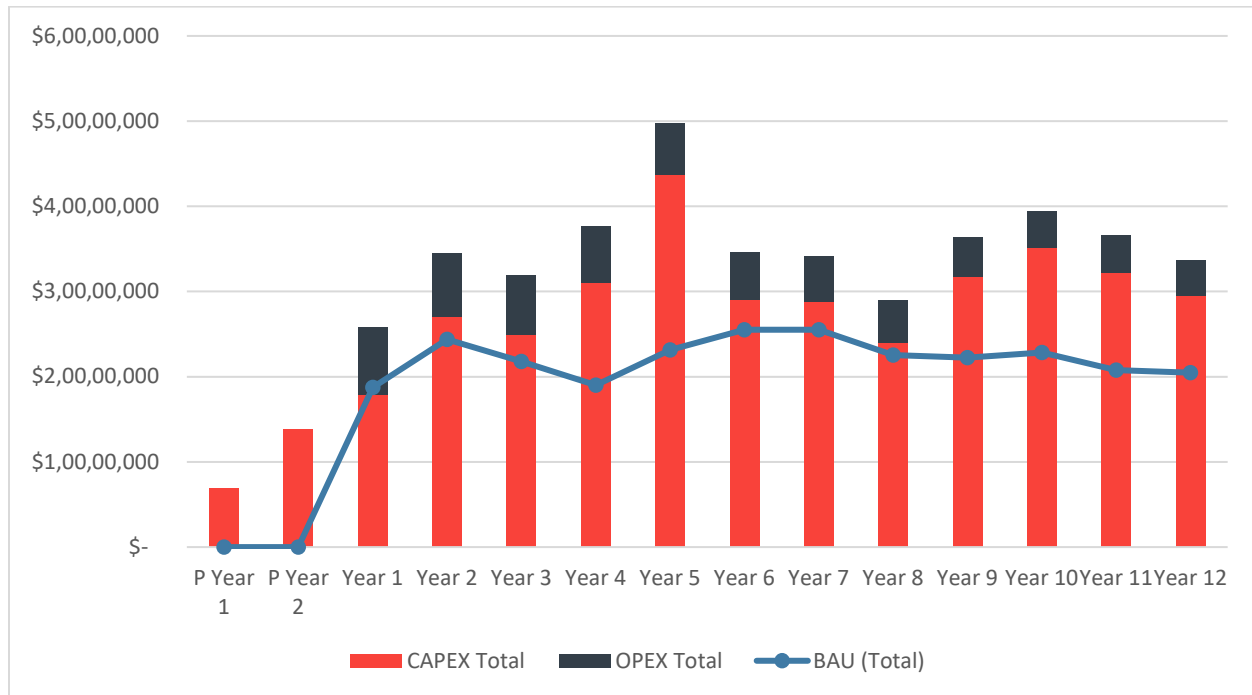


Figure 4-1: Total Cost: CAPEX & OPEX for Both Garages.

Figure 4-2 and Figure 4-3 show total CAPEX and OPEX costs for St. Catharines and Niagara Falls depots. At the St. Catharines site, years 8, 9, 10, and 12 have lower costs than BAU due to fewer BEB purchases and the operation of a large electric fleet. OPEX savings outweigh CAPEX, since by Year 7 over 95% of the fleet is electric and purchase volumes are low. The fleet CAPEX rises in Year 11 as BEBs reach end-of life and require replacement.

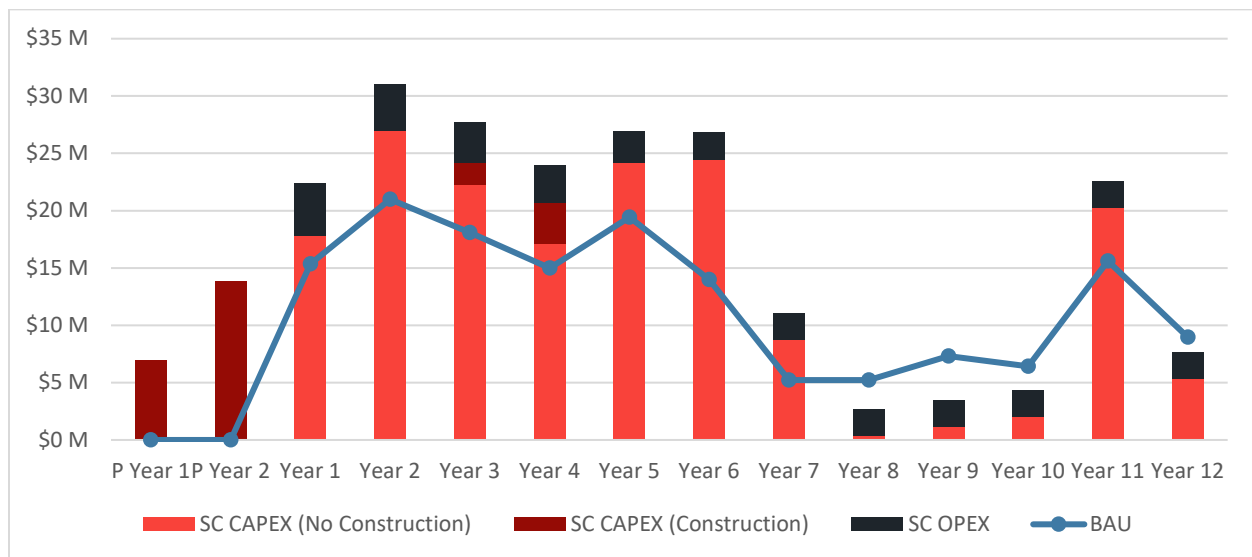


Figure 4-2: Total Cost for St. Catharines Garage.

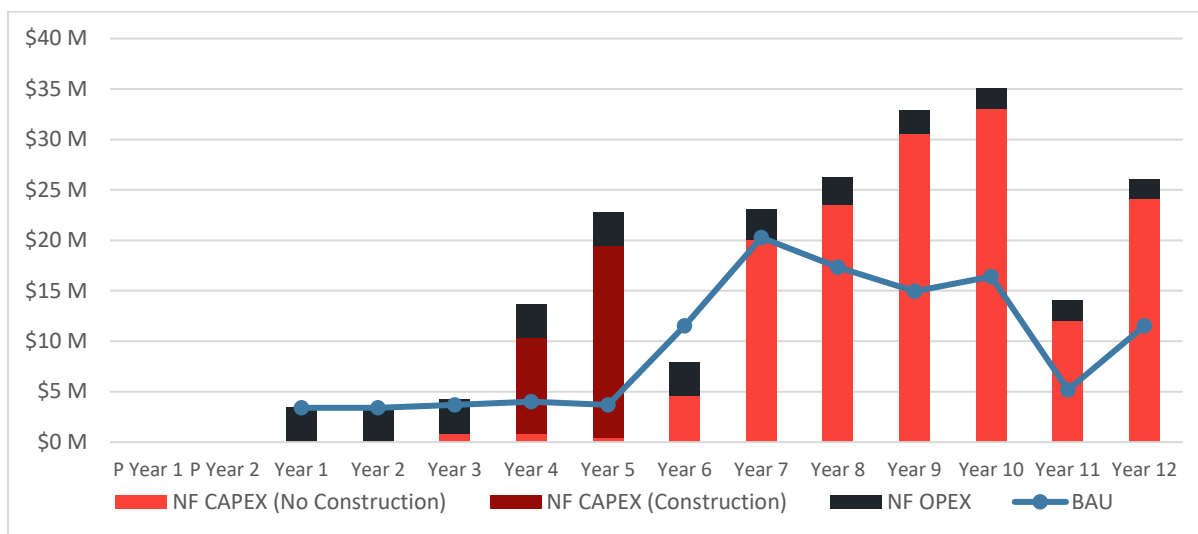


Figure 4-3. Total Cost for Niagara Falls Depot.

Table 4-2 compares a tabulated summary of total transition and BAU cost components by facility. Key insights include:

- The capital expenses required by the transition plan for the St. Catharines facility is 113% more than the BAU scenario.
- The capital expenses required by the transition plan for the Niagara Falls' facility is 139% more than the BAU scenario.
- The savings in operational expenses accrued through the implementation of the transition plan for the St. Catharines facility is equivalent to 42% of the operational expenses incurred within the BAU scenario.
- The savings in operational expenses accrued through the implementation of the transition plan for the Niagara Falls facility is equivalent to 16% of the operational expenses incurred within the BAU scenario.
- The OPEX savings for the Niagara Falls facility are lower compared to the St. Catharines site due to the late implementation of the transition and the operation of on-route chargers. As the replacement is delayed to approximately the second half of the project timeline, the OPEX savings are delayed and limited, as well to a shorter timeframe. On-route chargers have more maintenance cost than depot chargers.
- The transition plan for the St. Catharines facility is 53% more than the BAU. At Niagara Falls the increase is 84%.
- Accounting for both facilities and the overall fleet to be owned by NT, the total cost for the implementation of the transition plan will be 66% higher compared to the to the BAU.

Table 4-2: Total Costs Summary: Transition vs BAU

	BAU		TRANSITION PLAN	
	St. Catharines	Niagara Falls	St. Catharines	Niagara Falls
CAPEX Fleet	\$ 92,394,500	\$ 74,566,900	\$ 158,581,700	\$ 137,715,100
CAPEX Construction	\$ -	\$ -	\$ 26,252,700	\$ 28,524,400
CAPEX Charging Equipment	\$ -	\$ -	\$ 12,160,000	\$ 12,260,000
OPEX Fleet - Electricity	\$ -	\$ -	\$ 4,728,100	\$ 3,040,800
OPEX Fleet - Fuel	\$ 33,298,800	\$ 26,679,600	\$ 7,350,000	\$ 17,257,800
OPEX Fleet - Maintenance ICEs	\$ 25,942,800	\$ 14,127,600	\$ 5,579,200	\$ 8,968,300
OPEX Fleet - Maintenance BEBs	\$ -	\$ -	\$ 12,599,600	\$ 3,264,300
OPEX Fleet - Maintenance Chargers	\$ -	\$ -	\$ 4,121,900	\$ 1,743,100
Totals	\$151,636,100	\$115,374,100	\$ 231,373,200	\$ 212,773,800

	BAU	TRANSITION PLAN
Total	\$267,010,200	\$444,147,000

4.2.3 CAPEX: OVERVIEW

Figure 4-4 presents the combined capital costs including facility construction, fleet and charger / cabinet costs for both garages.

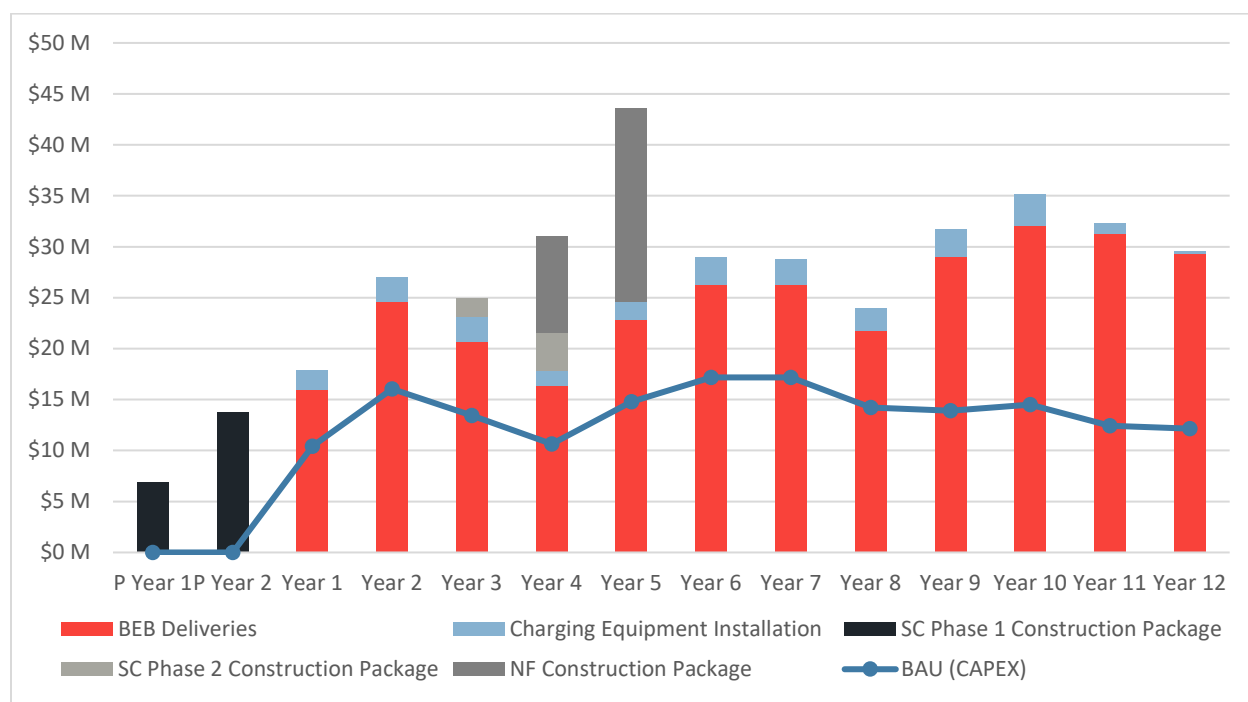


Figure 4-4: Total CAPEX (Fleet, Facility Construction, Chargers / Cabinets / Dispensers) for Both Garages.

4.2.4 CAPEX: TRANSIT GARAGE MODIFICATIONS

Class D construction cost estimates for each facility are summarised below. Detailed cost schedules including, basis of estimates, exclusions, scope of work and assumptions are provided in Appendix B.

St. Catharines

The estimated total construction cost **without chargers** for St Catharines Option 1 Phase 1 (excluding HST & Soft/Project Costs) = **\$20,741,831**

The estimated total construction cost budget **without chargers** for St Catharines Option 1 Phase 2 (excluding HST & Soft/Project Costs) = **\$5,510,866**

Niagara Falls

The estimated total construction cost budget without chargers for Niagara Falls Option 2 (excluding HST & Soft/Project Costs) = **\$28,524,445⁵**

⁵ Note that on-route charger construction costs are not included.

4.2.5 CAPEX: FLEET & CHARGERS

Figure 4-5 compares the capital investment for fleet and charging infrastructure transition with BAU (ICE buses only) at St. Catharines and Niagara Falls. The transition plan's average annual CAPEX is about \$26,726,000, versus \$13,913,000 for BAU - a 92% increase. This includes costs for core and spare fleets, depot chargers, and on-route chargers (the latter for Niagara Falls only).

(Facility retrofit construction costs are not included in this graph.)

Unit cost assumptions for vehicles and equipment are detailed in Appendix C.

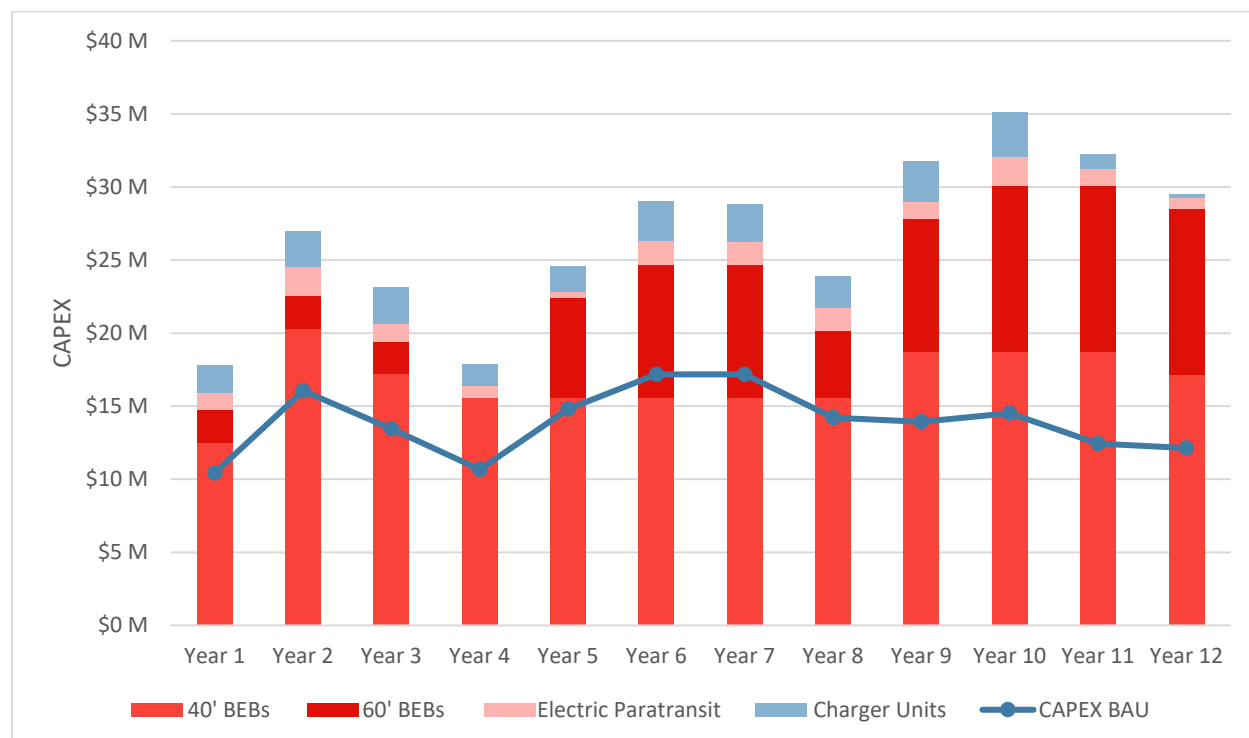


Figure 4-5: Combined Fleet and Charger CAPEX for St. Catharines and Niagara Falls Garages.

4.2.5.1 CAPEX: FLEET & CHARGERS FOR ST. CATHARINES

Figure 4-6 shows the comparison of the transition plan against the BAU.

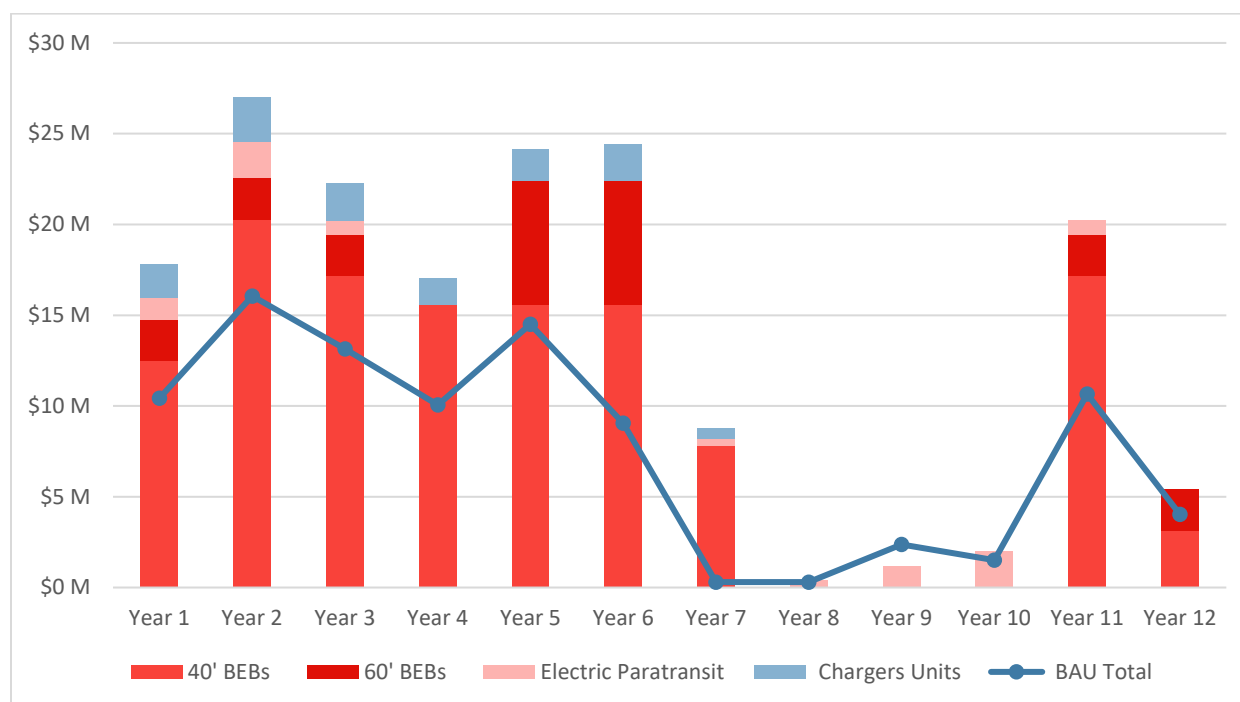


Figure 4-6: Fleet and Charger CAPEX at St. Catharines Depot.

At St. Catharines depot, all charging is depot-based. The annual average CAPEX for the transition plan is about \$14.23 million - an 85% increase over the \$7.7 million BAU figure - mainly due to purchasing 40-ft BEBs. In contrast, electric paratransit vehicles and chargers account for a small portion of costs. **(Facility retrofit construction costs are excluded here).**

CAPEX peaks in Year Two to accommodate charger and dispenser procurement prior to BEB acquisition. Fleet-related CAPEX decreases in Years 8 -10 as core deliveries finish by Year 7, with remaining payments for spares in Years 11 and 12. NT may use this period of lower CAPEX to prepare for Niagara Falls garage's transition.

4.2.5.2 CAPEX: FLEET & CHARGERS FOR NIAGARA FALLS

Figure 4-7 shows that Niagara Falls' average annual CAPEX for BEBs and chargers from Year 1 to 12 is about \$12,498,000 - 101% higher than the BAU figure of \$6,214,000. This difference stems from a higher BEB-to-diesel bus replacement ratio and the need for on-route chargers in Niagara Falls. However, total CAPEX for Niagara Falls is less than St. Catharines due to a smaller fleet size. Notably, capital investments at the Niagara Falls garage are much lower in Years 1–6, as retrofits occur after St. Catharines and BEBs are procured later in the process. **(Facility retrofit construction costs are excluded here).**

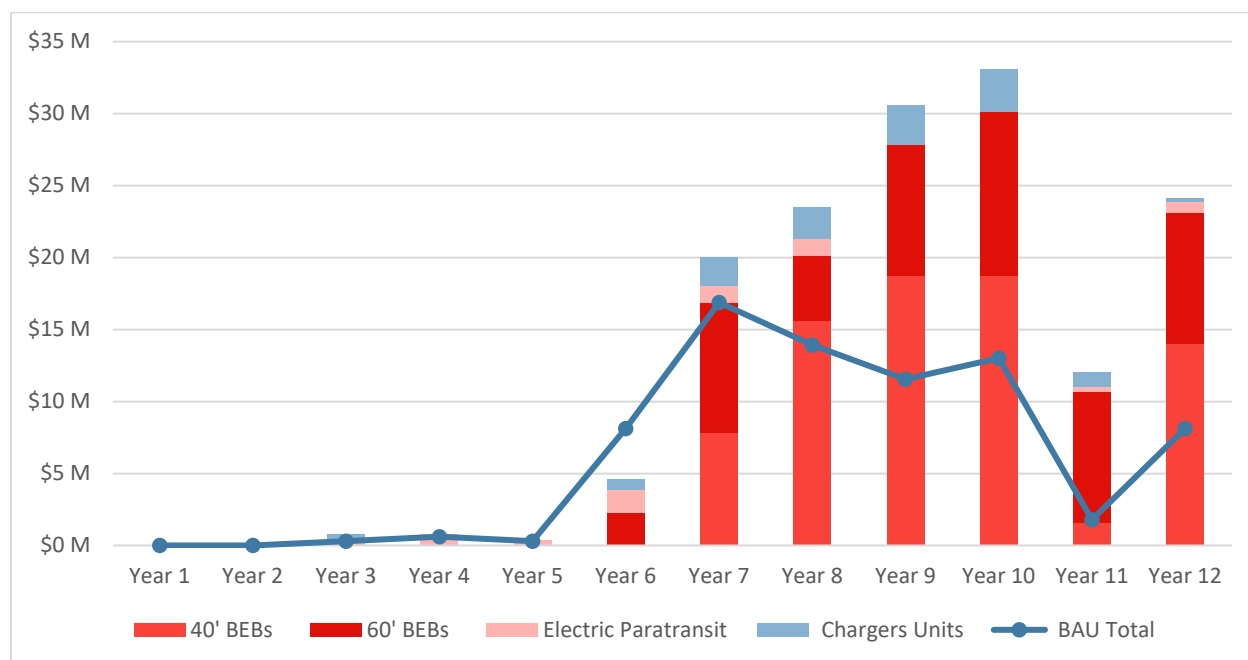


Figure 4-7: Fleet and Charger CAPEX at Niagara Falls Garage.

4.2.6 OPEX: OVERVIEW

This section presents projections of operational expenses. The OPEX calculations reflect only the core fleet, since the expenses related to spare fleet activity are comparatively minor. Fuel and maintenance cost assumptions are included in Appendix C.

Figure 4-8 shows the total OPEX for **fuel, electricity and maintenance** for the transition roadmap at both St. Catharines and Niagara Falls garages.

OPEX forecasts for the St. Catharines and Niagara Falls sites are presented separately below.

OPEX savings increase each year as electrification advances and stabilize by Year 10. The average annual OPEX across Years 1 to 12 is estimated at approximately \$5,721,000 under the transition plan, compared to \$8,337,000 for business-as-usual (BAU), representing an average annual savings of about \$2,616,000. By Year 12, when both fleets are fully electric, the annual OPEX savings are projected to reach approximately \$4,115,000, indicating a 50% reduction in operational expenses.

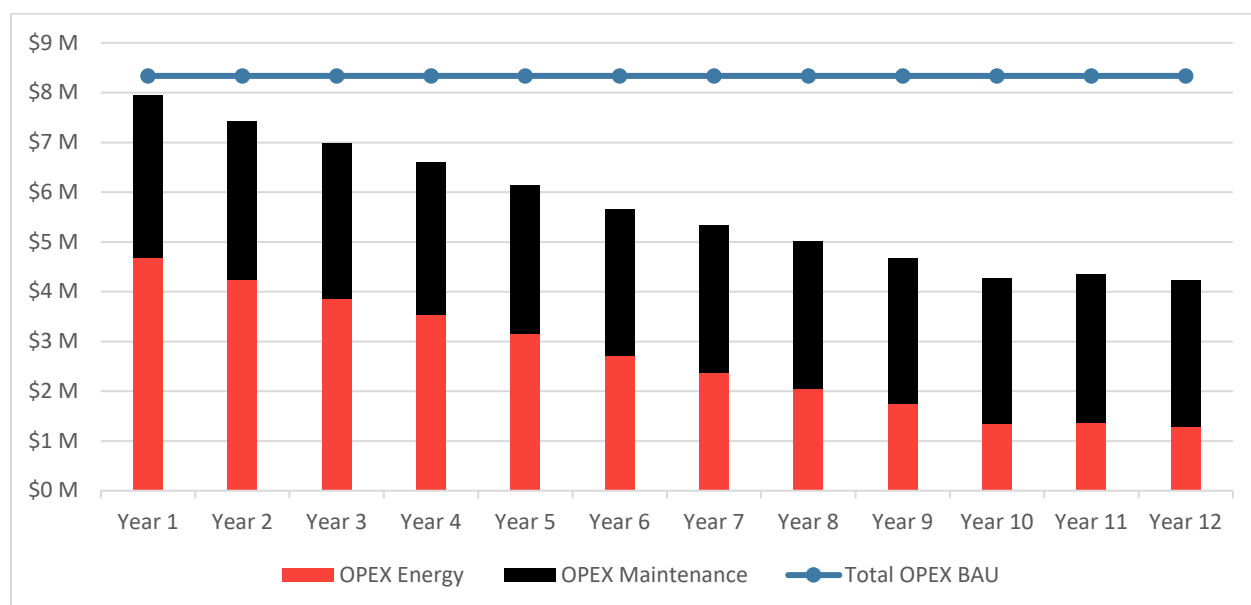


Figure 4-8: Total OPEX (Fuel, Electricity and Maintenance) for Both Depots.

Electricity and Fuel

Figure 4-9 illustrates combined OPEX for the transition plan, covering electricity and fuel. BAU costs remain flat as inflation is excluded, while transition plan expenses decline until Year 10, when over 95% of the ICE fleet is replaced, leading to stable costs thereafter. Prior to Year 10, annual operational costs average \$2,698,000 for the transition plan versus \$4,998,000 for BAU, a 46% reduction in fuel costs. By Year 12, full electrification brings annual savings of about \$3,720,000.

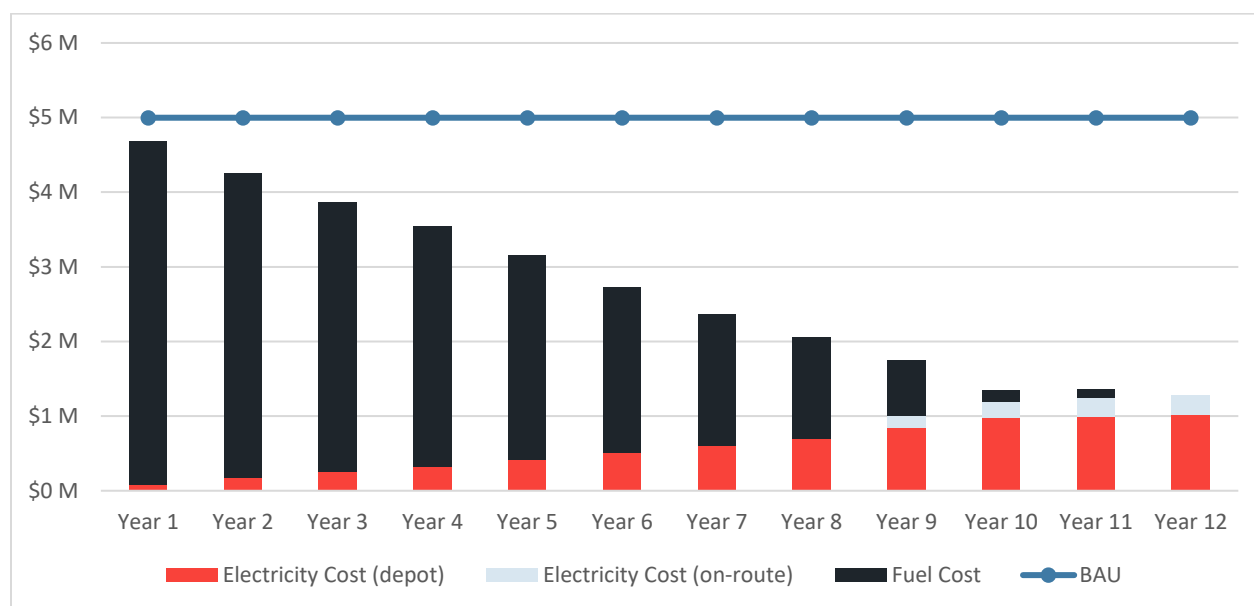


Figure 4-9. OPEX: Electricity and Fuel for Both Garages.

Maintenance Costs

Figure 4-10 shows the maintenance cost for the transition plan against the BAU scenario. While the maintenance cost of a single BEB is lower than a diesel bus⁶, the total maintenance cost for the vehicle and the charger by Year 12 is about 15% lower compared to diesel buses. During the transition period (Year 1 to Year 12), the average annual maintenance cost for the transition plan is approximately \$3,023,000, compared to \$3,339,000 for the BAU, which is an 12% reduction in maintenance cost.

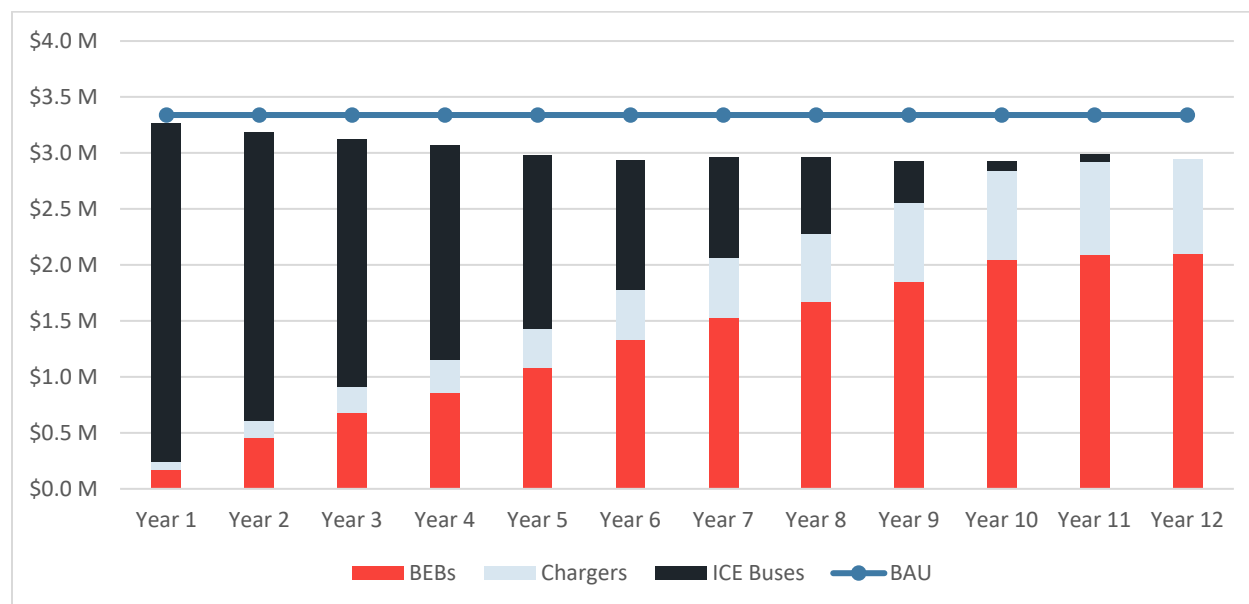


Figure 4-10: OPEX: Vehicle and Charger Maintenance Costs for Both Garages.

4.2.6.1 OPEX FOR ST. CATHARINES FLEET

Total OPEX

Figure 4-11 shows the total OPEX for the St. Catharines depot. Since its transition begins earlier, OPEX savings start in year 1. Average annual savings are about \$2,072,000, which is higher than those at the Niagara Falls depot.

⁶ By 46%, see maintenance cost assumptions in Appendix C

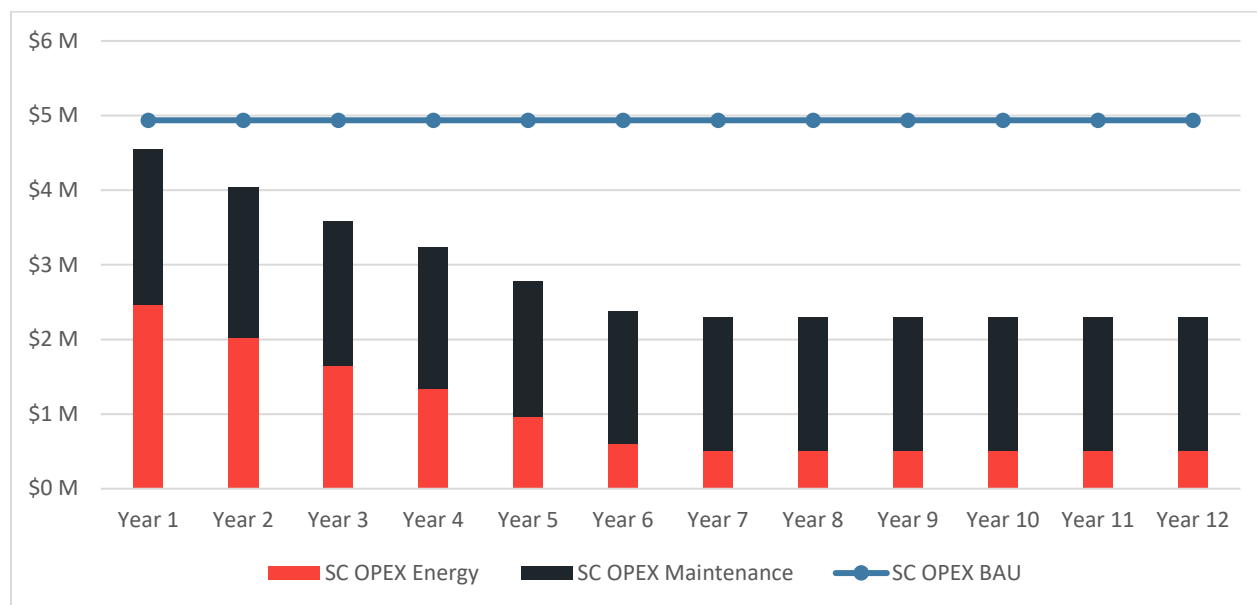


Figure 4-11: Total OPEX for St. Catharines Depot.

Fuel and Electricity

Figure 4-12 shows the electricity and fuel costs of the transition plan at St. Catharines depot against the BAU. Most of the OPEX savings from year 1 to 6 are expected to come from the BEB operation from St. Catharines, as this facilities' fleet is planned to be electrified first. The average annual electricity and fuel cost for the transition plan is approximately \$1,007,000 vs \$2,775,000, only 36% of the BAU OPEX at St. Catharines depot.

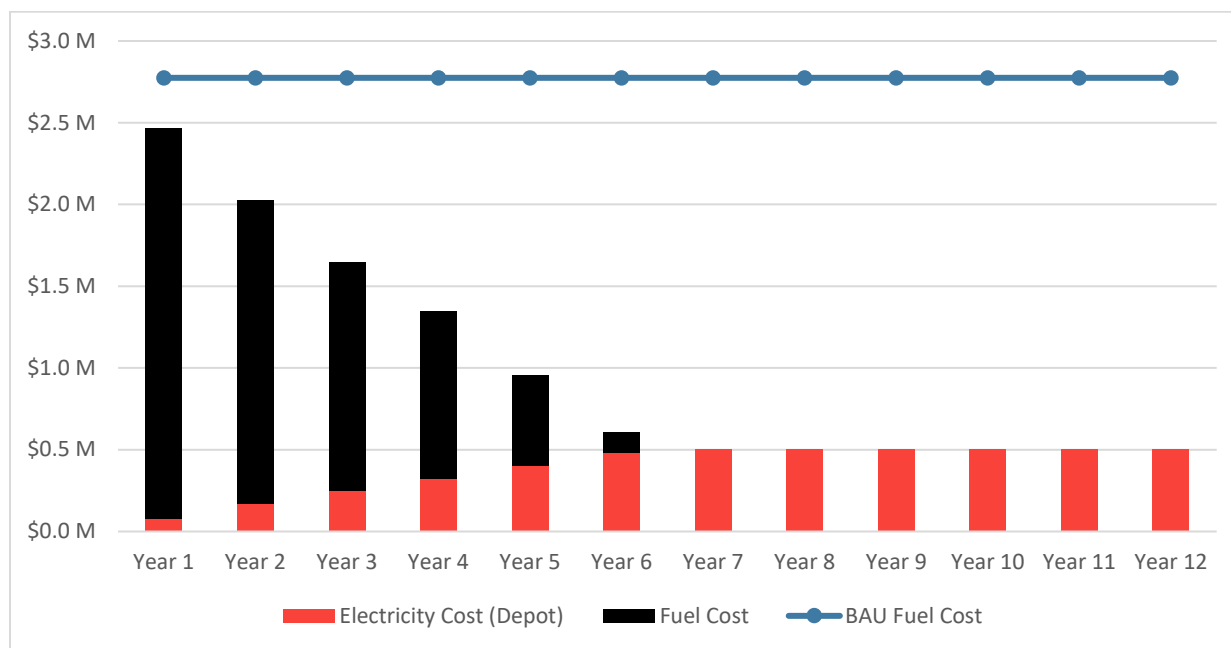


Figure 4-12: OPEX: Electricity and Fuel for St. Catharines Depot.

Maintenance

Figure 4-13 shows that vehicle and charger maintenance costs at St. Catharines are slightly lower under the transition plan. The average annual maintenance OPEX during the transition is \$1,858,000, compared to \$2,162,000 for BAU, a 14% reduction.

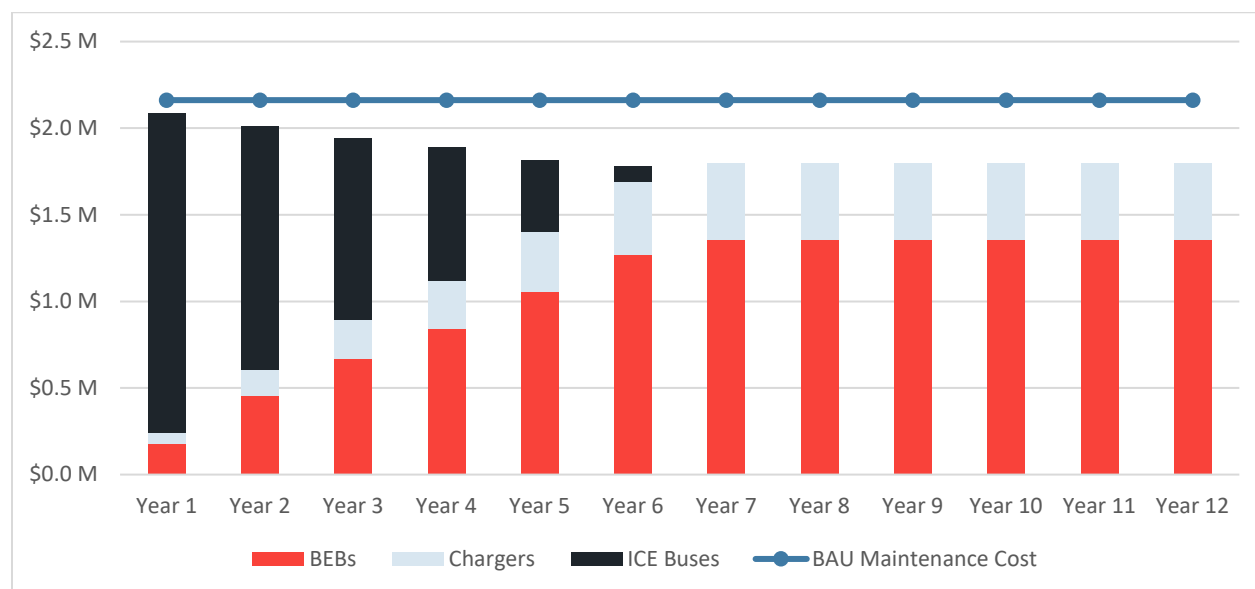


Figure 4-13: OPEX: Vehicle and Charger Maintenance Costs at St. Catharines Depot.

4.2.6.2 OPEX FOR NIAGARA FALLS FLEET

Total OPEX

Figure 4-14 shows the total OPEX cost for Niagara Falls garage. As expected, major savings start from Year 7 onwards due to delayed start of electrification. Following the complete electrification by Year 12, the annual savings are expected to sit at approximately \$1,477,000, which represents a 43% reduction compared to the BAU.

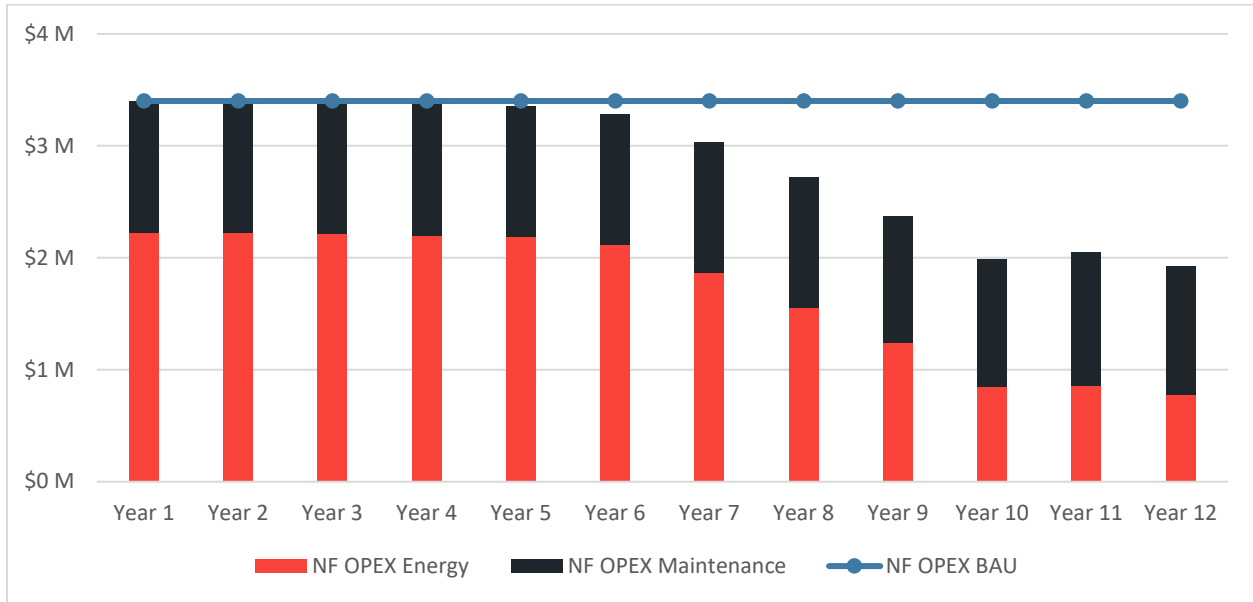


Figure 4-14: Total OPEX for Niagara Falls Depot.

Fuel and Electricity

As shown in [Figure 4-16](#), the fuel savings start from year 5, which coincides with the acquisition of the first BEB at the Niagara Falls site. By Year 12, annual savings in electricity and fuel costs is close to 1.5 million dollars, which is 65% less compared to the BAU's fuel cost. From Year 1 to 12, the transition's average annual electricity and fuel cost is approximately \$1,692,000, compared to \$2,223,000 for BAU. This is, approximately, average savings of 24%.

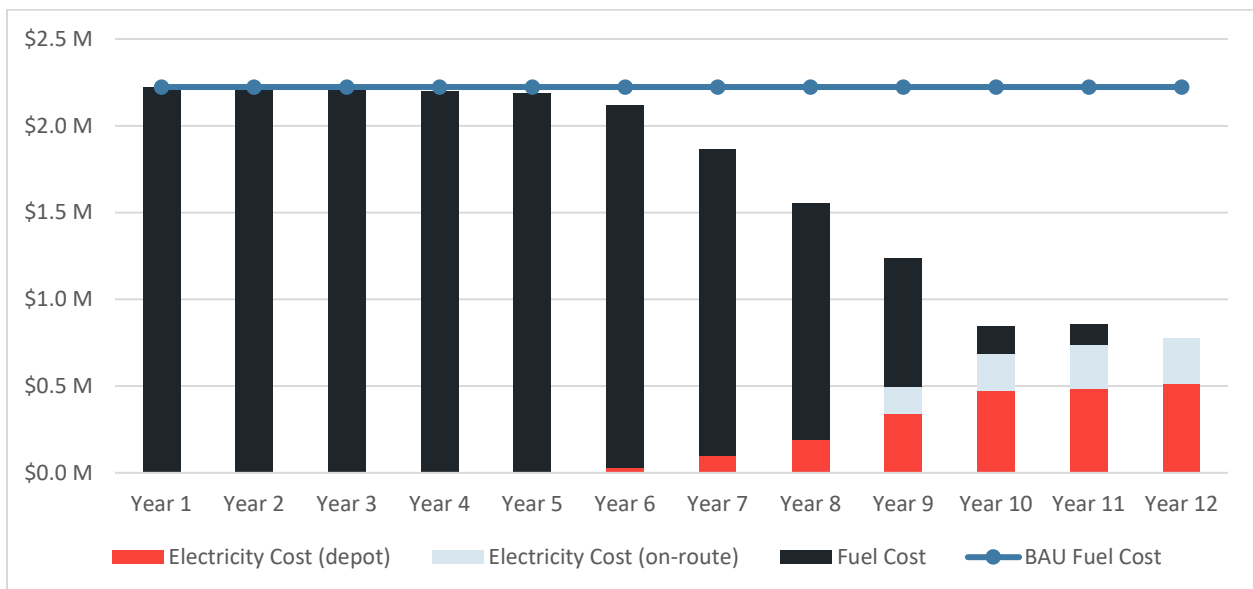


Figure 4-15. OPEX: Electricity and Fuel Costs at Niagara Falls Depot.

Maintenance

Figure 4-16 shows vehicle and charger maintenance costs at Niagara Falls. The transition plan's maintenance costs are approximately equal to the BAU plan throughout the 12-year timeframe. This is mainly due to two factors: the high maintenance cost of five on-route chargers, and the higher number of BEBs compared to diesel buses. From Year 1 to 12, the average annual maintenance cost is \$1,165,000 for the transition plan compared to \$1,177,000 for the BAU. This represents a % reduction. On Year 12, once the fleet is 100% electrified, the savings are expected to sit at 2%.

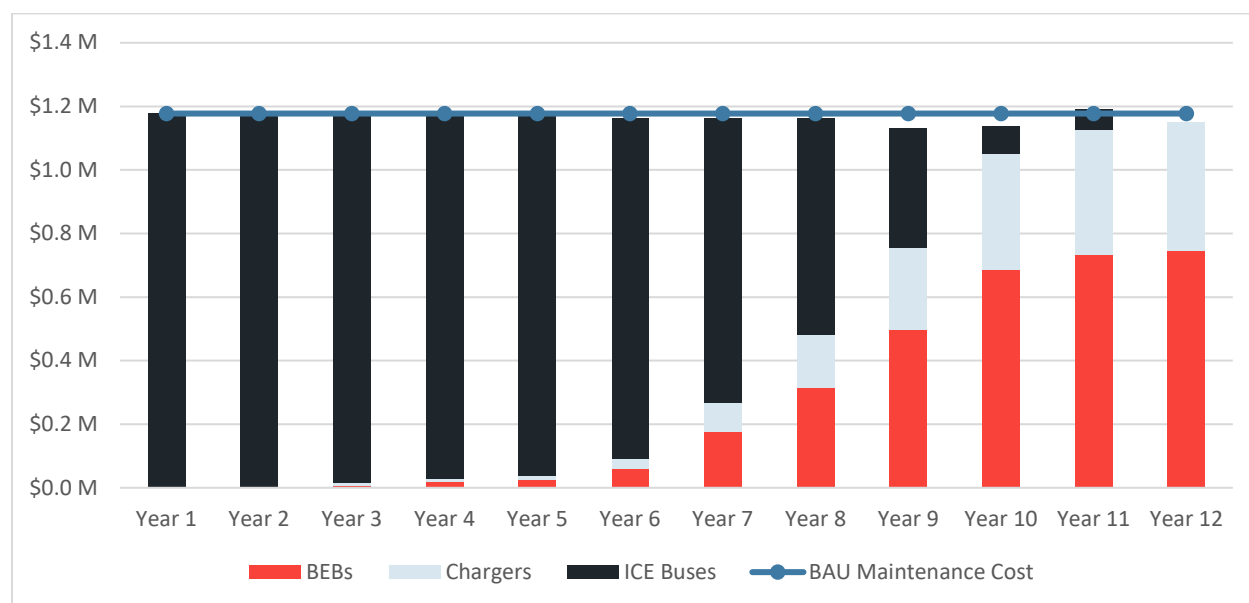


Figure 4-16: OPEX: Vehicle and Charger Maintenance Costs at Niagara Falls Depot.

4.3 GHG EMISSIONS ANALYSIS

Determining the GHG emissions savings is the main driver for transit agencies when considering fleet electrification. Ontario's grid is one of the cleanest among the provinces and territories in Canada. Therefore, electrification of the transportation segment in Ontario can bring significant GHG emissions reductions. GHG emission calculations are based only on the core fleet.

4.3.1 OVERALL GHG EMISSIONS

Figure 4-17 presents the lifecycle GHG emissions for the transition plan against the GHG emissions for the BAU scenarios. The GHG emissions illustrated include both facilities. BAU lifecycle GHG emissions remain constant over the years, while the future implementation of transition plan shows a continuous decrease from Year 1 to 12. By Year 12, BEBs can reduce GHG emissions by 98% compared to the BAU scenario. Further reductions are expected as Ontario's grid becomes cleaner. All assumptions related to the GHG emission factors, fuel economies (for ICEs), and energy efficiencies are included in Appendix C.

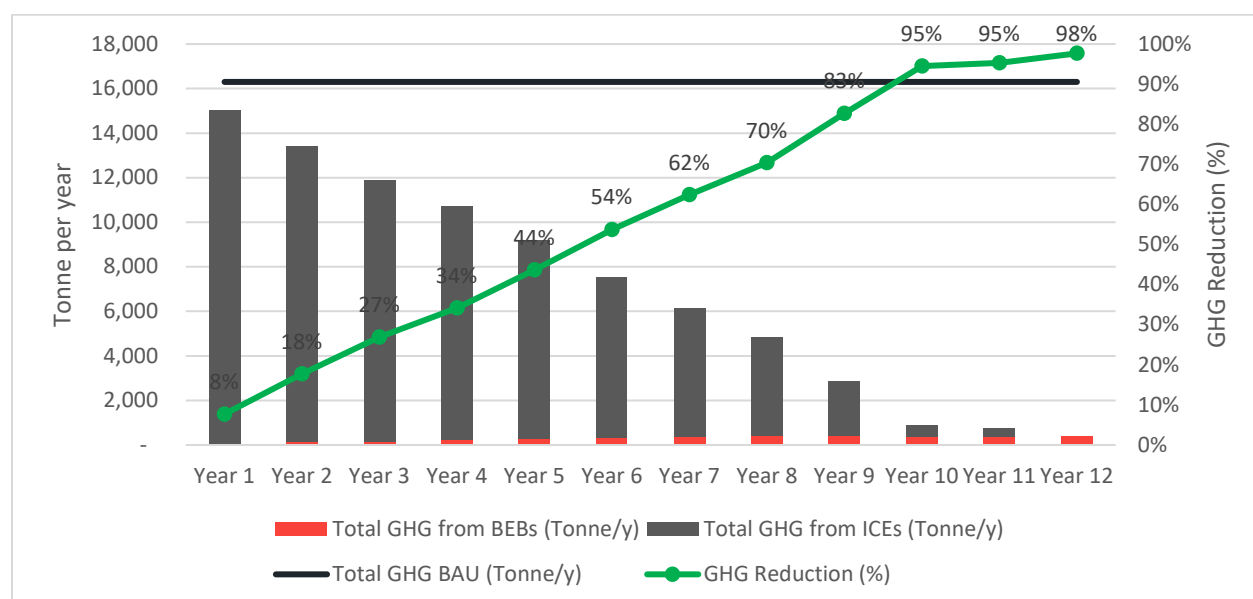


Figure 4-17. GHG Emissions Comparison for Both Depots.

4.3.2 GHG EMISSIONS FROM ST CATHARINES FLEET

Figure 4-18 shows the lifecycle GHG emissions for the transition plan compared to the GHG emissions for the BAU at St. Catharines depot. The transition plan shows a gradual reduction in emissions by Year 7, reaching 98% when the fleet is fully electrified in Year 8. The GHG emissions stays at 98% onwards due to the GHG emissions factor of Ontario's generation portfolio.

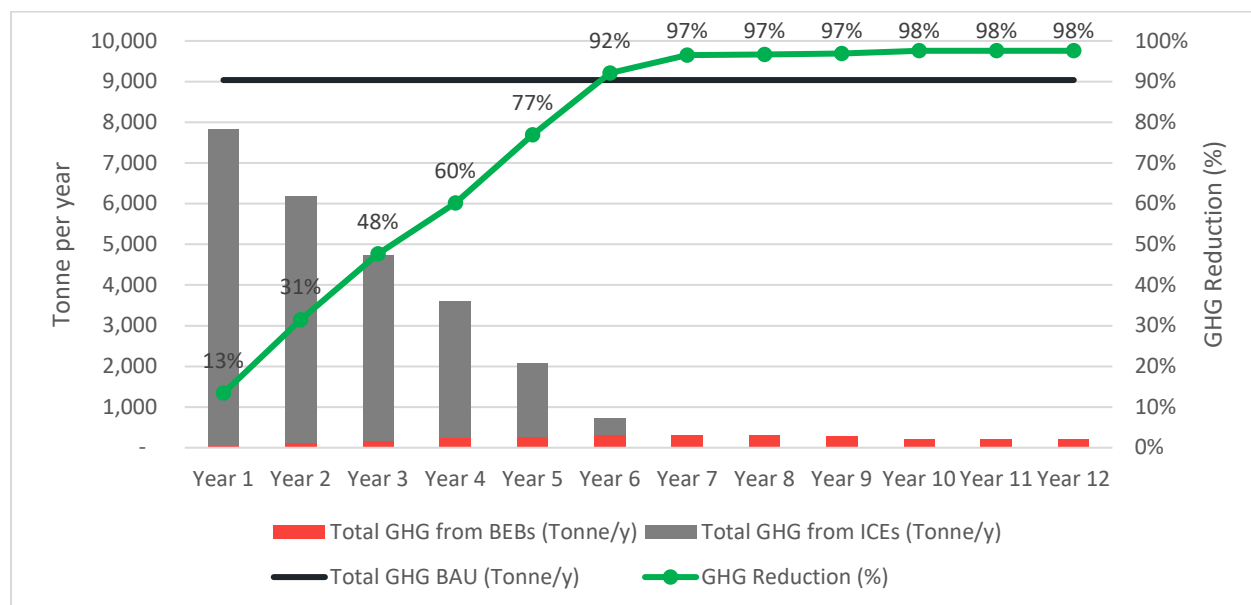


Figure 4-18: GHG Emission Comparison for St. Catharines Depot.

4.3.3 GHG EMISSIONS FROM NIAGARA FALLS FLEET

As for Niagara Falls depot, the transition plan considers the transition process at a later stage, compared to St. Catharines. Therefore, the reduction of GHG lifecycle emissions reaches the 98% plateau of 98% by Year 12, as shown in Figure 4-19.

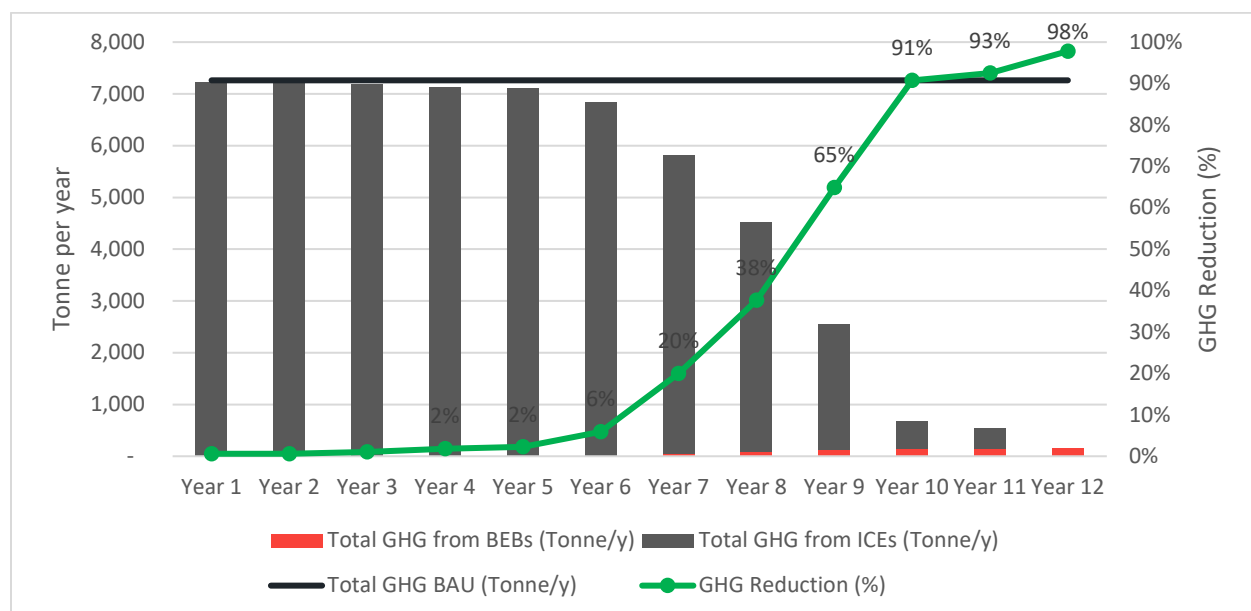


Figure 4-19. GHG Emission Comparison for Niagara Falls Depot.

5 CONCLUSION AND RECOMMENDATIONS

Niagara Region's Climate Change Action Plan includes a commitment to reducing greenhouse gas emissions from its corporate operations and facilities in the medium term, while the Region is aiming for net-zero corporate emissions by 2050 aligning with national climate goals.

NT is conducting the *Fleet Electrification Strategy and Implementation FEED Study* to determine the requirements and costs for gradually transitioning to a zero-emissions fleet and upgrading infrastructure. The main goals are to reduce greenhouse gas emissions while maintaining transit operations and delivering value to regional taxpayers and residents.

The Study involved identifying the feasibility of electrifying regional transit operations. Both battery electric (BEB) and hydrogen fuel cell electric (FCEB) bus technologies were assessed, and battery electric bus technology was identified as the appropriate technology for NT's initial fleet and facility deployment and has been considered for the purposes of all planning and costing in this study.

Following detailed feasibility assessments conducted in a separate task, this report defines the Fleet Transition Plan and presents an implementation roadmap with estimated costs. It outlines specific requirements for zero-emissions bus fleet procurement, details regarding transit garage retrofits, Class D cost estimates, deployment strategy development, projected emission reduction trajectories, and capital investment plans for phased deployment of battery electric buses and related infrastructure upgrades.

The following points summarize the findings of this fleet electrification study:

FACILITY MODIFICATIONS

At **St. Catharines Garage**, both indoor and outdoor spaces of the site will be used to store and charge the fleet.

Table 5-1: Proposed Fleet Makeup at St. Catharines Garage

	Core Fleet	Spares	Total
40' BEB	67	23	90
60' BEB	9	2	11
Paratransit Vehicles	10	2	12

The original building can accommodate forty-five 40' BEBs, and the newer addition will store and charge 9 60' BEBs, with roof mounted pantographs for each.

The exterior area adjacent to the southern wall of the additional garage will provide additional storage / charging for the expanded fleet of BEBs and will house outdoor gantry-mounted pantographs for twenty-four 40' BEBs. The core paratransit vehicle fleet will be stored and charged to the southeast of the site. There will be three charging cabinets for the paratransit vehicles, each connected to four charging dispensers

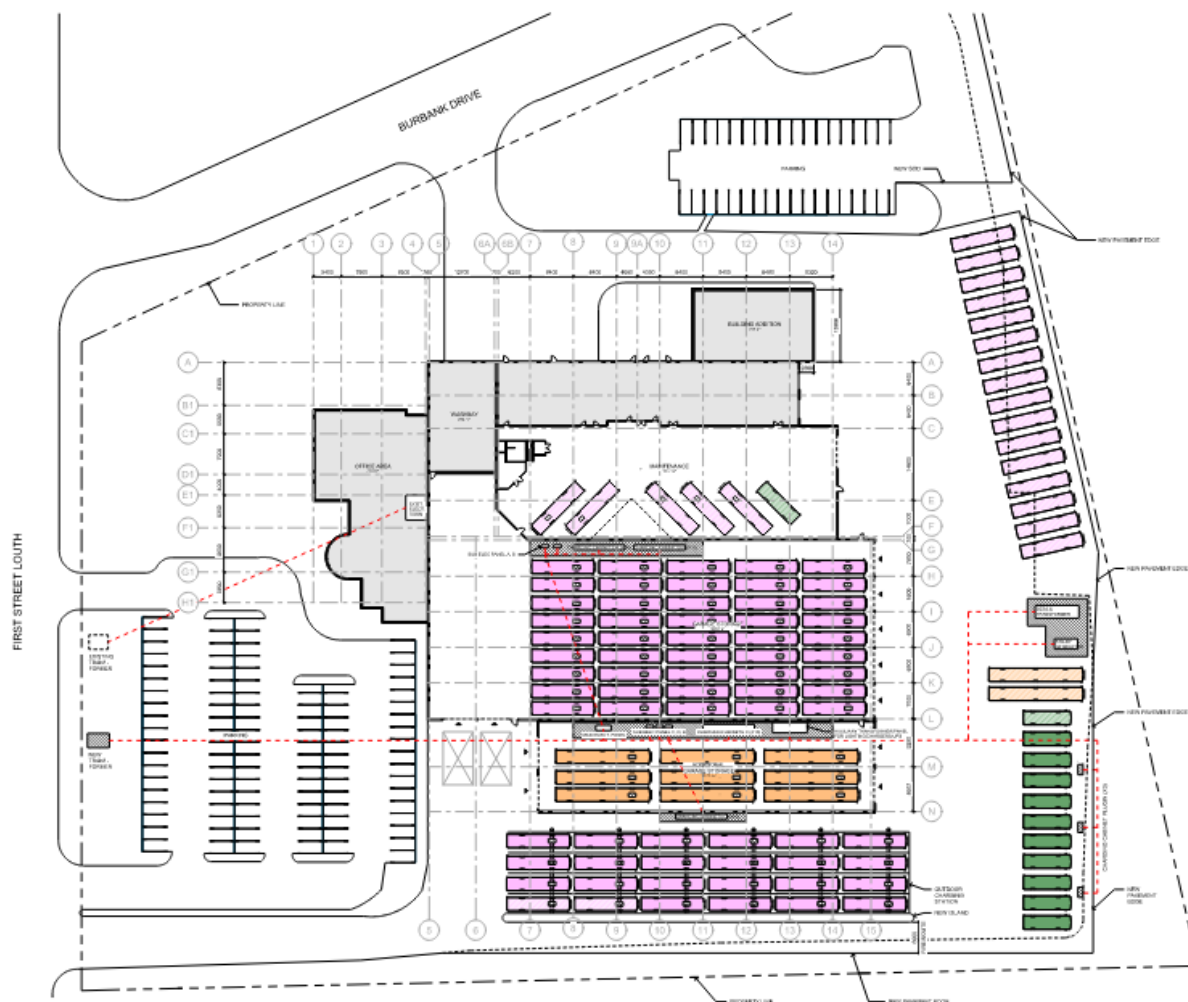


Figure 5-1: Proposed St. Catharines BEB Facility Site Plan (Conceptual Only)

The recommended construction phasing strategy aligns the delivery of the first BEBs with the completion of the initial construction phase of St. Catharines garage. The construction and installation of chargers is planned to be split into two phases. Phase 1 considers the planning, procurement and construction activities associated with the first five years of BEB deliveries. Phase 2 consists of implementation of charging equipment to cover the remainder of the BEB deliveries in years 6 through 12.

At **Niagara Falls Garage**, the preferred charging technology will also be overhead pantographs. The interior part of the garage will be used for charging 60' BEBs with roof mounted pantographs for each. An outdoor charging area is proposed comprised of exterior gantry pantograph structures for the 40' buses, and two independent gantry pantograph structures for 60' BEBs. The core paratransit vehicles will be parked in the southeast end of the site.

Table 5-2: Proposed Fleet Makeup at Niagara Falls Garage

	Core Fleet	Spares	Total
40' BEB	71	8	79
60' BEB	20	4	24
Paratransit Vehicles	11	3	14

The construction of retrofits for Niagara Falls Garage are recommended to be completed in a single construction phase - in addition to potential early works package to increase the capacity of the electrical service at the site.

Due to the heavier duty cycles and longer distance intermunicipal services operating out of Niagara Falls, five on-route chargers are proposed at Welland Bus Terminal to provide top-up charging. These are to be implemented over a timeframe of five years, which can change in case of service expansions or other changes to facilities in the future.

The leased Metrolinx GO buses lanes are excluded from the NT electrification scope and will be preserved for the use of these regional transit vehicles and related staff.

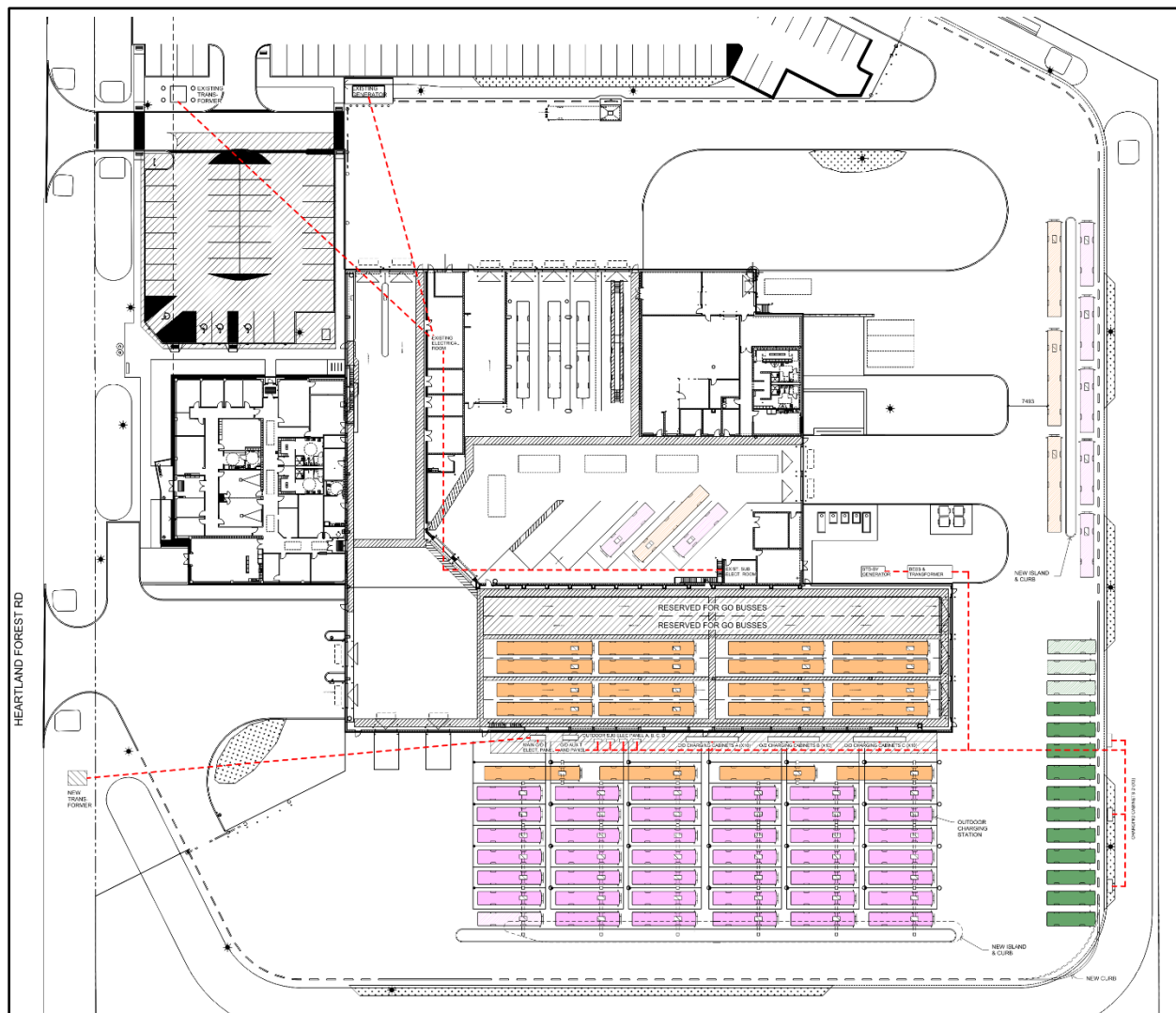


Figure 5-2: Proposed Niagara BEB Facility Site Plan.

The **proposed electrical design** at both garages enables charging of the transit fleet through a network of pantograph and plug-in chargers, backed by a utility-supplied transformer, distribution system, auxiliary services, BESS, and a standby generator for emergency scenarios. The facility will accommodate present and future charging needs with adequate spare provisions and system flexibility.

Within existing structures, **roof-mounted reinforcement supports are proposed** to accommodate the additional weight of interior pantographs.

FLEET AND FACILITIES TRANSITION ROADMAP

The fleet deployment is planned to take 12 years, corresponding the expected lifespan of 40-ft and 60-ft buses. It is recommended that two years preceding the start of BEB operations are allowed for planning / budgeting, detailed design, procurement, and facility construction. The total estimated timeline would be 14 years.

The transition NT fleet consists of a mix of diesel and gasoline-fuelled 40-ft, 60-ft, and paratransit vehicles, which can operate assigned daily transit services (blocks) without the need for midday refueling.

It is recommended that the strategy for fleet replacement is aligned with the NT's 'business as usual' Vehicle Replacement Schedule, covering the first 8 years of ZEB operations and covers both St. Catharines and Niagara Falls garages. In the final 4 years (Years 9 to 12), it is recommended that the new BEBs are deployed evenly to meet the required total number of core and spare units at each garage.

Detailed design & early enabling works for St. Catharines Phase 1 should start as a priority in Planning Year 1, anticipating the need to tender early works packages for long lead items identified above (e.g. the substation for the service capacity upgrade, associated switchgear, BESS and potentially chargers). Assume up to a 2-year lead time, then the enabling works package should be ordered in the early part of Planning Year 1.

Detailed design work will also confirm the construction schedule and cost for the St. Catharines Phase 1 Package, and potentially for Phase 2. Considering an estimated 12 to 18-month construction timeframe, and the need for the facility to be operations ready in Year 1, the award timeline for the Phase 1 construction package should be in mid Planning Year 1.

The construction packaging for the 2nd phase at St. Catharines garage will depend on the design approach, although a 1-year construction timeline and a Year 5 opening day suggests award some time in late Year 4 or early Year 5.

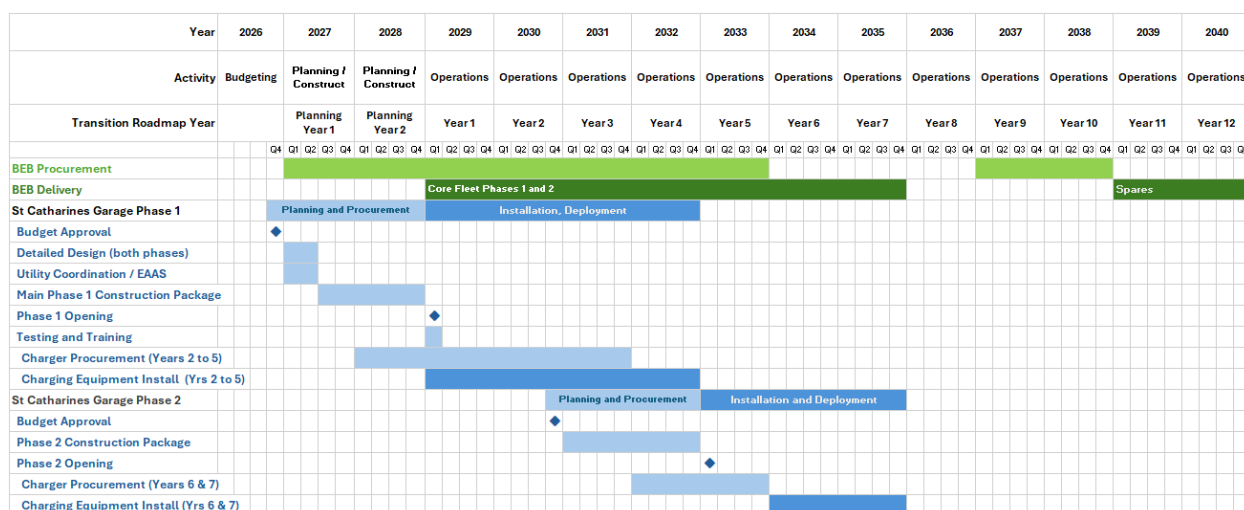


Figure 5-3. Phasing Schedule for St. Catharines Depot.

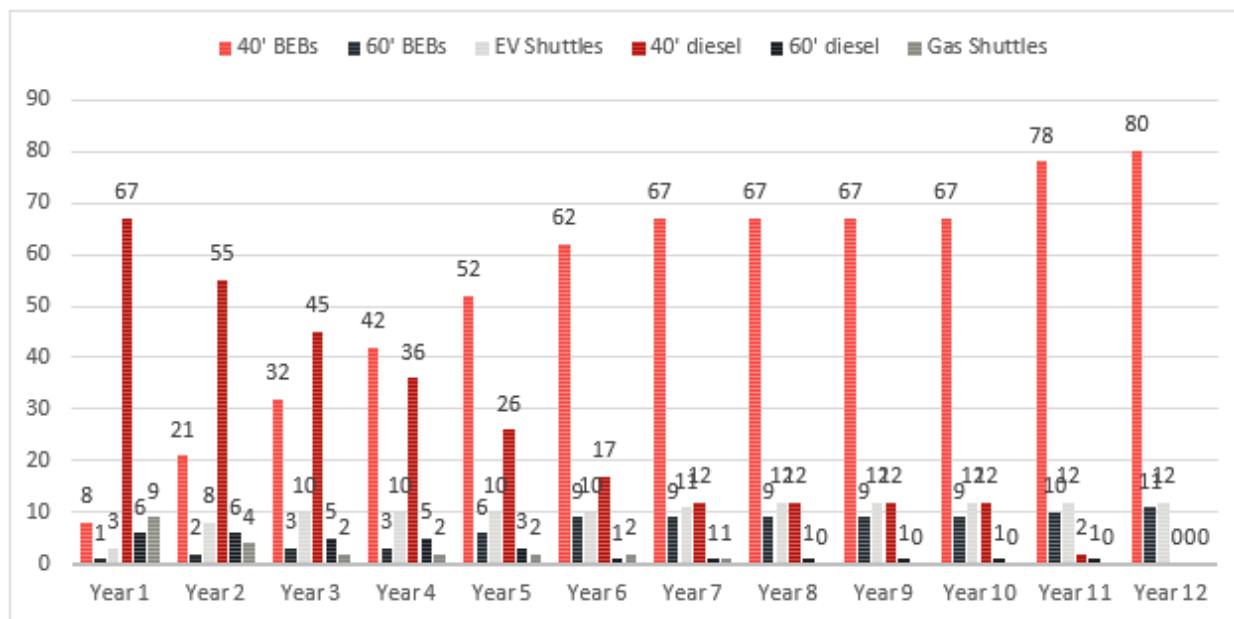


Figure 5-4. Proposed Fleet Deployment Schedule at St. Catharines Garage.

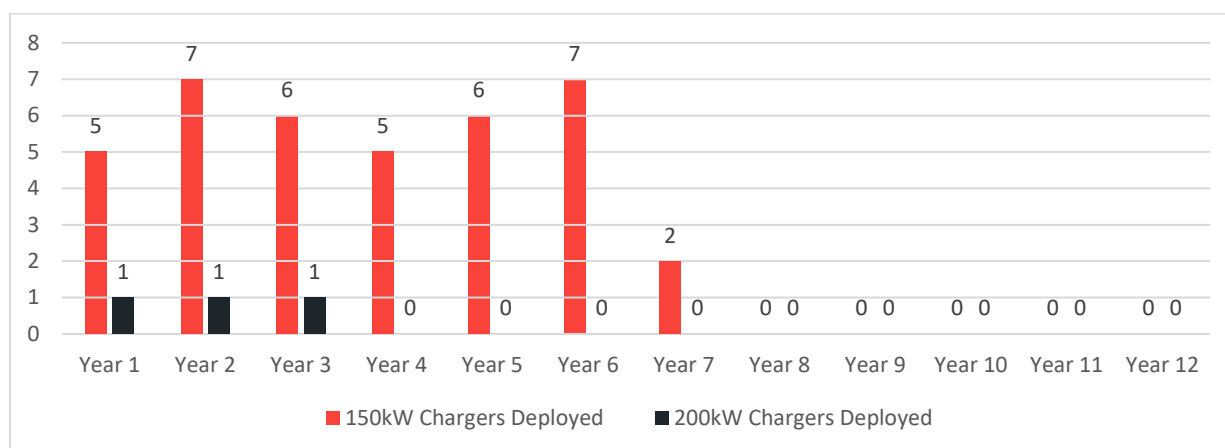


Figure 5-5. Proposed Charger Deployment Schedule at St. Catharines.

The deployment of BEBs and chargers at Niagara Falls garage is scheduled to start in Year 6, subsequent to the core fleet deployment at St. Catharines, and will coincide with St. Catharines Phase 2. Electric paratransit vehicles are set to begin their transition earlier in Year 3. The full transition of the Niagara Falls fleet is expected to be completed by Year 12, while the deployment of electric paratransit vehicles is anticipated to conclude by Year 8.

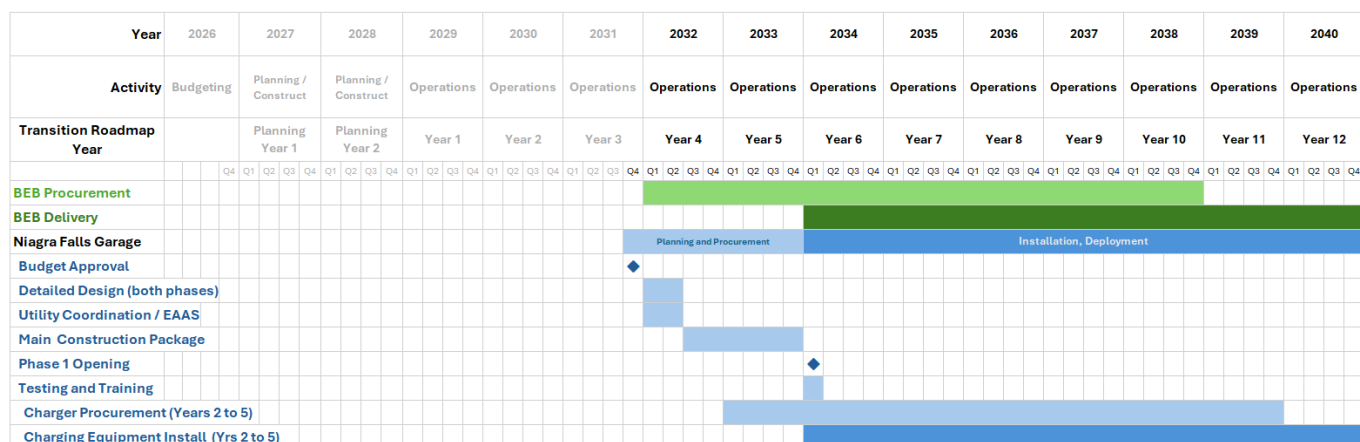


Figure 5-6: Niagara Falls Implementation Schedule.

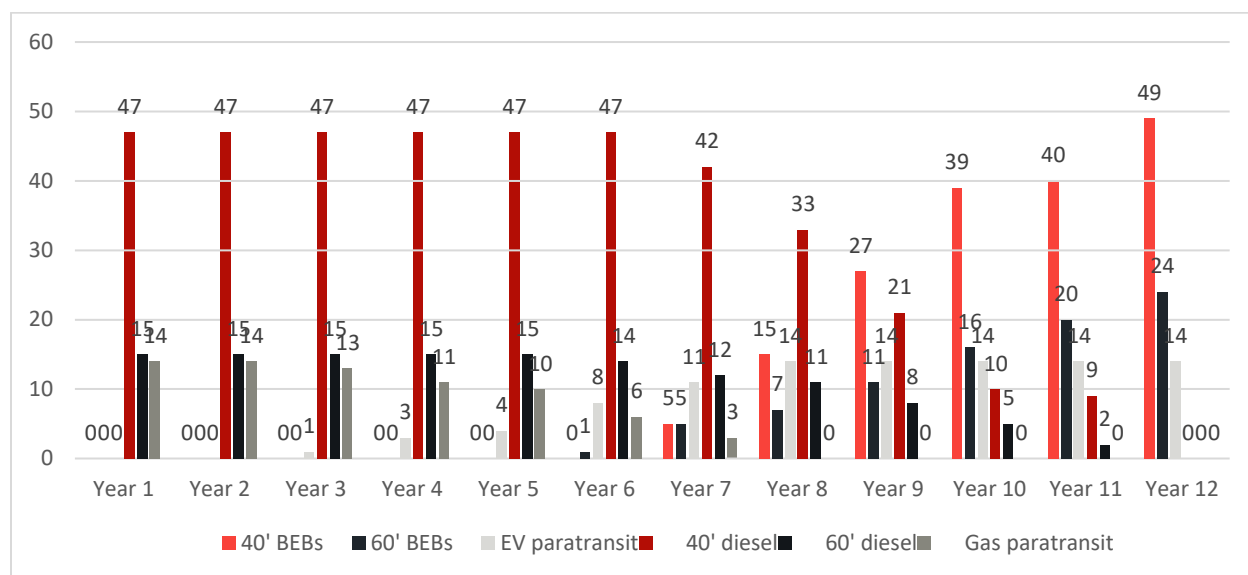


Figure 5-7: Proposed Fleet Deployment Schedule at Niagara Falls Garage.

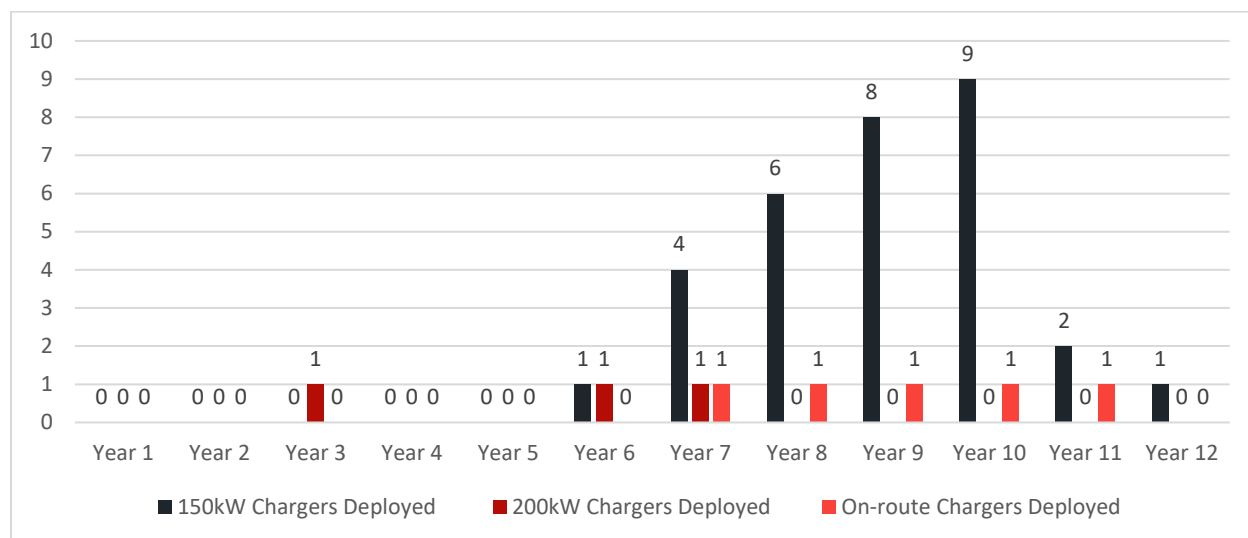


Figure 5-8: Proposed Charger Deployment Schedule at Niagara Falls Garage.

COSTS

The transition plan for the St. Catharines facility will increase the total cost by 53%, compared to the BAU. For the Niagara Falls facility, it will increase the total cost by 84%, compared to the BAU. These costs include facility and fleet capital and operational expenses. Accounting for both facilities and the overall fleet to be owned by NT, the total cost for the implementation of the transition plan will be 66% higher compared to the BAU. Although BEBs can generate savings in operations, these savings do not offset the extra costs associated with capital investments in BEBs, chargers, and facility modifications.

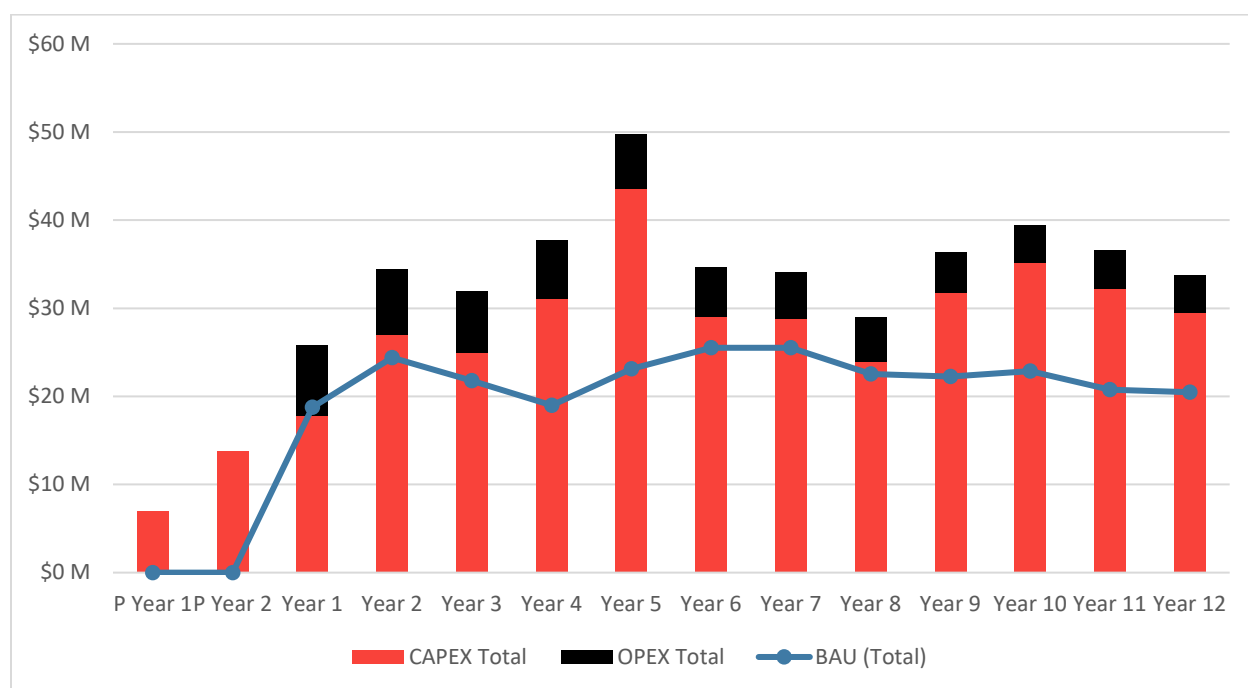
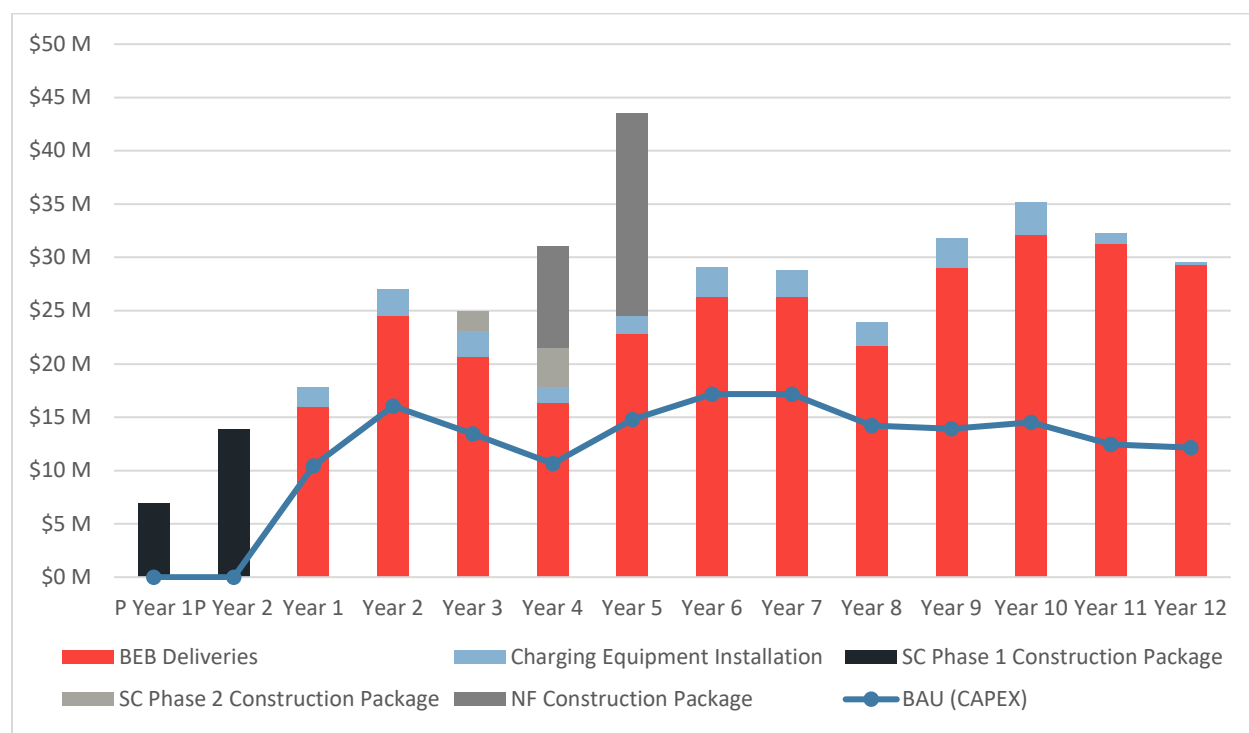


Figure 5-9: Total Cost: CAPEX & OPEX for NT Fleet and Facility Transition.

Table 5-3: Total Costs Summary: Transition vs BAU

	BAU		TRANSITION PLAN	
	St. Catharines	Niagara Falls	St. Catharines	Niagara Falls
CAPEX Fleet	\$ 92,394,500	\$ 74,566,900	\$ 158,581,700	\$ 137,715,100
CAPEX Construction	\$ -	\$ -	\$ 26,252,700	\$ 28,524,400
CAPEX Charging Equipment	\$ -	\$ -	\$ 12,160,000	\$ 12,260,000
OPEX Fleet - Electricity	\$ -	\$ -	\$ 4,728,100	\$ 3,040,800
OPEX Fleet - Fuel	\$ 33,298,800	\$ 26,679,600	\$ 7,350,000	\$ 17,257,800
OPEX Fleet - Maintenance ICEs	\$ 25,942,800	\$ 14,127,600	\$ 5,579,200	\$ 8,968,300
OPEX Fleet - Maintenance BEBs	\$ -	\$ -	\$ 12,599,600	\$ 3,264,300
OPEX Fleet - Maintenance Chargers	\$ -	\$ -	\$ 4,121,900	\$ 1,743,100
Totals	\$151,636,100	\$115,374,100	\$ 231,373,200	\$ 212,773,800

	BAU	TRANSITION PLAN
Totals	\$267,010,200	\$444,147,000

**Figure 5-10: Total CAPEX (Fleet, Facility Construction, Chargers / Cabinets / Dispensers) for Both Garages.**

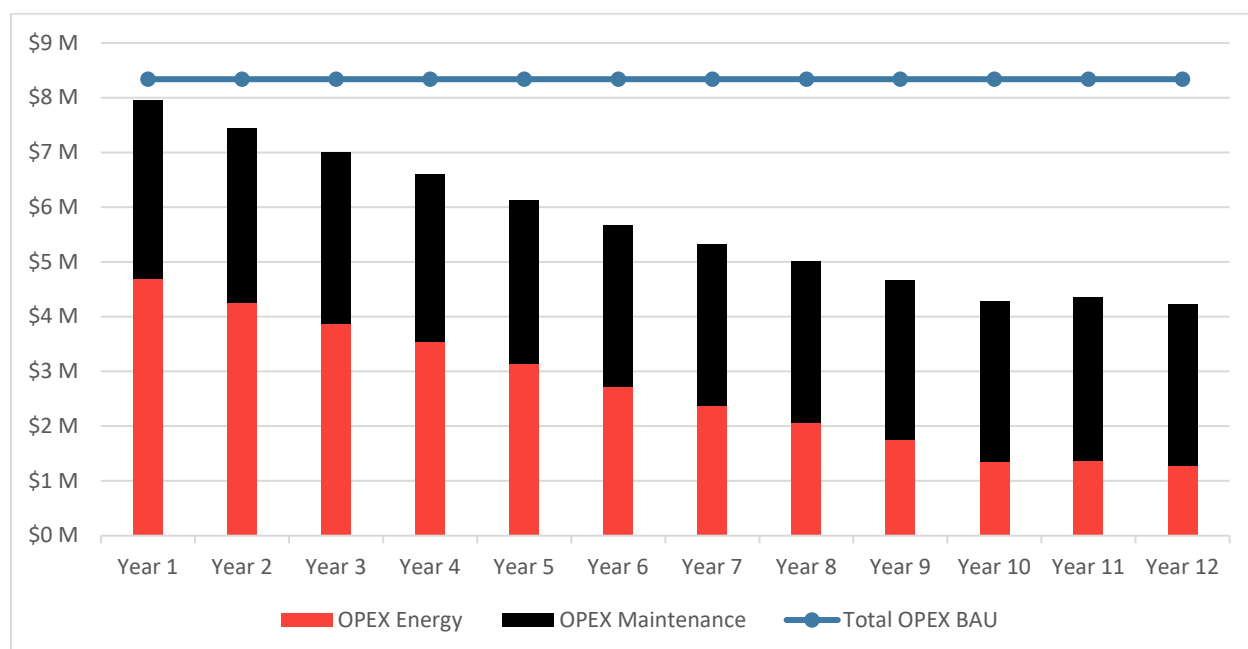


Figure 5-11: Total OPEX (Fuel, Electricity and Maintenance) for Both Depots.

GHG EMISSIONS ANALYSIS

The transition could reduce NT's transit lifecycle GHG emissions by up to 98% versus the BAU scenario, supporting decarbonisation of transport emissions in Niagara and aligning with regional goals. Additional reductions are likely as Ontario's grid becomes cleaner.

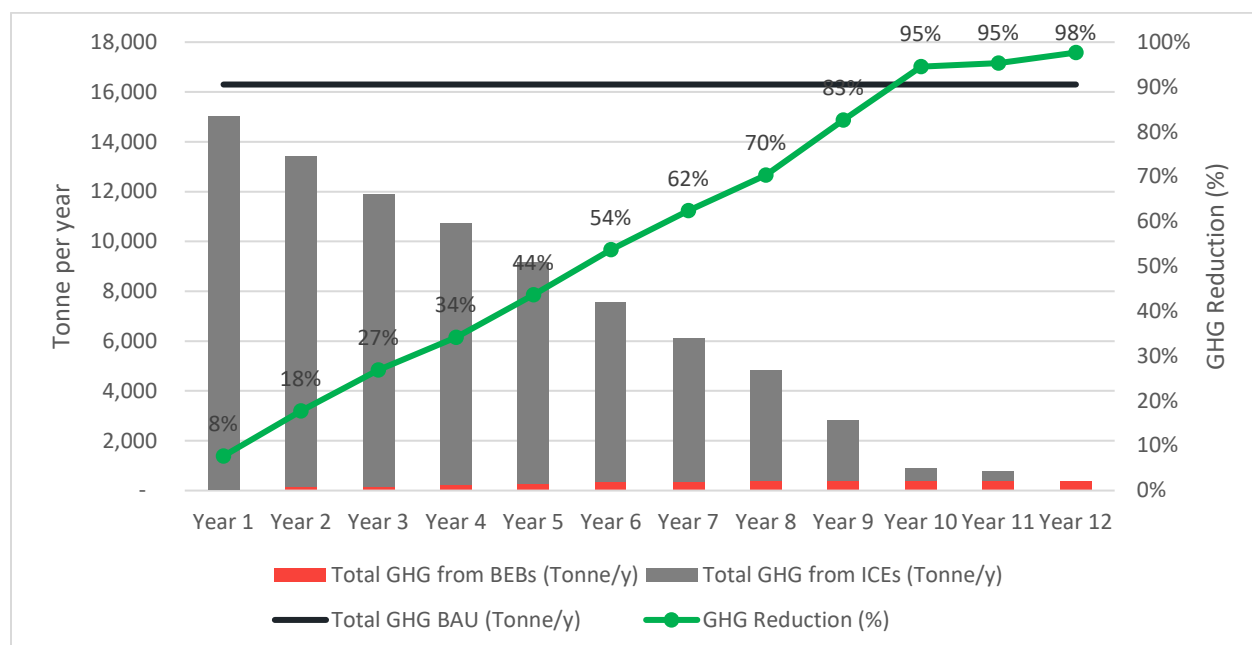


Figure 5-12: GHG Emissions for Both Depots.

APPENDIX A - DRAWINGS

Alectra's Energy-As-A-Service (EaaS) Approach

The Fleet Electrification Strategy and Implementation Roadmap Study references a procurement strategy known as Energy-as-a-Service (EaaS). Through this memo, Alectra Energy Solutions ("Alectra") is further elaborating on its EaaS solution while highlighting its capabilities as a qualified 3rd party provider of EaaS for Niagara Transit Commission's consideration.

Part of the study's findings is that the transition plan will have an overall increase in costs vs business as usual (BAU) since there is a significant capital outlay in 1) battery electric buses (BEBs), 2) facility modifications, and 3) charging infrastructure. Key benefits of the EaaS approach is that certain capex elements can be shifted to opex, while shifting material risks to a long-term partner such as Alectra.

Alectra defines Energy-as-a-Service (EaaS) as the turnkey implementation and ongoing management of 1) energy and charging infrastructure, 2) energy services, and 3) bus financing & procurement, under a long-term contract with comprehensive service and performance guarantees. As part of EaaS, Alectra (together with partners) designs, builds, finances, operates and maintains (DBFOM) the required infrastructure necessary to support NTC's Battery Electric Bus fleet. Alectra's energy services would provide NTC with optimized energy costs and reliable performance that meet operational needs. In addition, Alectra and partners can fully finance and procure BEBs on behalf of NRT.

1. Energy & Charging Infrastructure

Design

Alectra, through its design partner WSP, may design a fit for purpose and reliable electrical network for the electrification of the fleet. The design would ensure that the electrical system is robust and easily maintainable to provide maximum availability of power for charging the BEBs. The design team will work closely with the garage operations and maintenance (O&M) teams to ensure that the electrical system meets the requirements of the end user. Design may include built-in redundancies, such as redundant power supplies, charging units, and communication systems to minimize operational disruptions.

2. Build (Construction)

Alectra, through its construction lead, will apply for the necessary permits required during the design phase and work with NTC to ensure minimal to no disruption to operations during the construction of each electrification phase. The main construction activities (civil, structural, mechanical and electrical) that will be performed can be summarized as following:

- Coordination and management of interconnection with the utility grid, including application processes, metering, and compliance with regulatory requirements
- Electrical service upgrades and high voltage electrical work as required
- Installation of supporting electrical infrastructure for the charging equipment, such as wiring, breakers, switchgears, transformers, and distribution panels
- Site preparation, installation, comprehensive inspections and testing and commissioning of the charging equipment, back-up power systems and storage to ensure continuous operation of charging infrastructure during power outages or emergencies
- Procurement in alignment with NTC's public procurement rules and in consideration of potential long lead times
- Facility retrofits or new build, as required.

2. Finance

Alectra, through its financing partners, will arrange all financing associated with the EaaS agreement and lead the application process for any current and future federal and provincial funding programs to help optimize overall electrification transition's costs.

Alectra and partners expect to fund the project with a combination of equity and debt financing and has the necessary investment capital and access to financing to cost-effectively deliver the EaaS solution.

3. O&M

Alectra will provide an O&M plan that will maximize reliability and minimize outages. A summary of tasks include:

- Ongoing support, training and education for transit staff on the safe operation of the charging equipment
- Lifecycle management and advisory on strategies to minimize operating costs and optimize operations
- Preventative maintenance of electrical infrastructure and charging equipment

- 24/7 monitoring and emergency and repair services including both onsite and remote support
- Management of onsite spare parts inventory
- Implementation of performance monitoring systems to track key metrics like Greenhouse Gas emissions reduction.

4. Energy Services

Alectra can implement the most commercially viable strategies required to manage electricity costs and risks over the term of the EaaS contract. As an affiliate to a large, long-standing utility and as an experienced energy developer, AES has in-depth understanding of the energy and power markets in Ontario, and as owners and operators of critical energy infrastructure throughout the province, we are uniquely positioned to develop, deliver and operate a complete solution that is reliable over the term of the contract. Central to this is our combined ability to adapt to prevailing and changing market conditions, global adjustment (GA) considerations, energy storage insights, understanding of rate structures, superior asset management practices, deployment of advanced microgrids to manage peak load and costs, and our ability to facilitate utility interconnection processes.

As part of the EaaS solution, Alectra will minimize electricity costs utilizing all available market options and methods as described below, while ensuring 24/7 access to power:

- Displace grid supplied energy with on-site power generation (i.e. solar, generators)
- Load shift from on-peak periods to off-peak periods
- Levelize demand to reduce regulated distribution/transmission charges via load management using an Energy Management System
- Limit demand during top 5 system peaks via Energy Storage, reducing Peak Demand Factor (PDF) and associated GA costs
- Pursue capacity market and ancillary services revenues as a wholesale market participant
- Limit extreme electricity price volatility by actively operating natural gas generators at optimal times

5. Bus Financing & Procurement

Alectra is aware of the funding gaps and timing risks that transit agencies face as it relates to procurement and funding of BEBs. Through its partners, Alectra can reliably provide financing solutions for BEBs throughout the phases of the electrification transition.

The EaaS solution

Overall, the EaaS solution offered is a comprehensive combination of energy products and services customized to meet Niagara Transit Commission's needs. Solutions are agnostic to any particular products or technology, which allows for system flexibility and adaptability. This feature may be critical in designing a system that may be implemented in phases over several years, in parallel to the BEB fleet deployment. In this adaptive and flexible solution, we align to NTC's preferences, with the end-goal being not to sell technology but to deliver bespoke solutions that will bring the most value to the region.

As part of the EaaS offering, Alectra & partners can provide (though would not necessarily be limited to) the following energy solutions and products. All items specified below are subject to change following further consultation and review with NTC. Some of the energy products and solutions may be outsourced to third parties, as indicated below:

- Vehicles **Financing** for BEBs
- **Electric Vehicle Supply Equipment (EVSE)** to meet both depot and on-route charging needs
 - Plug-in chargers, pantograph chargers, and other evolving EV charging technologies such as wireless charging and bidirectional charging
- **Back-up generation & storage**
 - Natural gas back-up generators with emissions controls
 - Alectra understands that decarbonization requirements may be a priority for NTC and would need to find the right balance against service uptime requirements
 - Microgrids including solar panels and battery energy storage systems (BESS)
- **Transformer stations** required to step down high voltage electricity from the grid to usable levels for charging infrastructure
- **Switchgear and distribution** panels used to manage and distribute power to various charging stations and auxiliary systems
- **Onsite back-up storage** (battery energy storage systems)
- **Charge management systems (CMS)** with capabilities as follows:
 - Real-time monitoring and control
 - Smart charging, including dynamic load balancing and demand response
 - Customizable dashboards and reporting

- **Energy management systems (EMS)** to support decision making strategies that schedule and solve optimization problems for every energy resource and load asset including EV charging systems
 - EMS vendor to ensure elements such as cybersecurity, cloud connectivity, database and redundancy design are met to NTC's requirements
- **Energy services:** Alectra can actively manage energy consumed from the utility grid via demand management and provide energy cost savings, market revenues and avoided energy price risk premium for NTC using the following methods:
 - Peak notification and dispatch services (Industrial Conservation Initiative (ICI) participation)
 - Monitoring of Ontario's natural gas prices
 - Limit extreme electricity price volatility by operating the natural gas generators when the spark gap is exceeded (i.e. when natural gas fuel plus generator maintenance costs are lower than the cost of drawing energy from the utility grid at prevailing Hourly Ontario Energy Price (HOEP), Global Adjustment (GA) and Capacity charges)
 - Levelized demand to reduce regulated distribution/transmission charges via load management using Integration Software EMS
 - Register NTC entity as a wholesale market participant pursuant to Independent Energy System Operator (IESO's) market rules
 - Reduce NTC's peak demand factor to the extent feasible
 - Dispatch into IESO Capacity markets and ancillary services
 - Displace grid supply with solar photovoltaic resources, where possible
 - Load shift from on-peak periods to off-peak periods
- **Fire suppression** system to detect, control, and extinguish fires in transit facilities related to battery infrastructure
- Energy monitoring & usage **analytics tools**, including tracking of performance metrics like GHG emissions reductions
- **Secure communications network** to connect all charging infrastructure and electrical assets, including network segmentation, spectrum analysis for wi-fi interoperability
- **Telematics and fleet management solutions** for real time tracking and route optimization and predictive maintenance alerting, including Intelligent Transportation System integration
- **24/7 emergency service** (in-house, provided by Alectra's emergency restoration line of business), including onsite spare parts
- **Carbon credit** aggregation and monetization solutions
- **Structural upgrades** for depots or on-route locations, where required.

Key Benefits of Alectra's EaaS

A fundamental benefit of the EaaS model is that it manages risks to the benefit of NTC, as Alectra would take on key project elements such as financing, technology, uptime, execution, operations and so forth.

An EaaS partnership with Alectra would strongly demonstrate responsible risk sharing and mitigation by NTC in key risk categories outlined below.

Proposed Risk Mitigations

Risk	Mitigation with EaaS Partnership
EaaS Model	- While the agreement is long-term, there are strong contractual provisions to ensure supplier performance throughout the life of the contract, with appropriate offramps and early termination covenants - NTC will have one counterparty to engage with, downloading interfacing challenges between various infrastructure components, vendors, and contractual commitments to Alectra - Alectra and partners are experienced firms with advanced governance strategies for these types of complex infrastructure projects, and certain members have worked together on several successful projects
Upfront Capital Costs	NTC can shift large, upfront capital expenditures and ongoing unpredictable
Energy Costs	- Provide physical assets on-site like batteries and solar panels, integrated with advanced energy and charge management systems to manage peak demand, optimize charging schedules based on energy costs, and participate in demand response programs (i.e. Global Adjustment mitigation) - NTC can shift the responsibility of meeting reliability standards to Alectra, reducing the risk of unexpected costs/penalties due to underperformance or equipment failures
Design Suitability	Experienced design team will collaborate closely with the NTC's planning, operations and maintenance groups to define needs and apply lessons from
Operational	- Fleet operations & maintenance - Minimize disruption to active Garage and Maintenance areas using compartmentalized areas - Ensure outages and work across traffic areas occur overnight with sufficient planning and review with NTC's operations and maintenance groups - System Performance - Back-to-back SLAs to support customer expectations and uptime commitments - Ensure systems provide sufficient capacity during commissioning and support reliability through extensive planned maintenance, 24/7 monitoring, reactive maintenance and adequate critical spares on-site - Design will include redundancy features - Fuel/energy availability

	○ Seek competitive contracts, secure guaranteed electrical service for critical transport service, and implement site-generated electricity and energy storage (BESS) ○ Lead early engagement and close collaboration with Alectra Utilities for any service upgrades
Safety	• Develop a phased strategy for the implementation of new technologies and include training of staff • Testing & inspections • Ensure construction lead defines time/space responsibilities and follows comprehensive safety plan during construction and follows correct protocols for maintenance activities • Implementing the latest fire safety approach to battery infrastructure
Technology Change	• Implement mature and established technologies, such as large-scale transformers, BESS, solar, and natural gas generators to support the charging infrastructure • Maximize interoperability of the various components and technologies to enhance performance, reliability and resiliency of the overall solution, as well as to facilitate the integration of future innovative solutions • With respect to charging equipment and related software, Alectra will undertake an extensive vendor analysis with key considerations
Construction Delays	• Preplanning the procurement of materials in conjunction with execution, timelines, schedules, project controls, etc. • Closely monitor construction progress with schedules and implement recovery plans, if required • Dedicated Project Management Team to ensure compliance with schedules,
Procurement Timelines & Costs	• Major equipment will be ordered after 30% design and client review are completed with defined currency and materials factors • Bulk purchase & large orders where possible to achieve discounts • Equipment deposits are incorporated into the project cashflow to lock in costs with purchase orders to suppliers
Political	• Seek to phase changes in a managed process that considers potential changes in policy and available funding programs • Electrification strategy to be reviewed regularly to avoid shock in changes in policy

The Economics: CAPEX vs OPEX

Transit agencies should be seeking long-term contracts to ensure that the overall cost of the transition is extended over the long-term for the benefit of their customers. Given the nature of these large infrastructure projects, high CAPEX spend better aligns with longer term contracts to primarily lower the ongoing cost impact on customers, as well as address investment recovery and amortization of assets. Therefore, while Alectra's base contract is for 20 years with an extension / renewal of ten additional years, there is flexibility here. The contract also includes off-ramps for both parties, providing flexibility to terminate the partnership under certain conditions if necessary.

A full comprehensive review is required to ensure all elements, SLAs, contract duration, asset lifecycle and refurbishment/replacements are factored in to provide a true CAPEX to OPEX comparison. However, as per the Study, direct avoided CAPEX for the overall transition would be around \$24.4Million just on charging infrastructure for both St. Catharines and Niagara Falls, which could be used to offset other capital costs such as for BEBs or facilities. If a 15yr EaaS term is assumed for each phase (assuming each year is a phase) the OPEX would be similar to the Business as usual (BAU) OPEX cost for the first 5 yrs, and then increase as Niagara comes online. Overall the EaaS fee would be generally slightly above BAU OPEX. However, if carbon credits are factored in at present value, the EaaS Fee would be similar (slightly below) BAU OPEX.

Alectra recommends a confidential review of the EaaS cost stack, terms and scope to ensure NTC has input into the various factors that allow calibration of the EaaS fee over time and to maximize value for NTC.

March 27, 2026

CL 6-2026, March 26, 2026

PWC 3-2026, March 10, 2026

PW 10-2026, March 10, 2026

LOCAL AREA MUNICIPALITIES

SENT ELECTRONICALLY

Extension of the Niagara Regional Courts Inter-Municipal Agreement (Amendment 3)
PW 10-2026

Regional Council, at its meeting held on March 26, 2026, passed the following recommendations of its Public Works Committee:

That Report PW 10-2026, dated March 10, 2026, respecting Extension of the Niagara Regional Courts Inter-Municipal Agreement (Amendment 3), **BE RECEIVED** and the following recommendations **BE APPROVED**:

1. That an extension to the term of the existing Amending Agreement to the Niagara Region Courts Inter-Municipal Agreement (NRCIMA) (being Amendment 2 dated October 13, 2022) of 3 years **BE APPROVED** for purposes of continuing the Red Light Camera (RLC) Program as described in Report PW 10-2026;
2. That the extension agreement (being Amendment 3 to the NRCIMA) **BE PREPARED** in a form satisfactory to the Director of Legal and Court Services, including amendments necessary to reflect the conclusion of the Automated Speed Enforcement program in accordance with legislative changes as described in Report PW 10-2026;
3. That the Regional Chair and Regional Clerk **BE AUTHORIZED** to execute the Amending Agreement (Amendment 3) to the NRCIMA once finalized, subject to approval by all 12 local area municipalities; and
4. That this report **BE CIRCULATED** to the 12 local area municipalities and that the 12 local area municipalities **BE REQUESTED** to approve the execution of the Amending Agreement (Amendment 3) to the NRCIMA to continue the Red Light Camera (RLC) program.

A copy of Report PW 10-2026 is enclosed for your reference.

Yours truly,

A handwritten signature in black ink, appearing to read 'Ann-Marie'.

Ann-Marie Norio

Regional Clerk

rh

CLK-C 2026-030

cc: F. Tassone, Director, Transportation Services
S. Fraser, Associate Director, Transportation Planning
L. De Angelis, Commissioner, Public Works
K. Ward, Executive Assistant to the Commissioner, Public Works

Subject: Extension of the Niagara Regional Courts Inter-Municipal Agreement (Amendment 3)

Report to: Public Works Committee

Report date: Tuesday, March 10, 2026

Recommendations

1. That an extension to the term of the existing Amending Agreement to the Niagara Region Courts Inter-Municipal Agreement (NRCIMA) (being Amendment 2 dated October 13, 2022) of 3 years **BE APPROVED** for purposes of continuing the Red Light Camera (RLC) Program as described in Report PW 10-2026;
2. That the extension agreement (being Amendment 3 to the NRCIMA) **BE PREPARED** in a form satisfactory to the Director of Legal and Court Services, including amendments necessary to reflect the conclusion of the Automated Speed Enforcement program in accordance with legislative changes as described in Report PW 10-2026;
3. That the Regional Chair and Regional Clerk **BE AUTHORIZED** to execute the Amending Agreement (Amendment 3) to the NRCIMA once finalized, subject to approval by all 12 local area municipalities; and
4. That this report **BE CIRCULATED** to the 12 local area municipalities and that the 12 local area municipalities **BE REQUESTED** approve the execution of the Amending Agreement (Amendment 3) to the NRCIMA to continue the Red Light Camera (RLC) program.

Key Facts

- The purpose of this report is to seek Council's approval of an extension to the current amendment to the NRCIMA to continue the RLC program as part of the Region's broader Vision Zero Road Safety initiative.
- The three-year term of the NRCIMA amendment adopted at the launch of RLC and Automated Speed Enforcement (ASE) to support the financial sustainability of those programs will conclude in September 2026.
- The proposed Amendment extends the term by 3 years to September 2029 and recognizes the conclusion of the ASE program as a result of legislative changes.

- All other terms of the agreement remain unchanged, including the apportionment of costs and revenues.
- Preliminary RLC results indicate a moderate reduction in serious collision types and a 29.4% decrease in the number of tickets issued monthly from 2024 to 2025.
- The proposed 3-year extension (Amendment 3) will allow staff to continue operating the RLC program based on the existing terms as previously approved by Regional Council and the 12 local area municipalities and further evaluate its safety benefits as part of the Vision Zero Road Safety initiative.

Financial Considerations

The proposed extension agreement (being Amendment 3 to the NRCIMA) remains unchanged as it relates to the apportionment of revenues and costs, known as net revenues. Net revenues are shared equally with 50% allocated to the local area municipalities and 50% allocated to the Region. In the event that net revenues result in a deficit position, meaning revenues do not cover the costs to administer the programs, the Region will cover these costs until such time that net revenues are realized. At that time, any deficits resulting from previous years will first be deducted before determining any net distribution. Any net revenues resulting from the RLC program must continue to be reinvested into road safety programs.

Specifically, for the RLC program, the 2026 budget to administer the program through both Court Services and Transportation Services has been adjusted to reflect zero net revenues. Further analysis will be completed as more information becomes available regarding the RLC program and will be utilized to support the budget process for 2027 and the 2028/2029 multi-year budgets.

Analysis

NRCIMA Background

The Niagara Regional Court Intermunicipal Agreement (NRCIMA) was first approved in 2000, as a result of the transfer of the Provincial Offences Court from the Province to the Region, reflecting that the Region would undertake the court administration, support and prosecution programs, and operation of Provincial Offences Court on behalf of all municipalities in Niagara.

In 2022, an amendment to the NRCIMA (Amendment 2) was approved to reflect the introduction of RLC and ASE charges. This amendment recognized that the resources and costs to implement and operate these two programs are unique and are to be

tracked and reported separately from those for base Courts Services charges to support reinvestment of program revenues into road safety initiatives. The amendment also provided a financial framework that recognized the significant upfront investment by the Region to launch the program, while allowing for net revenue sharing with the local area municipalities.

This Amendment (Amendment 2) is currently in effect, covering a three-year term from September 2023 to September 2026. This term began with the issuance of the first ASE tickets in September 2023.

NRCIMA Amendment 3

With the upcoming conclusion of the current amendment term (Amendment 2) in September 2026, an extension is required to support the ongoing operation of the RLC program on the existing terms as previously approved by the 12 local area municipalities and the Region.

The proposed amendment (NRCIMA Amendment 3) will:

- Extend the term of the existing amendment by 3 years to September 2029; and
- Add references to recognize the conclusion of the ASE program in November 2025 as a result of legislative changes. In accordance with Bill 56, the “Building a More Competitive Economy Act”, which eliminated the authority of municipalities to operate ASE effective November 14, 2025, the amendment will recognize that no new ASE charges will be issued as of that date, however any ASE charges issued prior to that date will continue to be processed in accordance with the agreement.

All other terms of the agreement remain unchanged, including the apportionment of costs and revenues. Collected fines will be used first to cover program costs as defined in Amendment 2. If collected fines are more than program costs, net fines will be distributed “50/50” between the Region and local area municipalities for re-investment in road safety initiatives.

Approval Process

As the NRCIMA is a joint agreement between the Region and the 12 local area municipalities regarding the operation of Niagara Courts, all 13 parties must approve the proposed Amendment 3. This report seeks the Region’s initial approval of Amendment 3.

Subject to Regional Council approval, the report and draft Amendment 3 will be circulated to the 12 local area municipalities for their respective review and approval. Transportation and Legal Services staff will support local area municipality staff through this process and attend local Council meetings as required.

Subject to approval by all 12 local area municipalities, Amendment 3 will be finalized and executed on behalf of the Region in accordance with this report.

Red Light Camera Program

RLCs detect and capture images of vehicles entering an intersection when the traffic signal is red. They help reduce severe collision types such as angle and head-on collisions at signalized intersections, as one component of the Region's broader Vision Zero Road Safety initiative. 10 RLCs are currently in operation at signalized intersections across the region.

Parallel report PW 9-2026 provides detail on the safety benefits of the program to-date including a moderate decrease in the serious head-on and angle collision types RLCs are intended to prevent and a 29.4% reduction in the number of tickets issued monthly (329 in 2024 to 232 in 2025). This indicates a reduction in red-light running at RLC equipped intersections.

Staff recommend the continuation of the program based on these results. The extension of the program will allow for the collection of additional data to support future consideration of expansion of the program in collaboration with the LAMS.

Staff will return to Council with any future recommendations for expansion, which would occur in alignment with the NRIMCA amendment if approved.

Alternatives Reviewed

Do Not Approve the Amendment (Not Recommended)

This is not recommended as the financial viability of the program is based on the Region's ability to recover program costs from collected fines, as authorized by the proposed Amendment.

Relationship to Council Strategic Priorities

The overall Vision Zero Road Safety initiative is an identified action under the 'Equitable Region' strategic focus area. The Equitable Region focus is to "provide opportunities for

a safe and inclusive Niagara by listening and responding to our community needs and planning for future growth”.

Other Pertinent Reports

- [PW 16-2025 - Vision Zero Road Safety Strategic Plan](#)
<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=dc06e20b-31d1-4a80-9252-b606a4e5689f&Agenda=Merged&lang=English&Item=13&Tab=attachments>
- [PW 11-2023 - Implementation of Red Light Cameras \(RLC\) Across Niagara Region](#)
<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=16e110c9-712b-4fbe-9436-07c97c48c1ab&Agenda=Merged&lang=English&Item=12&Tab=attachments>
- [CSD 81-2020 – Amending Agreement to the Niagara Region Inter-Municipal Agreement](#)
<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=0d5b3b54-9efd-4103-a0bb-84a45a69f24d&Agenda=Agenda&lang=English&Item=14&Tab=attachments>
- [PW 64-2019 - Vision Zero Road Safety Program](#)
<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=277bcf05-71ce-4d77-867e-5e839b3f87be&Agenda=Agenda&lang=English&Item=13&Tab=attachments>
- [PW 36-2019 – Red Light Camera](#)
<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=5a991a11-6ca0-4f35-b766-37bd8f2814fd&Agenda=Agenda&lang=English&Item=14&Tab=attachments>

Prepared by:

Frank Tassone, C.E.T.
Director, Transportation Services
Public Works

Recommended by:

Lisa De Angelis, RPP, P. Eng.
Commissioner Public Works
Public Works

Submitted by:

Ron Tripp, P.Eng.
Chief Administrative Officer

This report was prepared in consultation with Morgan Young, Legal Counsel; Miranda Vink, Associate Director Court Services; Scott Crocco, Senior Legal Counsel Litigation; Peter Vujic, Manager Road Safety; Taimur Usman, Project Manager Road Safety; and reviewed by Frank Tassone, Director Transportation Services; Jason Misner, Communications Consultant, Brian McMahon, Program Financial Specialist; Renee Muzzell, Associate Director Program Financial Support; and Donna Gibbs, Director Legal and Court Services.

March 27, 2026

CL 6-2026, March 27, 2026

COTW 1-2026, February 26, 2026

Correspondence Item COTW-C 1-2026, March 26, 2026

DISTRIBUTION LIST

SENT ELECTRONICALLY

Correspondence from Regional Chair Bob Gale respecting Municipal Governance Reform

Correspondence Item COTW-C 1-2026

Regional Council, at its meeting held on March 27, 2026, passed the following motion:

That Correspondence Item COTW-C 1-2026, being correspondence from Regional Chair Gale respecting Municipal Governance Reform **BE RECEIVED**; and

Whereas Regional Chair Gale has confirmed publicly that he has not engaged in any discussion with or received any directive from the Premier of Ontario or the Minister of Municipal Affairs and Housing regarding a governance review in Niagara or potential municipal amalgamations;

Whereas there has been no data, business case or specific information presented that would confirm any anticipated cost savings, efficiencies, enhanced services, or improved outcomes for the residents of Niagara as a result of any proposed governance changes;

Whereas significant decisions on local governance that will have a multi-generational impact and should be informed by comprehensive public consultation with the Niagara communities;

Whereas Premier Doug Ford has publicly reiterated on February 25, 2026, that "if it's going to go [governance changes], then it has to be from Niagara by Niagara. It has to have approvals from the majority of mayors, has to have approval for majority of the elected officials.", and further that, "And hopefully 70- 80% of the population agree.", which implies the necessity for public consultation and support on any proposed governance changes.

NOW THEREFORE BE IT RESOLVED:

1. That a governance review of Niagara **BE INITIATED** to address areas of duplication and improve service efficiency based on data, a business case with financial analysis and public consultation, including local area municipalities, commencing this term of Council;
2. That the Chief Administrative Officer **BE DIRECTED** to:
 - a) Meet with the Local Area Municipality Chief Administrative Officers as soon as possible regarding next steps for the governance and services review, including the potential for hiring outside assistance, and report back to Council no later than the next Regular Council meeting;
 - b) Establish with the Local Area Municipality CAO's the scope of work to be undertaken in connection with the governance and services review; and
 - c) Cooperate fully with the Local Area Municipality CAO's and share Regional data as may be requested by them and anyone engaged to assist in the governance and services review;
3. That this resolution and amendment **BE FORWARDED** to the Premier and the Minister of Municipal Affairs and Housing, the Local Area Municipalities and the local MPPs.

A copy of Correspondence Item COTW-C 1-2026 is enclosed for your reference.

Yours truly,



Ann-Marie Norio
Regional Clerk
:kl

CLK-C 2026-035

Distribution List

Premier of Ontario
Minister of Municipal Affairs and Housing
Local Area Municipalities
Local Area MPPs



Office of the Regional Chair | Bob Gale
1815 Sir Isaac Brock Way, PO Box 1042 Thorold, ON L2V 4T7
Telephone: 905-980-6000 Toll-free: 1-800-263-7215 Fax: 905-685-6243
Email: Bob.Gale@niagararegion.ca
www.niagararegion.ca

February 19, 2026

Dear Niagara Region Mayors,

Enclosed, please find a letter that I have submitted to the Minister of Municipal Affairs and Housing in my role as Regional Chair, outlining the urgent need for municipal governance reform here in Niagara. This letter highlights the ongoing issues Niagara's fragmented, outdated and unwieldy governance structure continues to cause, including unsustainable tax increases that hurt residents and threaten the loss of jobs and investment, delayed decision making and a lack of coordination on priorities like transit, housing service delivery and economic development.

This letter makes clear the urgent need for change, but it also makes clear that any changes must be locally informed and supported here in Niagara. Based on previous consultations with many of you, and previous reports, I am deeply contemplating a 4-city or a 1-city model to maximize efficiencies and benefits to the communities we serve.

To that end, I am writing to you all to request your input and co-operation as we review potential governance changes to address the challenges our region faces. The changes under consideration should include but not be limited to a reduction in the number of municipal elected officials in the region - currently 126, which is more than the number of MPPs in the entire provincial legislature - as well as a potential municipal restructuring, including consideration of municipal amalgamations, that streamlines the governance process, reduces the size of government and brings taxpayers better value for money.

I welcome any written comments you wish to share with me. I recognize that there will be a range of views on the best path forward and I am committed to ensuring that Niagara's voice is clear, constructive and focused on better outcomes for our residents and businesses. To support swift consideration and implementation of potential changes, I will be submitting initial recommendations to the minister no later than the first week of March. **Please ensure you have communicated your feedback to me no later than Tuesday, March 3, 2026.**

The goal of these changes is simple: To adopt an outcome that is locally informed, that protects taxpayers and their hard-earned money, and that provides residents of Niagara with the best possible level of municipal services. Thank you to each and every one of you for the passion you show for your communities.

Sincerely,

Bob Gale
Chair, Regional Municipality of Niagara



Office of the Regional Chair | Bob Gale
1815 Sir Isaac Brock Way, PO Box 1042 Thorold, ON L2V 4T7
Telephone: 905-980-6000 Toll-free: 1-800-263-7215 Fax: 905-685-6243
Email: Bob.Gale@niagararegion.ca
www.niagararegion.ca

February 19, 2026

The Honourable Rob Flack
Minister of Municipal Affairs and Housing
Government of Ontario
Delivered via email: minister.mah@ontario.ca
CC: Robert.Dodd@ontario.ca Robert Dodd, Chief of Staff to Minister Flack

Re: Regional Governance in Niagara

Dear Minister Flack,

Over the past several months, Niagara Region has been engaged in an increasingly difficult budget process that has laid bare the failings of our municipal governance structure. Throughout our deliberations and public reporting, several patterns have emerged that, taken together, raise serious concerns regarding waste, abuse and a culture of casualness with taxpayer dollars. These concerns are inconsistent with the expectations of both municipal taxpayers and the provincial government, and are made all the more serious by the current economically precarious environment. These patterns are exacerbated by an outdated and unwieldy municipal structure, with 126 elected officials at the municipal level in Niagara - more than the entire provincial legislature at Queen's Park.

This governance structure has resulted in a decision-making process that has led to successive tax increases of roughly 7%, 9.6%, and 6.3% over the past three years, driving the regional tax levy up by almost 25% over a single Council term. This is an egregious affront to Niagara taxpayers and is not sustainable. On top of that, the Region is carrying a deferred capital backlog in the order of \$2.7 billion, meaning Council has been pushing core infrastructure costs into the future, where they will land on taxpayers' backs with even higher tax hikes, more debt, or both if nothing changes.

In this context, Council's recent decision to delay final approval of the 2026 operating budget pending a detailed Chair's review is not a procedural footnote; it is a signal that the system, as currently structured, is no longer capable of delivering the level of fiscal discipline and administrative efficiency that the moment requires. Moreover, this dysfunction threatens to undermine the provincial government's ambitious agenda for Niagara, including its Destination Niagara strategy, which was announced last December by Premier Ford, as well as its ongoing work to build infrastructure and attract jobs and new investments to the region.

Accordingly, I would like to inform you that as Regional Chair, I will be initiating a process of consultation and review with local mayors to address these serious concerns. Specifically, I will be seeking their advice and input on reforms that are reflective and informed by local considerations, that provide taxpayers with better value and that support economic growth in Niagara. These include a reduction in the number of municipal Councillors and a municipal restructuring in the Region, including potential amalgamations.

This process would:

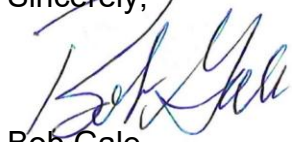
- Send a strong signal that Niagara is prepared to confront waste, abuse, and the cultures that allow them at a structural level, not just case by case;
- Create an opportunity to rationalize overlapping functions, reduce administrative duplication and bring large-ticket spending decisions into clearer focus for taxpayers; and,
- Align Niagara's governance with the province's broader objectives on housing delivery, infrastructure resilience, investment attraction, job creation and prudent fiscal management.

My goal, working closely with local mayors and communities, will be to propose changes that will also materially support the province's priorities on housing, transit and tourism. A rationalized structure would also enable a truly regional transit network, integrating local routes, inter-municipal services and GO Transit connections, so that new housing and key tourism nodes are supported by reliable, connected transit instead of being constrained by fragmented decision-making and competing local priorities. Niagara's residents are being asked to absorb higher costs of living, rising interest rates and significant uncertainty. They are entitled to a municipal governance structure that is lean, accountable and demonstrably serious about stewarding their tax dollars. The status quo has had many chances to prove itself. The evidence now points strongly toward the need for change.

I would welcome the opportunity to meet with you at your earliest convenience to discuss this review and to assist in next steps.

Thank you for your consideration.

Sincerely,



Bob Gale
Regional Chair, Niagara Region

March 27, 2026

CL 6-2026, March 26, 2026

CSC 2-2026, March 11, 2026

CSD 7-2026, March 11, 2026

Local Area Municipalities

SENT ELECTRONICALLY

2026 Property Tax Policy, Ratios and Rates

CSD 7-2026

Regional Council, at its meeting held on March 26, 2026, passed the following recommendation of its Corporate Services Committee:

That Report CSD 7-2026, dated March 11, 2026, respecting 2026 Property Tax Policy, Ratios and Rates **BE RECEIVED** and the following recommendations **BE APPROVED**:

1. That Regional Council **APPROVE** the following tax ratios and sub-class reductions for the 2026 taxation year:

Property Classification	Tax Ratio	Sub-Class Reduction
Residential	1.000000	
New Multi-Residential	1.000000	
Multi-Residential	1.970000	
Commercial	1.734900	
Commercial – Excess Land	1.734900	
Commercial – Vacant Land	1.734900	
Industrial	2.630000	
Industrial – Excess Land	2.630000	
Industrial – Vacant Land	2.630000	
Aggregate Extraction	2.140048	
Pipeline	1.702100	
Farmland	0.250000	
Managed Forest	0.250000	
Farmland Awaiting Development 1	1.000000	25.00%
Farmland Awaiting Development 2	Class Ratio	
Landfill Sites	2.940261	

2. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration and **BE CIRCULATED** to the Councils of the Area Municipalities for information; and
3. That Report CSD 7-2026 **BE CIRCULATED** to the Councils of the Area Municipalities for information.

A copy of CSD 7-2026, and By-laws 2026-15 and 2026-16 are enclosed for your reference.

Yours truly,



Ann-Marie Norio
Regional Clerk

:kl

CLK-C 2026-033

cc: L. Chen, Manager, Revenue, Planning, and Strategy
T. Ellis, Commissioner, Corporate Services/Treasurer

Subject: 2026 Property Tax Policy, Ratios and Rates

Report to: Corporate Services Committee

Report date: Wednesday, March 11, 2026

Recommendations

1. That Regional Council **APPROVE** the following tax ratios and sub-class reductions for the 2026 taxation year:

Property Classification	Tax Ratio	Sub-Class Reduction
Residential	1.000000	
New Multi-Residential	1.000000	
Multi-Residential	1.970000	
Commercial	1.734900	
Commercial – Excess Land	1.734900	
Commercial – Vacant Land	1.734900	
Industrial	2.630000	
Industrial – Excess Land	2.630000	
Industrial – Vacant Land	2.630000	
Aggregate Extraction	2.140048	
Pipeline	1.702100	
Farmland	0.250000	
Managed Forest	0.250000	
Farmland Awaiting Development 1	1.000000	25.00%

Property Classification	Tax Ratio	Sub-Class Reduction
Farmland Awaiting Development 2	Class Ratio	
Landfill Sites	2.940261	

2. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration and **BE CIRCULATED** to the Councils of the Area Municipalities for information; and
3. That report CSD 7-2026 **BE CIRCULATED** to the Councils of the Area Municipalities for information.

Key Facts

- The purpose of this report is to set the tax policy for 2026 which includes tax ratios, and other policy considerations which are required to set tax rates. Tax policy accounts for property assessment changes and affects the distribution of the actual taxes paid by property owners or classes.
- A new optional subclass within the Multi-Residential and New Multi-Residential property classes was introduced in Ontario's 2025 Budget to support the development and maintenance of affordable rental housing. Municipalities can provide a municipal tax reduction of up to 35% for eligible affordable rental units. The optional affordable subclass has been discussed with the Area Treasurers and staff will continue reviewing and monitoring the Province's updates regarding the implementation plan. More details are in Appendix 2.
- In order for the Area Municipalities to complete 2026 final tax billings in June, which includes Regional taxes, the Regional tax rating by-laws, following the approval of this report, need to be established no later than April 2026.
- The analysis in Appendix 1 to Report CSD 7-2026, is based on the actual Region's General Tax Levy for 2025 being \$537 million and for 2026 being \$579 million. The assessment growth dollars for the 2026 Budget is \$8.1 million or 1.52% over approved 2025 General Tax Levy (see Table 4 in Appendix 1). The tax policy decisions also apply to the Special Tax Levies for Waste Management and Transit.
- The proposed 2026 tax policy and approved 2026 Regional General Tax Levy will result in an increase of approximately \$136 for the typical residential property with a

current value assessment (CVA) of \$298,000 for an annual regional property tax of \$2,307 in 2026.

Financial Considerations

There are no direct costs to the Region as a result of setting 2026 tax policy. There are however, taxpayer impacts as a result of tax shifts between property classes due to assessment growth, creation of new property class(s), and tax ratio/discount decisions. Detailed analysis of these impacts are included in the Tax Policy Study attached as Appendix 1 of Report CSD 7-2026.

Analysis

The *Municipal Act, 2001*, provides the Region with the responsibility to establish tax policy to raise tax levy requirements. Reassessment impacts, assessment growth and Provincial legislation can create tax shifts in burden across all property classes. These factors are outside the control of Niagara Regional Council and the budget process. The only opportunity to affect these is through a thorough analysis of options available for ratios and resulting impacts.

Regional staff engaged the Area Treasurers in the review of the 2026 Tax Policy Study as completed by the Region's external tax consultant as well as discussed potential scenarios for 2026. Based on the feedback provided, both Regional staff and Area Treasurers are recommending to maintain the status quo tax ratios in 2026. The optional subclasses have been discussed with the Area Treasurers. Staff will conduct further review and continue monitoring the Province's updates regarding the implementation plan of the optionable affordable subclass.

Analysis of Current State

1. Assessment Growth

The overall real assessment growth that occurred in 2025 for the Region was 1.52%, equivalent to \$8.1 million in General Tax Levy dollars from new taxpayers. When the 2026 Levy Departments Budget was presented to Council on November 20, 2025, the estimated growth was reported as 1.59% which was due to the 2025 revised roll was yet finalized at the time of the report. The overall assessment growth is net of reduction in assessment due to property assessment appeals settled in 2025.

Table 3 summarizes the overall assessment growth that occurred in 2025 (see Assessment Growth Impacts column) as well as the impacts affecting each of the tax classes based on maintaining the status quo tax ratios.

Table 3 – 2026 General Tax Levy Impacts by Property Class

Property Class	2025 Approved General Tax Levy	Assessment Growth (AG) Impacts	2026 General Tax Levy Impacts (net of AG)	2026 Approved General Tax Levy	Avg. General Tax % Increase
Residential	\$393,740,720	\$6,174,667	25,086,159	\$425,001,546	6.37%
New Multi-Res	2,761,687	350,979	195,247	3,307,913	7.07%
Multi-Residential	19,723,775	285,106	1,255,120	21,264,001	6.36%
Farm	4,623,265	53,164	293,361	4,969,790	6.35%
Managed Forest	30,544	(1,226)	1,838	31,156	6.02%
Commercial	93,533,350	1,015,598	5,930,906	100,479,854	6.34%
Industrial	18,519,702	253,671	1,177,616	19,950,989	6.36%
Aggregate Extraction	475,495	-	29,826	505,321	6.27%
Pipelines	3,218,795	10,736	202,586	3,432,117	6.29%
Landfill	67,520	-	4,236	71,756	6.27%
Total	\$536,694,853	\$8,142,695	\$34,176,896	\$579,014,444	6.37%
% Increase		1.52%	6.37%	7.89%	

2. Re-Assessment Phase-In and Tax Shift

Reassessments of all properties is mandated by the Province every four years, however, as a result of COVID-19, the 2020 re-assessment has been delayed and the Province has not provided any guidance as to when the next assessment cycle will take place. Therefore, the assessment values for the 2026 tax year will remain the same

based on the 2016 valuation date resulting in no tax shift impacts caused by assessment phase-in changes.

Table 4 shows the relative tax share of each tax class from 2025 to 2026. The 2026 amounts are based on the recommended tax policy.

Table 4 – Multi-Year Tax Distribution by Tax Class

Property Class	2025 Levy	% Share	2026 Levy	% Share
Residential	\$393,740,720	73.36%	\$425,001,546	73.40%
New Multi-Residential	\$2,761,687	0.51%	\$3,307,913	0.57%
Multi-Residential	\$19,723,775	3.68%	\$21,264,001	3.67%
Farm	\$4,623,265	0.86%	\$4,969,790	0.86%
Managed Forest	\$30,544	0.01%	\$31,156	0.01%
Commercial	\$93,533,350	17.43%	\$100,479,854	17.35%
Industrial	\$18,519,702	3.45%	\$19,950,989	3.45%
Aggregate Extraction	\$475,495	0.09%	\$505,321	0.09%
Pipelines	\$3,218,795	0.60%	\$3,432,117	0.59%
Landfill	\$67,520	0.01%	\$71,756	0.01%
Total	\$536,694,853	100.00%	\$579,014,444	100.00%

3. Education Rates

The education tax rates are established by the Province to meet their revenue targets for the year. Similar to 2025, the Province has maintained the education tax rates in 2026. What this means is that with no changes in property assessment due to reassessment, most properties will typically pay the same dollars in education taxes as in the prior year. Appendix 5 includes the letter from Ministry of Finance regarding the 2026 property tax decisions.

4. Waste Management Special Levy Rates

Waste Management Special Levy tax rates are also set based on the Regional tax ratios. The 2026 waste management requisition by municipality was approved through

2026 Waste Management Budget By-law (Bill 2026-07); however, the by-law setting for the waste management special levy tax rates for the 2026 requisitions are going to be brought forward with the 2026 general tax rating by-laws as the rates are based on each municipality's assessment and are dependent on the tax ratios (with the exception of Niagara-on-the-Lake). The household impacts reported in the budget will vary based on the tax policy being approved in this report in addition to variations in final assessment growth.

5. Niagara Transit Commission Special Levy Rates

Similar to Waste Management, Niagara Transit Commission Special Levy tax rates are also set based on the Regional tax ratios. The 2026 Transit requisition by municipality was approved through 2026 Niagara Transit Commission Budget By-law (Bill 2025-66); however, the by-law setting for transit special levy tax rates for the 2026 requisitions are also going to be brought forward with the 2026 general tax rating by-laws as the rates are based on each municipality's assessment and are dependent on the tax ratios. The household impacts reported in the budget will vary based on the tax policy being approved in this report in addition to variations in final assessment growth.

Tax Policy Considerations

The Region considers council priorities, the current environment, as well as utilizing several BMA tax related performance metrics as seen in Appendix 3 of Report CSD 7-2026 to assess policy options.

- Residential taxpayer - The residential class is responsible for 73.40% of the overall tax levy. As identified in the most recent BMA study, Niagara's average residential property taxes (including water and wastewater) payable as a percentage of household income is above the BMA study average (2025 - Niagara 5.56% versus BMA average 5.00%). This gap between Niagara and the survey average has remained roughly the same from 2024 (Niagara 5.35% versus BMA average 4.90%).
- Multi-Residential Tax Class - the multi-residential tax category consists of two property tax classes. The multi-residential class is responsible for 3.67% of the overall tax levy while the new-multi-residential category (which includes multi-residential structures constructed after 2003) is responsible for 0.57%. It is important to note that new construction of purpose-built rental would be in the new multi-residential class, which is taxed at the same rate as residential. BMA metrics related to two multi-residential structure types (Walk-up and Mid/High-Rise). The walk-up style structure was identified as above the survey average by \$440 and the high-rise

structure types are also above the average by \$86 for 2025. Please see Appendix 2 of this report CSD 7-2026 for detailed information regarding the two optional discount tax subclasses for Multi-Residential properties.

- **Industrial Tax Class** - The relative tax burden averages for standard industrial for the Region is higher than the BMA survey average as provided in Appendix 3 (Niagara is taxing \$2.21/square foot, while the BMA average is \$1.75/square foot). However, this is partially offset by the many incentive programs currently offered by the Region including tax increment and development charge related grants, specifically under the Employment and Brownfield pillars, that reduce the actual financial burden experienced by some industrial properties in Niagara.
- **Commercial Tax Class** - These properties pay the second largest share (after residential) of Regional taxes at 17.35%. Appendix 3 illustrates that Niagara taxation of office buildings and motels are lower than the BMA average (\$3.39 tax/square foot vs. \$3.40 tax/square foot and \$1,333 tax/unit vs. \$1,361 tax/unit respectively) while Niagara's taxation of shopping centres and hotels (\$4.79 tax/square foot vs. \$4.13 tax/square foot and \$2,252tax/unit vs. \$1,811 tax/unit respectively) are above the BMA averages. Tax appeals in this class are significant and the property class has benefited from significant reduction due to assessment appeals such that it has generated the lowest assessment growth percentage. The impact of reduced assessment further increases the overall burden experienced by properties in other classes. This property class is also eligible for Employment and Brownfield related tax increment grant programs. Please see Appendix 2 of this report CSD 7-2026 for detailed information regarding the optional discount tax subclasses for Small Business properties.

2026 Property Tax Impacts

Table 5 – Regional General Tax Increases for Proposed Tax Policy

Property Class	2025 Avg. CVA	2025 Regional Taxes	2026 Avg. CVA	2026 Regional Taxes*	\$ Increase
Residential	\$298,000	2,171	\$298,000	2,307	136
Multi-Residential	2,514,546	36,084	2,517,300	38,390	2,305
Commercial – Occupied	862,521	10,900	846,692	11,371	471

Property Class	2025 Avg. CVA	2025 Regional Taxes	2026 Avg. CVA	2026 Regional Taxes*	\$ Increase
Industrial – Occupied	930,296	17,823	1,095,946	22,313	4,491
Farmland	420,489	766	411,679	797	31

Note: Based on draft rates utilizing the recommended 2026 tax policy.

Alternatives Reviewed

Regional staff considered alternatives to the recommendations proposed in this report. After engaging with the Area Treasurers and reviewing the tax study and historical Regional tax ratios, it was determined to maintain the status quo tax ratios for the 2026 taxation year.

Relationship to Council Strategic Priorities

This tax policy report is aligned to Effective Region, Delivery of fiscally responsible and sustainable core services.

Other Pertinent Reports

See Appendix 6

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Appendices

Appendix 1	Niagara Region 2026 Tax Policy Study
Appendix 2	Optional Tax Subclasses
Appendix 3	History of Regional Tax Ratios
Appendix 4	Performance Measures
Appendix 5	Letter from Ministry of Finance - 2026 Property Tax Decisions
Appendix 6	Other Pertinent Reports

2026 PROPERTY TAX AND TAX POLICY STUDY

Prepared For:
THE REGIONAL MUNICIPALITY OF NIAGARA

Published On:
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*Enclosures:**Appendix A: Understanding Reassessment and Real Growth**Appendix B: New Multi-Residential Subclass**Local Results Addenda*

INTRODUCTION

Each year, Ontario municipalities face crucial decisions regarding their local property tax regime. These decisions shape both the total amount of revenue to be raised as well as the distribution of the tax burden. Municipalities are not, however, making these decisions in a vacuum. Due to the complexities of the Province's tax and assessment system, and the constantly changing landscape of the local tax base, even a choice to rely on last year's decisions will come with new implications. In the realm of municipal property tax in Ontario, a true "status-quo" does not exist. To navigate these challenges effectively, municipalities must understand their options and choices within a comprehensive framework, aligning them with local priorities, objectives, and goals.

This study aims to present a detailed and accurate overview of the 2026 assessment and tax landscape. In doing this we will document how the tax and assessment circumstances have changed since taxes were levied for 2025 and also consider the various tax policy options and choices that can be used to influence final tax outcomes for 2026.

The overall goal is to provide municipal Staff and decision makers with the core insight and analysis needed to consider 2026 property tax decisions in an informed and strategic manner. This in turn will maximize the attainment of municipal priorities and objectives.

Format and Approach

This study has been organized into four key parts, the general content and purpose of each may be understood as follows.

Part One – Assessment and Revenue Growth

Documents how the assessment base has changed since taxes were levied for 2025. It distinguishes between positive and negative growth, summarizes annualized revenue change, and establishes the municipality's updated revenue limit for 2026.

Part Two – 2026 Baseline Tax Landscape

Establishes the municipality's revenue-neutral (notional) tax rates and starting tax ratios. Here we also look at the starting position for typical properties of varying types.

This section sets the benchmark against which all levy changes and tax policy adjustments are measured.

Part Three – Other Revenue and Levies

Summarizes education tax rates and Payment-in-Lieu (PIL) structures, including identification of retained education revenues and related risks.

This section provides essential context for understanding non-municipal components of the property tax bill and associated local revenue considerations.

Part Four – Municipal Tax Policy Sensitivity Analysis

Evaluates the municipality's available tax policy tools and models the impact of potential policy or levy changes. Scenario analyses illustrate how various changes to certain business class tax ratios would impact the overall balance of taxation.

Assessment Roll Revisions

The tables set out in this report are based on a revised assessment roll for 2025 for the property identified by roll number 2731 000 023 04600. The property specific roll revisions are listed in Figure 1.

Figure 1
Revisions to Roll

RTC RTQ	2024 Start			2024 Year-End			2025 Start		
	Per Roll	Revised	Diff	Per Roll	Revised	Difference	Per Roll	Revised	Difference
CT	0	0	0	32,219,000	1,159,500	-31,059,500	32,219,000	1,159,500	-31,059,500
E	1,454,000	1,454,000	0	1,387,000	35,842,500	34,455,500	1,387,000	35,842,500	34,455,500
	1,454,000	1,454,000	0	33,606,000	37,002,000	3,396,000	33,606,000	37,002,000	3,396,000

These changes were made in regard to the roll as returned for 2025 taxation for the purposes of preparing the Region's 2025 study, and for the calculation of the Region's and the Town of Thoralds 2025 start levies.

Matching adjustments have been made to the 2025 starting values for the purposes of this analysis, however, no changes have been made, or were required for 2025 year-end or 2026 starting values.

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

2025 Assessment Growth

The ongoing reassessment pause does not have any independent implications for growth related assessment and tax change. As such, a restated 2026 revenue limit and starting tax position must be established in order to make informed decisions in respect of the new taxation year.

Table 1 compares the CVA values contained on the roll as returned and the roll as revised for 2025, summarizing the net in-year changes to property within the municipality, as reflected for assessment and taxation purposes. Table 1-B summarizes this same growth by constituent lower tiers.

Growth vs. Loss

The municipality's overall growth component will be made up of both positive and negative growth. Positive growth will be reflective of things such as new construction, additions, improvements, etc. The drivers of negative growth may include demolitions, Minutes of Settlement, and/or decisions of the Assessment Review Board.

While it is ultimately this net figure that will inform taxation and revenue models as we move into the new taxation year, considering the differential patterns and impacts of growth and loss can be a valuable exercise.

Considering loss patterns independently can reveal areas of concern, such as fluctuations in property valuations within a class, tax erosion due to appeals, and economic pressures in specific sectors, industries, or geographic areas. Similarly, isolating and examining positive growth can shed light on the effects of new developments, improvements, and expansions on the assessment base.

When these change patterns are broken out as seen in Table 2, it is possible to see trends and movement within the assessment base that may otherwise be obscured or skewed when only the net impact is being considered. For instance, robust growth in a particular subset of a class might be less noticeable if it is counterbalanced (and camouflaged) by losses in another subset.

While the results in these tables do not offer a comprehensive insight into the municipality's assessment and economic dynamics, they represent a crucial initial step towards identifying significant trends.

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

Table 1
2025 Assessment Growth Resulting from Changes
in the State and/or Use of Property

2025 Current Value Assessment				
Realty Tax Class	Start Roll	As Revised	In-Year Growth	
<i>Taxable</i>				
Residential	54,065,919,282	54,913,577,919	847,658,637	1.57%
Farm	2,538,735,132	2,567,928,828	29,193,696	1.15%
Managed Forest	16,772,189	16,098,789	-673,400	-4.01%
New Multi-Residential	379,124,354	427,306,654	48,182,300	12.71%
Multi-Residential	1,374,458,105	1,394,326,005	19,867,900	1.45%
Commercial	7,401,201,054	7,481,523,526	80,322,472	1.09%
Industrial	966,686,842	979,927,918	13,241,076	1.37%
Aggregate Extraction	30,502,100	30,502,100	0	0.00%
Landfill	3,152,500	3,152,500	0	0.00%
Pipeline	259,607,000	260,473,000	866,000	0.33%
Sub-Total Taxable	67,036,158,558	68,074,817,239	1,038,658,681	1.55%
<i>Payment in Lieu</i>				
Residential	30,581,600	34,297,500	3,715,900	12.15%
Farm	491,000	491,000	0	0.00%
Commercial	613,027,199	606,521,199	-6,506,000	-1.06%
Industrial	13,361,400	13,230,000	-131,400	-0.98%
Landfill	1,720,300	1,720,300	0	0.00%
Sub-Total PIL	659,181,499	656,259,999	-2,921,500	-0.44%
Total (Tax + PIL)	67,695,340,057	68,731,077,238	1,035,737,181	1.53%

Note: For the purposes of Table 1 and all other analysis and results that consider the 2025 starting roll, the adjustments set out in Figure 1 have been incorporated.

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

Table 1-B
2025 Assessment Growth Resulting from Changes
in the State and/or Use of Property

Local Municipality	2025 Current Value Assessment			
	<i>As Returned</i>	<i>As Revised</i>	<i>In-Year Growth</i>	
Fort Erie	4,437,880,627	4,528,250,117	90,369,490	2.04%
Grimsby	5,257,102,053	5,276,295,253	19,193,200	0.37%
Lincoln	4,556,933,570	4,657,227,522	100,293,952	2.20%
Niagara Falls	13,292,354,233	13,480,474,858	188,120,625	1.42%
Niagara-on-the-Lake	6,040,406,147	6,083,493,156	43,087,009	0.71%
Pelham	3,211,364,382	3,296,678,982	85,314,600	2.66%
Port Colborne	2,112,105,000	2,171,791,700	59,686,700	2.83%
St. Catharines	16,050,566,280	16,174,082,398	123,516,118	0.77%
Thorold	3,309,665,209	3,475,304,409	165,639,200	5.00%
Wainfleet	1,232,304,389	1,243,275,798	10,971,409	0.89%
Welland	5,667,229,436	5,798,298,936	131,069,500	2.31%
West Lincoln	2,527,428,731	2,545,904,109	18,475,378	0.73%
Region	67,695,340,057	68,731,077,238	1,035,737,181	1.53%

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

Table 2
2025 Assessment Growth and Loss Patterns

2025 In-Year Current Value Assessment Growth						
Realty Tax Class	Positive Growth		Negative Growth		Net Growth	
<i>Taxable</i>						
Residential	1,073,373,626	1.99%	-225,714,989	-0.42%	847,658,637	1.57%
Farm	82,324,300	3.24%	-53,130,604	-2.09%	29,193,696	1.15%
Managed Forest	167,800	1.00%	-841,200	-5.02%	-673,400	-4.01%
New Multi-Residential	62,582,900	16.51%	-14,400,600	-3.80%	48,182,300	12.71%
Multi-Residential	48,535,300	3.53%	-28,667,400	-2.09%	19,867,900	1.45%
Commercial	230,189,109	3.11%	-149,866,637	-2.02%	80,322,472	1.09%
Industrial	36,611,313	3.79%	-23,370,237	-2.42%	13,241,076	1.37%
Aggregate Extraction	0	0.00%	0	0.00%	0	0.00%
Landfill	0	0.00%	0	0.00%	0	0.00%
Pipeline	866,000	0.33%	0	0.00%	866,000	0.33%
Sub-Total Taxable	1,534,650,348	2.29%	-495,991,667	-0.74%	1,038,658,681	1.55%
<i>Payment in Lieu</i>						
Residential	4,627,900	15.13%	-912,000	-2.98%	3,715,900	12.15%
Farm	0	0.00%	0	0.00%	0	0.00%
Commercial	1,005,700	0.16%	-7,511,700	-1.23%	-6,506,000	-1.06%
Industrial	8,000	0.06%	-139,400	-1.04%	-131,400	-0.98%
Landfill	0	0.00%	0	0.00%	0	0.00%
Sub-Total PIL	5,641,600	0.86%	-8,563,100	-1.30%	-2,921,500	-0.44%
Total (Tax + PIL)	1,540,291,948	2.28%	-504,554,767	-0.75%	1,035,737,181	1.53%

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

Historic Growth Patterns

Table 3 has been prepared to provide the reader with a measure of context within which to consider the current year's assessment growth. Table 3 provides a comparison between the full CVA growth realized during 2024, to the current year's final growth figures.

Table 3
Year-To-Year Assessment Growth Comparison

Current Value Assessment Growth				
Realty Tax Class	2024 In-Year		2025 In-Year	
Taxable				
Residential	875,495,202	1.65%	847,658,637	1.57%
Farm	2,184,182	0.09%	29,193,696	1.15%
Managed Forest	547,800	3.38%	-673,400	-4.01%
New Multi-Residential	39,849,334	11.75%	48,182,300	12.71%
Multi-Residential	6,112,252	0.45%	19,867,900	1.45%
Commercial	115,281,350	1.58%	80,322,472	1.09%
Industrial	-13,478,926	-1.38%	13,241,076	1.37%
Aggregate Extraction	30,502,100	100.00%	0	0.00%
Landfill	0	0.00%	0	0.00%
Pipeline	1,842,000	0.71%	866,000	0.33%
Sub-Total Taxable	1,058,335,294	1.60%	1,038,658,681	1.55%
Payment in Lieu				
Residential	-2,599,500	-7.83%	3,715,900	12.15%
Farm	0	0.00%	0	0.00%
Commercial	-5,969,800	-0.96%	-6,506,000	-1.06%
Industrial	-138,000	-1.02%	-131,400	-0.98%
Landfill	0	0.00%	0	0.00%
Sub-Total PIL	-8,707,300	-1.30%	-2,921,500	-0.44%
Total (Tax + PIL)	1,049,627,994	1.57%	1,035,737,181	1.53%

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS**Revenue Growth**

On an annualized basis, the net growth-related gain or loss in taxation is the difference between the total tax amount as determined against the returned roll and the total tax as determined against the roll as revised. Not all of this value will, however, have been realized in the form of additional revenue during the year. Some changes would not have been effective for the full tax year, while others may have been made for multiple years.

The net annualized revenue growth in Upper Tier general levy dollars is summarized by class in Table 4. Upper tier revenue growth by local area municipality is documented in Table 4-B. Table 5 compares the municipality's current year revenue growth against the final growth figures calculated as of roll return for 2026.

Table 4
2025 Annualized Revenue Growth by Property Class

	2025 Upper Tier General Levy			
Realty Tax Class	As Levied	Year-End	In-Year Growth	
<i>Taxable</i>				
Residential	\$393,740,962	\$399,915,629	\$6,174,667	1.57%
Farm	\$4,623,292	\$4,676,456	\$53,164	1.15%
Managed Forest	\$30,544	\$29,318	-\$1,226	-4.01%
New Multi-Residential	\$2,761,686	\$3,112,665	\$350,979	12.71%
Multi-Residential	\$19,723,792	\$20,008,898	\$285,106	1.45%
Commercial	\$93,533,424	\$94,549,022	\$1,015,598	1.09%
Industrial	\$18,519,707	\$18,773,378	\$253,671	1.37%
Aggregate Extraction	\$475,494	\$475,494	\$0	0.00%
Landfill	\$67,520	\$67,520	\$0	0.00%
Pipeline	\$3,218,800	\$3,229,536	\$10,736	0.33%
Sub-Total Taxable	\$536,695,221	\$544,837,916	\$8,142,695	1.52%
<i>Payment in Lieu</i>				
Residential	\$222,769	\$249,837	\$27,068	12.15%
Farm	\$894	\$894	\$0	0.00%
Commercial	\$7,747,237	\$7,665,017	-\$82,220	-1.06%
Industrial	\$255,976	\$253,459	-\$2,517	-0.98%
Landfill	\$36,845	\$36,845	\$0	0.00%
Sub-Total PIL	\$8,263,721	\$8,206,052	-\$57,669	-0.70%
Total (Tax + PIL)	\$544,958,942	\$553,043,968	\$8,085,026	1.48%

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS**Revenue Limit and Zero Per Cent Levy Change**

For tax policy and tax levy purposes, the net annualized growth is a critical measure as it serves to inform the municipality's "revenue limit" for the coming year. This revenue limit represents the tax dollars that can be raised for the current year under a zero percent levy change scenario.

Table 4-B
2025 Annualized Revenue Growth by Local Area Municipality

Local Municipality	2025 Upper Tier General Levy			
	As Levied	Year-End	In-Year Growth	
Fort Erie	\$34,667,855	\$35,432,058	\$764,205	2.20%
Grimsby	\$40,859,856	\$41,014,534	\$154,678	0.38%
Lincoln	\$33,283,978	\$34,108,149	\$824,170	2.48%
Niagara Falls	\$116,952,459	\$118,469,646	\$1,517,185	1.30%
Niagara-on-the-Lake	\$46,304,033	\$46,616,413	\$312,378	0.67%
Pelham	\$23,355,199	\$23,973,692	\$618,494	2.65%
Port Colborne	\$17,292,957	\$17,736,487	\$443,531	2.56%
St. Catharines	\$134,723,050	\$135,722,655	\$999,602	0.74%
Thorold	\$26,281,645	\$27,496,289	\$1,214,644	4.62%
Wainfleet	\$8,078,580	\$8,150,852	\$72,272	0.89%
Welland	\$46,286,335	\$47,256,140	\$969,802	2.10%
West Lincoln	\$16,872,992	\$17,067,059	\$194,067	1.15%
Region	\$544,958,939	\$553,043,974	\$8,085,028	1.48%

Note: Rounding differences may exist among tables due to the varying roll-up calculations.

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

Table 5
Year-To-Year Revenue Growth Comparison

Realty Tax Class	Upper Tier General Levy Growth			
	2024 In-Year		2025 In-Year	
<i>Taxable</i>				
Residential	\$5,834,033	1.65%	\$6,174,667	1.57%
Farm	\$3,638	0.09%	\$53,164	1.15%
Managed Forest	\$913	3.38%	-\$1,226	-4.01%
New Multi-Residential	\$265,441	11.75%	\$350,979	12.71%
Multi-Residential	\$80,208	0.45%	\$285,106	1.45%
Commercial	\$1,331,762	1.58%	\$1,015,598	1.09%
Industrial	-\$236,136	-1.38%	\$253,671	1.37%
Aggregate Extraction	\$534,358	100.00%	\$0	0.00%
Landfill	\$0	0.00%	\$0	0.00%
Pipeline	\$20,888	0.71%	\$10,736	0.33%
Sub-Total Taxable	\$7,835,105	1.62%	\$8,142,695	1.52%
<i>Payment in Lieu</i>				
Residential	-\$17,315	-7.83%	\$27,068	12.15%
Farm	\$0	0.00%	\$0	0.00%
Commercial	-\$68,992	-0.96%	-\$82,220	-1.06%
Industrial	-\$2,418	-1.02%	-\$2,517	-0.98%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total PIL	-\$88,725	-1.16%	-\$57,669	-0.70%
Total (Tax + PIL)	\$7,746,380	1.58%	\$8,085,026	1.48%

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

Local Revenue Growth

MTE's analysis of local revenue growth includes only general levies applied at the municipal level and excludes any special area rates or levies. Total region-wide growth in local levy dollars is summarized on a class-by-class basis in Table 6 and by local area municipality in Table 6-B. Table 7 compares the upper-tier and local levy growth by municipality.

Table 6
2025 Local Revenue Growth by Property Class
All General Local Municipal Levies

2025 Local Levies (All Locals)				
Realty Tax Class	As Levied	Year-End	In-Year Growth	
<i>Taxable</i>				
Residential	\$334,445,044	\$340,314,846	\$5,869,802	1.76%
Farm	\$3,374,625	\$3,409,924	\$35,299	1.05%
Managed Forest	\$26,737	\$25,573	-\$1,164	-4.35%
New Multi-Residential	\$2,584,413	\$2,921,631	\$337,218	13.05%
Multi-Residential	\$18,004,341	\$18,241,677	\$237,336	1.32%
Commercial	\$76,692,424	\$77,537,630	\$845,205	1.10%
Industrial	\$16,842,596	\$17,030,721	\$188,125	1.12%
Aggregate Extraction	\$485,534	\$485,534	\$0	0.00%
Landfill	\$54,260	\$54,260	\$0	0.00%
Pipeline	\$2,768,305	\$2,778,936	\$10,631	0.38%
Sub-Total Taxable	\$455,278,279	\$462,800,732	\$7,522,452	1.65%
<i>Payment in Lieu</i>				
Residential	\$174,420	\$197,950	\$23,530	13.49%
Farm	\$839	\$839	\$0	0.00%
Commercial	\$6,180,266	\$6,116,934	-\$63,332	-1.02%
Industrial	\$201,616	\$199,234	-\$2,383	-1.18%
Landfill	\$37,685	\$37,685	\$0	0.00%
Sub-Total PIL	\$6,594,826	\$6,552,642	-\$42,185	-0.64%
Total (Tax + PIL)	\$461,873,105	\$469,353,374	\$7,480,267	1.62%

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

Table 6-B
2025 Local Revenue Growth by Area Municipality
General Local Levies

Local Municipality	2025 Local General Levies			
	<i>As Levied</i>	<i>Year-End</i>	<i>In-Year Growth</i>	
Fort Erie	\$36,951,798	\$37,766,348	\$814,550	2.20%
Grimsby	\$18,985,491	\$19,057,363	\$71,871	0.38%
Lincoln	\$26,514,256	\$27,170,799	\$656,539	2.48%
Niagara Falls	\$93,985,561	\$95,204,387	\$1,218,828	1.30%
Niagara-on-the-Lake	\$17,826,055	\$17,946,315	\$120,259	0.67%
Pelham	\$20,469,807	\$21,011,893	\$542,083	2.65%
Port Colborne	\$27,096,985	\$27,791,974	\$694,987	2.56%
St. Catharines	\$122,538,494	\$123,447,692	\$909,199	0.74%
Thorold	\$24,646,165	\$25,785,221	\$1,139,059	4.62%
Wainfleet	\$9,698,281	\$9,785,042	\$86,762	0.89%
Welland	\$52,873,344	\$53,981,160	\$1,107,815	2.10%
West Lincoln	\$10,286,868	\$10,405,183	\$118,315	1.15%
Region (Taxable only)	\$461,873,105	\$469,353,377	\$7,480,267	1.62%

Table 7
2025 Upper Tier and Local Revenue Growth by Area Municipality
All Municipal General Levies

Local Municipality	2025 In-Year Municipal Levy Growth			
	<i>Upper Tier Levy</i>		<i>Local General Levies</i>	
Fort Erie	\$764,205	2.20%	\$814,550	2.20%
Grimsby	\$154,678	0.38%	\$71,871	0.38%
Lincoln	\$824,170	2.48%	\$656,539	2.48%
Niagara Falls	\$1,517,185	1.30%	\$1,218,828	1.30%
Niagara-on-the-Lake	\$312,378	0.67%	\$120,259	0.67%
Pelham	\$618,494	2.65%	\$542,083	2.65%
Port Colborne	\$443,531	2.56%	\$694,987	2.56%
St. Catharines	\$999,602	0.74%	\$909,199	0.74%
Thorold	\$1,214,644	4.62%	\$1,139,059	4.62%
Wainfleet	\$72,272	0.89%	\$86,762	0.89%
Welland	\$969,802	2.10%	\$1,107,815	2.10%
West Lincoln	\$194,067	1.15%	\$118,315	1.15%
Region (Taxable only)	\$8,085,028	1.48%	\$7,480,267	1.62%

PART TWO: 2026 BASE-LINE TAX LANDSCAPE

Establishing 2026 Starting Taxes with Precision and Accuracy

To accurately assess the tax impacts stemming from market value changes (reassessment), tax policy adjustments, and levy changes, it is essential to calculate and use revenue-neutral tax rates. While there is no reassessment for 2026, establishing these rates and a precise starting position remains critical for measuring and reporting all other factors affecting taxation.

For 2026, a reliable notional baseline will enable municipalities to:

1. **Quantify Year-Over-Year Taxation Shifts**

Identify the implications of provincially prescribed recalculation protocols on the balance of taxation.

2. **Assess Municipal Levy and Tax Policy Adjustments**

Accurately calculate and communicate the effects of any changes to the municipal levy or local tax policies.

By establishing this solid foundation, municipalities can ensure transparency, accountability, and informed decision-making in their fiscal management.

Notional vs. Revenue Neutral Tax Rates

While there is no statutory distinction between Notional and Revenue Neutral tax rates, the differentiation is conceptually useful in property tax analysis. Both represent revenue-neutral positions, but we may need multiple sets of revenue-neutral rates to measure distinct forces affecting taxation.

Notional Tax Rates are a specific set of tax rates designed to generate the municipality's revenue limit (previous year levy + growth) using the current year's assessment roll and starting tax policy parameters as dictated by provincial statutes and regulations.

These rates isolate the impact of changes **external to municipal policy and spending decisions** and serve as the municipality's baseline starting position each year. Any local policy or levy changes will be measured against this notional baseline.

Alternate Revenue Neutral Tax Rates are those that raise the same baseline revenue but are recalibrated to account for any contemplated changes in tax policy or class structure. If adjustments are made, the levy impact for that year is measured by comparing taxes raised under these revised revenue-neutral rates with those generated by the final tax rates for the year.

By leveraging these distinctions, municipalities can precisely analyze and report the financial impacts of both market-driven changes and policy decisions within their tax systems.

2026 Start Ratios and Notional Tax Rates

Table 8 outlines the municipality's 2026 starting tax ratios and notional tax rates, established to ensure overall revenue neutrality on a year-over-year basis.

For most property classes, the actual 2025 tax ratios have been carried forward as the 2026 start ratios. The exception to this will be in those instances where start ratios must be restated. This should be limited to circumstances where a municipality has one or more classes subject to levy restriction.

Table 8
Starting Ratios, Notional Tax Rates and Notional Regional Levy

Realty Tax Class	Start	Regional Notional Levy		
	Ratios	Rate	Levy	Share
Taxable				
Residential	1.000000	0.00728438	\$399,915,629	72.31%
Farm	0.250000	0.00182110	\$4,676,456	0.85%
Managed Forest	0.250000	0.00182110	\$29,318	0.01%
New Multi-Residential	1.000000	0.00728438	\$3,112,665	0.56%
Multi-Residential	1.970000	0.01435023	\$20,008,898	3.62%
Commercial	1.734900	0.01263767	\$94,549,021	17.10%
Industrial	2.630000	0.01915792	\$18,773,378	3.39%
Aggregate Extraction	2.140048	0.01558892	\$475,494	0.09%
Landfill	2.940261	0.02141798	\$67,520	0.01%
Pipeline	1.702100	0.01239874	\$3,229,536	0.58%
Sub-Total Taxable			\$544,837,915	98.52%
Payment in Lieu				
Residential	1.000000	0.00728438	\$249,837	0.05%
Farm	0.250000	0.00182110	\$894	0.00%
Commercial	1.734900	0.01263767	\$7,665,017	1.39%
Industrial	2.630000	0.01915792	\$253,459	0.05%
Landfill	2.940261	0.02141798	\$36,845	0.01%
Sub-Total PIL			\$8,206,052	1.48%
Total (Tax + PIL)			\$553,043,967	100.00%

Treatment of PIL Assessment and Revenue

For municipalities that do not include the assessment and revenues associated with Payment in Lieu of Tax (PIL) properties in the calculation of tax rates, the amount of PIL revenue is dictated by, or dependant on the rates calculated using the municipality's taxable assessment base. As such, municipalities that have directed MTE to calculate their rates exclusive of PIL revenue and assessment will see that their revenue neutral levy amounts balance with the *Taxable Sub-Total* for 2025. In

PART TWO: 2026 STARTING TAX LANDSCAPE

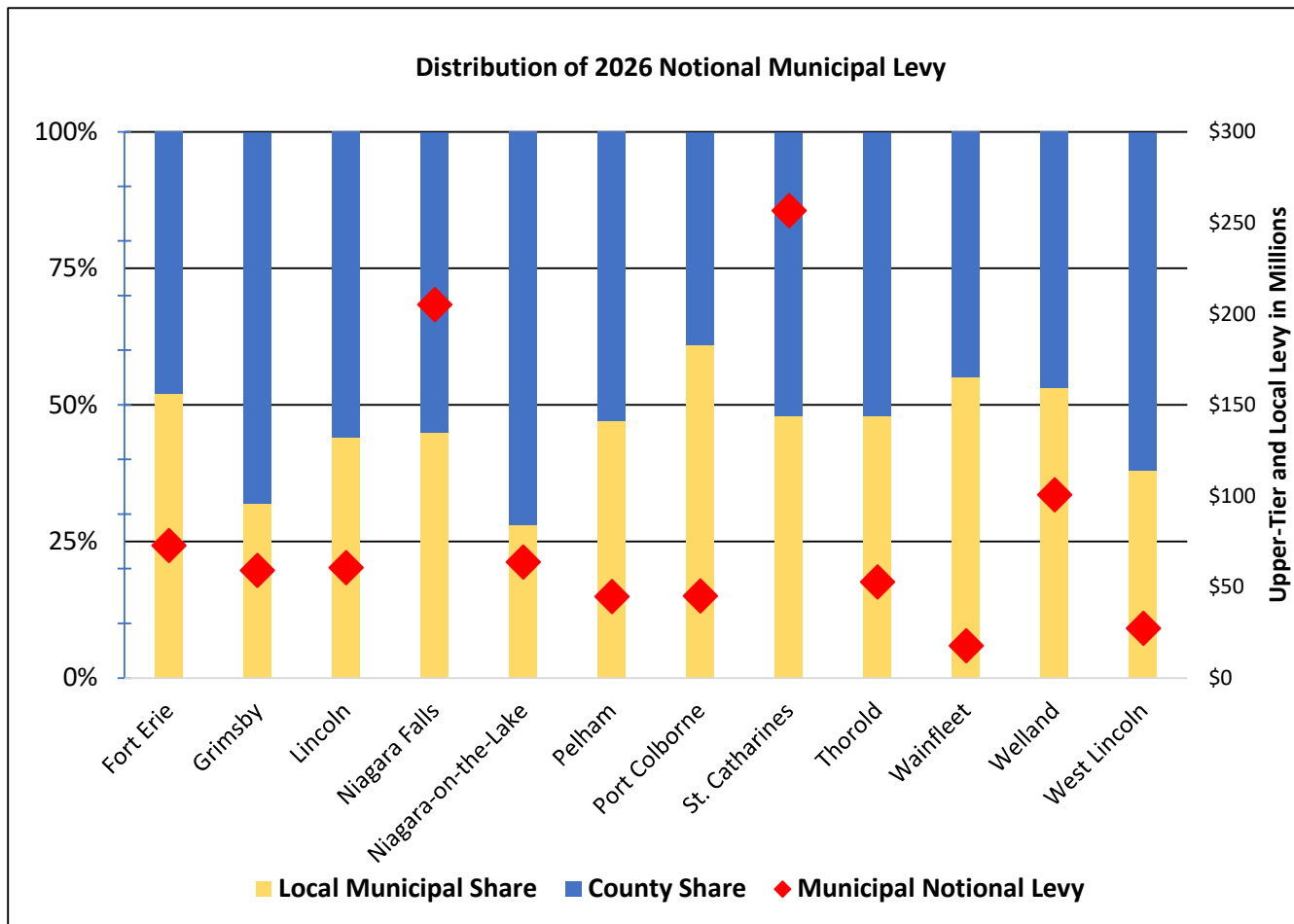
contrast, where a municipality includes both taxable and PIL revenue and assessment in their tax rate calculations, the total levy (Taxable + PIL) will balance on a year-over-year basis. Where the former approach has been applied, and a loss of PIL revenue is anticipated, the municipality may wish to consider an alternate calculation protocol.

Table 9 provides a summary of both Upper Tier and local notional levies for 2026 by realty tax class. Figure 2 summarizes the starting notional municipal levy in each local area municipality and documents the Upper Tier and local proportional shares.

Table 9
Upper Tier Levy, Local and Total Municipal Notional Levy

Realty Tax Class	Upper Tier Notional		Local Notional		Municipal Notional (UT + LT)	
	Levy	% of Class	Levy	% of Class	Levy	% of Levy
<i>Taxable</i>						
Residential	\$399,915,629	54.03%	\$340,314,847	45.97%	\$740,230,476	72.40%
Farm	\$4,676,456	57.83%	\$3,409,925	42.17%	\$8,086,381	0.79%
Managed Forest	\$29,318	53.41%	\$25,573	46.59%	\$54,891	0.01%
New Multi-Residential	\$3,112,665	51.58%	\$2,921,631	48.42%	\$6,034,296	0.59%
Multi-Residential	\$20,008,898	52.31%	\$18,241,677	47.69%	\$38,250,575	3.74%
Commercial	\$94,549,021	54.94%	\$77,537,629	45.06%	\$172,086,650	16.83%
Industrial	\$18,773,378	52.43%	\$17,030,721	47.57%	\$35,804,099	3.50%
Aggregate Extraction	\$475,494	49.48%	\$485,535	50.52%	\$961,029	0.09%
Landfill	\$67,520	55.44%	\$54,260	44.56%	\$121,780	0.01%
Pipeline	\$3,229,536	53.75%	\$2,778,935	46.25%	\$6,008,471	0.59%
Sub-Total Taxable	\$544,837,915	54.07%	\$462,800,733	45.93%	\$1,007,638,648	98.56%
<i>Payment in Lieu</i>						
Residential	\$249,837	55.79%	\$197,950	44.21%	\$447,787	0.04%
Farm	\$894	51.59%	\$839	48.41%	\$1,733	0.00%
Commercial	\$7,665,017	55.62%	\$6,116,931	44.38%	\$13,781,948	1.35%
Industrial	\$253,459	55.99%	\$199,235	44.01%	\$452,694	0.04%
Landfill	\$36,845	49.44%	\$37,685	50.56%	\$74,530	0.01%
Sub-Total PIL	\$8,206,052	55.60%	\$6,552,640	44.40%	\$14,758,692	1.44%
Total (Tax + PIL)	\$553,043,967	54.09%	\$469,353,373	45.91%	\$1,022,397,340	100.00%

Figure 2
Distribution of Total Municipal Notional Levy
Upper Tier + Local Area Municipal Levies



Interpretation Notes:

- Yellow bar portions represent the local share (%) of general municipal levy tax dollars;
- Blue portions represent the Region's share of general municipal levy dollars within each municipality; and
- The Red Diamonds indicate the total municipal general levy dollars (Upper Tier + Local) based on the notional tax levies documented in this study.

Business, Non-Business and Public Sector Revenue

Although some groups or categories of taxpayers are not specifically defined by the *Municipal or Assessment Acts*, it is possible to make distinctions between various types of taxpayers to support informative, interesting, and useful analysis.

For many, the distinction between revenue that comes from non-business, business and public sector property owners is of significant interest. Figures 3 and 4 have been prepared to show how the relative burden of assessment and CVA tax is shared amongst various groups. For the purposes of this report, these categories incorporate the following assessment elements:

Residential	Taxable Residential
Farm and Forest	Taxable Farm and Managed Forest
Multi-Residential	Taxable Multi-Residential and New Multi-Residential
Business	Taxable Commercial, Industrial, Aggregate Extraction and Pipeline
PIL	Properties from any class subject to a Payment in Lieu of taxes

Figure 3:
2025 Full CVA

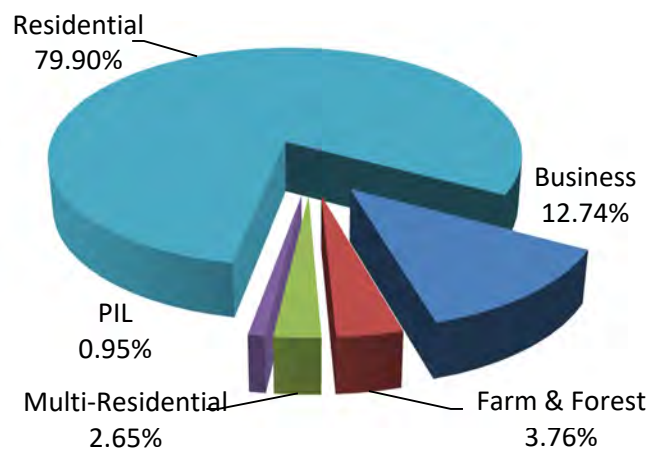
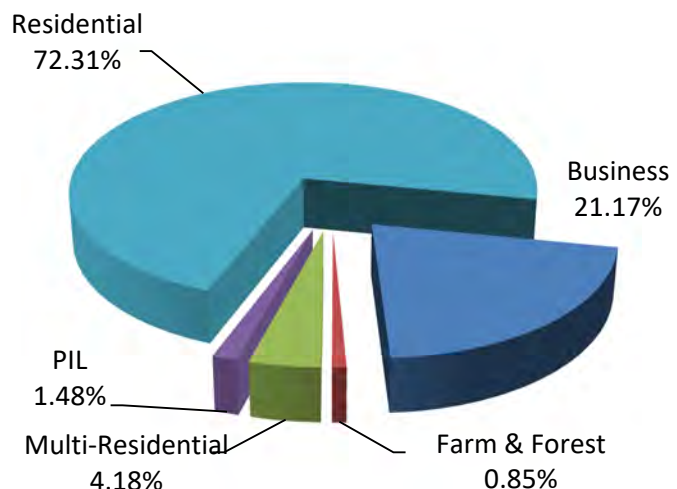


Figure 4:
2025 General Levy



Typical and Median Properties

It is also important to consider taxes at the property level. While the taxes carried by each ratepayer can vary widely within a class, or sub-set of properties, considering the taxes for a typical property can be very helpful in placing the broader trends in an understandable perspective.

To this end, we have prepared Tables 10-A and B through 18-A and B to illustrate the potential impact on various “typical” taxable and median properties within the jurisdiction, including:

- Single Detached Residential;
- Freehold Townhouse;
- Residential Condominium;
- Waterfront Residential;
- All Residential;
- Farm;
- Occupied Multi-Residential;
- Commercial Occupied (CT); and
- Industrial Occupied (IT).

For each property type we have included results based on Average and Median Properties.

In all results, the local component of the Region-Wide tax is based on the Average or Median CVA as shown and the Average Local General tax rate.

PART TWO: 2026 STARTING TAX LANDSCAPE

Table 10-A
Average CVA Tax: Single Detached Residential Properties

Local Municipality	2026 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	238,418	\$3,953	\$1,737	44%	\$1,851	47%	\$365	9%
Grimsby	452,198	\$5,517	\$3,294	60%	\$1,531	28%	\$692	12%
Lincoln	406,953	\$5,948	\$2,964	50%	\$2,361	40%	\$623	10%
Niagara Falls	286,163	\$4,198	\$2,085	50%	\$1,675	40%	\$438	10%
Niagara-on-the-Lake	547,120	\$6,356	\$3,985	63%	\$1,534	24%	\$837	13%
Pelham	405,994	\$6,170	\$2,957	48%	\$2,592	42%	\$621	10%
Port Colborne	204,101	\$4,129	\$1,487	36%	\$2,330	56%	\$312	8%
St. Catharines	275,138	\$4,248	\$2,004	47%	\$1,823	43%	\$421	10%
Thorold	288,133	\$4,508	\$2,099	47%	\$1,968	44%	\$441	9%
Wainfleet	322,428	\$5,662	\$2,349	41%	\$2,820	50%	\$493	9%
Welland	233,521	\$4,001	\$1,701	43%	\$1,943	49%	\$357	8%
West Lincoln	388,785	\$5,154	\$2,832	55%	\$1,727	34%	\$595	11%
Region Wide	302,033	\$4,635	\$2,200	47%	\$1,973	43%	\$462	10%

Table 10-B
Median CVA Tax: Single Detached Residential Properties

Local Municipality	2026 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	213,000	\$3,532	\$1,552	44%	\$1,654	47%	\$326	9%
Grimsby	426,000	\$5,197	\$3,103	60%	\$1,442	28%	\$652	13%
Lincoln	385,000	\$5,627	\$2,804	50%	\$2,234	40%	\$589	10%
Niagara Falls	252,000	\$3,697	\$1,836	50%	\$1,475	40%	\$386	10%
Niagara-on-the-Lake	485,000	\$5,635	\$3,533	63%	\$1,360	24%	\$742	13%
Pelham	382,000	\$5,806	\$2,783	48%	\$2,439	42%	\$584	10%
Port Colborne	181,000	\$3,661	\$1,318	36%	\$2,066	56%	\$277	8%
St. Catharines	259,000	\$3,999	\$1,887	47%	\$1,716	43%	\$396	10%
Thorold	269,000	\$4,209	\$1,959	47%	\$1,838	44%	\$412	10%
Wainfleet	304,900	\$5,353	\$2,221	41%	\$2,666	50%	\$466	9%
Welland	218,000	\$3,736	\$1,588	43%	\$1,814	49%	\$334	9%
West Lincoln	369,000	\$4,892	\$2,688	55%	\$1,639	34%	\$565	12%
Region Wide	269,000	\$4,128	\$1,959	47%	\$1,757	43%	\$412	10%

PART TWO: 2026 STARTING TAX LANDSCAPE

Table 11-A
Average CVA Tax: Townhouse/Semi-Detached

Local Municipality	2026 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	264,345	\$4,382	\$1,926	44%	\$2,052	47%	\$404	9%
Grimsby	335,080	\$4,088	\$2,441	60%	\$1,134	28%	\$513	12%
Lincoln	302,537	\$4,423	\$2,204	50%	\$1,756	40%	\$463	10%
Niagara Falls	227,850	\$3,343	\$1,660	50%	\$1,334	40%	\$349	10%
Niagara-on-the-Lake	402,589	\$4,678	\$2,933	63%	\$1,129	24%	\$616	13%
Pelham	329,074	\$5,001	\$2,397	48%	\$2,101	42%	\$503	10%
Port Colborne	201,859	\$4,083	\$1,470	36%	\$2,304	56%	\$309	8%
St. Catharines	221,969	\$3,428	\$1,617	47%	\$1,471	43%	\$340	10%
Thorold	255,099	\$3,991	\$1,858	47%	\$1,743	44%	\$390	9%
Welland	214,979	\$3,684	\$1,566	43%	\$1,789	49%	\$329	8%
West Lincoln	284,437	\$3,770	\$2,072	55%	\$1,263	34%	\$435	11%
Region Wide	261,144	\$3,955	\$1,902	48%	\$1,653	42%	\$400	10%

Table 11-B
Median CVA Tax: Townhouse/Semi-Detached

Local Municipality	2026 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	271,000	\$4,493	\$1,974	44%	\$2,104	47%	\$415	9%
Grimsby	332,000	\$4,050	\$2,418	60%	\$1,124	28%	\$508	13%
Lincoln	304,000	\$4,443	\$2,214	50%	\$1,764	40%	\$465	10%
Niagara Falls	198,000	\$2,904	\$1,442	50%	\$1,159	40%	\$303	10%
Niagara-on-the-Lake	371,000	\$4,311	\$2,703	63%	\$1,040	24%	\$568	13%
Pelham	333,000	\$5,061	\$2,426	48%	\$2,126	42%	\$509	10%
Port Colborne	222,000	\$4,491	\$1,617	36%	\$2,534	56%	\$340	8%
St. Catharines	205,000	\$3,165	\$1,493	47%	\$1,358	43%	\$314	10%
Thorold	266,000	\$4,162	\$1,938	47%	\$1,817	44%	\$407	10%
Welland	203,000	\$3,479	\$1,479	43%	\$1,689	49%	\$311	9%
West Lincoln	292,000	\$3,871	\$2,127	55%	\$1,297	34%	\$447	12%
Region Wide	262,000	\$3,968	\$1,909	48%	\$1,658	42%	\$401	10%

PART TWO: 2026 STARTING TAX LANDSCAPE

Table 12-A
Average CVA Tax: Residential Condominium

Local Municipality	2026 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	223,926	\$3,713	\$1,631	44%	\$1,739	47%	\$343	9%
Grimsby	253,473	\$3,092	\$1,846	60%	\$858	28%	\$388	12%
Lincoln	201,702	\$2,948	\$1,469	50%	\$1,170	40%	\$309	10%
Niagara Falls	202,268	\$2,966	\$1,473	50%	\$1,184	40%	\$309	10%
Niagara-on-the-Lake	456,516	\$5,303	\$3,325	63%	\$1,280	24%	\$698	13%
Pelham	243,505	\$3,702	\$1,774	48%	\$1,555	42%	\$373	10%
Port Colborne	188,868	\$3,821	\$1,376	36%	\$2,156	56%	\$289	8%
St. Catharines	181,887	\$2,808	\$1,325	47%	\$1,205	43%	\$278	10%
Thorold	166,062	\$2,598	\$1,210	47%	\$1,134	44%	\$254	9%
Welland	130,982	\$2,244	\$954	43%	\$1,090	49%	\$200	8%
West Lincoln	234,447	\$3,108	\$1,708	55%	\$1,041	33%	\$359	12%
Region Wide	203,857	\$3,087	\$1,485	48%	\$1,290	42%	\$312	10%

Table 12-B
Median CVA Tax: Residential Condominium

Local Municipality	2026 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	245,000	\$4,062	\$1,785	44%	\$1,902	47%	\$375	9%
Grimsby	232,000	\$2,830	\$1,690	60%	\$785	28%	\$355	13%
Lincoln	191,000	\$2,791	\$1,391	50%	\$1,108	40%	\$292	10%
Niagara Falls	187,000	\$2,743	\$1,362	50%	\$1,095	40%	\$286	10%
Niagara-on-the-Lake	407,000	\$4,729	\$2,965	63%	\$1,141	24%	\$623	13%
Pelham	213,000	\$3,238	\$1,552	48%	\$1,360	42%	\$326	10%
Port Colborne	171,000	\$3,460	\$1,246	36%	\$1,952	56%	\$262	8%
St. Catharines	147,000	\$2,270	\$1,071	47%	\$974	43%	\$225	10%
Thorold	204,000	\$3,192	\$1,486	47%	\$1,394	44%	\$312	10%
Welland	119,000	\$2,039	\$867	43%	\$990	49%	\$182	9%
West Lincoln	237,000	\$3,142	\$1,726	55%	\$1,053	34%	\$363	12%
Region Wide	180,000	\$2,725	\$1,311	48%	\$1,139	42%	\$275	10%

PART TWO: 2026 STARTING TAX LANDSCAPE

Table 13-A
Average CVA Tax: Waterfront Residential Properties

Local Municipality	2026 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	581,544	\$9,641	\$4,236	44%	\$4,515	47%	\$890	9%
Grimsby	940,069	\$11,468	\$6,848	60%	\$3,182	28%	\$1,438	12%
Lincoln	840,717	\$12,289	\$6,124	50%	\$4,879	40%	\$1,286	10%
Niagara Falls	559,510	\$8,207	\$4,076	50%	\$3,275	40%	\$856	10%
Niagara-on-the-Lake	1,065,782	\$12,384	\$7,764	63%	\$2,989	24%	\$1,631	13%
Pelham	305,667	\$4,647	\$2,227	48%	\$1,952	42%	\$468	10%
Port Colborne	627,341	\$12,691	\$4,570	36%	\$7,161	56%	\$960	8%
St. Catharines	823,622	\$12,717	\$6,000	47%	\$5,457	43%	\$1,260	10%
Thorold	426,948	\$6,680	\$3,110	47%	\$2,917	44%	\$653	9%
Wainfleet	417,535	\$7,331	\$3,041	41%	\$3,651	50%	\$639	9%
Welland	457,386	\$7,838	\$3,332	43%	\$3,806	49%	\$700	8%
West Lincoln	404,123	\$5,357	\$2,944	55%	\$1,795	34%	\$618	11%
Region Wide	616,692	\$9,464	\$4,492	47%	\$4,028	43%	\$944	10%

Table 13-B
Median CVA Tax: Waterfront Residential Properties

Local Municipality	2026 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	521,500	\$8,646	\$3,799	44%	\$4,049	47%	\$798	9%
Grimsby	811,000	\$9,894	\$5,908	60%	\$2,745	28%	\$1,241	13%
Lincoln	784,000	\$11,460	\$5,711	50%	\$4,549	40%	\$1,200	10%
Niagara Falls	450,500	\$6,608	\$3,282	50%	\$2,637	40%	\$689	10%
Niagara-on-the-Lake	851,500	\$9,894	\$6,203	63%	\$2,388	24%	\$1,303	13%
Pelham	300,000	\$4,559	\$2,185	48%	\$1,915	42%	\$459	10%
Port Colborne	588,000	\$11,895	\$4,283	36%	\$6,712	56%	\$900	8%
St. Catharines	718,500	\$11,093	\$5,234	47%	\$4,760	43%	\$1,099	10%
Thorold	344,000	\$5,382	\$2,506	47%	\$2,350	44%	\$526	10%
Wainfleet	385,000	\$6,760	\$2,804	41%	\$3,367	50%	\$589	9%
Welland	484,000	\$8,294	\$3,526	43%	\$4,027	49%	\$741	9%
West Lincoln	396,500	\$5,256	\$2,888	55%	\$1,761	34%	\$607	12%
Region Wide	536,000	\$8,225	\$3,904	47%	\$3,501	43%	\$820	10%

PART TWO: 2026 STARTING TAX LANDSCAPE

Table 14-A
Average CVA Tax: All Residential Properties

Local Municipality	2026 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	234,359	\$3,886	\$1,707	44%	\$1,820	47%	\$359	9%
Grimsby	397,022	\$4,843	\$2,892	60%	\$1,344	28%	\$607	12%
Lincoln	370,555	\$5,416	\$2,699	50%	\$2,150	40%	\$567	10%
Niagara Falls	273,849	\$4,017	\$1,995	50%	\$1,603	40%	\$419	10%
Niagara-on-the-Lake	511,294	\$5,940	\$3,724	63%	\$1,434	24%	\$782	13%
Pelham	375,460	\$5,706	\$2,735	48%	\$2,397	42%	\$574	10%
Port Colborne	218,724	\$4,425	\$1,593	36%	\$2,497	56%	\$335	8%
St. Catharines	264,740	\$4,087	\$1,928	47%	\$1,754	43%	\$405	10%
Thorold	258,513	\$4,045	\$1,883	47%	\$1,766	44%	\$396	9%
Wainfleet	284,671	\$4,999	\$2,074	41%	\$2,489	50%	\$436	9%
Welland	224,280	\$3,843	\$1,634	43%	\$1,866	49%	\$343	8%
West Lincoln	332,350	\$4,405	\$2,421	55%	\$1,476	34%	\$508	11%
Region Wide	288,691	\$4,430	\$2,103	47%	\$1,885	43%	\$442	10%

Table 14-B
Median CVA Tax: All Residential Properties

Local Municipality	2026 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	201,000	\$3,333	\$1,464	44%	\$1,561	47%	\$308	9%
Grimsby	368,000	\$4,490	\$2,681	60%	\$1,246	28%	\$563	13%
Lincoln	328,000	\$4,794	\$2,389	50%	\$1,903	40%	\$502	10%
Niagara Falls	241,000	\$3,536	\$1,756	50%	\$1,411	40%	\$369	10%
Niagara-on-the-Lake	450,000	\$5,229	\$3,278	63%	\$1,262	24%	\$689	13%
Pelham	354,000	\$5,381	\$2,579	48%	\$2,260	42%	\$542	10%
Port Colborne	176,000	\$3,560	\$1,282	36%	\$2,009	56%	\$269	8%
St. Catharines	242,000	\$3,736	\$1,763	47%	\$1,603	43%	\$370	10%
Thorold	249,000	\$3,896	\$1,814	47%	\$1,701	44%	\$381	10%
Wainfleet	268,000	\$4,706	\$1,952	41%	\$2,344	50%	\$410	9%
Welland	206,000	\$3,530	\$1,501	43%	\$1,714	49%	\$315	9%
West Lincoln	321,000	\$4,255	\$2,338	55%	\$1,426	34%	\$491	12%
Region Wide	253,000	\$3,882	\$1,843	47%	\$1,652	43%	\$387	10%

PART TWO: 2026 STARTING TAX LANDSCAPE

Table 15-A
Average CVA Tax: Farm Properties

Local Municipality	2026 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	212,667	\$881	\$387	44%	\$413	47%	\$81	9%
Grimsby	405,351	\$1,236	\$738	60%	\$343	28%	\$155	12%
Lincoln	561,115	\$2,051	\$1,022	50%	\$814	40%	\$215	10%
Niagara Falls	282,347	\$1,035	\$514	50%	\$413	40%	\$108	10%
Niagara-on-the-Lake	674,597	\$1,960	\$1,229	63%	\$473	24%	\$258	13%
Pelham	322,361	\$1,225	\$587	48%	\$515	42%	\$123	10%
Port Colborne	198,257	\$1,003	\$361	36%	\$566	56%	\$76	8%
St. Catharines	647,183	\$2,499	\$1,179	47%	\$1,072	43%	\$248	10%
Thorold	270,903	\$1,060	\$493	47%	\$463	44%	\$104	9%
Wainfleet	302,550	\$1,328	\$551	41%	\$661	50%	\$116	9%
Welland	236,195	\$1,011	\$430	43%	\$491	49%	\$90	8%
West Lincoln	370,797	\$1,229	\$675	55%	\$412	34%	\$142	11%
Region Wide	420,489	\$1,614	\$766	47%	\$687	43%	\$161	10%

Table 15-B
Median CVA Tax: Farm Properties

Local Municipality	2026 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	180,250	\$747	\$328	44%	\$350	47%	\$69	9%
Grimsby	323,450	\$987	\$589	60%	\$274	28%	\$124	13%
Lincoln	390,000	\$1,425	\$710	50%	\$566	40%	\$149	10%
Niagara Falls	221,000	\$810	\$402	50%	\$323	40%	\$85	10%
Niagara-on-the-Lake	414,600	\$1,205	\$755	63%	\$291	24%	\$159	13%
Pelham	219,000	\$833	\$399	48%	\$350	42%	\$84	10%
Port Colborne	155,300	\$785	\$283	36%	\$443	56%	\$59	8%
St. Catharines	375,500	\$1,450	\$684	47%	\$622	43%	\$144	10%
Thorold	219,400	\$859	\$400	47%	\$375	44%	\$84	10%
Wainfleet	222,150	\$976	\$405	41%	\$486	50%	\$85	9%
Welland	156,100	\$669	\$284	42%	\$325	49%	\$60	9%
West Lincoln	312,900	\$1,037	\$570	55%	\$347	33%	\$120	12%
Region Wide	289,000	\$1,109	\$526	47%	\$472	43%	\$111	10%

PART TWO: 2026 STARTING TAX LANDSCAPE

Table 16-A
Average CVA Tax: Improved Multi-Residential Properties

Local Municipality	2026 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	1,381,383	\$43,066	\$19,823	46%	\$21,129	49%	\$2,114	5%
Grimsby	2,245,750	\$50,637	\$32,227	64%	\$14,974	30%	\$3,436	6%
Lincoln	1,710,564	\$46,718	\$24,547	53%	\$19,554	42%	\$2,617	5%
Niagara Falls	2,780,629	\$76,224	\$39,903	52%	\$32,067	42%	\$4,254	6%
Niagara-on-the-Lake	5,382,433	\$115,209	\$77,239	67%	\$29,735	26%	\$8,235	7%
Pelham	1,608,455	\$45,773	\$23,082	50%	\$20,230	44%	\$2,461	6%
Port Colborne	1,189,439	\$45,635	\$17,069	37%	\$26,746	59%	\$1,820	4%
St. Catharines	3,250,743	\$94,053	\$46,649	50%	\$42,430	45%	\$4,974	5%
Thorold	1,231,044	\$36,115	\$17,666	49%	\$16,566	46%	\$1,883	5%
Wainfleet	457,000	\$15,130	\$6,558	43%	\$7,873	52%	\$699	5%
Welland	1,944,022	\$62,738	\$27,897	44%	\$31,867	51%	\$2,974	5%
West Lincoln	1,468,500	\$36,168	\$21,073	58%	\$12,848	36%	\$2,247	6%
Region Wide	2,514,546	\$72,283	\$36,084	50%	\$32,352	45%	\$3,847	5%

Table 16-B
Median CVA Tax: Improved Multi-Residential Properties

Local Municipality	2026 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	695,000	\$21,666	\$9,973	46%	\$10,630	49%	\$1,063	5%
Grimsby	1,090,000	\$24,578	\$15,642	64%	\$7,268	30%	\$1,668	7%
Lincoln	1,305,000	\$35,642	\$18,727	53%	\$14,918	42%	\$1,997	6%
Niagara Falls	1,484,000	\$40,681	\$21,296	52%	\$17,114	42%	\$2,271	6%
Niagara-on-the-Lake	2,620,000	\$56,081	\$37,598	67%	\$14,474	26%	\$4,009	7%
Pelham	681,000	\$19,380	\$9,773	50%	\$8,565	44%	\$1,042	5%
Port Colborne	632,000	\$24,247	\$9,069	37%	\$14,211	59%	\$967	4%
St. Catharines	1,068,000	\$30,900	\$15,326	50%	\$13,940	45%	\$1,634	5%
Thorold	810,500	\$23,778	\$11,631	49%	\$10,907	46%	\$1,240	5%
Wainfleet	457,000	\$15,130	\$6,558	43%	\$7,873	52%	\$699	5%
Welland	855,500	\$27,610	\$12,277	44%	\$14,024	51%	\$1,309	5%
West Lincoln	1,471,000	\$36,230	\$21,109	58%	\$12,870	36%	\$2,251	6%
Region Wide	1,028,500	\$29,566	\$14,759	50%	\$13,233	45%	\$1,574	5%

PART TWO: 2026 STARTING TAX LANDSCAPE

Table 17-A
Average CVA Tax: Commercial Occupied Properties (CT)

Local Municipality	2026 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	420,912	\$14,693	\$5,319	36%	\$5,670	39%	\$3,704	25%
Grimsby	933,964	\$25,506	\$11,803	46%	\$5,484	22%	\$8,219	32%
Lincoln	681,131	\$21,459	\$8,608	40%	\$6,857	32%	\$5,994	28%
Niagara Falls	1,633,989	\$51,624	\$20,650	40%	\$16,595	32%	\$14,379	28%
Niagara-on-the-Lake	1,434,772	\$37,738	\$18,132	48%	\$6,980	18%	\$12,626	34%
Pelham	501,977	\$16,321	\$6,344	39%	\$5,560	34%	\$4,417	27%
Port Colborne	350,107	\$14,439	\$4,425	31%	\$6,933	48%	\$3,081	21%
St. Catharines	750,602	\$24,719	\$9,486	38%	\$8,628	35%	\$6,605	27%
Thorold	520,052	\$17,311	\$6,572	38%	\$6,163	36%	\$4,576	26%
Wainfleet	263,950	\$9,663	\$3,336	35%	\$4,004	41%	\$2,323	24%
Welland	531,911	\$19,082	\$6,722	35%	\$7,679	40%	\$4,681	25%
West Lincoln	373,949	\$10,898	\$4,726	43%	\$2,881	26%	\$3,291	31%
Region Wide	862,521	\$28,263	\$10,900	39%	\$9,773	35%	\$7,590	26%

Table 17-B
Median CVA Tax: Commercial Occupied Properties (CT)

Local Municipality	2026 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	187,900	\$6,560	\$2,375	36%	\$2,531	39%	\$1,654	25%
Grimsby	458,500	\$12,521	\$5,794	46%	\$2,692	21%	\$4,035	32%
Lincoln	286,200	\$9,017	\$3,617	40%	\$2,881	32%	\$2,519	28%
Niagara Falls	423,000	\$13,364	\$5,346	40%	\$4,296	32%	\$3,722	28%
Niagara-on-the-Lake	651,000	\$17,123	\$8,227	48%	\$3,167	18%	\$5,729	33%
Pelham	298,000	\$9,689	\$3,766	39%	\$3,301	34%	\$2,622	27%
Port Colborne	159,000	\$6,557	\$2,009	31%	\$3,149	48%	\$1,399	21%
St. Catharines	340,000	\$11,197	\$4,297	38%	\$3,908	35%	\$2,992	27%
Thorold	316,000	\$10,520	\$3,994	38%	\$3,745	36%	\$2,781	26%
Wainfleet	147,100	\$5,385	\$1,859	35%	\$2,232	41%	\$1,294	24%
Welland	216,500	\$7,766	\$2,736	35%	\$3,125	40%	\$1,905	25%
West Lincoln	204,000	\$5,945	\$2,578	43%	\$1,572	26%	\$1,795	30%
Region Wide	308,000	\$10,092	\$3,892	39%	\$3,490	35%	\$2,710	27%

PART TWO: 2026 STARTING TAX LANDSCAPE

Table 18-A
Average CVA Tax: Industrial Occupied Properties (IT)

Local Municipality	2026 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	908,621	\$43,957	\$17,407	40%	\$18,554	42%	\$7,996	18%
Grimsby	1,715,970	\$63,250	\$32,874	52%	\$15,275	24%	\$15,101	24%
Lincoln	1,093,387	\$47,256	\$20,947	44%	\$16,687	35%	\$9,622	21%
Niagara Falls	1,095,413	\$47,491	\$20,986	44%	\$16,865	36%	\$9,640	20%
Niagara-on-the-Lake	903,051	\$31,908	\$17,301	54%	\$6,660	21%	\$7,947	25%
Pelham	255,815	\$11,447	\$4,901	43%	\$4,295	38%	\$2,251	19%
Port Colborne	869,366	\$50,403	\$16,655	33%	\$26,098	52%	\$7,650	15%
St. Catharines	910,023	\$41,299	\$17,434	42%	\$15,857	38%	\$8,008	20%
Thorold	873,550	\$40,116	\$16,735	42%	\$15,694	39%	\$7,687	19%
Wainfleet	279,413	\$14,238	\$5,353	38%	\$6,426	45%	\$2,459	17%
Welland	912,646	\$45,488	\$17,484	38%	\$19,973	44%	\$8,031	18%
West Lincoln	637,177	\$25,256	\$12,207	48%	\$7,442	29%	\$5,607	23%
Region Wide	930,296	\$41,989	\$17,823	42%	\$15,979	38%	\$8,187	20%

Table 18-B
Median CVA Tax: Industrial Occupied Properties (IT)

Local Municipality	2026 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	558,600	\$27,025	\$10,702	40%	\$11,407	42%	\$4,916	18%
Grimsby	1,557,000	\$57,391	\$29,829	52%	\$13,860	24%	\$13,702	24%
Lincoln	471,200	\$20,365	\$9,027	44%	\$7,191	35%	\$4,147	20%
Niagara Falls	733,200	\$31,787	\$14,047	44%	\$11,288	36%	\$6,452	20%
Niagara-on-the-Lake	571,000	\$20,175	\$10,939	54%	\$4,211	21%	\$5,025	25%
Pelham	134,900	\$6,036	\$2,584	43%	\$2,265	38%	\$1,187	20%
Port Colborne	442,500	\$25,655	\$8,477	33%	\$13,284	52%	\$3,894	15%
St. Catharines	484,150	\$21,972	\$9,275	42%	\$8,436	38%	\$4,261	19%
Thorold	370,100	\$16,996	\$7,090	42%	\$6,649	39%	\$3,257	19%
Wainfleet	187,700	\$9,565	\$3,596	38%	\$4,317	45%	\$1,652	17%
Welland	458,750	\$22,865	\$8,789	38%	\$10,039	44%	\$4,037	18%
West Lincoln	184,500	\$7,314	\$3,535	48%	\$2,155	29%	\$1,624	22%
Region Wide	456,000	\$20,582	\$8,736	42%	\$7,833	38%	\$4,013	19%

PART THREE: OTHER REVENUE AND LEVIES

Provincial Education Taxes

Municipalities levy and collect the education portion of property taxes; however, they have no authority over the rates set for this purpose. Since 1998, education tax rates have been regulated annually by the Minister of Finance. Uniform education tax rates are prescribed for properties in the residential, multi-residential, new multi-residential, farm, and managed forest property classes and apply across the Province.

Traditionally, the uniform residential education rate is adjusted annually to maintain approximate revenue neutrality on a Province-wide basis. In reassessment years, these adjustments inevitably influence overall tax levels within each municipality, depending on how property values in each area compare to Province-wide phase-in change averages.

Business Education Tax

The Province also prescribes Business Education Tax (BET) rates, which historically varied by municipality and still may where special circumstances or optional property classes apply.

From 1998 to 2007, the Province maintained approximate revenue neutrality at the single- and upper-tier municipal level when setting BET rates. In 2008, they initiated a transition toward uniform BET rates through a two-fold process:

1. **New Construction Classes:** Newly built or newly classified commercial and industrial properties were assigned to special New Construction classes, attracting uniform rates province-wide.
2. **Rate Migration:** Municipality-specific rates for traditional business classes were gradually reduced.

Significant reductions occurred between 2008 and 2010. However, from 2011 through 2020, adjustments were limited to revenue-neutral restatements, with annual rates reset to reflect phase-in changes but no substantial levy reductions implemented.

In the 2020 Budget, the Province introduced a uniform BET rate of 0.88% across all business classes. This adjustment provided most business properties with education tax reductions of up to 30% and eliminated the rate differential between standard and New Construction education classes.

In mid-2024 the Province introduced a special, temporary industrial subclass that captured the industrial component of gravel pits and quarries. This subclass maintained existing rates for all municipal purposes, but set a special discounted education rate that was a set at 5% of the regular industrial rate (0.000440 vs. 0.008800)

The properties captured by this temporary subclass for 2024, were all returned under the new stand-alone aggregate extraction class for 2025. The education rate for this new class was set at 0.00511, which resulted in an education tax increase in comparison to their 2024 final, adjusted levy. An increase that was offset by forced decreases in municipal tax ratios.

Rate Freeze Anticipated for 2026

With no reassessment or phase-in change, and no class reforms announced, we expect education rates will remain unchanged from 2025 levels, which would mean no year-over-year shifts in education taxes. This, however, has not been confirmed by the Province as of the date of publication.

2025 Education Rates and Levy

Table 19 documents the municipality's preliminary 2026 education rates and starting levy by class. Only subclasses subject to a unique education rate have been broken out in this table (SSOFB). Vacant and excess land are included in their respective class categories.

Table 19
2026 Preliminary Education Rates and Start Levy

Realty Tax Class / Subclass	Preliminary Education Rates	Education Start Levy
<i>Taxable</i>		
Residential	0.00153000	\$84,017,775
Farm	0.00038250	\$982,232
Managed Forest	0.00038250	\$6,157
New Multi-Residential	0.00153000	\$653,780
Multi-Residential	0.00153000	\$2,133,318
Commercial	0.00880000	\$65,213,782
SSOFB	0.00220000	\$2,945
Industrial	0.00880000	\$8,600,122
SSOFB	0.00220000	\$5,812
Aggregate Extraction	0.00511000	\$155,867
Landfill	0.00880000	\$27,742
Pipeline	0.00880000	\$2,292,163
Sub-Total Taxable		\$164,091,695
<i>Payment In Lieu</i>		
Residential	0.00153000	\$19,536
Farm	0.00038250	\$188
Commercial	0.00880000	\$2,878,303
Industrial	0.00880000	\$7,130
Sub-Total PIL		\$2,905,157
<i>Retained Education PIL</i>		
Commercial	0.00980000	\$1,830,295
Industrial	0.01250000	\$148,496
Landfill	0.01714649	\$29,498
Sub-Total Retained PIL		\$2,008,289
Total (Tax + PIL)		\$169,005,141

Important Notes:

This is an unofficial listing of the education rates, the municipality should refer to Ontario Regulation 400/98 as amended or official Ministry of Finance documentation.

Linear Properties

Unlike other property types, railway and power utility lands—commonly referred to as linear properties—are taxed based on area rather than market value. For assessment purposes, these properties are listed on the roll with their acreage rather than a CVA Value. Taxes are determined by applying provincially regulated rates per acre to the reported area.

The rates per acre for municipal and education purposes are outlined in Ontario Regulations 387/98 and 392/98, respectively. As only a single municipal rate is prescribed, municipalities in two-tier jurisdictions must allocate the revenue between the upper-tier and local municipalities. This allocation is guided by a proportional sharing formula based on each tier's share of revenue from the commercial property class. For education purposes, the treatment of linear properties and the distribution of the education portion varies by ownership and tax status.

A summary of the current rates for each property type and levy is presented in Table 20, with no updates expected for 2026. Table 21 provides an overview of the linear properties in each local municipality.

Table 20
Rate per Acre Summary

Linear Property Type	Regulated Rates Per Acre¹	
	<i>Municipal</i>	<i>Education</i>
Utility Corridors	396.09	436.50
Railway Right-of-Way	277.83	291.60
Shortline Railway Right-of-Way	264.83	291.60

¹ It is the responsibility of each local municipality to confirm final rates against the actual regulation prior to billing.

Table 21
Linear Property Summary

Local Municipality	RTC RTQ	Category	2026 Roll Return		2026 Preliminary Levy	
			Count	Acreage	Municipal	Education
Fort Erie	WT	Railway	2	263.67	\$73,255	\$76,886
Fort Erie	UT	Utility	5	88.13	\$34,907	\$38,469
Grimsby	WT	Railway	2	102.89	\$28,586	\$30,003
Grimsby	UH	Utility	1	91.70	\$36,321	\$40,027
Lincoln	WT	Railway	1	150.69	\$41,866	\$43,941
Lincoln	UH	Utility	1	246.76	\$97,739	\$107,711
Niagara Falls	WT	Railway	2	302.36	\$84,005	\$88,168
Niagara Falls	WG	Railway	2	20.56	\$5,712	\$0
Niagara Falls	UT	Utility	2	20.29	\$8,037	\$8,857
Niagara Falls	UH	Utility	1	735.75	\$291,423	\$321,155
Niagara-on-the-Lake	UH	Utility	1	0.44	\$174	\$192
Pelham	WT	Railway	1	62.01	\$17,228	\$18,082
Pelham	UH	Utility	1	398.34	\$157,778	\$173,875
Port Colborne	WT	Railway	2	149.14	\$41,436	\$43,489
Port Colborne	WF	Railway	1	96.13	\$26,708	\$28,032
Port Colborne	BT	Shortline Rail	3	49.36	\$13,072	\$14,393
St. Catharines	WT	Railway	1	106.83	\$29,681	\$31,152
St. Catharines	BT	Shortline Rail	2	45.04	\$11,928	\$13,134
St. Catharines	UH	Utility	1	102.15	\$40,461	\$44,588
Thorold	WT	Railway	1	120.35	\$33,437	\$35,094
Thorold	BT	Shortline Rail	2	116.04	\$30,731	\$33,837
Thorold	UH	Utility	1	547.54	\$216,875	\$239,001
Wainfleet	WT	Railway	3	160.02	\$44,458	\$46,662
Wainfleet	BT	Shortline Rail	2	56.28	\$14,905	\$16,411
Welland	WT	Railway	2	51.35	\$14,267	\$14,974
Welland	BT	Shortline Rail	3	181.07	\$47,953	\$52,800
Welland	UH	Utility	1	143.80	\$56,958	\$62,769
West Lincoln	WT	Railway	1	146.00	\$40,563	\$42,574
West Lincoln	UH	Utility	1	1,123.09	\$444,845	\$490,229
Region-Wide			49	5,677.78	\$1,985,309	\$2,156,505

Retained Education Levies for Certain Payment in Lieu (PIL) Properties

Federal and Provincially owned and occupied properties are exempt from both municipal and Provincial (education) property taxes. Both levels of government do, however, maintain programs whereby payments are made to local governments in lieu of the taxes that would otherwise be applicable to property that they own and occupy.

PIL payments are made and administered under a variety of Federal and Provincial statutes and regulations, including the federal *Payment in Lieu of Taxes Act*, and Ontario's *Municipal Tax Assistance Act*, *Municipal Act, 2001*, *Assessment Act*, and various supporting regulations. This collection of statutes and regulations prescribe not only the circumstances and amounts of PILs that are made, but also the manner in which the payments are shared and distributed.

Of particular interest regarding the sharing of revenues raised against PIL properties is the fact that in certain circumstances the local municipality retains the education portion of the levy as local revenue. This is provided for under section 2 of *Ontario Regulation 392/98*, which state that in the case of payments made under a number of specific authorities, the “education” portion is ultimately retained by the local municipality. The eligible payments captured by these rules, are those made in accordance with:

- Subsection 27 (3) of the *Assessment Act*;
- The *Municipal Grants Act* (Canada), which may be referenced as the *Payment in Lieu of Taxes Act*; and
- Subsections 84(2), (3) or (5) of the *Electricity Act*.

All education amounts raised against residential, multi-residential and new multi-residential property must be remitted to the school boards.

Potential Risks Related to Retained Education Payments

The Province's decision to reduce Business Education Tax (BET) rates in 2021 introduced potential risks for municipalities that depend on retained education amounts as part of their annual revenue stream. To address municipal concerns, the Province assured municipalities that status quo education rates would be used to calculate payments in lieu of taxes (PILs) for properties where municipalities were entitled to retain the education portion. Despite the Provincial Government's attempt to maintain inflated education rates for certain PIL properties, Federal payment rules still require the taxable rate to be used.

Although the *Education Act* grants the Minister of Finance authority to prescribe rates for calculating payments in lieu of taxes (PILs), the statutory provisions governing these payments mandate alignment with the tax rates for taxable properties. While the *Education Act* allows for separately identified rates for PILs, the regulations governing the payments require that they match the rates applicable to taxable properties.

The requirement that Federal—and, technically, all other—PILs be calculated using the lower taxable rates is neither new nor a response to current circumstances in Ontario. This approach is long-standing, deliberate, and fundamental to the design of the relevant statutes. By legislative intent, PILs are calculated using the same rates as taxable properties, ensuring that no special or dedicated rates are established to target government properties. These statutes are intentionally crafted to prevent the use of alternative rates in calculating payments, reinforcing their reliance on uniformity with taxable property rates.

Budgeting for Risks

Since the introduction of the rate differentials, many municipalities have received reduced payments based on the taxable rather than the inflated special rates regulated by the Province. The most consistent short-payments have been those made under the Federal *Payment in Lieu of Taxes Act* and

PART THREE: OTHER REVENUE AND LEVIES

this is generally expected to continue on a go-forward basis. As such, MTE recommends that the municipality consider budgeting for the lower retained education amounts based on taxable rates rather than the full amounts calculated using the specially regulated *Retained PIL Education Rates*.

Table 22 provides a summary of retained education payment amounts that would be raised using the special regulated rates and the lower alternate amounts calculated using preliminary 2025 taxable education rates.

Municipalities with significant Federal properties should undertake further analysis to specifically identify and stratify these discrepancies and risks by property owner and/or payee.

Table 22
Retained Education Levy Amounts

Municipality RTC / RTQ	Retained Rates	Taxable Rates	Difference	
			\$	%
<i>Fort Erie</i>				
CF	\$100,925	\$90,627	-\$10,298	-10.20%
Fort Erie Subtotal	\$100,925	\$90,627	-\$10,298	-10.20%
<i>Grimsby</i>				
CF	\$247,408	\$222,162	-\$25,246	-10.20%
CH	\$14,024	\$12,593	-\$1,431	-10.20%
IH	\$1,010	\$711	-\$299	-29.60%
UH	\$40,027	\$40,027	\$0	0.00%
Grimsby Subtotal	\$302,469	\$275,493	-\$26,976	-8.92%
<i>Lincoln</i>				
CH	\$10,412	\$9,350	-\$1,062	-10.20%
CF	\$53,289	\$47,852	-\$5,437	-10.20%
IK	\$2,235	\$1,573	-\$662	-29.62%
IH	\$8,594	\$6,050	-\$2,544	-29.60%
UH	\$107,711	\$107,711	\$0	0.00%
Lincoln Subtotal	\$182,241	\$172,536	-\$9,705	-5.33%
<i>Niagara Falls</i>				
CH	\$68,523	\$61,531	-\$6,992	-10.20%
CK	\$9,434	\$8,471	-\$963	-10.21%
CF	\$202,414	\$181,760	-\$20,654	-10.20%
CJ	\$8,472	\$7,608	-\$864	-10.20%
IJ	\$234	\$165	-\$69	-29.49%
IK	\$5,840	\$4,111	-\$1,729	-29.61%
IH	\$43,611	\$30,702	-\$12,909	-29.60%
UH	\$321,155	\$321,155	\$0	0.00%
Niagara Falls Subtotal	\$659,683	\$615,503	-\$44,180	-6.70%

Table 22 (Continued)
Retained Education Levy Amounts

Municipality RTC/RTQ	Retained Rates	Taxable Rates	Difference	
			\$	%
<i>Niagara-on-the-Lake</i>				
CK	\$564	\$507	-\$57	-10.11%
CH	\$11,372	\$10,212	-\$1,160	-10.20%
CF	\$301,605	\$270,829	-\$30,776	-10.20%
CV	\$23,217	\$20,848	-\$2,369	-10.20%
IJ	\$23,150	\$16,298	-\$6,852	-29.60%
IH	\$4,544	\$3,199	-\$1,345	-29.60%
UH	\$192	\$192	\$0	0.00%
NOTL Subtotal	\$364,644	\$322,085	-\$42,559	-11.67%
<i>Pelham</i>				
CF	\$8,580	\$7,704	-\$876	-10.21%
IH	\$350	\$246	-\$104	-29.71%
UH	\$173,875	\$173,875	\$0	0.00%
Pelham Subtotal	\$182,805	\$181,825	-\$980	-0.54%
<i>Port Colborne</i>				
CF	\$102,073	\$91,657	-\$10,416	-10.20%
IH	\$1,375	\$968	-\$407	-29.60%
WF	\$28,032	\$28,032	\$0	0.00%
Port Colborne Subtotal	\$131,480	\$120,657	-\$10,823	-8.23%
<i>St. Catharines</i>				
CF	\$384,077	\$344,885	-\$39,192	-10.20%
CK	\$4,381	\$3,934	-\$447	-10.20%
CH	\$45,737	\$41,070	-\$4,667	-10.20%
IK	\$7,229	\$5,089	-\$2,140	-29.60%
IH	\$21,708	\$15,282	-\$6,426	-29.60%
UH	\$44,588	\$44,588	\$0	0.00%
St. Catharines Subtotal	\$507,720	\$454,848	-\$52,872	-10.41%
<i>Thorold</i>				
CF	\$75,998	\$68,243	-\$7,755	-10.20%
CH	\$13,299	\$11,942	-\$1,357	-10.20%
IH	\$20,240	\$14,249	-\$5,991	-29.60%
UH	\$239,001	\$239,001	\$0	0.00%
CF	\$75,998	\$68,243	-\$7,755	-10.20%
Thorold Subtotal	\$348,538	\$333,435	-\$15,103	-4.33%

Table 22 (Continued)
Retained Education Levy Amounts

Municipality RTC/RTQ	Retained Rates	Taxable Rates	Difference	
			\$	%
<i>Wainfleet</i>				
IH	\$45	\$32	-\$13	-28.89%
IJ	\$84	\$59	-\$25	-29.76%
Wainfleet Subtotal	\$129	\$91	-\$38	-29.46%
<i>Welland</i>				
CF	\$110,584	\$99,300	-\$11,284	-10.20%
CH	\$12,586	\$11,302	-\$1,284	-10.20%
CK	\$320	\$288	-\$32	-10.00%
IH	\$6,912	\$4,866	-\$2,046	-29.60%
IJ	\$21	\$15	-\$6	-28.57%
HF	\$22,879	\$11,742	-\$11,137	-48.68%
UH	\$62,769	\$62,769	\$0	0.00%
Welland Subtotal	\$216,071	\$190,282	-\$25,789	-11.94%
<i>West Lincoln</i>				
CF	\$21,001	\$18,858	-\$2,143	-10.20%
IH	\$1,314	\$925	-\$389	-29.60%
HF	\$6,619	\$3,397	-\$3,222	-48.68%
UH	\$490,229	\$490,229	\$0	0.00%
West Lincoln Subtotal	\$519,163	\$513,409	-\$5,754	-1.11%
Region Wide	\$3,515,868	\$3,270,791	-\$245,077	-6.97%

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

For 2026, the *Municipal Act* continues to provide Upper and Single-Tier municipalities with a range of tax policy tools that may be used to alter the distribution of the tax burden both within and between tax classes. The following tools may be used to change or achieve local tax policy objectives, target the benefits of growth, or redistribute the impacts of assessment change.²

1. Tax ratios may be adjusted to affect the level of taxation on different tax classes;
2. Optional business property classes may be employed or collapsed to alter taxation within broad commercial or industrial tax classes;
3. Subclass discounts for vacant and excess land may be adjusted;
4. Graduated taxation schemes for the business classes can be used to impose higher rates of taxation on properties with higher current value assessment in order to provide tax relief on properties with lower assessed values.

A comprehensive examination of tax ratios and a relevant sensitivity analysis should be undertaken each year. Specific examination of the use of optional tax classes and graduated taxation are generally only required if these options are being actively considered. After considering the contents of this report Council may wish to further explore the utility and application of these alternate apportionment and mitigation strategies.

Moving Tax Ratios

Both Upper-Tier and Single-Tier municipalities are required to establish tax ratios for the multi-residential, commercial, industrial, aggregate extraction, landfill and pipeline classes prior to finalizing tax rates for the current year's tax cycle. Established ratios will ultimately govern the relationship between the rate of taxation for each affected class and the tax rate for the Residential property class.

The tax ratio for the residential class is legislated at 1.0, while the farm and managed forest classes have a prescribed tax ratio of 0.25. Municipalities do have the flexibility to set a tax ratio for the farm class that is below 0.25, however, this reduction would only apply to the municipal portion of the property tax bill.

In setting tax ratios for all other property classes, municipalities must do so within the guidelines prescribed by the Province. Council may choose to adopt either:

1. The current tax ratio for any class (2025 adopted or 2026 starting ratio where levy restriction and/or optional classes applied in 2025), or
2. Establish a new tax ratio for the year that is closer to or within the Range of Fairness, as shown in Table 23.

Under very limited and specific circumstances, mainly in the context of a general reassessment, municipalities may have an option to utilize restated revenue neutral transition ratios to mitigate reassessment related tax shifts between classes in accordance with the regulated calculations.

² The by-law deadline for many tax policy decisions is December 31st of the subject taxation year.

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

Table 23
Tax Ratio Summary

Realty Tax Class	Tax Ratios		Range of Fairness		Threshold Ratios	
	2025 Actual	2026 Start	Lower Limit	Upper Limit	Threshold	Subject to Levy Restriction
Residential	1.000000	1.000000	1.00	1.00	-	N/A
Farm	0.250000	0.250000	0.00	0.25	-	N/A
Managed Forest	0.250000	0.250000	0.25	0.25	-	N/A
New Multi-Residential	1.000000	1.000000	1.00	1.10	-	N/A
Multi-Residential	1.970000	1.970000	1.00	1.10	2.00	No
Commercial	1.734900	1.734900	0.60	1.10	1.98	No
Industrial	2.630000	2.630000	0.60	1.10	2.63	No
Aggregate Extraction	2.140048	2.140048	0.60	1.10	2.63	No
Landfill	2.940261	2.940261	0.60	1.10	25.00	No
Pipeline	1.702100	1.702100	0.60	0.70	-	N/A

Subclasses and Subclass Discounts

There are a number of different subclasses that apply to different property types depending on use, zoning, nature of improvements and nature of enterprise. These include:

- Commercial and Industrial ***Vacant Land***, which applies to properties that are included in one of these classes as a result of zoning or planning details, but which have no assessable improvement (buildings).
- Commercial and Industrial ***Excess Land*** subclasses capture portions of improved property that are in excess of the amount of land required to support the improved portions of the land under municipal planning rules.
- Properties coded as ***Farmland Awaiting Development (FAD)*** are properties being actively farmed, but for which a plan of subdivision has been registered (***FAD1***) or building permits have been issued (***FAD2***). Properties will fall into one of the residential, multi-residential, commercial, or industrial subclasses, depending on the future intended use of the land.
- The ***Small Scale-On Farm Business*** (SSOFB) subclasses were introduced in 2018 with one subclass under each of the commercial and industrial classes. As of 2022, we have two separate SSOFB subclasses for each class with a total eligible CVA per property being increased from 50,000 to 100,000. Eligible improvements must be primarily used to process, manufacture, sell or market something produced by or derived from farming on the land.

Note: *The optional New Multi-Residential Subclass is discussed in Appendix B to this study.*

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS**Setting and Adjusting Subclass Discounts**

Table 24 displays the range of flexibility of these discount factors, as well as their status quo value expressed as a percent of the full class rate.

Table 24
Subclass Discount Factors
(Expressed as % of Full Class Rate)

Tax Classes and Subclass	Status Quo Discount Factors	Range of Flexibility	
		<i>Lower Limit</i>	<i>Upper Limit</i>
<i>Residential</i>			
FAD First Subclass	0.45	0.45	0.55
FAD Second Subclass	1.00	0.75	1.00
<i>Multi-Residential</i>			
FAD Second Subclass	1.00	0.75	1.00
<i>New Multi-Residential</i>			
(New) Discounted Subclass	N/A	0.65	1.00
<i>Commercial</i>			
Vacant Land	1.00	0.65	1.00
Excess Land	1.00	0.65	1.00
Small Scale OFB	0.25	0.25	1.00
FAD Second Subclass	1.00	0.75	1.00
<i>Industrial</i>			
Vacant Land	1.00	0.65	1.00
Excess Land	1.00	0.65	1.00
Small Scale OFB	0.25	0.25	1.00
FAD Second Subclass	1.00	0.75	1.00

In addition to the ranges of flexibility above, the following rules and limitations apply to the setting, application, and movement of subclass discounts:

- FAD 1 rates for all classes (Residential, Multi-Residential, Commercial, and Industrial) are all uniform and represent a discounted residential rate;
- The FAD 1 discount may not be moved more than 10 points in any year (e.g., 0.25 to 0.35); and
- If adopted, the discount factor for Small Scale On-Farm Business subclass is fixed at 0.25.

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

Tax Policy Sensitivity Analysis

To assist staff and Council in evaluating the potential impact of various tax policy scenarios, MTE has modelled the effects of the following on the Regional general levy:

Scenario 1: Based on reducing the **multi-residential** ratio to 1.00, this model illustrates the effective gap in upper-tier, general levy tax dollars between the multi-residential class's current burden and what that class would carry if equalized with residential and new multi-residential treatment.

Scenarios 2 and 3: Document the impact of reducing the **commercial** and **industrial** class ratios by 10% respectively.

Table 25 below provides the scenario parameters and impacts at a glance.

Table 25
Sensitivity Scenario Outline

Realty Tax Class	Status Quo Parameter	Scenario 1		Scenario 2		Scenario 3	
		Parameter	Change	Parameter	Change	Parameter	Change
Residential	1.000000	1.000000	0.00%	1.000000	0.00%	1.000000	0.00%
Farm	0.250000	0.250000	0.00%	0.250000	0.00%	0.250000	0.00%
Managed Forest	0.250000	0.250000	0.00%	0.250000	0.00%	0.250000	0.00%
New Multi-Residential	1.000000	1.000000	0.00%	1.000000	0.00%	1.000000	0.00%
Multi-Residential	1.970000	1.000000	-49.24%	1.970000	0.00%	1.970000	0.00%
Commercial	1.734900	1.734900	0.00%	1.561410	-10.00%	1.734900	0.00%
Industrial	2.630000	2.630000	0.00%	2.630000	0.00%	2.367000	-10.00%
Aggregate Extraction	2.140048	2.140048	0.00%	2.140048	0.00%	2.140048	0.00%
Landfill	2.940261	2.940261	0.00%	2.940261	0.00%	2.940261	0.00%
Pipeline	1.702100	1.702100	0.00%	1.702100	0.00%	1.702100	0.00%
Levy Target	\$544,837,915	\$544,837,915		\$544,837,915		\$544,837,915	

The purpose of this modelling is not to advance specific, recommended changes, but to document how sensitive the balance of taxation is to each class. This is informative from the perspective of considering the Region's tax ratios in a strategic manner, but also in forming strategies around risk management and even understanding how reassessment related changes to any class might impact the overall.

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

Tax Ratios and Balance of Taxation

Tax ratios and subclass discounts govern the tax rate of each property class in relation to the tax rate for the residential property class. Ontario's tax ratio system is not simply about expressing the relationship among tax rates, the real function of tax ratios is to manipulate the balance of taxation among property classes.

Tax ratios effectively alter the weighting, or distribution of the tax burden compared to how the total levy would be shared if each dollar of CVA was treated equally. Table 26 shows how the share of tax differs from the share of assessment for each class in accordance with the municipality's starting ratios for the year. The more dramatic the ratio, the larger the difference between the share of assessment and share of tax each class carries. By changing tax ratios, the municipality can influence and alter this balance.

Table 26
Balance of Taxation

Realty Tax Class	Assessment		Regional General Levy Share			
	2026 CVA	Share	Status Quo	Scenario 1	Scenario 2	Scenario 3
<i>Taxable</i>						
Residential	54,913,577,919	79.90%	72.31%	73.62%	73.67%	72.56%
Farm	2,567,928,828	3.74%	0.85%	0.86%	0.86%	0.85%
Managed Forest	16,098,789	0.02%	0.01%	0.01%	0.01%	0.01%
New Multi-Residential	427,306,654	0.62%	0.56%	0.57%	0.57%	0.56%
Multi-Residential	1,394,326,005	2.03%	3.62%	1.87%	3.69%	3.63%
Commercial	7,481,523,526	10.89%	17.10%	17.41%	15.68%	17.16%
Industrial	979,927,918	1.43%	3.39%	3.46%	3.46%	3.07%
Aggregate Extraction	30,502,100	0.04%	0.09%	0.09%	0.09%	0.09%
Landfill	3,152,500	0.00%	0.01%	0.01%	0.01%	0.01%
Pipeline	260,473,000	0.38%	0.58%	0.59%	0.59%	0.59%
Sub-Total Taxable	68,074,817,239	99.05%	98.52%	98.49%	98.63%	98.52%
<i>Payment in Lieu</i>						
Residential	34,297,500	0.05%	0.05%	0.05%	0.05%	0.05%
Farm	491,000	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	606,521,199	0.88%	1.39%	1.41%	1.27%	1.39%
Industrial	13,230,000	0.02%	0.05%	0.05%	0.05%	0.04%
Landfill	1,720,300	0.00%	0.01%	0.01%	0.01%	0.01%
Sub-Total PIL	656,259,999	0.95%	1.48%	1.51%	1.37%	1.48%
Total (Tax + PIL)	68,731,077,238	100.00%	100.00%	100.00%	100.00%	100.00%

Sensitivity Model Outcomes

The detailed results for these models are set out in Tables 27-A through C, 28-A through C, and 29-A through C, respectively.

Each of the “A” Tables contain the ratios and rates for each model, which are provided in comparison to the municipality’s 2026 status quo starting rate and levy scenario.

The “B” Tables show the class level impacts that could be expected under each alternate model. These results are provided in contrast to the class distribution of taxes under the municipality’s levy calculated using status quo tax policy.

The “C” Tables represent the results of the “B” Tables by local municipality.

In reviewing these results, the reader should note that these scenarios have been developed for illustrative purposes and are not intended to reflect specific recommendations or suggested strategies.

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

Scenario 1: Reducing the multi-residential ratio to 1.0.

Table 27-A
Tax Rate Sensitivity

Realty Tax Class	Tax Ratios			Regional General Levy Tax Rates		
	Start	Model	Difference	Notional	Scenario 1	Difference
Residential	1.000000	1.000000	0.00%	0.00728438	0.00741853	1.84%
Farm	0.250000	0.250000	0.00%	0.00182110	0.00185463	1.84%
Managed Forest	0.250000	0.250000	0.00%	0.00182110	0.00185463	1.84%
New Multi-Residential	1.000000	1.000000	0.00%	0.00728438	0.00741853	1.84%
Multi-Residential	1.970000	1.000000	-49.24%	0.01435023	0.00741853	-48.30%
Commercial	1.734900	1.734900	0.00%	0.01263767	0.01287041	1.84%
Industrial	2.630000	2.630000	0.00%	0.01915792	0.01951073	1.84%
Aggregate Extraction	2.140048	2.140048	0.00%	0.01558892	0.01587601	1.84%
Landfill	2.940261	2.940261	0.00%	0.02141798	0.02181241	1.84%
Pipeline	1.702100	1.702100	0.00%	0.01239874	0.01262708	1.84%

Table 27-B
General Levy Sensitivity
In comparison to 2026 Notional Levy

Realty Tax Class	2026 Regional General Levy		Difference	
	Notional Levy	Scenario 1	\$	%
Taxable				
Residential	\$399,915,629	\$407,280,523	\$7,364,894	1.84%
Farm	\$4,676,456	\$4,762,558	\$86,102	1.84%
Managed Forest	\$29,318	\$29,858	\$540	1.84%
New Multi-Residential	\$3,112,665	\$3,169,989	\$57,324	1.84%
Multi-Residential	\$20,008,898	\$10,343,848	-\$9,665,050	-48.30%
Commercial	\$94,549,021	\$96,290,273	\$1,741,252	1.84%
Industrial	\$18,773,378	\$19,119,111	\$345,733	1.84%
Aggregate Extraction	\$475,494	\$484,252	\$8,758	1.84%
Landfill	\$67,520	\$68,764	\$1,244	1.84%
Pipeline	\$3,229,536	\$3,289,014	\$59,478	1.84%
Sub-Total Taxable	\$544,837,915	\$544,838,190	\$275	0.00%
Payment in Lieu				
Residential	\$249,837	\$254,437	\$4,600	1.84%
Farm	\$894	\$911	\$17	1.90%
Commercial	\$7,665,017	\$7,806,175	\$141,158	1.84%
Industrial	\$253,459	\$258,127	\$4,668	1.84%
Landfill	\$36,845	\$37,524	\$679	1.84%
Sub-Total PIL	\$8,206,052	\$8,357,174	\$151,122	1.84%
Total (Tax + PIL)	\$553,043,967	\$553,195,364	\$151,397	0.03%

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

Scenario 1: Reducing the multi-residential ratio to 1.0.

Table 27-C
Regional General Levy Sensitivity
In comparison to 2026 Notional Levy

Local Municipality	2026 Regional General Levy		Difference	
	<i>Notional</i>	<i>Scenario 1</i>	\$	%
Fort Erie	\$35,266,236	\$35,606,342	\$340,106	0.96%
Grimsby	\$40,466,835	\$41,013,356	\$546,521	1.35%
Lincoln	\$33,781,911	\$34,258,736	\$476,825	1.41%
Niagara Falls	\$113,798,433	\$113,321,226	-\$477,207	-0.42%
Niagara-on-the-Lake	\$46,036,344	\$46,767,959	\$731,615	1.59%
Pelham	\$23,936,175	\$24,241,343	\$305,168	1.27%
Port Colborne	\$17,585,255	\$17,615,266	\$30,011	0.17%
St. Catharines	\$134,510,809	\$132,098,460	-\$2,412,349	-1.79%
Thorold	\$27,258,325	\$27,450,304	\$191,979	0.70%
Wainfleet	\$8,131,606	\$8,278,067	\$146,461	1.80%
Welland	\$47,051,185	\$46,921,930	-\$129,255	-0.27%
West Lincoln	\$17,014,801	\$17,265,201	\$250,400	1.47%
Region Wide	\$544,837,915	\$544,838,190	\$275	0.00%

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

Scenario 2: Reducing the commercial ratio by 10% to 1.561410.

Table 28-A
Tax Rate Sensitivity

Realty Tax Class	Tax Ratios			Regional General Levy Tax Rates		
	Start	Model	Difference	Notional	Scenario 2	Difference
Residential	1.000000	1.000000	0.00%	0.00728438	0.00741302	1.77%
Farm	0.250000	0.250000	0.00%	0.00182110	0.00185326	1.77%
Managed Forest	0.250000	0.250000	0.00%	0.00182110	0.00185326	1.77%
New Multi-Residential	1.000000	1.000000	0.00%	0.00728438	0.00741302	1.77%
Multi-Residential	1.970000	1.970000	0.00%	0.01435023	0.01460365	1.77%
Commercial	1.734900	1.561410	-10.00%	0.01263767	0.01157476	-8.41%
Industrial	2.630000	2.630000	0.00%	0.01915792	0.01949624	1.77%
Aggregate Extraction	2.140048	2.140048	0.00%	0.01558892	0.01586422	1.77%
Landfill	2.940261	2.940261	0.00%	0.02141798	0.02179621	1.77%
Pipeline	1.702100	1.702100	0.00%	0.01239874	0.01261770	1.77%

Table 28-B
General Levy Sensitivity
In comparison to 2026 Notional Levy

Realty Tax Class	2026 Regional General Levy		Difference	
	Notional Levy	Scenario 2	\$	%
Taxable				
Residential	\$399,915,629	\$406,978,022	\$7,062,393	1.77%
Farm	\$4,676,456	\$4,759,041	\$82,585	1.77%
Managed Forest	\$29,318	\$29,832	\$514	1.75%
New Multi-Residential	\$3,112,665	\$3,167,634	\$54,969	1.77%
Multi-Residential	\$20,008,898	\$20,362,250	\$353,352	1.77%
Commercial	\$94,549,021	\$86,596,842	-\$7,952,179	-8.41%
Industrial	\$18,773,378	\$19,104,911	\$331,533	1.77%
Aggregate Extraction	\$475,494	\$483,892	\$8,398	1.77%
Landfill	\$67,520	\$68,713	\$1,193	1.77%
Pipeline	\$3,229,536	\$3,286,572	\$57,036	1.77%
Sub-Total Taxable	\$544,837,915	\$544,837,709	-\$206	0.00%
Payment in Lieu				
Residential	\$249,837	\$254,249	\$4,412	1.77%
Farm	\$894	\$910	\$16	1.79%
Commercial	\$7,665,017	\$7,020,337	-\$644,680	-8.41%
Industrial	\$253,459	\$257,936	\$4,477	1.77%
Landfill	\$36,845	\$37,496	\$651	1.77%
Sub-Total PIL	\$8,206,052	\$7,570,928	-\$635,124	-7.74%
Total (Tax + PIL)	\$553,043,967	\$552,408,637	-\$635,330	-0.11%

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

Scenario 2: Reducing the commercial ratio by 10% to 1.561410.

Table 28-C
Regional General Levy Sensitivity
In comparison to 2026 Notional Levy

Local Municipality	2026 Regional General Levy		Difference	
	<i>Notional</i>	<i>Scenario 2</i>	\$	%
Fort Erie	\$35,266,236	\$35,487,433	\$221,197	0.63%
Grimsby	\$40,466,835	\$40,710,820	\$243,985	0.60%
Lincoln	\$33,781,911	\$34,038,000	\$256,089	0.76%
Niagara Falls	\$113,798,433	\$112,432,971	-\$1,365,462	-1.20%
Niagara-on-the-Lake	\$46,036,344	\$45,794,298	-\$242,046	-0.53%
Pelham	\$23,936,175	\$24,209,417	\$273,242	1.14%
Port Colborne	\$17,585,255	\$17,706,629	\$121,374	0.69%
St. Catharines	\$134,510,809	\$134,207,767	-\$303,042	-0.23%
Thorold	\$27,258,325	\$27,478,103	\$219,778	0.81%
Wainfleet	\$8,131,606	\$8,240,005	\$108,399	1.33%
Welland	\$47,051,185	\$47,323,483	\$272,298	0.58%
West Lincoln	\$17,014,801	\$17,208,783	\$193,982	1.14%
Region Wide	\$544,837,915	\$544,837,709	-\$206	0.00%

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

Scenario 3: Reducing the industrial ratio by 10% to 2.637000.

Table 29-A
Tax Rate Sensitivity

Realty Tax Class	Tax Ratios			Regional General Levy Tax Rates		
	Start	Model	Difference	Notional	Scenario 3	Difference
Residential	1.000000	1.000000	0.00%	0.00728438	0.00730957	0.35%
Farm	0.250000	0.250000	0.00%	0.00182110	0.00182739	0.35%
Managed Forest	0.250000	0.250000	0.00%	0.00182110	0.00182739	0.35%
New Multi-Residential	1.000000	1.000000	0.00%	0.00728438	0.00730957	0.35%
Multi-Residential	1.970000	1.970000	0.00%	0.01435023	0.01439985	0.35%
Commercial	1.734900	1.734900	0.00%	0.01263767	0.01268137	0.35%
Industrial	2.630000	2.367000	-10.00%	0.01915792	0.01730175	-9.69%
Aggregate Extraction	2.140048	2.140048	0.00%	0.01558892	0.01564283	0.35%
Landfill	2.940261	2.940261	0.00%	0.02141798	0.02149204	0.35%
Pipeline	1.702100	1.702100	0.00%	0.01239874	0.01244162	0.35%

Table 27-B
General Levy Sensitivity
In comparison to 2026 Notional Levy

Realty Tax Class	2026 Regional General Levy		Difference	
	Notional Levy	Scenario 3	\$	%
Taxable				
Residential	\$399,915,629	\$401,298,571	\$1,382,942	0.35%
Farm	\$4,676,456	\$4,692,607	\$16,151	0.35%
Managed Forest	\$29,318	\$29,418	\$100	0.34%
New Multi-Residential	\$3,112,665	\$3,123,427	\$10,762	0.35%
Multi-Residential	\$20,008,898	\$20,078,087	\$69,189	0.35%
Commercial	\$94,549,021	\$94,875,969	\$326,948	0.35%
Industrial	\$18,773,378	\$16,954,469	-\$1,818,909	-9.69%
Aggregate Extraction	\$475,494	\$477,139	\$1,645	0.35%
Landfill	\$67,520	\$67,754	\$234	0.35%
Pipeline	\$3,229,536	\$3,240,706	\$11,170	0.35%
Sub-Total Taxable	\$544,837,915	\$544,838,147	\$232	0.00%
Payment in Lieu				
Residential	\$249,837	\$250,702	\$865	0.35%
Farm	\$894	\$897	\$3	0.34%
Commercial	\$7,665,017	\$7,691,518	\$26,501	0.35%
Industrial	\$253,459	\$228,901	-\$24,558	-9.69%
Landfill	\$36,845	\$36,973	\$128	0.35%
Sub-Total PIL	\$8,206,052	\$8,208,991	\$2,939	0.04%
Total (Tax + PIL)	\$553,043,967	\$553,047,138	\$3,171	0.00%

PART FOUR: MUNICIPAL TAX POLICY SENSITIVITY ANALYSIS

Scenario 3: Reducing the industrial ratio by 10% to 2.637000.

Table 27-C
Regional General Levy Sensitivity
In comparison to 2026 Notional Levy

Local Municipality	2026 Regional General Levy		Difference	
	<i>Notional</i>	<i>Scenario 3</i>	\$	%
Fort Erie	\$35,266,236	\$35,288,017	\$21,781	0.06%
Grimsby	\$40,466,835	\$40,489,428	\$22,593	0.06%
Lincoln	\$33,781,911	\$33,677,667	-\$104,244	-0.31%
Niagara Falls	\$113,798,433	\$113,891,179	\$92,746	0.08%
Niagara-on-the-Lake	\$46,036,344	\$46,086,469	\$50,125	0.11%
Pelham	\$23,936,175	\$24,012,080	\$75,905	0.32%
Port Colborne	\$17,585,255	\$17,485,578	-\$99,677	-0.57%
St. Catharines	\$134,510,809	\$134,623,155	\$112,346	0.08%
Thorold	\$27,258,325	\$27,215,394	-\$42,931	-0.16%
Wainfleet	\$8,131,606	\$8,151,224	\$19,618	0.24%
Welland	\$47,051,185	\$46,941,067	-\$110,118	-0.23%
West Lincoln	\$17,014,801	\$16,976,889	-\$37,912	-0.22%
Region Wide	\$544,837,915	\$544,838,147	\$232	0.00%

PART FIVE: GENERAL SUMMARY AND NEXT STEPS**PART FIVE: GENERAL SUMMARY AND NEXT STEPS**

As discussed in the introduction, the qualitative and quantitative content of this study is intended to provide the municipality with a clear and comprehensive overview of the 2026 assessment and tax landscape. Establishing an accurate and precise foundation such as that set out here is the essential first step in making informed decisions for the coming tax year.

The ultimate aim of this analysis is to support municipalities in making choices that are not only informed by the most current data and trends but also aligned with their unique local priorities and objectives. Based on this foundation, municipalities can make effective, locally sensitive decisions that meet both their revenue needs and their preferences regarding the distribution of the tax burden among their residents and business.

Beyond the simple translation of assessment data to tax outcomes, this study offers a strategic framework for understanding the local tax landscape in a manner that is thoughtful, responsible, and forward-looking. Thus, this study is not just an end in and of itself, but a starting point for informed, and strategic planning and decision making.

Based on this foundation, the municipality is encouraged to consider any and all local priorities, challenges and preferences that will or may influence the tax landscape for the coming year. While the scope and nature of further enquiry will vary by municipality, it is generally recommended that some consideration be given to each of the following.

1. If any of the alternate tax policy models contained herein, or any other model that may deviate from the status quo is being considered, additional analysis should be undertaken. At a minimum, models should be prepared to document how any options under consideration will impact each local area municipality as the implications could vary significantly.
2. Whether or not tax policy changes (ratio, class structure, discounts, etc.) are being considered, the municipality should prepare complimentary models to document the specific implications of budgetary change if the 2026 total levy is going to differ from the revenue neutral position.
3. It is recommended that specific tax policy options be modelled and considered with care before any annual decisions are made. For 2026 we also recommend that no final decisions be put before Council prior to receiving formal word from the Province with regards to their 2026 tax policy intentions.
4. Where specific tax policy challenges or pressures are anticipated, early attention should be devoted in order to effectively address and understand any potential challenges, opportunities and/or tax implications.
5. In light of the fact that we continue to tax on values that are far removed from the actual market value of properties, MTE encourages all of our clients to undertake deliberate market analysis in order to build an understanding as to the potential assessment and tax changes that could be expected once reassessment is restarted.

Staff are also encouraged to take steps necessary to ensure that both Council and the public are well informed regarding base line tax impacts and any implications related to potential policy change. MTE would be pleased to provide any level or type of support that may be deemed appropriate and/or necessary in this regard.

Understanding Reassessment, Market Updates and Real Growth

Although we are not dealing with reassessment, we are in a circumstance where the values we are taxing on are further away from the actual market than has been the case since the 1990's. As such, MTE suggests it remains critical for those in both administrative and decision-making positions to understand how market value updates impact the tax landscape when they do occur (and how they do not). We also feel that a clear understanding of these concepts is critical as we brace for and prepare for the inevitable implications of restarting reassessment after the longest pause in over two decades.

For the 2017 taxation year all properties in Ontario were reassessed based on their Current Value Assessment (CVA) as of January 1st, 2016. These updated CVA values, as adjusted under the Province's assessment phase-in program, were to form the basis of taxation through the 2020 taxation year. Those properties that experienced a CVA increase as of 2017 were taxed in accordance with a *phase-adjusted* CVA value through 2019, while all properties in the Province were subject to taxation based on their full, unmitigated CVA for 2020.

While 2021 should have been the first year of a new reassessment cycle, with all destination (Full CVA) values being updated to reflect January 1, 2019 market conditions, the Province put a pause on reassessment in the spring of 2020. This decision was made as part of a host of early measures in response to COVID-19. This pause was subsequently extended meaning that property taxes for 2025 will again rely on the full destination values based on the January 1, 2016 valuation date. This will be the fifth year in a row without any market driven valuation changes at the municipal level and we will be taxing on values that are further out of date than at any time since 1997.

Growth vs. Market Value Changes

The Assessment Roll is a living data set, which is continually evolving in response to real-world market and property changes. The assessed value of a property can and does change for a number of reasons; for the purposes of the property tax system in Ontario, all valuation changes must be considered in one of only two categories; Real Growth in the Tax Base and Market Value Updates (reassessment).

Growth (positive or negative) reflects the value increase or decrease associated with a change to a property's state, use or condition.

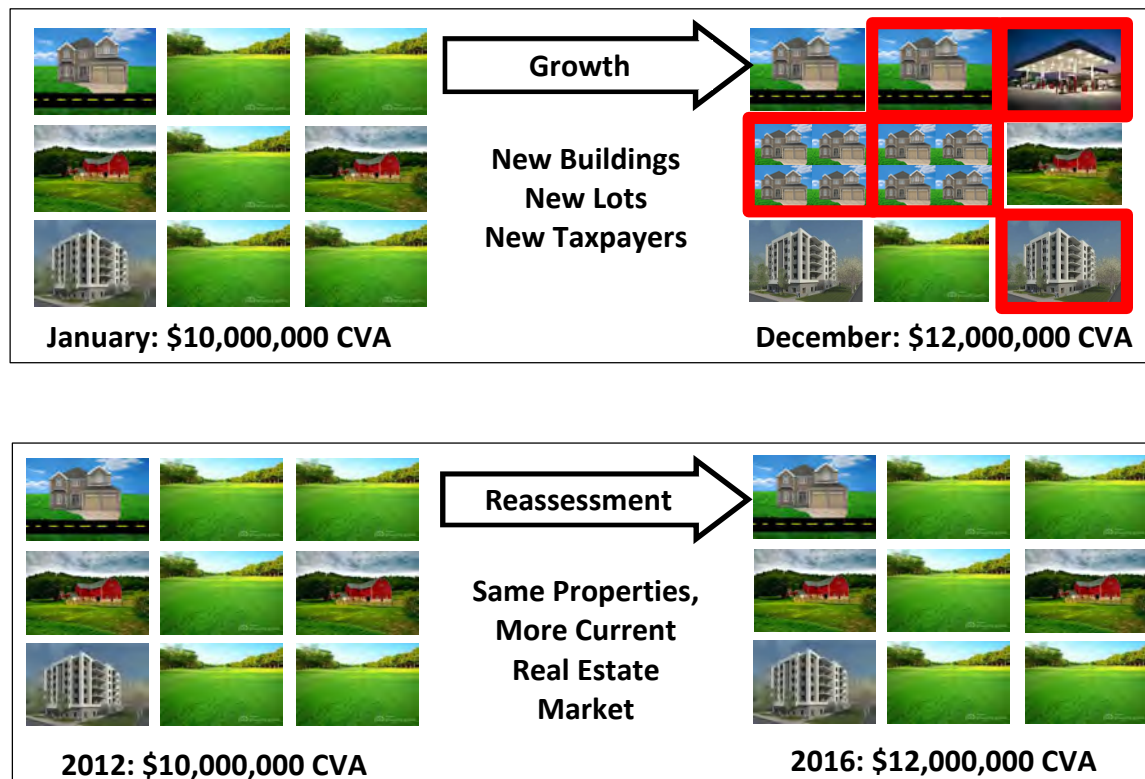
- Properties are developed, improved, or intensified;
- Involves actual changes in the size and intensity of the tax base;
- Positive growth means an increase in tax revenue supplied exclusively by taxpayers of new homes, businesses, buildings, etc.;
- Equate positive growth to increased income tax resulting from new or better paying jobs.

Reassessment change is simply a matter of revaluating what a property's market value would be at one point in time (2016) vs. an earlier point in time (2012) in the absence of any other changes.

- Reassessment (and annual phase-in adjustments) do not represent or reflect new property, improved or intensified property, and are not accompanied by new taxpayers;
- If additional revenue is raised from market updates (phase-in) those amounts represent a net tax increase on existing taxpayers;
- Equate to inflation; the product or job has not changed but the price/salary has been updated to reflect current market conditions.

APPENDIX A: UNDERSTANDING REASSESSMENT AND REAL GROWTH

The following illustrations can be helpful in considering the difference between **additional assessment** that comes from growth and the **restatement of values** for existing assessable property within the context of a reassessment or the annual phase-in of those changes.



Tax Implications of Growth

Real growth (and loss) within the municipality's assessment base has real and direct implications for the municipality's overall tax revenue. Positive growth means net-new revenue for the municipality, while negative growth reduces the municipality's revenue and future revenue capacity.

The property tax implications of growth materialize at the property level and do not have any immediate impact on other taxpayers. Growth related tax increases are carried solely by those taxpayers who improve, develop, or otherwise alter their property in a manner that results in additional assessment. Growth related decreases are enjoyed by those taxpayers whose property taxes are reduced.

That said, secondary implications of both positive and negative growth can and do impact the broader base. Significant and/or unanticipated losses resulting from assessment appeals, plant closures or other circumstances can alter the balance of taxation and create budgetary pressures that must be carried by other taxpayers. Material growth can ease the burden that might otherwise be carried by the pre-growth base, however, this is largely dependent on the nature of the growth and the increased budgetary requirements the growth brings.

APPENDIX A: UNDERSTANDING REASSESSMENT AND REAL GROWTH

Tax Implications of Reassessment

When reassessment occurs, the tax base doesn't increase or grow, properties are simply assigned new values (CVA's) that reflect a more current market. Although this generally means that the overall "value" of the base increases, reassessment has no direct implications for municipal revenue, only the share each taxpayer will carry.

Ultimately, it is not the absolute value of a property that determines one's tax liability, it is the property's **relative value**, or more precisely, the **share of the total base** that the property's value represents. Hence, the actual tax implications of reassessment are driven by the **realignment of value shares** rather than the actual value changes.

						
CVA	2,500,000	300,000	300,000	550,000	600,000	750,000
Share of CVA	100%	12%	12%	22%	24%	30%
Tax	\$100,000	\$12,000	\$12,000	\$22,000	\$24,000	\$30,000
Share of Tax	100%	12%	12%	22%	24%	30%
Reassessment						
CVA	3,750,000	475,000	525,000	825,000	825,000	1,100,000
CVA Change	50%	58%	75%	50%	38%	47%
Change in CVA Share	0%	6%	17%	0%	-8%	-2%
New Tax						
New Tax	\$100,000	\$12,667	\$14,000	\$22,000	\$22,000	\$29,333
Reassessment Shift \$	\$0	\$667	\$2,000	\$0	-\$2,000	-\$667
Reassessment Shift %	0%	6%	17%	0%	-8%	-2%

This simplified illustration shows that it is the change in CVA Share, not the change in absolute CVA that drives the reassessment related tax shifts. In this example the base as a whole is increasing by 50%; properties increasing at a greater rate experience reassessment related tax increase, while properties increasing at a lesser rate see tax decreases. The magnitude of tax change is based on the degree to which each property's rate of change varies from the overall.

What Is and Is Not Impacted by the Pause in Reassessment?

Understanding how reassessment impacts the tax landscape is an important prerequisite for understanding what the pause in reassessment means for municipalities in terms of the 2025 taxation and tax policy. The pause in reassessment will have no direct or independent implications for 2025 municipal revenue and there will be no market driven shifts among property, between classes or across local municipalities within two-tier jurisdictions.

The longer-term implications remain unknown, however, municipalities should be aware that the real-world market value changes that reassessment captures have not been paused. The longer reassessment is put off, the more dramatic and disruptive the update will be when finally made.

NEW MULTI-RESIDENTIAL SUBCLASS – STRUCTURE AND GENERAL POLICY DISCUSSION

Multi-Residential Class in Brief

In simple terms, the Multi-Residential property class includes properties that:

1. Are improved with a building or complex containing **seven or more self-contained residential units**, all captured under a single roll number; or
2. **Vacant land** zoned for multi-unit residential use improvements.

Multi-residential class buildings can include traditional (vertical) apartment buildings, townhouse complexes, and even collections of detached homes, provided they are located on a single assessment parcel under unified ownership.

New Multi-Residential Class

Inclusion in the ***New Multi-Residential Class*** is purely a function of timing and includes any property that would otherwise qualify as multi-residential if the subject units were built, or converted from another use, under a building permit dated after:

- The date on which the host municipality opted to have the class apply; or
- April 20th, 2017, the date on which the class ceased to be an optional property class.

NEW MULTI-RESIDENTIAL MUNICIPAL DISCOUNT SUBCLASS

The optional **New Multi-Residential Municipal Discount Subclass introduced in 2024** is functionally similar to the New Multi-Residential class. It applies to any building or complex that would otherwise be classified as multi-residential, provided the building permit for its construction or conversion was issued after the municipality enacts a by-law to implement the subclass.

Municipal Tax Treatment

Municipalities that choose to adopt this subclass may set a discount of up to 35% pegged against the new multi-residential class rate.

For municipalities with a new multi-residential ratio of 1.00, the lowest effective rate for eligible properties would be 65% of the residential rate.

Where a municipality's general multi-residential tax ratio is above 1.00, the introduction of the New Multi-Residential class and the additional Discount Subclass will result in a three-tiered structure of municipal tax rates for rental housing, distinguished solely by the property's construction or permit date.

For example, if the multi-residential ratio is 1.50 and the New Multi-Residential ratio is 1.00, and a 35% discount is applied to the subclass, the relative municipal tax burdens would be as follows:

Class/ Subclass	Ratio/ Discount %	Relative to Residential	Relative to Multi-Residential
Multi-Residential	1.5000	+ 50%	+/- 0%
New Multi-Residential	1.0000	+/- 0%	– 33%
<i>NMR Discount Subclass</i>	35%	– 35%	– 57%

APPENDIX B: NEW MULTI-RESIDENTIAL SUBCLASS

This introduces significant disparities among what may otherwise be comparable properties. This in turn may create perceptions of inequity, particularly where older rental stock is taxed more heavily despite providing similar or even more affordable housing.

By-Law and Municipal Authority Considerations

The authority to opt into this subclass rests with single and upper-tier Councils; once adopted by an upper-tier, it will apply universally across the County or Region.

A council that has opted for the subclass to apply can choose to discontinue it at a later date. However, while opting out will preclude new properties being added to the class, it will not impact those already captured.

- That is, once a property has been deemed eligible for the discounted subclass treatment, that treatment must be provided for the full 35-year term.

No Provincial Education Tax Benefit

The uniform residential education rate applies to all multi-residential classes and subclasses. No reduction in education tax is applied to the new multi-residential class or subclass.

AFFORDABLE RENTAL HOUSING SUBCLASSES

The introduction of optional subclasses for **Affordable Rental Housing** units, announced in Ontario's 2025 Budget, marks a substantive shift in the logic and targeting of property tax policy in support of housing. While municipalities may choose to limit application to new construction, this option differs significantly from the 2024 subclass in that it offers targeted tax relief based exclusively on affordability rather than build date or development.

Using this new tool, municipalities can provide a municipal tax reduction of up to 35 percent for rental properties or individual units that form part of the municipality's formally recognized affordable housing stock. Unlike the 2024 subclass, which applies indiscriminately, eligibility for these subclasses depends on legislated affordability definitions and formal agreements that restrict rents to levels that meet prescribed affordability thresholds.

Also unique to these subclasses is the fact that they may apply to subsets of a larger property or complex. That is, the assessment classification of a single property may be split across class and subclass lines if some units meet the affordability criteria and others do not.

Subclass Options

There is considerable flexibility with respect to both the application and tax treatment of these new affordable rental housing subclasses and Councils may choose to:

- Establish a subclass of Multi-Residential, New Multi-Residential or both;
- Have the New Multi-Residential subclass apply exclusively to newly constructed or converted properties.

APPENDIX B: NEW MULTI-RESIDENTIAL SUBCLASS

Tax Treatment

Municipalities may discount the municipal tax rates for each class by up to 35 percent, there is no reduction to the provincial education rates. Discount factors must be established separately for each subclass, and the resulting tax rates may vary depending on:

- Whether the discounts differ between the two subclasses; and/or
- Whether the municipal tax ratios for the Multi-Residential and New Multi-Residential classes are not aligned.

For example, if a municipality has a Multi-Residential ratio of 1.50 and a New Multi-Residential ratio of 1.00, a uniform 35% discount would yield different subclass effective ratios.

Class/ Subclass	Ratio/Discount %	Effective Ratio
Multi-Residential	1.5000	1.5000
<i>M-R ARH Subclass</i>	35%	0.9750
New Multi-Residential	1.0000	1.0000
<i>NMR ARH Subclass</i>	35%	0.6500

Effective Ratio being the relationship between any final tax rate and the residential tax rate for that same levy.

By-Law and Municipal Authority Considerations

There are two significant regulatory constraints that municipalities must be aware of.

Discount Flexibility may be Constrained

Any municipality that has already opted into the subclass announced in 2024 must be aware that the discount adopted for that subclass represents the minimum discount for these subclasses. That is, if the municipal discount subclass was adopted with a discount of 30%, the municipality's flexibility regarding these subclasses is limited to a rate of 30-35%.

Timing Limitation for 2026 Implementation

Municipalities wishing to implement an affordable rental housing subclass for 2026 must have passed a by-law on or before September 30th, 2025.

This deadline does not apply annually, and is said to be transitional, for this first inaugural year only.

CONSIDERING LOCAL PRIORITIES AND NEXT STEPS

A decision to adopt one or more of Ontario's new multi-residential property tax subclasses should be guided by local housing needs, equity objectives, and the municipality's broader property tax strategy. These are not one-size-fits-all tools. Their value and appropriateness depend on the specific circumstances of each municipality, including local housing conditions, tax ratio settings, and fiscal policy goals.

As a first step, municipalities should consider whether they are interested in:

- Implementing the 2024 New Multi-Residential Discount Subclass, which provides tax relief to all qualifying new builds regardless of affordability.

APPENDIX B: NEW MULTI-RESIDENTIAL SUBCLASS

- Implementing the 2025 Affordable Rental Housing Subclass, which targets relief to affordable units only.
- Implementing both, potentially with different discount levels or coverage parameters; or
- Taking no action at this time, while continuing to monitor development activity and affordable housing needs.

Any such decisions should be evaluated within the context of the municipality's current tax ratios, class structures, and long-term strategy. Without a holistic understanding of how these subclasses interact with existing policies, there is a heightened risk of unintended or inconsistent outcomes.

Next steps for interested municipalities may include:

- Reviewing local housing agreements and development pipelines to identify potential qualifying properties;
- Assessing the prevalence of affordable units that could be eligible under the 2025 subclass and considering how existing agreements are structured and documented.
- Modelling fiscal and distributional impacts of subclass adoption, including revenue effects and changes to effective tax burdens across the tax base.
- Engaging Council and/or stakeholders to determine interest and objectives.

For Municipalities That Have Already Adopted the 2024 Discount Subclass

Where the 2024 subclass has already been implemented, municipalities may choose to opt out and pursue a more strategic approach aligned with affordability objectives. Importantly, any properties issued building permits while the by-law was in effect would retain their eligibility and benefit from the original discount for the full prescribed term.

LOCAL RESULTS ADDENDUM

2025 Local Assessment Growth

Year-Over-Year Assessment Growth Comparison

2025 Local Revenue Growth

Year-Over-Year Local Revenue Growth Comparison

2026 Start Ratios and Notional Tax Rates

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Fort Erie</i>		2025 Full CVA		Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
<i>Taxable</i>					
Residential	3,943,493,368	4,012,459,858	68,966,490	1.75%	
Farm	60,033,500	59,972,100	-61,400	-0.10%	
Managed Forest	1,217,800	1,243,400	25,600	2.10%	
New Multi-Residential	10,862,300	12,397,300	1,535,000	14.13%	
Multi-Residential	43,467,517	42,991,117	-476,400	-1.10%	
Commercial	292,013,547	312,260,947	20,247,400	6.93%	
Industrial	52,104,795	52,107,595	2,800	0.01%	
Aggregate Extraction	3,419,700	3,419,700	0	0.00%	
Pipeline	17,727,000	17,857,000	130,000	0.73%	
Sub-Total: Taxable	4,424,339,527	4,514,709,017	90,369,490	2.04%	
<i>Payment In Lieu</i>					
Residential	1,057,200	1,057,200	0	0.00%	
Commercial	12,429,900	12,429,900	0	0.00%	
Industrial	54,000	54,000	0	0.00%	
Sub-Total: Payment In Lieu	13,541,100	13,541,100	0	0.00%	
Total (Taxable + PIL)	4,437,880,627	4,528,250,117	90,369,490	2.04%	

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

Fort Erie	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
<i>Taxable</i>				
Residential	73,214,135	1.89%	68,966,490	1.75%
Farm	1,073,700	1.82%	-61,400	-0.10%
Managed Forest	27,700	2.33%	25,600	2.10%
New Multi-Residential	10,862,300	100.00%	1,535,000	14.13%
Multi-Residential	305,721	0.71%	-476,400	-1.10%
Commercial	6,830,154	2.40%	20,247,400	6.93%
Industrial	-3,471,100	-6.25%	2,800	0.01%
Aggregate Extraction	3,419,700	100.00%	0	0.00%
Pipeline	338,000	1.94%	130,000	0.73%
Sub-Total: Taxable	92,600,310	2.14%	90,369,490	2.04%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	-14,400	-0.12%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-14,400	-0.11%	0	0.00%
Total (Taxable + PIL)	92,585,910	2.13%	90,369,490	2.04%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Fort Erie</i>	2025 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$30,618,387	\$31,153,862	\$535,475	1.75%
Farm	\$116,529	\$116,410	-\$119	-0.10%
Managed Forest	\$2,364	\$2,414	\$50	2.12%
New Multi-Residential	\$84,338	\$96,256	\$11,918	14.13%
Multi-Residential	\$664,863	\$657,576	-\$7,287	-1.10%
Commercial	\$3,933,495	\$4,206,233	\$272,738	6.93%
Industrial	\$1,063,982	\$1,064,040	\$58	0.01%
Aggregate Extraction	\$56,821	\$56,821	\$0	0.00%
Pipeline	\$234,273	\$235,991	\$1,718	0.73%
Sub-Total: Taxable	\$36,775,052	\$37,589,603	\$814,551	2.21%
<i>Payment In Lieu</i>				
Residential	\$8,208	\$8,208	\$0	0.00%
Commercial	\$167,434	\$167,434	\$0	0.00%
Industrial	\$1,103	\$1,103	\$0	0.00%
Sub-Total: Payment In Lieu	\$176,745	\$176,745	\$0	0.00%
Total (Taxable + PIL)	\$36,951,797	\$37,766,348	\$814,551	2.20%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

Fort Erie	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
Taxable				
Residential	\$541,431	1.89%	\$535,475	1.75%
Farm	\$1,985	1.82%	-\$119	-0.10%
Managed Forest	\$51	2.32%	\$50	2.12%
New Multi-Residential	\$80,329	100.00%	\$11,918	14.13%
Multi-Residential	\$4,454	0.71%	-\$7,287	-1.10%
Commercial	\$87,630	2.39%	\$272,738	6.93%
Industrial	-\$67,510	-6.25%	\$58	0.01%
Aggregate Extraction	\$66,511	100.00%	\$0	0.00%
Pipeline	\$4,255	1.94%	\$1,718	0.73%
Sub-Total: Taxable	\$719,136	2.10%	\$814,551	2.21%
Payment In Lieu				
Residential	\$0	0.00%	\$0	0.00%
Commercial	-\$184	-0.12%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$184	-0.11%	\$0	0.00%
Total (Taxable + PIL)	\$718,952	2.08%	\$814,551	2.20%

Local Results Table
2026 Notional Municipal Levies

Fort Erie	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
Taxable					
Residential	1.000000	0.00776428	\$31,153,862	0.00728438	\$29,228,282
Farm	0.250000	0.00194107	\$116,410	0.00182110	\$109,215
Managed Forest	0.250000	0.00194107	\$2,414	0.00182110	\$2,264
New Multi-Residential	1.000000	0.00776428	\$96,256	0.00728438	\$90,307
Multi-Residential	1.970000	0.01529563	\$657,576	0.01435023	\$616,932
Commercial	1.734900	0.01347025	\$4,206,233	0.01263767	\$3,946,251
Industrial	2.630000	0.02042006	\$1,064,040	0.01915792	\$998,272
Aggregate Extraction	2.140048	0.01661593	\$56,822	0.01558892	\$53,309
Pipeline	1.702100	0.01321558	\$235,991	0.01239874	\$221,404
Sub-Total: Taxable			\$37,589,604	\$35,266,236	
Payment In Lieu					
Residential	1.000000	0.00776428	\$8,208	0.00728438	\$7,701
Commercial	1.734900	0.01347025	\$167,434	0.01263767	\$157,085
Industrial	2.630000	0.02042006	\$1,103	0.01915792	\$1,035
Sub-Total: Payment In Lieu			\$176,745	\$165,821	
Total (Taxable + PIL)			\$37,766,349	\$35,432,057	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Grimsby</i>	2025 Full CVA		Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	4,656,472,770	4,672,512,468	16,039,698	0.34%
Farm	94,529,795	94,852,195	322,400	0.34%
Managed Forest	657,300	493,400	-163,900	-24.94%
Multi-Residential	27,616,000	27,616,000	0	0.00%
Commercial	362,913,988	365,953,990	3,040,002	0.84%
Industrial	61,087,500	61,041,500	-46,000	-0.08%
Pipeline	8,354,000	8,355,000	1,000	0.01%
Sub-Total: Taxable	5,211,631,353	5,230,824,553	19,193,200	0.37%
<i>Payment In Lieu</i>				
Residential	5,132,200	5,132,200	0	0.00%
Commercial	40,257,700	40,257,700	0	0.00%
Industrial	80,800	80,800	0	0.00%
Sub-Total: Payment In Lieu	45,470,700	45,470,700	0	0.00%
Total (Taxable + PIL)	5,257,102,053	5,276,295,253	19,193,200	0.37%

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

Grimsby	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
Taxable				
Residential	27,241,091	0.59%	16,039,698	0.34%
Farm	-233,300	-0.25%	322,400	0.34%
Managed Forest	72,500	12.40%	-163,900	-24.94%
Multi-Residential	0	0.00%	0	0.00%
Commercial	2,265,200	0.63%	3,040,002	0.84%
Industrial	1,371,300	2.30%	-46,000	-0.08%
Pipeline	67,000	0.81%	1,000	0.01%
Sub-Total: Taxable	30,783,791	0.59%	19,193,200	0.37%
Payment In Lieu				
Residential	0	0.00%	0	0.00%
Commercial	925,000	2.35%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	925,000	2.08%	0	0.00%
Total (Taxable + PIL)	31,708,791	0.61%	19,193,200	0.37%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Grimsby</i>	2025 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$15,743,351	\$15,797,640	\$54,289	0.34%
Farm	\$79,988	\$80,261	\$273	0.34%
Managed Forest	\$556	\$418	-\$139	-25.00%
Multi-Residential	\$184,139	\$184,139	\$0	0.00%
Commercial	\$2,131,060	\$2,148,911	\$17,851	0.84%
Industrial	\$543,783	\$543,373	-\$409	-0.08%
Pipeline	\$48,128	\$48,134	\$6	0.01%
Sub-Total: Taxable	\$18,731,005	\$18,802,876	\$71,871	0.38%
<i>Payment In Lieu</i>				
Residential	\$17,371	\$17,371	\$0	0.00%
Commercial	\$236,397	\$236,397	\$0	0.00%
Industrial	\$719	\$719	\$0	0.00%
Sub-Total: Payment In Lieu	\$254,487	\$254,487	\$0	0.00%
Total (Taxable + PIL)	\$18,985,492	\$19,057,363	\$71,871	0.38%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Grimsby</i>	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
<i>Taxable</i>				
Residential	\$87,150	0.59%	\$54,289	0.34%
Farm	-\$186	-0.25%	\$273	0.34%
Managed Forest	\$58	12.39%	-\$139	-25.00%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$12,572	0.63%	\$17,851	0.84%
Industrial	\$11,538	2.30%	-\$409	-0.08%
Pipeline	\$365	0.81%	\$6	0.01%
Sub-Total: Taxable	\$111,497	0.63%	\$71,871	0.38%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$5,134	2.35%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$5,134	2.18%	\$0	0.00%
Total (Taxable + PIL)	\$116,631	0.65%	\$71,871	0.38%

Local Results Table
2026 Notional Municipal Levies

<i>Grimsby</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00338468	\$15,797,640	0.00728438	\$33,999,082
Farm	0.250000	0.00084617	\$80,261	0.00182110	\$172,735
Managed Forest	0.250000	0.00084617	\$418	0.00182110	\$899
Multi-Residential	1.970000	0.00666782	\$184,139	0.01435023	\$396,296
Commercial	1.734900	0.00587208	\$2,148,911	0.01263767	\$4,624,805
Industrial	2.630000	0.00890171	\$543,373	0.01915792	\$1,169,427
Pipeline	1.702100	0.00576106	\$48,134	0.01239874	\$103,591
Sub-Total: Taxable			\$18,802,876	\$40,466,835	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00338468	\$17,371	0.00728438	\$37,385
Commercial	1.734900	0.00587208	\$236,397	0.01263767	\$508,764
Industrial	2.630000	0.00890171	\$719	0.01915792	\$1,548
Sub-Total: Payment In Lieu			\$254,487	\$547,697	
Total (Taxable + PIL)			\$19,057,363	\$41,014,532	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Lincoln</i> Realty Tax Class	2025 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	3,589,185,158	3,635,148,210	45,963,052	1.28%
Farm	537,177,373	553,820,573	16,643,200	3.10%
Managed Forest	926,700	926,700	0	0.00%
New Multi-Residential	3,811,500	11,046,500	7,235,000	189.82%
Multi-Residential	20,192,200	20,192,200	0	0.00%
Commercial	240,907,881	264,749,481	23,841,600	9.90%
Industrial	110,216,458	114,991,558	4,775,100	4.33%
Aggregate Extraction	6,535,300	6,535,300	0	0.00%
Pipeline	21,815,000	21,852,000	37,000	0.17%
Sub-Total: Taxable	4,530,767,570	4,629,262,522	98,494,952	2.17%
<i>Payment In Lieu</i>				
Residential	5,873,800	7,672,800	1,799,000	30.63%
Commercial	18,160,700	18,160,700	0	0.00%
Industrial	2,131,500	2,131,500	0	0.00%
Sub-Total: Payment In Lieu	26,166,000	27,965,000	1,799,000	6.88%
Total (Taxable + PIL)	4,556,933,570	4,657,227,522	100,293,952	2.20%

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Lincoln</i>	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
<i>Taxable</i>				
Residential	29,654,491	0.83%	45,963,052	1.28%
Farm	566,300	0.11%	16,643,200	3.10%
Managed Forest	0	0.00%	0	0.00%
New Multi-Residential	0	0.00%	7,235,000	189.82%
Multi-Residential	0	0.00%	0	0.00%
Commercial	1,611,339	0.67%	23,841,600	9.90%
Industrial	-5,771,200	-4.98%	4,775,100	4.33%
Aggregate Extraction	6,535,300	100.00%	0	0.00%
Pipeline	87,000	0.40%	37,000	0.17%
Sub-Total: Taxable	32,683,230	0.73%	98,494,952	2.17%
<i>Payment In Lieu</i>				
Residential	0	0.00%	1,799,000	30.63%
Commercial	0	0.00%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	1,799,000	6.88%
Total (Taxable + PIL)	32,683,230	0.72%	100,293,952	2.20%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Lincoln</i> Realty Tax Class	2025 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$20,827,288	\$21,094,002	\$266,714	1.28%
Farm	\$779,283	\$803,428	\$24,144	3.10%
Managed Forest	\$1,344	\$1,344	\$0	0.00%
New Multi-Residential	\$22,117	\$64,101	\$41,983	189.82%
Multi-Residential	\$230,827	\$230,827	\$0	0.00%
Commercial	\$2,425,283	\$2,665,302	\$240,020	9.90%
Industrial	\$1,682,051	\$1,754,925	\$72,874	4.33%
Aggregate Extraction	\$81,157	\$81,157	\$0	0.00%
Pipeline	\$215,465	\$215,831	\$365	0.17%
Sub-Total: Taxable	\$26,264,815	\$26,910,917	\$646,100	2.46%
<i>Payment In Lieu</i>				
Residential	\$34,084	\$44,524	\$10,440	30.63%
Commercial	\$182,828	\$182,828	\$0	0.00%
Industrial	\$32,530	\$32,530	\$0	0.00%
Sub-Total: Payment In Lieu	\$249,442	\$259,882	\$10,440	4.19%
Total (Taxable + PIL)	\$26,514,257	\$27,170,799	\$656,540	2.48%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Lincoln</i>	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
<i>Taxable</i>				
Residential	\$159,460	0.83%	\$266,714	1.28%
Farm	\$761	0.11%	\$24,144	3.10%
Managed Forest	\$0	0.00%	\$0	0.00%
New Multi-Residential	\$0	0.00%	\$41,983	189.82%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$15,032	0.67%	\$240,020	9.90%
Industrial	-\$81,618	-4.98%	\$72,874	4.33%
Aggregate Extraction	\$92,424	100.00%	\$0	0.00%
Pipeline	\$796	0.40%	\$365	0.17%
Sub-Total: Taxable	\$186,855	0.77%	\$646,100	2.46%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$10,440	30.63%
Commercial	\$0	0.00%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	\$10,440	4.19%
Total (Taxable + PIL)	\$186,855	0.77%	\$656,540	2.48%

Local Results Table
2026 Notional Municipal Levies

<i>Lincoln</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00580279	\$21,094,002	0.00728438	\$26,479,801
Farm	0.250000	0.00145070	\$803,428	0.00182110	\$1,008,563
Managed Forest	0.250000	0.00145070	\$1,344	0.00182110	\$1,688
New Multi-Residential	1.000000	0.00580279	\$64,101	0.00728438	\$80,467
Multi-Residential	1.970000	0.01143150	\$230,827	0.01435023	\$289,763
Commercial	1.734900	0.01006726	\$2,665,302	0.01263767	\$3,345,816
Industrial	2.630000	0.01526134	\$1,754,925	0.01915792	\$2,202,998
Aggregate Extraction	2.140048	0.01241825	\$81,157	0.01558892	\$101,878
Pipeline	1.702100	0.00987693	\$215,831	0.01239874	\$270,937
Sub-Total: Taxable			\$26,910,917	\$33,781,911	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00580279	\$44,524	0.00728438	\$55,892
Commercial	1.734900	0.01006726	\$182,828	0.01263767	\$229,510
Industrial	2.630000	0.01526134	\$32,530	0.01915792	\$40,835
Sub-Total: Payment In Lieu			\$259,882	\$326,237	
Total (Taxable + PIL)			\$27,170,799	\$34,108,148	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Niagara Falls</i>		2025 Full CVA		Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
<i>Taxable</i>					
Residential	9,607,140,842	9,779,982,792	172,841,950	1.80%	
Farm	82,377,598	80,468,898	-1,908,700	-2.32%	
Managed Forest	1,832,500	1,918,900	86,400	4.71%	
New Multi-Residential	57,602,500	57,561,500	-41,000	-0.07%	
Multi-Residential	337,917,289	357,552,789	19,635,500	5.81%	
Commercial	2,621,715,856	2,624,322,686	2,606,830	0.10%	
Industrial	154,771,149	156,456,694	1,685,545	1.09%	
Aggregate Extraction	3,069,200	3,069,200	0	0.00%	
Landfill	3,152,500	3,152,500	0	0.00%	
Pipeline	46,664,000	46,694,000	30,000	0.06%	
Sub-Total: Taxable	12,916,243,434	13,111,179,959	194,936,525	1.51%	
<i>Payment In Lieu</i>					
Residential	4,059,700	4,059,700	0	0.00%	
Commercial	368,076,299	361,260,399	-6,815,900	-1.85%	
Industrial	3,974,800	3,974,800	0	0.00%	
Sub-Total: Payment In Lieu	376,110,799	369,294,899	-6,815,900	-1.81%	
Total (Taxable + PIL)	13,292,354,233	13,480,474,858	188,120,625	1.42%	

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Niagara Falls</i>	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
<i>Taxable</i>				
Residential	154,523,416	1.63%	172,841,950	1.80%
Farm	-1,096,800	-1.31%	-1,908,700	-2.32%
Managed Forest	125,200	7.33%	86,400	4.71%
New Multi-Residential	2,864,600	5.23%	-41,000	-0.07%
Multi-Residential	3,143,100	0.94%	19,635,500	5.81%
Commercial	38,688,468	1.50%	2,606,830	0.10%
Industrial	8,959,400	6.14%	1,685,545	1.09%
Aggregate Extraction	3,069,200	100.00%	0	0.00%
Landfill	0	0.00%	0	0.00%
Pipeline	73,000	0.16%	30,000	0.06%
Sub-Total: Taxable	210,349,584	1.66%	194,936,525	1.51%
<i>Payment In Lieu</i>				
Residential	-2,875,700	-41.46%	0	0.00%
Commercial	-7,980,100	-2.12%	-6,815,900	-1.85%
Industrial	-97,200	-2.39%	0	0.00%
Sub-Total: Payment In Lieu	-10,953,000	-2.83%	-6,815,900	-1.81%
Total (Taxable + PIL)	199,396,584	1.52%	188,120,625	1.42%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Niagara Falls</i>		2025 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
<i>Taxable</i>					
Residential	\$56,238,858	\$57,250,650	\$1,011,793	1.80%	
Farm	\$120,557	\$117,764	-\$2,793	-2.32%	
Managed Forest	\$2,682	\$2,808	\$126	4.70%	
New Multi-Residential	\$337,197	\$336,957	-\$240	-0.07%	
Multi-Residential	\$3,896,899	\$4,123,338	\$226,439	5.81%	
Commercial	\$26,625,805	\$26,652,279	\$26,474	0.10%	
Industrial	\$2,382,804	\$2,408,754	\$25,950	1.09%	
Aggregate Extraction	\$38,450	\$38,450	\$0	0.00%	
Landfill	\$54,260	\$54,260	\$0	0.00%	
Pipeline	\$464,954	\$465,252	\$299	0.06%	
Sub-Total: Taxable	\$90,162,466	\$91,450,512	\$1,288,048	1.43%	
<i>Payment In Lieu</i>					
Residential	\$23,765	\$23,765	\$0	0.00%	
Commercial	\$3,738,134	\$3,668,913	-\$69,222	-1.85%	
Industrial	\$61,195	\$61,195	\$0	0.00%	
Sub-Total: Payment In Lieu	\$3,823,094	\$3,753,873	-\$69,222	-1.81%	
Total (Taxable + PIL)	\$93,985,560	\$95,204,385	\$1,218,826	1.30%	

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Niagara Falls</i>	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
<i>Taxable</i>				
Residential	\$870,279	1.63%	\$1,011,793	1.80%
Farm	-\$1,545	-1.31%	-\$2,793	-2.32%
Managed Forest	\$176	7.32%	\$126	4.70%
New Multi-Residential	\$16,133	5.23%	-\$240	-0.07%
Multi-Residential	\$34,873	0.94%	\$226,439	5.81%
Commercial	\$378,027	1.50%	\$26,474	0.10%
Industrial	\$132,710	6.14%	\$25,950	1.09%
Aggregate Extraction	\$45,462	100.00%	\$0	0.00%
Landfill	\$0	0.00%	\$0	0.00%
Pipeline	\$700	0.16%	\$299	0.06%
Sub-Total: Taxable	\$1,476,815	1.73%	\$1,288,048	1.43%
<i>Payment In Lieu</i>				
Residential	-\$16,196	-41.46%	\$0	0.00%
Commercial	-\$77,973	-2.12%	-\$69,222	-1.85%
Industrial	-\$1,440	-2.39%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$95,609	-2.53%	-\$69,222	-1.81%
Total (Taxable + PIL)	\$1,381,206	1.55%	\$1,218,826	1.30%

Local Results Table
2026 Notional Municipal Levies

<i>Niagara Falls</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00585386	\$57,250,650	0.00728438	\$71,241,111
Farm	0.250000	0.00146347	\$117,764	0.00182110	\$146,542
Managed Forest	0.250000	0.00146347	\$2,808	0.00182110	\$3,495
New Multi-Residential	1.000000	0.00585386	\$336,957	0.00728438	\$419,300
Multi-Residential	1.970000	0.01153211	\$4,123,335	0.01435023	\$5,130,965
Commercial	1.734900	0.01015587	\$26,652,254	0.01263767	\$33,165,323
Industrial	2.630000	0.01539566	\$2,408,752	0.01915792	\$2,997,384
Aggregate Extraction	2.140048	0.01252755	\$38,450	0.01558892	\$47,846
Landfill	2.940261	0.01721189	\$54,260	0.02141798	\$67,520
Pipeline	1.702100	0.00996386	\$465,252	0.01239874	\$578,947
Sub-Total: Taxable			\$91,450,482	\$113,798,433	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00585386	\$23,765	0.00728438	\$29,573
Commercial	1.734900	0.01015587	\$3,668,910	0.01263767	\$4,565,490
Industrial	2.630000	0.01539566	\$61,195	0.01915792	\$76,149
Sub-Total: Payment In Lieu			\$3,753,870	\$4,671,212	
Total (Taxable + PIL)			\$95,204,352	\$118,469,645	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Niagara-on-the-Lake</i>		2025 Full CVA		Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
<i>Taxable</i>					
Residential	4,504,737,714	4,523,926,623	19,188,909	0.43%	
Farm	580,767,823	592,971,023	12,203,200	2.10%	
Managed Forest	1,402,100	1,402,100	0	0.00%	
New Multi-Residential	3,041,000	3,041,000	0	0.00%	
Multi-Residential	16,147,100	16,147,300	200	0.00%	
Commercial	808,860,910	820,345,910	11,485,000	1.42%	
Industrial	56,303,100	56,734,800	431,700	0.77%	
Aggregate Extraction	3,432,200	3,432,200	0	0.00%	
Pipeline	19,202,000	19,226,000	24,000	0.12%	
Sub-Total: Taxable	5,993,893,947	6,037,226,956	43,333,009	0.72%	
<i>Payment In Lieu</i>					
Residential	3,520,600	3,563,600	43,000	1.22%	
Commercial	40,776,100	40,487,100	-289,000	-0.71%	
Industrial	2,215,500	2,215,500	0	0.00%	
Sub-Total: Payment In Lieu	46,512,200	46,266,200	-246,000	-0.53%	
Total (Taxable + PIL)	6,040,406,147	6,083,493,156	43,087,009	0.71%	

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Niagara-on-the-Lake</i>	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
<i>Taxable</i>				
Residential	61,421,736	1.38%	19,188,909	0.43%
Farm	-3,628,600	-0.62%	12,203,200	2.10%
Managed Forest	0	0.00%	0	0.00%
New Multi-Residential	0	0.00%	0	0.00%
Multi-Residential	-598,400	-3.57%	200	0.00%
Commercial	15,377,200	1.94%	11,485,000	1.42%
Industrial	-3,988,200	-6.61%	431,700	0.77%
Aggregate Extraction	3,432,200	100.00%	0	0.00%
Pipeline	67,000	0.35%	24,000	0.12%
Sub-Total: Taxable	72,082,936	1.22%	43,333,009	0.72%
<i>Payment In Lieu</i>				
Residential	216,000	6.54%	43,000	1.22%
Commercial	-336,000	-0.82%	-289,000	-0.71%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-120,000	-0.26%	-246,000	-0.53%
Total (Taxable + PIL)	71,962,936	1.21%	43,087,009	0.71%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Niagara-on-the-Lake</i>		2025 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
<i>Taxable</i>					
Residential	\$12,632,771	\$12,686,583	\$53,812	0.43%	
Farm	\$407,165	\$415,720	\$8,555	2.10%	
Managed Forest	\$983	\$983	\$0	0.00%	
New Multi-Residential	\$8,528	\$8,528	\$0	0.00%	
Multi-Residential	\$89,205	\$89,206	\$1	0.00%	
Commercial	\$3,935,294	\$3,991,172	\$55,877	1.42%	
Industrial	\$415,257	\$418,441	\$3,184	0.77%	
Aggregate Extraction	\$20,598	\$20,598	\$0	0.00%	
Pipeline	\$91,656	\$91,771	\$115	0.13%	
Sub-Total: Taxable	\$17,601,457	\$17,723,002	\$121,544	0.69%	
<i>Payment In Lieu</i>					
Residential	\$9,873	\$9,994	\$121	1.23%	
Commercial	\$198,385	\$196,979	-\$1,406	-0.71%	
Industrial	\$16,340	\$16,340	\$0	0.00%	
Sub-Total: Payment In Lieu	\$224,598	\$223,313	-\$1,285	-0.57%	
Total (Taxable + PIL)	\$17,826,055	\$17,946,315	\$120,259	0.67%	

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Niagara-on-the-Lake</i>	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
<i>Taxable</i>				
Residential	\$159,783	1.38%	\$53,812	0.43%
Farm	-\$2,360	-0.62%	\$8,555	2.10%
Managed Forest	\$0	0.00%	\$0	0.00%
New Multi-Residential	\$0	0.00%	\$0	0.00%
Multi-Residential	-\$3,067	-3.57%	\$1	0.00%
Commercial	\$69,400	1.94%	\$55,877	1.42%
Industrial	-\$27,285	-6.61%	\$3,184	0.77%
Aggregate Extraction	\$23,482	100.00%	\$0	0.00%
Pipeline	\$297	0.35%	\$115	0.13%
Sub-Total: Taxable	\$220,250	1.37%	\$121,544	0.69%
<i>Payment In Lieu</i>				
Residential	\$562	6.54%	\$121	1.23%
Commercial	-\$1,517	-0.82%	-\$1,406	-0.71%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$955	-0.46%	-\$1,285	-0.57%
Total (Taxable + PIL)	\$219,295	1.34%	\$120,259	0.67%

Local Results Table
2026 Notional Municipal Levies

<i>Niagara-on-the-Lake</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00280433	\$12,686,583	0.00728438	\$32,954,001
Farm	0.250000	0.00070108	\$415,720	0.00182110	\$1,079,860
Managed Forest	0.250000	0.00070108	\$983	0.00182110	\$2,553
New Multi-Residential	1.000000	0.00280433	\$8,528	0.00728438	\$22,152
Multi-Residential	1.970000	0.00552453	\$89,206	0.01435023	\$231,717
Commercial	1.734900	0.00486523	\$3,991,172	0.01263767	\$10,367,259
Industrial	2.630000	0.00737539	\$418,441	0.01915792	\$1,086,920
Aggregate Extraction	2.140048	0.00600140	\$20,598	0.01558892	\$53,504
Pipeline	1.702100	0.00477325	\$91,770	0.01239874	\$238,378
Sub-Total: Taxable			\$17,723,001	\$46,036,344	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00280433	\$9,994	0.00728438	\$25,959
Commercial	1.734900	0.00486523	\$196,979	0.01263767	\$511,663
Industrial	2.630000	0.00737539	\$16,340	0.01915792	\$42,444
Sub-Total: Payment In Lieu			\$223,313	\$580,066	
Total (Taxable + PIL)			\$17,946,314	\$46,616,410	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Pelham</i> Realty Tax Class	2025 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	2,869,618,392	2,954,869,774	85,251,382	2.97%
Farm	174,253,782	174,074,800	-178,982	-0.10%
Managed Forest	3,491,000	3,324,500	-166,500	-4.77%
New Multi-Residential	966,700	1,972,700	1,006,000	104.07%
Multi-Residential	18,604,000	18,850,000	246,000	1.32%
Commercial	116,841,708	116,218,008	-623,700	-0.53%
Industrial	3,886,700	3,571,700	-315,000	-8.10%
Aggregate Extraction	2,596,000	2,596,000	0	0.00%
Pipeline	18,150,000	18,246,000	96,000	0.53%
Sub-Total: Taxable	3,208,408,282	3,293,723,482	85,315,200	2.66%
<i>Payment In Lieu</i>				
Residential	3,000	3,000	0	0.00%
Commercial	2,924,500	2,924,500	0	0.00%
Industrial	28,600	28,000	-600	-2.10%
Sub-Total: Payment In Lieu	2,956,100	2,955,500	-600	-0.02%
Total (Taxable + PIL)	3,211,364,382	3,296,678,982	85,314,600	2.66%

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Pelham</i>	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
<i>Taxable</i>				
Residential	65,759,053	2.35%	85,251,382	2.97%
Farm	1,075,082	0.62%	-178,982	-0.10%
Managed Forest	0	0.00%	-166,500	-4.77%
New Multi-Residential	0	0.00%	1,006,000	104.07%
Multi-Residential	0	0.00%	246,000	1.32%
Commercial	1,712,047	1.49%	-623,700	-0.53%
Industrial	-2,701,600	-41.01%	-315,000	-8.10%
Aggregate Extraction	2,596,000	100.00%	0	0.00%
Pipeline	183,000	1.02%	96,000	0.53%
Sub-Total: Taxable	68,623,582	2.19%	85,315,200	2.66%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	0	0.00%	0	0.00%
Industrial	0	0.00%	-600	-2.10%
Sub-Total: Payment In Lieu	0	0.00%	-600	-0.02%
Total (Taxable + PIL)	68,623,582	2.18%	85,314,600	2.66%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Pelham</i>	2025 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$18,320,906	\$18,865,189	\$544,282	2.97%
Farm	\$278,128	\$277,843	-\$286	-0.10%
Managed Forest	\$5,572	\$5,306	-\$266	-4.77%
New Multi-Residential	\$6,172	\$12,595	\$6,423	104.07%
Multi-Residential	\$233,989	\$237,083	\$3,094	1.32%
Commercial	\$1,294,182	\$1,287,273	-\$6,908	-0.53%
Industrial	\$65,263	\$59,973	-\$5,289	-8.10%
Aggregate Extraction	\$35,469	\$35,469	\$0	0.00%
Pipeline	\$197,235	\$198,279	\$1,043	0.53%
Sub-Total: Taxable	\$20,436,916	\$20,979,010	\$542,093	2.65%
<i>Payment In Lieu</i>				
Residential	\$19	\$19	\$0	0.00%
Commercial	\$32,392	\$32,392	\$0	0.00%
Industrial	\$480	\$470	-\$10	-2.08%
Sub-Total: Payment In Lieu	\$32,891	\$32,881	-\$10	-0.03%
Total (Taxable + PIL)	\$20,469,807	\$21,011,891	\$542,083	2.65%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Pelham</i>	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
<i>Taxable</i>				
Residential	\$400,722	2.35%	\$544,282	2.97%
Farm	\$1,638	0.62%	-\$286	-0.10%
Managed Forest	\$0	0.00%	-\$266	-4.77%
New Multi-Residential	\$0	0.00%	\$6,423	104.07%
Multi-Residential	\$0	0.00%	\$3,094	1.32%
Commercial	\$18,101	1.49%	-\$6,908	-0.53%
Industrial	-\$43,297	-41.01%	-\$5,289	-8.10%
Aggregate Extraction	\$41,605	100.00%	\$0	0.00%
Pipeline	\$1,898	1.02%	\$1,043	0.53%
Sub-Total: Taxable	\$420,667	2.20%	\$542,093	2.65%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$0	0.00%
Industrial	\$0	0.00%	-\$10	-2.08%
Sub-Total: Payment In Lieu	\$0	0.00%	-\$10	-0.03%
Total (Taxable + PIL)	\$420,667	2.20%	\$542,083	2.65%

Local Results Table
2026 Notional Municipal Levies

<i>Pelham</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00638444	\$18,865,189	0.00728438	\$21,524,394
Farm	0.250000	0.00159611	\$277,843	0.00182110	\$317,008
Managed Forest	0.250000	0.00159611	\$5,306	0.00182110	\$6,054
New Multi-Residential	1.000000	0.00638444	\$12,595	0.00728438	\$14,370
Multi-Residential	1.970000	0.01257735	\$237,083	0.01435023	\$270,502
Commercial	1.734900	0.01107637	\$1,287,272	0.01263767	\$1,468,724
Industrial	2.630000	0.01679108	\$59,973	0.01915792	\$68,427
Aggregate Extraction	2.140048	0.01366301	\$35,469	0.01558892	\$40,469
Pipeline	1.702100	0.01086696	\$198,279	0.01239874	\$226,227
Sub-Total: Taxable			\$20,979,009	\$23,936,175	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00638444	\$19	0.00728438	\$22
Commercial	1.734900	0.01107637	\$32,392	0.01263767	\$36,959
Industrial	2.630000	0.01679108	\$470	0.01915792	\$536
Sub-Total: Payment In Lieu			\$32,881	\$37,517	
Total (Taxable + PIL)			\$21,011,890	\$23,973,692	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Port Colborne</i>		2025 Full CVA		Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
<i>Taxable</i>					
Residential	1,751,307,356	1,807,970,033	56,662,677	3.24%	
Farm	57,390,474	58,089,174	698,700	1.22%	
Managed Forest	993,600	985,000	-8,600	-0.87%	
New Multi-Residential	2,351,000	3,086,800	735,800	31.30%	
Multi-Residential	39,371,000	40,834,500	1,463,500	3.72%	
Commercial	147,446,145	147,098,168	-347,977	-0.24%	
Industrial	83,164,425	83,484,025	319,600	0.38%	
Aggregate Extraction	6,786,000	6,786,000	0	0.00%	
Pipeline	10,843,000	10,898,000	55,000	0.51%	
Sub-Total: Taxable	2,099,653,000	2,159,231,700	59,578,700	2.84%	
<i>Payment In Lieu</i>					
Residential	1,420,400	1,534,400	114,000	8.03%	
Commercial	10,921,600	10,915,600	-6,000	-0.05%	
Industrial	110,000	110,000	0	0.00%	
Sub-Total: Payment In Lieu	12,452,000	12,560,000	108,000	0.87%	
Total (Taxable + PIL)	2,112,105,000	2,171,791,700	59,686,700	2.83%	

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

Port Colborne	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
Taxable				
Residential	50,285,916	2.96%	56,662,677	3.24%
Farm	-293,500	-0.51%	698,700	1.22%
Managed Forest	67,500	7.29%	-8,600	-0.87%
New Multi-Residential	1,438,000	157.50%	735,800	31.30%
Multi-Residential	-519,000	-1.30%	1,463,500	3.72%
Commercial	3,667,584	2.55%	-347,977	-0.24%
Industrial	-5,975,054	-6.70%	319,600	0.38%
Aggregate Extraction	6,786,000	100.00%	0	0.00%
Pipeline	-16,000	-0.15%	55,000	0.51%
Sub-Total: Taxable	55,441,446	2.71%	59,578,700	2.84%
Payment In Lieu				
Residential	0	0.00%	114,000	8.03%
Commercial	-405,000	-3.58%	-6,000	-0.05%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-405,000	-3.15%	108,000	0.87%
Total (Taxable + PIL)	55,036,446	2.68%	59,686,700	2.83%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Port Colborne</i> Realty Tax Class	2025 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$19,989,720	\$20,636,477	\$646,757	3.24%
Farm	\$163,766	\$165,760	\$1,994	1.22%
Managed Forest	\$2,835	\$2,811	-\$25	-0.88%
New Multi-Residential	\$26,835	\$35,233	\$8,399	31.30%
Multi-Residential	\$885,293	\$918,201	\$32,908	3.72%
Commercial	\$2,919,793	\$2,912,902	-\$6,890	-0.24%
Industrial	\$2,496,536	\$2,506,130	\$9,594	0.38%
Aggregate Extraction	\$165,761	\$165,761	\$0	0.00%
Pipeline	\$210,658	\$211,727	\$1,069	0.51%
Sub-Total: Taxable	\$26,861,197	\$27,555,002	\$693,806	2.58%
<i>Payment In Lieu</i>				
Residential	\$16,213	\$17,514	\$1,301	8.02%
Commercial	\$216,274	\$216,155	-\$119	-0.06%
Industrial	\$3,302	\$3,302	\$0	0.00%
Sub-Total: Payment In Lieu	\$235,789	\$236,971	\$1,182	0.50%
Total (Taxable + PIL)	\$27,096,986	\$27,791,973	\$694,988	2.56%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

Port Colborne Realty Tax Class	2024 Local Annualized Revenue Growth		2025 Local Annualized Revenue Growth	
<i>Taxable</i>				
Residential	\$546,392	2.98%	\$646,757	3.24%
Farm	-\$792	-0.51%	\$1,994	1.22%
Managed Forest	\$182	7.28%	-\$25	-0.88%
New Multi-Residential	\$15,520	157.50%	\$8,399	31.30%
Multi-Residential	-\$11,034	-1.30%	\$32,908	3.72%
Commercial	\$68,674	2.55%	-\$6,890	-0.24%
Industrial	-\$169,600	-6.70%	\$9,594	0.38%
Aggregate Extraction	\$192,621	100.00%	\$0	0.00%
Pipeline	-\$294	-0.15%	\$1,069	0.51%
Sub-Total: Taxable	\$641,669	2.59%	\$693,806	2.58%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$1,301	8.02%
Commercial	-\$7,583	-3.58%	-\$119	-0.06%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$7,583	-3.29%	\$1,182	0.50%
Total (Taxable + PIL)	\$634,086	2.53%	\$694,988	2.56%

Local Results Table
2026 Notional Municipal Levies

<i>Port Colborne</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.01141417	\$20,636,477	0.00728438	\$13,169,941
Farm	0.250000	0.00285354	\$165,760	0.00182110	\$105,786
Managed Forest	0.250000	0.00285354	\$2,811	0.00182110	\$1,794
New Multi-Residential	1.000000	0.01141417	\$35,233	0.00728438	\$22,485
Multi-Residential	1.970000	0.02248591	\$918,201	0.01435023	\$585,984
Commercial	1.734900	0.01980244	\$2,912,902	0.01263767	\$1,858,977
Industrial	2.630000	0.03001927	\$2,506,130	0.01915792	\$1,599,381
Aggregate Extraction	2.140048	0.02442687	\$165,761	0.01558892	\$105,786
Pipeline	1.702100	0.01942806	\$211,727	0.01239874	\$135,121
Sub-Total: Taxable			\$27,555,002	\$17,585,255	
<i>Payment In Lieu</i>					
Residential	1.000000	0.01141417	\$17,514	0.00728438	\$11,178
Commercial	1.734900	0.01980244	\$216,155	0.01263767	\$137,948
Industrial	2.630000	0.03001927	\$3,302	0.01915792	\$2,107
Sub-Total: Payment In Lieu			\$236,971	\$151,233	
Total (Taxable + PIL)			\$27,791,973	\$17,736,488	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>St. Catharines</i>		2025 Full CVA		Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
<i>Taxable</i>					
Residential	12,688,089,111	12,767,654,322	79,565,211	0.63%	
Farm	161,339,100	160,501,300	-837,800	-0.52%	
New Multi-Residential	143,246,320	172,197,720	28,951,400	20.21%	
Multi-Residential	682,793,399	679,480,099	-3,313,300	-0.49%	
Commercial	2,069,217,092	2,082,644,631	13,427,539	0.65%	
Industrial	179,607,658	183,515,726	3,908,068	2.18%	
Pipeline	31,303,000	31,387,000	84,000	0.27%	
Sub-Total: Taxable	15,955,595,680	16,077,380,798	121,785,118	0.76%	
<i>Payment In Lieu</i>					
Residential	3,036,200	4,769,700	1,733,500	57.09%	
Commercial	89,588,300	89,585,800	-2,500	0.00%	
Industrial	2,346,100	2,346,100	0	0.00%	
Sub-Total: Payment In Lieu	94,970,600	96,701,600	1,731,000	1.82%	
Total (Taxable + PIL)	16,050,566,280	16,174,082,398	123,516,118	0.77%	

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

St. Catharines	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
Taxable				
Residential	113,969,278	0.91%	79,565,211	0.63%
Farm	-903,500	-0.56%	-837,800	-0.52%
New Multi-Residential	1,890,700	1.34%	28,951,400	20.21%
Multi-Residential	3,873,731	0.57%	-3,313,300	-0.49%
Commercial	20,860,155	1.02%	13,427,539	0.65%
Industrial	-5,261,986	-2.85%	3,908,068	2.18%
Pipeline	-90,000	-0.29%	84,000	0.27%
Sub-Total: Taxable	134,338,378	0.85%	121,785,118	0.76%
Payment In Lieu				
Residential	0	0.00%	1,733,500	57.09%
Commercial	1,606,000	1.83%	-2,500	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	1,606,000	1.72%	1,731,000	1.82%
Total (Taxable + PIL)	135,944,378	0.85%	123,516,118	0.77%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>St. Catharines</i>	2025 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$84,051,551	\$84,578,716	\$527,165	0.63%
Farm	\$267,240	\$265,853	-\$1,388	-0.52%
New Multi-Residential	\$949,089	\$1,140,908	\$191,820	20.21%
Multi-Residential	\$8,912,072	\$8,868,826	-\$43,246	-0.49%
Commercial	\$23,785,029	\$23,939,375	\$154,345	0.65%
Industrial	\$3,129,708	\$3,197,806	\$68,099	2.18%
Pipeline	\$353,016	\$353,963	\$947	0.27%
Sub-Total: Taxable	\$121,447,705	\$122,345,447	\$897,742	0.74%
<i>Payment In Lieu</i>				
Residential	\$20,116	\$31,602	\$11,486	57.10%
Commercial	\$1,029,789	\$1,029,761	-\$29	0.00%
Industrial	\$40,882	\$40,882	\$0	0.00%
Sub-Total: Payment In Lieu	\$1,090,787	\$1,102,245	\$11,457	1.05%
Total (Taxable + PIL)	\$122,538,492	\$123,447,692	\$909,199	0.74%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>St. Catharines</i>	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
<i>Taxable</i>				
Residential	\$734,560	0.91%	\$527,165	0.63%
Farm	-\$1,456	-0.56%	-\$1,388	-0.52%
New Multi-Residential	\$12,186	1.34%	\$191,820	20.21%
Multi-Residential	\$49,185	0.57%	-\$43,246	-0.49%
Commercial	\$233,255	1.02%	\$154,345	0.65%
Industrial	-\$89,196	-2.85%	\$68,099	2.18%
Pipeline	-\$988	-0.29%	\$947	0.27%
Sub-Total: Taxable	\$937,546	0.80%	\$897,742	0.74%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$11,486	57.10%
Commercial	\$17,958	1.83%	-\$29	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$17,958	1.72%	\$11,457	1.05%
Total (Taxable + PIL)	\$955,504	0.81%	\$909,199	0.74%

Local Results Table
2026 Notional Municipal Levies

<i>St. Catharines</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00662557	\$84,578,716	0.00728438	\$92,988,755
Farm	0.250000	0.00165639	\$265,853	0.00182110	\$292,289
New Multi-Residential	1.000000	0.00662557	\$1,140,908	0.00728438	\$1,254,354
Multi-Residential	1.970000	0.01305237	\$8,868,826	0.01435023	\$9,750,696
Commercial	1.734900	0.01149470	\$23,939,375	0.01263767	\$26,319,776
Industrial	2.630000	0.01742524	\$3,197,809	0.01915792	\$3,515,780
Pipeline	1.702100	0.01127738	\$353,963	0.01239874	\$389,159
Sub-Total: Taxable			\$122,345,450	\$134,510,809	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00662557	\$31,602	0.00728438	\$34,744
Commercial	1.734900	0.01149470	\$1,029,761	0.01263767	\$1,132,155
Industrial	2.630000	0.01742524	\$40,882	0.01915792	\$44,947
Sub-Total: Payment In Lieu			\$1,102,245	\$1,211,846	
Total (Taxable + PIL)			\$123,447,695	\$135,722,655	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Thorold</i>	2025 Full CVA		Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	2,788,701,160	2,952,218,966	163,517,806	5.86%
Farm	53,262,740	52,826,140	-436,600	-0.82%
Managed Forest	531,400	531,400	0	0.00%
New Multi-Residential	106,235,800	103,535,800	-2,700,000	-2.54%
Multi-Residential	43,267,500	43,081,500	-186,000	-0.43%
Commercial	195,266,209	203,404,740	8,138,531	4.17%
Industrial	74,608,200	71,362,663	-3,245,537	-4.35%
Pipeline	27,719,000	27,900,000	181,000	0.65%
Sub-Total: Taxable	3,289,592,009	3,454,861,209	165,269,200	5.02%
<i>Payment In Lieu</i>				
Residential	4,765,100	4,789,100	24,000	0.50%
Farm	491,000	491,000	0	0.00%
Commercial	13,072,900	13,543,900	471,000	3.60%
Industrial	1,744,200	1,619,200	-125,000	-7.17%
Sub-Total: Payment In Lieu	20,073,200	20,443,200	370,000	1.84%
Total (Taxable + PIL)	3,309,665,209	3,475,304,409	165,639,200	5.00%

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Thorold</i>	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
<i>Taxable</i>				
Residential	147,706,200	5.59%	163,517,806	5.86%
Farm	245,000	0.46%	-436,600	-0.82%
Managed Forest	0	0.00%	0	0.00%
New Multi-Residential	0	0.00%	-2,700,000	-2.54%
Multi-Residential	114,700	0.27%	-186,000	-0.43%
Commercial	6,958,200	3.70%	8,138,531	4.17%
Industrial	2,779,400	3.87%	-3,245,537	-4.35%
Pipeline	606,000	2.24%	181,000	0.65%
Sub-Total: Taxable	158,409,500	5.06%	165,269,200	5.02%
<i>Payment In Lieu</i>				
Residential	60,200	1.28%	24,000	0.50%
Farm	0	0.00%	0	0.00%
Commercial	-362,000	-2.69%	471,000	3.60%
Industrial	0	0.00%	-125,000	-7.17%
Sub-Total: Payment In Lieu	-301,800	-1.48%	370,000	1.84%
Total (Taxable + PIL)	158,107,700	5.02%	165,639,200	5.00%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Thorold</i>	2025 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$19,049,841	\$20,166,844	\$1,117,003	5.86%
Farm	\$90,961	\$90,215	-\$746	-0.82%
Managed Forest	\$908	\$908	\$0	0.00%
New Multi-Residential	\$725,705	\$707,261	-\$18,444	-2.54%
Multi-Residential	\$582,261	\$579,758	-\$2,503	-0.43%
Commercial	\$2,314,147	\$2,410,599	\$96,453	4.17%
Industrial	\$1,340,392	\$1,282,083	-\$58,308	-4.35%
Pipeline	\$322,294	\$324,398	\$2,105	0.65%
Sub-Total: Taxable	\$24,426,509	\$25,562,066	\$1,135,560	4.65%
<i>Payment In Lieu</i>				
Residential	\$32,550	\$32,714	\$164	0.50%
Farm	\$839	\$839	\$0	0.00%
Commercial	\$154,930	\$160,512	\$5,582	3.60%
Industrial	\$31,335	\$29,090	-\$2,245	-7.16%
Sub-Total: Payment In Lieu	\$219,654	\$223,155	\$3,501	1.59%
Total (Taxable + PIL)	\$24,646,163	\$25,785,221	\$1,139,061	4.62%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Thorold</i>	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
<i>Taxable</i>				
Residential	\$962,051	5.59%	\$1,117,003	5.86%
Farm	\$399	0.46%	-\$746	-0.82%
Managed Forest	\$0	0.00%	\$0	0.00%
New Multi-Residential	\$0	0.00%	-\$18,444	-2.54%
Multi-Residential	\$1,471	0.27%	-\$2,503	-0.43%
Commercial	\$78,626	3.70%	\$96,453	4.17%
Industrial	\$47,611	3.87%	-\$58,308	-4.35%
Pipeline	\$6,718	2.24%	\$2,105	0.65%
Sub-Total: Taxable	\$1,096,876	4.94%	\$1,135,560	4.65%
<i>Payment In Lieu</i>				
Residential	\$391	1.28%	\$164	0.50%
Farm	\$0	0.00%	\$0	0.00%
Commercial	-\$4,091	-2.69%	\$5,582	3.60%
Industrial	\$0	0.00%	-\$2,245	-7.16%
Sub-Total: Payment In Lieu	-\$3,700	-1.74%	\$3,501	1.59%
Total (Taxable + PIL)	\$1,093,176	4.88%	\$1,139,061	4.62%

Local Results Table
2026 Notional Municipal Levies

<i>Thorold</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00683108	\$20,166,844	0.00728438	\$21,505,085
Farm	0.250000	0.00170777	\$90,215	0.00182110	\$96,202
Managed Forest	0.250000	0.00170777	\$908	0.00182110	\$968
New Multi-Residential	1.000000	0.00683108	\$707,261	0.00728438	\$754,194
Multi-Residential	1.970000	0.01345723	\$579,758	0.01435023	\$618,229
Commercial	1.734900	0.01185124	\$2,410,599	0.01263767	\$2,570,562
Industrial	2.630000	0.01796574	\$1,282,083	0.01915792	\$1,367,160
Pipeline	1.702100	0.01162718	\$324,398	0.01239874	\$345,925
Sub-Total: Taxable			\$25,562,066	\$27,258,325	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00683108	\$32,714	0.00728438	\$34,885
Farm	0.250000	0.00170777	\$839	0.00182110	\$894
Commercial	1.734900	0.01185124	\$160,512	0.01263767	\$171,163
Industrial	2.630000	0.01796574	\$29,090	0.01915792	\$31,020
Sub-Total: Payment In Lieu			\$223,155	\$237,962	
Total (Taxable + PIL)			\$25,785,221	\$27,496,287	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Wainfleet</i> Realty Tax Class	2025 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	973,343,380	981,830,089	8,486,709	0.87%
Farm	213,150,715	215,415,915	2,265,200	1.06%
Managed Forest	1,783,389	1,454,789	-328,600	-18.43%
Multi-Residential	457,000	457,000	0	0.00%
Commercial	26,833,505	27,373,605	540,100	2.01%
Industrial	4,421,200	4,421,200	0	0.00%
Aggregate Extraction	4,663,700	4,663,700	0	0.00%
Pipeline	6,020,000	6,028,000	8,000	0.13%
Sub-Total: Taxable	1,230,672,889	1,241,644,298	10,971,409	0.89%
<i>Payment In Lieu</i>				
Residential	268,700	268,700	0	0.00%
Commercial	1,352,500	1,352,500	0	0.00%
Industrial	10,300	10,300	0	0.00%
Sub-Total: Payment In Lieu	1,631,500	1,631,500	0	0.00%
Total (Taxable + PIL)	1,232,304,389	1,243,275,798	10,971,409	0.89%

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Wainfleet</i>	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
<i>Taxable</i>				
Residential	12,234,855	1.27%	8,486,709	0.87%
Farm	926,500	0.44%	2,265,200	1.06%
Managed Forest	-65,400	-3.54%	-328,600	-18.43%
Multi-Residential	0	0.00%	0	0.00%
Commercial	3,467,900	14.84%	540,100	2.01%
Industrial	-4,620,700	-51.10%	0	0.00%
Aggregate Extraction	4,663,700	100.00%	0	0.00%
Pipeline	4,000	0.07%	8,000	0.13%
Sub-Total: Taxable	16,610,855	1.37%	10,971,409	0.89%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	0	0.00%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	0	0.00%
Total (Taxable + PIL)	16,610,855	1.37%	10,971,409	0.89%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Wainfleet</i> Realty Tax Class	2025 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$8,511,742	\$8,585,957	\$74,215	0.87%
Farm	\$465,992	\$470,944	\$4,952	1.06%
Managed Forest	\$3,899	\$3,180	-\$718	-18.41%
Multi-Residential	\$7,873	\$7,873	\$0	0.00%
Commercial	\$407,103	\$415,297	\$8,194	2.01%
Industrial	\$101,683	\$101,683	\$0	0.00%
Aggregate Extraction	\$87,278	\$87,278	\$0	0.00%
Pipeline	\$89,605	\$89,724	\$119	0.13%
Sub-Total: Taxable	\$9,675,175	\$9,761,936	\$86,762	0.90%
<i>Payment In Lieu</i>				
Residential	\$2,350	\$2,350	\$0	0.00%
Commercial	\$20,520	\$20,520	\$0	0.00%
Industrial	\$237	\$237	\$0	0.00%
Sub-Total: Payment In Lieu	\$23,107	\$23,107	\$0	0.00%
Total (Taxable + PIL)	\$9,698,282	\$9,785,043	\$86,762	0.89%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Wainfleet</i>	2024 Local Annualized Revenue Growth		2025 Local Annualized Revenue Growth	
Realty Tax Class				
<i>Taxable</i>				
Residential	\$101,493	1.27%	\$74,215	0.87%
Farm	\$1,922	0.44%	\$4,952	1.06%
Managed Forest	-\$136	-3.55%	-\$718	-18.41%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$49,909	14.84%	\$8,194	2.01%
Industrial	-\$100,810	-51.10%	\$0	0.00%
Aggregate Extraction	\$101,748	100.00%	\$0	0.00%
Pipeline	\$56	0.07%	\$119	0.13%
Sub-Total: Taxable	\$154,182	1.71%	\$86,762	0.90%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	\$0	0.00%
Total (Taxable + PIL)	\$154,182	1.70%	\$86,762	0.89%

Local Results Table
2026 Notional Municipal Levies

<i>Wainfleet</i>	Start	Local	Notional	Upper-Tier	Notional
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00874485	\$8,585,957	0.00728438	\$7,152,023
Farm	0.250000	0.00218621	\$470,944	0.00182110	\$392,294
Managed Forest	0.250000	0.00218621	\$3,180	0.00182110	\$2,649
Multi-Residential	1.970000	0.01722736	\$7,873	0.01435023	\$6,558
Commercial	1.734900	0.01517145	\$415,297	0.01263767	\$345,939
Industrial	2.630000	0.02299897	\$101,683	0.01915792	\$84,701
Aggregate Extraction	2.140048	0.01871441	\$87,278	0.01558892	\$72,702
Pipeline	1.702100	0.01488462	\$89,724	0.01239874	\$74,740
Sub-Total: Taxable			\$9,761,936	\$8,131,606	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00874485	\$2,350	0.00728438	\$1,957
Commercial	1.734900	0.01517145	\$20,520	0.01263767	\$17,092
Industrial	2.630000	0.02299897	\$237	0.01915792	\$197
Sub-Total: Payment In Lieu			\$23,107	\$19,246	
Total (Taxable + PIL)			\$9,785,043	\$8,150,852	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Welland</i> Realty Tax Class	2025 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	4,840,731,831	4,958,192,212	117,460,381	2.43%
Farm	23,440,300	23,619,500	179,200	0.76%
Managed Forest	1,261,900	1,198,100	-63,800	-5.06%
New Multi-Residential	51,007,234	62,467,334	11,460,100	22.47%
Multi-Residential	137,582,100	138,376,500	794,400	0.58%
Commercial	433,944,414	434,347,833	403,419	0.09%
Industrial	141,376,057	141,915,857	539,800	0.38%
Pipeline	22,620,000	22,799,000	179,000	0.79%
Sub-Total: Taxable	5,651,963,836	5,782,916,336	130,952,500	2.32%
<i>Payment In Lieu</i>				
Residential	890,100	892,500	2,400	0.27%
Commercial	12,480,700	12,601,100	120,400	0.96%
Industrial	560,500	554,700	-5,800	-1.03%
Landfill	1,334,300	1,334,300	0	0.00%
Sub-Total: Payment In Lieu	15,265,600	15,382,600	117,000	0.77%
Total (Taxable + PIL)	5,667,229,436	5,798,298,936	131,069,500	2.31%

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Welland</i>	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
<i>Taxable</i>				
Residential	134,874,340	2.87%	117,460,381	2.43%
Farm	1,022,400	4.56%	179,200	0.76%
Managed Forest	127,700	11.26%	-63,800	-5.06%
New Multi-Residential	22,793,734	80.79%	11,460,100	22.47%
Multi-Residential	-207,600	-0.15%	794,400	0.58%
Commercial	11,926,803	2.83%	403,419	0.09%
Industrial	-183,986	-0.13%	539,800	0.38%
Pipeline	512,000	2.32%	179,000	0.79%
Sub-Total: Taxable	170,865,391	3.12%	130,952,500	2.32%
<i>Payment In Lieu</i>				
Residential	0	0.00%	2,400	0.27%
Commercial	596,700	5.02%	120,400	0.96%
Industrial	-40,800	-6.79%	-5,800	-1.03%
Landfill	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	555,900	3.78%	117,000	0.77%
Total (Taxable + PIL)	171,421,291	3.12%	131,069,500	2.31%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>Welland</i>	2025 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$40,230,965	\$41,208,356	\$977,390	2.43%
Farm	\$48,762	\$49,135	\$373	0.76%
Managed Forest	\$2,625	\$2,492	-\$133	-5.07%
New Multi-Residential	\$424,432	\$519,792	\$95,360	22.47%
Multi-Residential	\$2,255,302	\$2,268,324	\$13,022	0.58%
Commercial	\$6,264,483	\$6,270,307	\$5,824	0.09%
Industrial	\$3,093,913	\$3,105,726	\$11,813	0.38%
Pipeline	\$320,372	\$322,907	\$2,535	0.79%
Sub-Total: Taxable	\$52,640,854	\$53,747,039	\$1,106,184	2.10%
<i>Payment In Lieu</i>				
Residential	\$7,406	\$7,426	\$20	0.27%
Commercial	\$180,173	\$181,911	\$1,738	0.96%
Industrial	\$12,266	\$12,139	-\$127	-1.04%
Landfill	\$32,645	\$32,645	\$0	0.00%
Sub-Total: Payment In Lieu	\$232,490	\$234,121	\$1,631	0.70%
Total (Taxable + PIL)	\$52,873,344	\$53,981,160	\$1,107,815	2.10%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

Welland	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
Taxable				
Residential	\$1,080,769	2.87%	\$977,390	2.43%
Farm	\$2,048	4.56%	\$373	0.76%
Managed Forest	\$256	11.27%	-\$133	-5.07%
New Multi-Residential	\$182,650	80.79%	\$95,360	22.47%
Multi-Residential	-\$3,278	-0.15%	\$13,022	0.58%
Commercial	\$165,807	2.83%	\$5,824	0.09%
Industrial	-\$3,878	-0.13%	\$11,813	0.38%
Pipeline	\$6,983	2.32%	\$2,535	0.79%
Sub-Total: Taxable	\$1,431,357	2.91%	\$1,106,184	2.10%
Payment In Lieu				
Residential	\$0	0.00%	\$20	0.27%
Commercial	\$8,295	5.02%	\$1,738	0.96%
Industrial	-\$860	-6.79%	-\$127	-1.04%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$7,435	3.43%	\$1,631	0.70%
Total (Taxable + PIL)	\$1,438,792	2.91%	\$1,107,815	2.10%

Local Results Table
2026 Notional Municipal Levies

<i>Welland</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00832102	\$41,208,356	0.00728438	\$36,074,582
Farm	0.250000	0.00208026	\$49,135	0.00182110	\$43,013
Managed Forest	0.250000	0.00208026	\$2,492	0.00182110	\$2,182
New Multi-Residential	1.000000	0.00832102	\$519,792	0.00728438	\$455,036
Multi-Residential	1.970000	0.01639241	\$2,268,324	0.01435023	\$1,985,735
Commercial	1.734900	0.01443614	\$6,270,307	0.01263767	\$5,489,145
Industrial	2.630000	0.02188428	\$3,105,726	0.01915792	\$2,718,813
Pipeline	1.702100	0.01416321	\$322,907	0.01239874	\$282,679
Sub-Total: Taxable			\$53,747,039	\$47,051,185	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00832102	\$7,426	0.00728438	\$6,501
Commercial	1.734900	0.01443614	\$181,911	0.01263767	\$159,249
Industrial	2.630000	0.02188428	\$12,139	0.01915792	\$10,627
Landfill			\$32,645		\$28,578
Sub-Total: Payment In Lieu			\$234,121	\$204,955	
Total (Taxable + PIL)			\$53,981,160	\$47,256,140	

Local Results Table
2025 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>West Lincoln</i>		2025 Full CVA		Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
<i>Taxable</i>					
Residential	1,853,098,200	1,866,812,572	13,714,372	0.74%	
Farm	501,011,932	501,317,210	305,278	0.06%	
Managed Forest	2,674,500	2,620,500	-54,000	-2.02%	
Multi-Residential	7,043,000	8,747,000	1,704,000	24.19%	
Commercial	85,239,799	82,803,527	-2,436,272	-2.86%	
Industrial	45,139,600	50,324,600	5,185,000	11.49%	
Pipeline	29,190,000	29,231,000	41,000	0.14%	
Sub-Total: Taxable	2,523,397,031	2,541,856,409	18,459,378	0.73%	
<i>Payment In Lieu</i>					
Residential	554,600	554,600	0	0.00%	
Commercial	2,986,000	3,002,000	16,000	0.54%	
Industrial	105,100	105,100	0	0.00%	
Landfill	386,000	386,000	0	0.00%	
Sub-Total: Payment In Lieu	4,031,700	4,047,700	16,000	0.40%	
Total (Taxable + PIL)	2,527,428,731	2,545,904,109	18,475,378	0.73%	

Local Results Table
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>West Lincoln</i>	2024 Full CVA		2025 Full CVA	
Realty Tax Class	Growth		Growth	
<i>Taxable</i>				
Residential	4,610,691	0.25%	13,714,372	0.74%
Farm	3,430,900	0.69%	305,278	0.06%
Managed Forest	192,600	7.76%	-54,000	-2.02%
Multi-Residential	0	0.00%	1,704,000	24.19%
Commercial	1,916,300	2.30%	-2,436,272	-2.86%
Industrial	5,384,800	13.55%	5,185,000	11.49%
Pipeline	11,000	0.04%	41,000	0.14%
Sub-Total: Taxable	15,546,291	0.62%	18,459,378	0.73%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	0	0.00%	16,000	0.54%
Industrial	0	0.00%	0	0.00%
Landfill	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	16,000	0.40%
Total (Taxable + PIL)	15,546,291	0.62%	18,475,378	0.73%

Local Results Table
2025 Local Revenue Growth
(Annualized)

<i>West Lincoln</i>	2025 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$8,229,665	\$8,290,571	\$60,906	0.74%
Farm	\$556,254	\$556,592	\$339	0.06%
Managed Forest	\$2,969	\$2,909	-\$60	-2.02%
Multi-Residential	\$61,618	\$76,526	\$14,908	24.19%
Commercial	\$656,749	\$637,979	-\$18,770	-2.86%
Industrial	\$527,227	\$587,787	\$60,561	11.49%
Pipeline	\$220,649	\$220,959	\$310	0.14%
Sub-Total: Taxable	\$10,255,131	\$10,373,323	\$118,194	1.15%
<i>Payment In Lieu</i>				
Residential	\$2,463	\$2,463	\$0	0.00%
Commercial	\$23,006	\$23,129	\$123	0.53%
Industrial	\$1,228	\$1,228	\$0	0.00%
Landfill	\$5,040	\$5,040	\$0	0.00%
Sub-Total: Payment In Lieu	\$31,737	\$31,860	\$123	0.39%
Total (Taxable + PIL)	\$10,286,868	\$10,405,183	\$118,317	1.15%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>West Lincoln</i>	2024 Local Annualized		2025 Local Annualized	
Realty Tax Class	Revenue Growth		Revenue Growth	
<i>Taxable</i>				
Residential	\$19,581	0.25%	\$60,906	0.74%
Farm	\$3,642	0.69%	\$339	0.06%
Managed Forest	\$205	7.78%	-\$60	-2.02%
Multi-Residential	\$0	0.00%	\$14,908	24.19%
Commercial	\$14,120	2.30%	-\$18,770	-2.86%
Industrial	\$60,145	13.55%	\$60,561	11.49%
Pipeline	\$80	0.04%	\$310	0.14%
Sub-Total: Taxable	\$97,773	1.01%	\$118,194	1.15%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$123	0.53%
Industrial	\$0	0.00%	\$0	0.00%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	\$123	0.39%
Total (Taxable + PIL)	\$97,773	1.00%	\$118,317	1.15%

Local Results Table
2026 Notional Municipal Levies

<i>West Lincoln</i>	Start	Local Notional		Upper-Tier Notional	
Realty Tax Class	Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>					
Residential	1.000000	0.00444103	\$8,290,571	0.00728438	\$13,598,572
Farm	0.250000	0.00111026	\$556,592	0.00182110	\$912,949
Managed Forest	0.250000	0.00111026	\$2,909	0.00182110	\$4,772
Multi-Residential	1.970000	0.00874882	\$76,526	0.01435023	\$125,521
Commercial	1.734900	0.00770473	\$637,980	0.01263767	\$1,046,444
Industrial	2.630000	0.01167990	\$587,787	0.01915792	\$964,115
Pipeline	1.702100	0.00755907	\$220,959	0.01239874	\$362,428
Sub-Total: Taxable			\$10,373,324	\$17,014,801	
<i>Payment In Lieu</i>					
Residential	1.000000	0.00444103	\$2,463	0.00728438	\$4,040
Commercial	1.734900	0.00770473	\$23,129	0.01263767	\$37,939
Industrial	2.630000	0.01167990	\$1,228	0.01915792	\$2,014
Landfill			\$5,040		\$8,267
Sub-Total: Payment In Lieu			\$31,860	\$52,260	
Total (Taxable + PIL)			\$10,405,184	\$17,067,061	

Optional Tax Subclasses

Under the *Municipal Act, 2001*, municipalities have the authority to establish optional property tax subclasses for specific property classes. These subclasses allow Council to apply a different tax rate - typically a reduction - to a defined subset of properties within a broad class, such as Multi-Residential or Commercial. By implementing these optional subclasses, the Region can more precisely align its taxation policy with broader strategic objectives, such as promoting housing affordability or supporting the sustainability of the local small business sector. This section outlines the proposed application of these subclasses and the anticipated impacts on the municipal tax base and local economic landscape.

At Niagara Region, while the decision to trigger these subclasses rests with Regional Council, the practical application flows through to the local area municipalities. Because the adoption of a regional subclass necessitates a coordinated approach at the local level, comprehensive local consultation is critical. This ensures that the implementation aligns with the specific economic realities of each local municipality and that the administrative framework is consistent across the Region.

Furthermore, any reduction in tax ratios or the creation of discounted subclasses creates a tax shift. Because municipal budget requirements remain constant, the "lost" revenue from a specialized subclass must be redistributed across other property classes. Most significantly, this often results in a shift toward the Residential property class. Council must therefore weigh the intended benefits of these optional subclasses such as small business support or rental housing incentives - against the increased tax burden placed upon residential taxpayers.

New Multi-residential Discount Subclass

The new Multi-Residential property class includes properties that:

- Are a building or complex containing seven or more self-contained residential units, all captured under a single roll number; or
- Vacant land zoned for multi-unit residential use improvements.

Currently there are two (2) Multi-Residential properties classes at the Region: Multi-Residential class (tax ratio 1.970000) and the original New Multi-Residential class (tax ratio 1.000000). The original New Multi-Residential class was established in 2002 for the 2003 taxation year at Niagara Region. The new optional New Multi-Residential subclass introduced in 2024 is functionally similar to the New Multi-Residential class.

Municipalities that choose to adopt this subclass may set a discount of **up to 35%** of the New Multi-Residential class. Properties within the new subclass (as part of the broader New Multi-Residential class) would revert to the Multi-Residential class after 35 years.

Both Regional staff and Area Treasurers recommend that the new subclass is not adopted for 2025 taxation year due to the following main considerations.

1. Further Differentiation of Tax Treatment for Multi-Residential Properties

The only factor that distinguishes buildings classified as Multi-Residential, New Multi-Residential, or the New Multi-Residential Subclass (if the Region were to opt in) is the timing of the original building permit under which the building was built or converted to a multi-residential property. Table 2 below illustrates the three (3) multi-residential property taxes and associated dates of building permits.

Table 1 – Class/Subclass Inclusion Based Solely on Building Permit Date

Class/Subclass	Building Permit Issued
Multi-Residential	Before the date of passing the 2003 Tax Ratios By-law No. 37-2003
New Multi-Residential	After the date of passing the 2003 Tax Ratios By-law No. 37-2003
New Multi-Res. Subclass	After: Municipal Opt-In Date (adoption of the optional New Multi-Res. Subclass)

Theoretically, three (3) identical buildings adjacent to one another could be classified and taxed differently based on the timing of their respective building permits. Differential tax treatment based solely on the date a building permit is issued could raise questions about fairness. Additionally, it would add administrative burden as municipalities would need to track when each individual property starts and stops to receive the discount.

2. Financial Impact

Due to the definition and eligibility of the new subclass, it would be difficult to quantify the financial and tax impact should the Region implement the new subclass as the building permits have not been issued for the subject properties at this time.

Assuming that a new discounted Multi-Residential subclass had been adopted in 2024 with all of the assessment from the existing New Multi-Residential Class, The

“foregone” regional tax revenues are estimated to range from \$252,592 to \$884,065 annually for up to 35 years, based on discount range from 10% to 35%.

Any reductions to the Multi-Residential rates will result in increases to other property classes, with the largest impact being on the residential class.

3. Unguaranteed Outcome

Lower tax rates for new multi-residential properties may send a positive signal to developers, landlords, and tenants, thereby reinforcing and even improving the municipality’s image as being supportive of housing development. While the subclass could influence where developers choose to locate, it is unlikely to decisively change whether the build. Fundamental factors such as land availability, infrastructure, and market demand usually outweigh marginal tax incentives.

Based on the above considerations, and in consultation with the area treasurers’ group, staff are recommending that the optional discounted New Multi-Residential Tax subclass is further reviewed for future taxation years.

Affordable Rental Housing Subclass (AHSC)

Introduced as part of the Province’s 2025 Budget, the optional AHSC offers up to 35% tax rate discount that can be set for each of the multi-residential and new multi-residential classes. The AHSC is different from the New Multi-residential Discount Subclass:

- Eligibility is based on meeting regulated affordability thresholds under the *Development Charges Act* and other formalized criteria:
 - o The owner or operator must be required to provide the unit as affordable rental housing under a Provincial or Federal Act; and/or
 - o An agreement (most likely existing agreement) requiring the same with one of the following entities:
 - The Provincial or Federal Government, or an agency of either;
 - The upper-tier or local municipality where the unit is located, or a board of either; or
 - A service manager as defined in the *Housing Services Act, 2011*
- The classification can be applied to a subset of a building or complex targeting only those units contributing to the affordable housing inventory
- Municipalities may choose to have the reduced tax rate apply:
 - o To all qualifying units across the multi-residential and new multi-residential classes, or

- o To future builds only (building permit issued when the enacting by-law is in effect)

While not expected to generate new builds, the AHSC may support a shift toward affordable operating models among some existing and future landlords. For existing affordable housing partners, the AHSC may incentivize in retaining them when the current agreements come to term by reducing the tax burden for existing partners and helping secure agreement updates and renewals in the future. On an equity basis, preferential treatment tied to affordability may be perceived as fairer than relief based solely on build date particularly from the perspective of non-eligible multi-residential owners.

The Province had set a one-time deadline of September 30, 2025 for AHSC enacting by-laws to apply in 2026 taxation year. At this time, the deadline has passed and yet there are still a lot of uncertainties including administrative complexity, AHSC eligibility, as well as the broadened tax exemption landscape for affordable housing partners based a recent Court of Appeal decision¹. Staff do not recommend the implementation of the AHSC for the 2026 taxation year due to the tight deadline to pass an enacting by-law and uncertainties mentioned above.

At the time of this report, York and Peel Region have adopted the New Multi-Residential Subclass (NT1) at 35% reduction; Toronto at 15%. City of Ottawa has had the AHSC approved by Council but they are still waiting for MPAC to implement (i.e. identify the properties and add them to the subclass). Others are assessing until the impacts of the reassessment are known.

Table 2 – Multi-Residential Subclasses Comparison

Policy Outcome/ Considerations	New Multi-Residential Discount Subclass	Affordable Rental Housing Subclass (Existing and New)	Affordable Rental Housing Subclass (Future Units Only)
Housing Friendly Signal	Yes	Yes	Yes
Targeting	Indiscriminate	Affordable Units	Future Affordable Units
Support/ Relief for Existing Units	No	Yes	No

¹ [Ont. CA ruling may exempt more low-income housing providers from property taxes, lawyers say](https://www.lawtimesnews.com/practice-areas/real-estate/ont-ca-ruling-may-exempt-more-low-income-housing-providers-from-property-taxes-lawyers-say/392854)

(<https://www.lawtimesnews.com/practice-areas/real-estate/ont-ca-ruling-may-exempt-more-low-income-housing-providers-from-property-taxes-lawyers-say/392854>)

Reciprocal Tax Shifts	No Immediate Impacts	Modest Shifts	No Immediate Shifts
Municipal Housing Budget (i.e. NRH) Relief	Depends on New Builds	Yes	Depends on New Builds

Small Business Property Tax Subclass

The optional Small Business Property Tax Subclass was a policy tool introduced by the Province in 2020. Through report CSD 12-2021, staff provided Council an overview of the optional subclass.

While this subclass offers a mechanism to provide targeted relief to small businesses, its implementation in a two-tiered municipality like Niagara involves complex considerations regarding tax shifts, eligibility definitions, and administrative requirements.

The Optional Small Business Subclass allows municipalities to create a targeted tax rate for eligible small business properties within the Commercial and Industrial classes.

- Municipalities can set a discount of up to 35% off the standard municipal tax rate for the parent class.
- The Province may consider matching the municipal reduction with a reduction in the Education Property Tax rate for qualifying properties.

The key benefits of this subclass include:

- Provides direct, predictable overhead relief for "Main Street" businesses (retail, small services) that are often disproportionately affected by assessment increases.
- Unlike broad class-wide reductions, this subclass can be restricted by geography (e.g., Downtown BIAs) or property size/value, ensuring relief reaches the intended recipients.
- Aligns Niagara with other major Ontario single-tier and regional municipalities (e.g., Toronto, Ottawa) that have utilized this tool to foster small business growth.

The implementation of a small business subclass necessitates a thorough evaluation of the resulting "tax shift". Because the property tax system is designed to be revenue-neutral, providing a discount to one group of taxpayers inherently requires the redistribution of that tax burden onto other classes. In Niagara, where approximately 75% of the assessment base is residential, even a modest commercial discount can result in a perceptible shift toward residential homeowners. Alternatively, if the shift is

restricted to the Commercial class itself, larger entities - such as big-box retailers and shopping centers - would see their rates increase to subsidize the relief for smaller enterprises.

Furthermore, the Region must establish a robust and defensible definition of what constitutes a "small business." Unlike corporate income tax, property tax data does not inherently track employee counts or annual revenue. Therefore, the Region would need to rely on metrics available through MPAC, such as Current Value Assessment (CVA) thresholds, physical footprint (Gross Floor Area), or specific geographic zoning like Business Improvement Areas (BIAs).

As the Upper-Tier municipality, the Region holds the authority to pass the enabling by-law, but success requires close coordination and alignment with all 12 Local Area Municipalities. A unified approach to eligibility is essential to prevent regional disparities and ensure that businesses are treated equitably regardless of their specific local municipality.

From an operational standpoint, adopting this subclass introduces new administrative responsibilities that require careful planning. The initial implementation phase would involve a collaborative effort with MPAC to accurately identify eligible properties within the assessment roll based on the Region's chosen criteria. Additionally, the Region must develop a transparent process for "Requests for Reconsideration (RfR)" to address instances where property owners believe they have been excluded in error.

History of Regional Tax Ratios

The following table summarizes the annual tax ratio by realty tax class.

Realty Tax Class	2018 Ratios	2019 Ratios	2020 Ratios	2021 Ratios	2022 Ratios	2023 Ratios	2024 Ratios	2025 Ratios	2026 Start Ratios	Ranges of Fairness – Min*	Ranges of Fairness – Max*	Threshold – Max*	Subject to Levy Restriction
Residential	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.00	1.00	-	N/A
Farm	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.00	0.25	-	N/A
Managed Forest	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.25	0.25	-	N/A
New Multi-Residential	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.00	1.10	-	N/A
Multi-Residential	1.970000	1.970000	1.970000	1.970000	1.970000	1.970000	1.970000	1.970000	1.970000	1.00	1.10	2.00	No
Commercial	1.734900	1.734900	1.734900	1.734900	1.734900	1.734900	1.734900	1.734900	1.734900	0.60	1.10	1.98	No
Industrial	2.630000	2.630000	2.630000	2.630000	2.630000	2.630000	2.630000	2.630000	2.630000	0.60	1.10	2.63	No
Aggregate Extraction							2.630000	2.140048	2.140048	0.60	1.10	2.14	No
Landfill	2.940261	2.940261	2.940261	2.940261	2.940261	2.940261	2.940261	2.940261	2.940261	0.60	1.10	25.00	No
Pipeline	1.702100	1.702100	1.702100	1.702100	1.702100	1.702100	1.702100	1.702100	1.702100	0.60	0.70	-	N/A

Note: * Range of Fairness is a provincial guideline that identifies a reasonable level of taxation for non-residential properties, but it is not mandatory.

Maximum Threshold is a legislated cap that municipalities cannot exceed when setting tax ratios.

Performance Measures

Table 1 below provides the measure of total property taxes for the median household incomes in Niagara versus the BMA study average for both 2025 and 2024, while Table 2 compares the year over year change in average household income between Niagara and the BMA study average. As can be noted, the variance between the Region and BMA averages has grown from 2024 to 2025. Note that the study results are based on 2025 rates and therefore are not impacted by 2026 tax policy decisions and approved budgets.

Table 1 – BMA Study Compared – Total Property Taxes and Municipal Burden

Tax Burdens Category	Niagara Average* 2025	Study Average 2025	Niagara Average* 2024	Study Average 2024
Total Property Taxes as % of Hhld. Income	4.29%	3.70%	4.15%	3.63%
Total Municipal Burden: Taxes and W/WW as % of Hhld. Income	5.56%	5.00%	5.35%	4.90%

*Calculated using a simple average of all LAMs

Table 2 – Niagara Avg. Household Income vs BMA Study Compared

	2025	2024	% Increase
Niagara Average Household Income	\$120,513	\$116,923	3.07%
Survey Average Household Income	\$127,959	\$124,639	2.66%

The combined Niagara Region, Local Area Municipalities, and education tax levy compares competitively to the BMA study average for 129 Ontario Municipalities surveyed. Total taxes as classified by BMA are in the mid-range tax burden for all but the Residential, Standard Industrial, Hotels and Walk-up multi-residential which are in the high range. The Region is above the study average in eight categories per Table 3 below.

Table 3 – Property Tax Burden by Property Class verses BMA Average

Property Class	Property Type	Rank	Metric	Niagara Average* \$	Study Average \$	Variance \$	Variance %	Compare to Study
Residential	Bungalow	High	Tax/Unit	4,672	4,155	517	12.44%	Above
Residential	2 Storey	High	Tax/Unit	6,175	5,478	697	12.72%	Above
Residential	Executive	High	Tax/Unit	8,357	7,675	682	8.89%	Above
Multi-Res	Walk-Up	High	Tax/Unit	2,060	1,620	440	27.16%	Above
Multi-Res	Mid/High-Rise	Mid	Tax/Unit	2,245	2,159	86	3.98%	Above
Commercial	Office Buildings	Mid	Tax/Sq. Ft.	3.39	3.40	-0.01	-0.29%	Below
Commercial	Shopping	High	Tax/Sq. Ft.	4.79	4.13	0.66	15.98%	Above
Commercial	Hotels	High	Tax/Unit	2,252	1,811	441	24.35%	Above
Commercial	Motels	Mid	Tax/Unit	1,333	1,361	-28	-2.06%	Below
Industrial	Standard Industrial	High	Tax/Sq. Ft.	2.21	1.75	0.46	26.29%	Above
Industrial	Large Industrial	Mid	Tax/Sq. Ft.	1.10	1.23	-0.13	-10.57%	Below

*Calculated using a simple average of all LAMs.

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Le français suit l'anglais.

December 10, 2025

Dear Municipal Treasurer / Clerk-Treasurer:

I am writing to provide an update regarding a number of property tax policies for the 2026 taxation year, including the status of education property tax rates.

Property Tax Reassessment

Planning for the next reassessment requires a balanced and thoughtful approach to ensure substantial market shifts do not create unmanageable impacts on taxpayers. With tariff impacts and the on-going trade threats, it is also important that Ontario maintains property assessment certainty. Therefore, the government will continue to hold property assessment values stable across the province and continue to defer the province-wide property tax reassessment for the 2026 taxation year.

We also continue to respond to feedback from a broad range of stakeholders, including residential and business property owners, and appreciate the municipal collaboration on improvements to the property assessment and taxation system. We continue to consider further enhancements that focus on affordability, business competitiveness and modernized administration tools and welcome input from your municipality and the municipal sector.

Education Property Taxes (EPT) Rates

Education property tax rates for 2026 will remain unchanged from the previous year as assessments continue to be based on the same valuation date used for 2025. This means that the residential education property tax rate will remain at 0.153 per cent and the business education tax (BET) rate reductions implemented in 2021 will be maintained. The 2026 BET rates for your municipality are attached.

BET rates for certain properties where municipalities are permitted to retain the education portion of payments in lieu of taxes (PILs) will remain at the rates set for 2025.

EPT Streamlined and Integrated Reporting

As announced in the *2025 Ontario Economic Outlook and Fiscal Review*, the Province is implementing measures to simplify EPT administration and provide clarity and consistency for the remittance process. These measures will:

- Reduce duplication in municipal reporting. Municipalities will report EPT information to the Ministry of Finance, which will share it with school boards and the Ministry of Municipal Affairs and Housing for inclusion in the Financial Information Returns.
- Provide clarity and consistency for remittances, by introducing definitions for “amounts levied” and “change to taxes” and clarifying how in-year EPT adjustments are to be accounted for in the instalment payments.
- Eliminate conflicting deadlines, by removing references to a separate EPT remittance timeline for supplementary and omitted assessments, ensuring the *Education Act* deadlines apply uniformly to all EPT remittances.

Collectively, these changes streamline reporting and remittances and reduce administrative complexity. Legislative amendments to the *Education Act* and *Assessment Act* will take effect **January 1, 2028**.

Distribution of EPT Payment-in-Lieu

The Province is also clarifying and simplifying how federal residential EPT PILs are distributed between municipalities and school boards, which will allow some municipalities to retain additional revenue. A streamlined and transparent approach to PIL administration is being implemented by removing and updating outdated references in regulation, and permitting municipalities to retain the education portion of PILs received for all Department of National Defence residential properties with housing accommodation. Previously, these amounts were required to be remitted to school boards.

The corresponding administrative and technical amendments to O. Regulation 382/98 under the *Municipal Act*, and O. Regulation 121/07 under the *City of Toronto Act*, changes will take effect **January 1, 2026**.

Other Property Tax Policies for 2026

Railway Rights-of-Way

For the 2026 tax year, the property tax rates for railway rights-of-way will remain at 2025 levels.

Affordable Rental Housing Subclass

As announced in the *2024 Ontario Economic Outlook and Fiscal Review*, the Province is providing municipalities with the ability to reduce municipal tax rates on affordable rental housing through the creation of an optional property tax subclass.

Further details were announced in the *2025 Ontario Budget*. The subclass would provide municipalities with the option to reduce the municipal property tax rate for affordable rental housing units, as defined in the *Development Charges Act, 1997*, by up to 35 per cent.

Eligible properties could be either existing or newly built, as municipalities could adopt the affordable rental housing subclass under the multi-residential property tax class, the new multi-residential property tax class, or both.

If a municipality adopts both the new multi-residential property tax subclass and the affordable rental housing subclass under the new multi-residential property class, the reduction amount for the affordable rental housing subclass for that class must be equal or higher than that of the new multi-residential property tax subclass reduction amount.

The subclass has been established in section 22.1.1 of O. Reg. 282/98 under the *Assessment Act, 1990*, and the reduction amount in section 8.0.0.0.4 of O. Reg. 73/03 under the *Municipal Act, 2001* and section 9.5 of O. Reg. 121/07 under the *City of Toronto Act, 2006*.

Levy Restriction

Municipalities with property classes subject to the levy restriction continue to have the flexibility to apply a municipal tax increase to those classes of up to 50 per cent of any increase applied to the residential class. For example, a municipality levying a 2 per cent increase in residential taxes could raise taxes on any restricted class by up to 1 per cent. A full levy restriction continues to apply to multi-residential properties for the 2026 tax year where the tax ratio set for that year is greater than 2.

If you have any questions related to any of these updates, please contact Andrea Chow, Director of the Property Tax and Assessment Policy Branch, at Andrea.Chow@ontario.ca or 416-303-9287.

Sincerely,



Ian Freeman
Assistant Deputy Minister
Provincial-Local Finance Division

Region of Niagara
2026 Business Education Tax (BET) Rates

BET Rate - Broad Classes

Business Property Class	2026 BET Rate	2026 Payment-in-Lieu of Taxation (PILT) BET Rate
Commercial	0.880000%	0.980000%
Industrial	0.880000%	1.250000%
Pipeline	0.880000%	0.980000%
Landfill	0.880000%	1.714649%
Aggregate Extraction	0.511000%	0.511000%
Small-Scale On-Farm (Commercial & Industrial)	0.220000%	n/a

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10 décembre 2025

Madame la Trésorière ou Secrétaire-trésorière, Monsieur le Trésorier ou Secrétaire-trésorier,

Je vous écris pour vous fournir une mise à jour concernant un certain nombre de politiques fiscales pour l'année d'imposition 2026, notamment en ce qui a trait aux taux de l'impôt foncier scolaire.

Réévaluation de l'impôt foncier

La planification de la prochaine réévaluation exige une approche équilibrée et réfléchie afin de veiller à ce que les importantes fluctuations du marché ne créent pas de répercussions ingérables pour les contribuables. Compte tenu de l'effet des droits de douane et des menaces persistantes en matière de commerce, il importe également que l'Ontario maintienne la stabilité de l'évaluation foncière. Par conséquent, le gouvernement continuera de maintenir les valeurs d'évaluation foncière et reportera la réévaluation de l'impôt foncier pour l'année d'imposition 2026, et ce, pour l'intégralité de la province.

Nous continuons de tenir compte des commentaires d'un large éventail d'intervenants, y compris de propriétaires résidentiels et commerciaux, et nous sommes reconnaissants de la collaboration des municipalités en vue d'améliorer le régime d'évaluation et d'imposition foncières. Nous continuons également d'examiner d'autres améliorations axées sur l'abordabilité, la compétitivité des entreprises et la modernisation des outils d'administration. Nous serions heureux de recevoir les commentaires de votre municipalité et du secteur municipal.

Taux utilisés pour calculer les impôts fonciers scolaires

Les taux utilisés pour calculer les impôts fonciers scolaires en 2026 demeureront les mêmes que pour l'année précédente puisque la date d'évaluation sera la même qu'en 2025. Ainsi, le taux utilisé pour le calcul des impôts fonciers scolaires résidentiels demeure à 0,153 %, et la réduction des taux utilisés pour le calcul des impôts fonciers scolaires applicables aux entreprises mise en œuvre en 2021 sera maintenue. Le taux pour le calcul des impôts fonciers scolaires applicables aux entreprises en 2026 pour votre municipalité sont joints.

Les taux d'imposition scolaire applicables aux entreprises pour certains biens dans des municipalités où il est permis de retenir la partie scolaire des paiements tenant lieu d'impôt demeureront aussi aux mêmes taux qu'en 2025.

Rationalisation et intégration des déclarations de l'impôt foncier scolaire

Comme il a été annoncé dans *Perspectives économiques et revue financière de l'Ontario 2025*, la province met en œuvre des mesures visant à simplifier l'administration de l'impôt foncier scolaire et à offrir clarté et uniformité quant au processus de versement. Ces mesures permettront :

- de réduire la production en double de déclarations par les municipalités. Ces dernières communiqueront les renseignements sur l'impôt foncier scolaire au ministère des Finances qui les partagera avec les conseils scolaires et le ministère des Affaires municipales et du Logement pour qu'ils soient intégrés aux Rapports d'information financière.
- d'offrir clarté et uniformité quant aux versements en présentant des définitions pour les « montants prélevés » et les « modifications de l'impôt » et en précisant la façon dont il faut tenir compte des rajustements de l'impôt foncier scolaire en cours d'année dans les paiements d'acomptes.
- d'éliminer les dates limites contradictoires en retirant les renvois à un calendrier distinct de versement de l'impôt foncier scolaire pour les évaluations supplémentaires et omises afin que les dates limites prévues par la *Loi sur l'éducation* s'appliquent uniformément à tous les versements de l'impôt foncier scolaire.

Ensemble, ces changements simplifient la production des déclarations et des versements et réduisent la complexité administrative. Les modifications législatives à la *Loi sur l'éducation* et à la *Loi sur l'évaluation foncière* entreront en vigueur le **1^{er} janvier 2028**.

Répartition des paiements tenant lieu d'impôts au titre de l'impôt foncier scolaire

La province clarifie et simplifie également la façon dont les paiements fédéraux tenant lieu d'impôts au titre de l'impôt foncier scolaire pour les propriétés résidentielles sont répartis entre les municipalités et les conseils scolaires, ce qui permettra à certaines municipalités de conserver un revenu supplémentaire. Une approche rationalisée et transparente à l'administration des paiements tenant lieu d'impôts est mise en œuvre en supprimant et en mettant à jour des renvois désuets dans la réglementation et en permettant aux municipalités de conserver la partie « scolaire » des paiements tenant lieu d'impôts reçus pour tous les immeubles résidentiels du ministère de la Défense nationale comportant des logements. Auparavant, ces montants devaient être versés aux conseils scolaires.

Les modifications administratives et techniques correspondantes au Règl. de l'Ont. 382/98 pris en application de la *Loi de 2001 sur les municipalités* et au Règl. de l'Ont.

121/07 pris en application de la *Loi de 2006 sur la cité de Toronto* entreront en vigueur le **1^{er} Janvier 2026**.

Autres politiques relatives aux impôts fonciers pour 2026

Emprises de chemin de fer

Pour l'année d'imposition 2026, les taux d'impôts fonciers pour les emprises de chemin de fer demeureront les mêmes qu'en 2025.

Sous-catégorie visant les logements locatifs abordables

Comme il a été annoncé dans *Perspectives économiques et revue financière de l'Ontario 2024*, la province offre aux municipalités la possibilité de réduire les taux d'impôt foncier municipaux sur les logements locatifs abordables au moyen de la création d'une sous-catégorie facultative d'imposition foncière.

Des renseignements supplémentaires ont été annoncés dans le *Budget de l'Ontario 2025*. La sous-catégorie offrirait aux municipalités la possibilité de réduire le taux d'impôt foncier municipal pour les logements locatifs abordables, tels qu'ils sont définis dans la *Loi de 1997 sur les redevances d'aménagement*, d'un maximum de 35 %.

Les biens admissibles pourraient être existants ou nouvellement construits, puisque les municipalités pourraient adopter la sous-catégorie des logements locatifs abordables dans la catégorie des immeubles à logements multiples ou dans la catégorie des nouveaux immeubles à logements multiples, ou les deux.

Si une municipalité adopte à la fois la sous-catégorie des nouveaux immeubles à logements multiples et la sous-catégorie de logements locatifs abordables au sein de la catégorie des nouveaux immeubles à logements multiples, le montant de réduction applicable à la sous-catégorie des logements locatifs abordables pour cette catégorie doit être égal ou supérieur au montant de la réduction applicable à la sous-catégorie des nouveaux immeubles à logements multiples.

La sous-catégorie a été établie à l'article 22.1.1 du Règl. de l'Ont. 282/98 pris en application de la *Loi de 1990 sur l'évaluation foncière*, et le montant de la réduction est prévu à l'article 8.0.0.0.4 du Règl. de l'Ont. 73/03 pris en application de la *Loi de 2001 sur les municipalités* et à l'article 9.5 du Règl. de l'Ont. 121/07 pris en application de la *Loi de 2006 sur la cité de Toronto*.

Seuils applicables aux restrictions

Les municipalités ayant des catégories de biens assujetties à des seuils applicables aux restrictions continueront d'avoir la souplesse d'appliquer une augmentation fiscale municipale à ces catégories qui équivaut à jusqu'à 50 % de toute augmentation appliquée à la catégorie résidentielle. Par exemple, une municipalité qui augmente les impôts résidentiels de 2 % pourrait augmenter les impôts par un maximum de 1 %. Une restriction complète continue de s'appliquer en 2026 aux immeubles à logements multiples dont le ratio fiscal est supérieur à 2,0.

Si vous avez des questions au sujet de ces mises à jour, veuillez communiquer avec Andrea Chow, directrice de la Direction des politiques en matière d'impôt foncier et d'évaluation foncière à Andrea.Chow@ontario.ca ou au 416-303-9287.

Veillez agréer, Madame, Monsieur, l'expression de mes sentiments distingués.

A handwritten signature in blue ink, appearing to read 'Ian Freeman'.

Ian Freeman
Sous-ministre adjoint
Division des relations provinciales-municipales en matière de finances

La municipalité régionale de Niagara

Taux d'impôt scolaire applicable aux entreprises (ISE) en 2026

Taux d'ISE - Grandes catégories

Catégorie des biens d'entreprises	Taux ISE 2026	Taux ISE 2026 – paiement tenant lieu d'impôt
Biens commerciaux	0,880000%	0,980000%
Biens industriels	0,880000%	1,250000%
Pipelines	0,880000%	0,980000%
Lieux d'enfouissement	0,880000%	1,714649%
Extraction d'agrégats	0,511000%	0,511000%
Petites entreprises exploitées à la ferme (Biens commerciaux et industriels)	0,220000%	s.o.

Other Pertinent Reports

- [CSD 60-2025 2026 Levy Departments Budget](#)
(<https://pub-niagararegion.escibemeetings.com/Meeting.aspx?Id=d0ec8067-aced-457db616-bf4341f0f721&Agenda=Merged&lang=English&Item=12&Tab=attachments>)
- [CAO 1-2026 2026 General Tax Levy Budget Update](#)
(<https://pub-niagararegion.escibemeetings.com/Meeting.aspx?Id=47e34f8f-6c5c-44db-885d-965e412be6e0&Agenda=Agenda&lang=English&Item=12&Tab=attachments>)
- [CSD 56-2025 Waste Management 2026 Operating Budget and Requisition](#)
(<https://pub-niagararegion.escibemeetings.com/Meeting.aspx?Id=d0ec8067-aced-457d-b616-bf4341f0f721&Agenda=Merged&lang=English&Item=13&Tab=attachments>)
- [PWC-C 3-2025 Update on 2026 Waste Management Operating Budget and Requisition](#)
(<https://pub-niagararegion.escibemeetings.com/Meeting.aspx?Id=ddf90907-40fe-4a59-938b-7a32912d32ef&Agenda=Agenda&lang=English&Item=20&Tab=attachments>)
- [Bill 2026-07 A by-law to adopt the 2026 Waste Management Budget for The Regional Municipality of Niagara and to repeal By-law 2025-67](#)
<https://pub-niagararegion.escibemeetings.com/Meeting.aspx?Id=8a839fd8-0774-4773-8144-873193b09224&Agenda=Merged&lang=English&Item=42&Tab=attachments>
- [BRC-C 17-2025 2026 Proposed Operating Budget and Special Levy Requisition - Niagara Transit Commission](#)
(<https://pub-niagararegion.escibemeetings.com/Meeting.aspx?Id=9a8c8655-ca33-431d-b109-fd8be2195bc7&Agenda=Agenda&lang=English&Item=16&Tab=attachments>)
- [Bill 2025-66 A by-law to adopt the 2026 Niagara Transit Commission Budget and Requisition for The Regional Municipality of Niagara Special Levy Tax for Transit](#)
<https://pub-niagararegion.escibemeetings.com/Meeting.aspx?Id=16676bef-e051-4384-bf56-04907c0c0c5b&Agenda=Merged&lang=English&Item=35&Tab=attachments>
- [CSD 12-2021 Optional Small Business Tax Subclass Overview](#)
(<https://pub-niagararegion.escibemeetings.com/Meeting.aspx?Id=dda43138-2bba-44a2-8d28-460e3e4ef8ba&Agenda=Merged&lang=English&Item=12&Tab=attachments>)

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2026-15

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 2026

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 in the Regional Corporation and its Area Municipalities;

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

WHEREAS Section 8 of the *Assessment Act* prescribes the property subclasses for which tax rate reductions can be established; and

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.

NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows for the 2026 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 aggregate extraction class is 2.140048
 - g. The pipelines property class is 1.702100;

- h. The farm property class is 0.250000;
 - i. The managed forest property class is 0.250000;
 - j. The landfill property class is 2.940261.
- 2. That no Tax Class other than those enumerated above in Clause 1 of this by-law exist in the Regional Corporation and its Area Municipalities.
- 3. That the municipal purpose tax reduction for:
 - a. The first class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 25%;
 - b. The second class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 0%.
- 4. 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.
- 5. 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

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

March 30, 2026

SENT ELECTRONICALLY**RE: Provincial Announcement – Next Steps to Improve Ontario’s Conservation Authority System**

Please be advised that at the NPCA’s Full Authority Meeting held on March 27, 2026, the following resolution pertaining to Report FA-02-26 RE: Provincial Announcement – Next Steps to Improve Ontario’s Conservation Authority System was passed:

Resolution No. FA-31-2026

Moved by: Stew Beattie

Seconded by: Michelle Seaborn

WHEREAS on October 31, 2025, the provincial government announced a proposal to establish the Ontario Provincial Conservation Agency (OPCA) to lead the implementation of a new regional conservation authority framework;

AND WHEREAS on November 6, 2025, Bill 68, *Plan to Protect Ontario Act (Budget Measures), 2025 (No.2)* was introduced in the Ontario Legislature, which proposed amendments to the *Conservation Authorities Act* to establish OPCA, and on November 27, 2025, Bill 68 received Royal Assent;

AND WHEREAS on November 7, 2025, the provincial government posted a policy proposal on the Environmental Registry of Ontario (ERO #025-1257) to consolidate Ontario’s 36 conservation authorities into seven regional conservation authorities and provided a 45-day commenting period on proposed boundaries and the criteria applied to inform the proposed boundaries;

AND WHEREAS on December 5, 2025, the Niagara Peninsula Conservation Authority (NPCA) Board of Directors passed Resolution No. FA-131-2025, that stated the Board does not support the “Western Lake Ontario Regional Conservation Authority” boundary configuration as the proposal lacks sufficient justification, would significantly diminish local governance, and fails to recognize the effectiveness and efficiencies already achieved within existing watershed-based models;

AND WHEREAS NPCA’s participating municipalities of Niagara Region, City of Hamilton and Haldimand County, and several watershed lower-tier municipalities passed Council resolutions and submitted comments to the provincial government demonstrating support for the position of the NPCA Board of Directors;

AND WHEREAS on March 10, 2025, the provincial government announced their decision on the boundaries for Ontario’s new nine regional conservation authorities, with the “Western Lake Ontario Regional Conservation Authority” boundaries remaining unchanged, and provided further information related to governance and the transition process;

March 30, 2026

SENT ELECTRONICALLY

AND WHEREAS amendments to the *Conservation Authorities Act*, and implementing Regulations will be required to facilitate the statutory amalgamation of regional conservation authorities;

Now Therefore Be It Resolved:

THAT Report No. FA-02-26 RE: Provincial Announcement – Next Steps to Improve Ontario’s Conservation Authority System **BE RECEIVED**;

AND THAT the NPCA Board of Directors reaffirms their position stated through Resolution No. FA-131-2025;

AND THAT should the provincial government proceed with implementing the proposed regional conservation authority framework and “Western Lake Ontario Regional Conservation Authority”, the NPCA will be committed to working constructively with OPCA, local area MPPs, neighbouring conservation authorities, municipalities, sector partners and interested partners to ensure local voices, municipal representations, and unique watershed characteristics continue to guide decisions;

AND THAT the Board requests that OPCA engages meaningfully and collaboratively with affected municipalities, conservation authorities, and local First Nations before advancing any consolidation, to ensure that any changes reflect both local needs and the practical realities of implementation;

AND THAT this resolution and Report No. FA-02-26 be forwarded to Niagara Region; the lower-tier municipalities within Niagara Region; City of Hamilton; Haldimand County; Mississaugas of the Credit First Nation; Six Nations of the Grand River; Niagara Peninsula Source Protection Committee; Minister of Environment, Conservation and Parks; Ontario’s Chief Conservation Executive; local area MPPs; Association of Municipalities of Ontario (AMO); Conservation Ontario; and all conservation authorities in Ontario.

CARRIED

A copy of Report No. FA-02-26 has been attached for your convenience.

Sincerely,



Melanie Davis
Manager, Office of the CAO & Board
Niagara Peninsula Conservation Authority

March 30, 2026

SENT ELECTRONICALLY

cc: Leilani Lee-Yates, CAO/Secretary – Treasurer
Regional Municipality of Niagara
Local Area Municipalities
City of Hamilton
Haldimand County
Mississaugas of the Credit First Nation
Six Nations of the Grand River
Hon. Todd McCarthy, Minister of Environment, Conservation and Parks
Hassaan Basit, Chief Conservation Executive
Hon. Sam Oosterhoff, Niagara West MPP
Hon. Donna Skelly, Flamborough – Glanbrook MPP
Jennie Stevens, St. Catharines MPP
Wayne Gates, Niagara Falls MPP
Jeff Burch, Niagara Centre MPP
Bobbi-Ann Brady, Haldimand – Norfolk MPP
Niagara Peninsula Source Protection Committee
Association of Municipalities of Ontario
Conservation Authorities in Ontario

Report To: Board of Directors

Subject: Provincial Announcement – Next Steps to Improve Ontario’s Conservation Authority System

Report No: FA-02-26

Date: March 27, 2026

Recommendation:

WHEREAS on October 31, 2025, the provincial government announced a proposal to establish the Ontario Provincial Conservation Agency (OPCA) to lead the implementation of a new regional conservation authority framework;

AND WHEREAS on November 6, 2025, Bill 68, *Plan to Protect Ontario Act (Budget Measures), 2025 (No.2)* was introduced in the Ontario Legislature, which proposed amendments to the *Conservation Authorities Act* to establish OPCA, and on November 27, 2025, Bill 68 received Royal Assent;

AND WHEREAS on November 7, 2025, the provincial government posted a policy proposal on the Environmental Registry of Ontario (ERO #025-1257) to consolidate Ontario’s 36 conservation authorities into seven regional conservation authorities and provided a 45-day commenting period on proposed boundaries and the criteria applied to inform the proposed boundaries;

AND WHEREAS on December 5, 2025, the Niagara Peninsula Conservation Authority (NPCA) Board of Directors passed Resolution No. FA-131-2025, that stated the Board does not support the “Western Lake Ontario Regional Conservation Authority” boundary configuration as the proposal lacks sufficient justification, would significantly diminish local governance, and fails to recognize the effectiveness and efficiencies already achieved within existing watershed-based models;

AND WHEREAS NPCA’s participating municipalities of Niagara Region, City of Hamilton and Haldimand County, and several watershed lower-tier municipalities passed Council resolutions and submitted comments to the provincial government demonstrating support for the position of the NPCA Board of Directors;

AND WHEREAS on March 10, 2025, the provincial government announced their decision on the boundaries for Ontario's new nine regional conservation authorities, with the "Western Lake Ontario Regional Conservation Authority" boundaries remaining unchanged, and provided further information related to governance and the transition process;

AND WHEREAS amendments to the *Conservation Authorities Act*, and implementing Regulations will be required to facilitate the statutory amalgamation of regional conservation authorities;

Now Therefore Be It Resolved:

THAT Report No. FA-02-26 RE: Provincial Announcement – Next Steps to Improve Ontario's Conservation Authority System **BE RECEIVED**;

AND THAT the NPCA Board of Directors reaffirms their position stated through Resolution No. FA-131-2025;

AND THAT should the provincial government proceed with implementing the proposed regional conservation authority framework and "Western Lake Ontario Regional Conservation Authority", the NPCA will be committed to working constructively with OPCA, neighbouring conservation authorities, municipalities, sector partners and interested partners to ensure local voices, municipal representations, and unique watershed characteristics continue to guide decisions;

AND THAT the Board requests that OPCA engages meaningfully and collaboratively with affected municipalities, conservation authorities, and local First Nations before advancing any consolidation, to ensure that any changes reflect both local needs and the practical realities of implementation;

AND THAT this resolution and Report No. FA-02-26 be forwarded to Niagara Region; the lower-tier municipalities within Niagara Region; City of Hamilton; Haldimand County; Mississaugas of the Credit First Nation; Six Nations of the Grand River; Niagara Peninsula Source Protection Committee; Minister of Environment, Conservation and Parks; Ontario's Chief Conservation Executive; local area MPPs; Association of Municipalities of Ontario (AMO); Conservation Ontario; and all conservation authorities in Ontario.

Purpose:

The purpose of this report is to provide an update on the decision notice in relation to ERO #025-1257 and next steps proposed by the Province of Ontario for the regional consolidation of Ontario's conservation authorities.

Background:

On November 7, 2025, the Province posted a policy proposal on the Environmental Registry of Ontario (ERO #025-1257) to consolidate Ontario's 36 Conservation Authorities (CAs) into seven Regional Conservation Authorities (RCAs) and provided a 45-day commenting period on proposed boundaries and the criteria applied to inform the proposed boundaries.

Under this proposal, NPCA would fall under the Western Lake Ontario RCA, along with Hamilton Conservation Authority (HCA), Conservation Halton (CH), and Credit Valley Conservation (CVC). The boundaries of the Western Lake Ontario RCA extend along the western Lake Ontario shoreline from Niagara through Halton and Peel, encompassing urban and rural watersheds that support the Greater Toronto-Hamilton corridor.

The Western Lake Ontario RCA is primarily based on the western portion of the Northern Lake Ontario and Niagara River Secondary Watershed. The RCA would also include the Niagara Peninsula Source Protection Area, Halton-Hamilton Source Protection Region, and Credit Valley Source Protection Area (which is part of Credit Valley – Toronto and Region – Central Lake Ontario Source Protection Region).

On November 27, 2025, Bill 68, *Plan to Protect Ontario Act (Budget Measures), 2025 (No.2)* received Royal Assent and the amendments to the *Conservation Authorities Act* allow for the establishment of the Ontario Provincial Conservation Agency (OPCA) to implement a new regional conservation authority framework.

On December 5, 2025, NPCA held a Special Meeting of the Full Authority Board to review the ERO comment submission (Report No. FA-59-25) and passed Resolution No. FA-131-2025, that stated the Board does not support the "Western Lake Ontario Regional Conservation Authority" boundary configuration as the proposal lacks sufficient justification, would significantly diminish local governance, and fails to recognize the effectiveness and efficiencies already achieved within existing watershed-based models.

On March 10, 2026, Hon. Todd McCarthy, Minister of the Environment, Conservation and Parks, and Chief Conservation Executive, Mr. Hassaan Basit announced [next steps for the consolidation of Ontario's conservation authorities](#), including the decision to proceed with a total of nine (9) RCAs. NPCA remains part of the Western Lake Ontario Regional Conservation Authority with HCA, CH, and CVC. [Decision details pertaining to ERO #025-1257](#) were posted for review later that day. Over 14,000 comment submissions were received by the provincial government.

Further, on March 10, 2026, the Chairs of the current 36 CAs received a letter from Minister McCarthy regarding next steps for the planned consolidation of regional conservation authorities.

Discussion:

The decision of the provincial government to consolidate the current 36 CAs into nine RCAs was based on feedback received through the ERO consultation process as a part of the government's plan to improve Ontario's conservation authority systems, to ensure CAs have the tools required to protect the communities they serve, supporting economic prosperity while balancing environmental protection and development needs.

The final boundaries were adjusted based on the feedback that the proposed boundaries were too large, did not align with watersheds and covered areas of differing environmental needs. Adjustments were made to accommodate areas with distinct geographies and development contexts, better balance differing priorities across rural, urban, and northern areas and improve alignment with watersheds and with source protection regions.

The new nine RCAs are:

- Central Lake Ontario Regional Conservation Authority
- Eastern Lake Erie Regional Conservation Authority
- Eastern Lake Ontario Regional Conservation Authority
- Lake Huron Regional Conservation Authority
- Northeastern Ontario Regional Conservation Authority
- Northwestern Ontario Regional Conservation Authority
- St. Lawrence River Regional Conservation Authority
- Western Lake Erie Regional Conservation Authority
- Western Lake Ontario Regional Conservation Authority

Maps of the planned boundaries for the nine RCA's can be viewed on the [OPCA website](#). This spring, the government plans to introduce amendments to the *Conservation Authorities Act* that, if passed, will enable the consolidation of Ontario's CAs through statutory amalgamation.

Statutory Amalgamation

To address concerns raised around service continuity for communities, the provincial government is proposing statutory amalgamation that intends to avoid disruptions to existing partnerships and agreements with municipalities, Indigenous communities, and other partners. On the transition date to occur in early 2027, or a later date prescribed by the Lieutenant Governor in Council, the former CAs would be amalgamated creating the RCA, and legal continuation is provided for:

- Ensuring all rights, obligations, assets and liabilities from the CAs would become those of the new RCAs.
- Providing for the continuation of all existing agreements, contracts, permitting or other actions underway.

- Ensuring the current jurisdiction of the individual CAs are combined to become the jurisdiction of the consolidated RCA.
- Specifying that the provisions of the *Public Sector Labour Relations Transition Act* would apply to the consolidation of CAs.

The assets, liabilities and agreements of the predecessor CAs would become those of the new RCA. The province indicated that residents would continue to work with the same local teams who know their watershed, understand local issues and provide on-the-ground support.

Transition to Consolidated Conservation Authorities

The transition process will be led by OPCA, providing the tools and resources to coordinate the transition over the next year with the target date of early 2027. The province also announced \$20 million in initial funding to support OPCA in leading the transition and implementation, with an additional \$3 million this year and every following year to be administered by OPCA to support RCAs with program improvements and service delivery.

The Ministry plans to propose amendments to the *Conservation Authorities Act* to facilitate the transition process that would:

- Suspend existing provisions in the *Conservation Authorities Act* allowing for the establishment, enlargement, amalgamation, and dissolution of CAs during the transition period.
- Enable the Minister to issue immediate temporary restrictions on certain activities by CAs, to facilitate the planned consolidation. The intent is to restrict activities related to extraordinary financial, asset, or employment decisions to mitigate risk and ensure a stable transition to the new regional structure. These directions would expire upon consolidation, at the latest.
- Require OPCA to:
 - Establish Transition Committees for each RCA to include the CAO/General Manager and one municipally elected board member from each of the current CAs, and any other members as appointed by OPCA.
 - Appoint Project Executives who will chair the Transition Committees, and upon regional consolidation would serve as inaugural CAO of the RCA for up to 24 months. Following this period, the Board members of the RCA will assume responsibility for long-term CAO decisions.
- Mandate Transition Committees to develop a transition plan to prepare for the consolidation subject to OPCA's review. Project Executives will be able to request information from CAs as needed to support the development of the transition plan.
- Require Board members of RCAs to be selected by the participating municipalities prior to the date of consolidation.

- Require new RCAs to implement the transition plan, with the opportunity to make revisions subject to OPCA's approval, and report on progress of implementation to OPCA.

Governance of Consolidated Conservation Authorities

The RCAs would continue to be municipally governed organizations. The provincial government's plan would make participating municipalities those that are at the upper and single-tier levels, which is already the case for the NPCA. The number of members appointed to each RCA would be streamlined with around 15-20 members, with population-based representation. Each participating municipality would be guaranteed a member, and limitations would be placed on the number of members appointed by any one municipality to ensure fairness and balance.

Participating municipalities for the proposed Western Lake Ontario Regional Conservation Authority would include the City of Hamilton, Dufferin County, Haldimand County, Halton Region, Niagara Region, Peel Region, and Wellington County.

The Ministry plans to propose further amendments to the *Conservation Authorities Act* that would:

- Enable the Minister to issue directions regarding the budget and apportionment process for 2027 CA budgets that occurs during 2026.
- Update the CA governance structure for RCAs with participating municipalities being the upper-tier and single-tier municipalities within a CA's area of jurisdiction.
- Set out that the method for determining the number of Board members that each participating municipality appoints to the RCA would be prescribed in regulation based on each participating municipality's proportion of the population in the RCA's jurisdiction; each participating municipality would be guaranteed at least one member. The maximum number of members appointed by all participating municipalities of a CA (maximum board size), and the maximum number of members that any one municipality could appoint are to be established through regulations if legislative amendments are passed, to ensure fairness and balance.
- Update other governance provisions including removing the requirement that 70 per cent of appointments of members to the CA by a participating municipality be elected officials and that the positions of chair and vice chair be filled on a rotating basis between participating municipalities.
- Add that certain knowledge and experience must be considered by municipalities when appointing members to the CA who do not sit on municipal council.

- Update that chairs and vice-chairs may be appointed for two-year terms, and up to a maximum of eight total years served.

Establishing Local Watershed Councils

In response to feedback that emphasized the need for RCAs to continue to rely on the deep local expertise, knowledge and relationships built, the province plans to mandate that each RCA would be required to establish at least one watershed council to ensure local interests are considered and that watershed planning continues to be guided by local knowledge and input. These advisory councils would enable diverse participation from lower-tier municipalities, Indigenous communities and other interested parties that aim to ensure local voices and on-the-ground insights are considered in regional decision-making.

The Ministry plans to propose amendments to the *Conservation Authorities Act* that would require one or more watershed councils for each RCA and create regulation-making authority to the Minister to outline the number, composition, functions, powers, duties, activities and procedures of watershed councils.

NPCA's Commitment to Continuous Process Improvement and Modernization

While the NPCA supports the proposed provincial investments in technology, standardization and modernization, concerns remain regarding the uncertainties and potential risks associated with regional consolidation including risk to local representation and decision-making, potential loss of local expertise including staff subject matter expertise, and the continued ability to deliver high quality programs and services specific to unique watersheds and communities including natural hazard management.

Should the provincial government move forward with implementing the proposed regional conservation authority framework and Western Lake Ontario Regional Conservation Authority, the NPCA will be committed to working constructively with OPCA, neighbouring conservation authorities, municipalities, sector partners and interested partners to ensure local voices, municipal representations, and unique watershed characteristics continue to guide decisions.

NPCA will also ensure that as part of the proposed Transition Committee, our successes and strengths in process improvements and modernization are underscored as best management practices.. Over the last several years, the NPCA has undertaken tremendous work to improve governance, operations, policies, and processes to strengthen the delivery of programs and services. NPCA has implemented all 20 recommendations within the 2018 Auditor General report and is focused on continuous improvements through updating planning and permitting policies, updating corporate policies, developing new guiding strategies, enhancing procedures, and implementing other modernization initiatives, including investments in software and data management.

Since 2014, the NPCA has invested over \$3 million on GIS data; regulation mapping updates (including floodplain mapping); planning policy and procedural updates; dam safety reviews; IT support improvements; and corporate enterprise resource software to support planning and permitting, human resources, budgeting, asset inventory management, and capital planning. This long-term investment has included:

- **CityView** – First launched in 2016, it is the main filing system for all development application activity in the Planning and Development Division. By 2021, CityView has been storing/processing an average of 1,404 file types per year. In addition to providing a consistent workflow for application reviews, CityView query functionality tracks a wide range of metrics for application review times and staff efficiency. During 2026, the NPCA will be implementing several improvements to CityView including additional data fields for metrics tracking, an online Permit application intake portal, and a new module for our Compliance and Enforcement Department. As a significant capital investment for the NPCA, CityView is a powerful system to help provide timely permit approvals and planning application reviews.
- **CityWide and FMW** – NPCA's enterprise system used for asset management, corporate operating and capital budgeting, and financial reporting, providing a centralized platform to track Authority-owned assets, support annual budget development and financial planning. The system improves data accuracy, consistency, and accountability by standardizing asset and financial information across the organization. Investment includes software licensing and vendor support, with staff time concentrated around the annual budget cycle and ongoing effort for system administration and data maintenance.
- **ArcGIS** – NPCA's enterprise geographic information system, supporting mapping, spatial analysis, and decision-making related to watershed management, planning, and operations. The platform enables both internal analysis and public-facing maps and applications that improve transparency and access to conservation authority information. Investment includes software licensing, infrastructure, and specialized staff resources to maintain data, systems, and public-facing services.
- **Laserfiche** – NPCA's enterprise records management system, used to store, manage, and retrieve official corporate records in a secure and compliant manner. It supports improved information governance, efficient retrieval, and reduced reliance on shared drives and paper records. Investment includes licensing and ongoing support, with staff time required for system administration, records structure maintenance, and user onboarding.

NPCA has set an example for how CAs can implement best management practices and we remain committed to continuously improving the delivery of our programs and services for the health and well-being of our local watersheds and communities.

Financial Implications:

Any consolidation of the NPCA with other CAs would require closer examination to determine financial implications with respect to items such as operating and capital budgets, asset management, salaries and benefits for both union and non-union roles, changes to fee schedules, and cost apportionment to the OPCA.

Although not mentioned as part of the proposed regional consolidation of CAs, many CAs, including the NPCA, have a Foundation. Any consolidation of NPCA with other CAs will need to examine financial and governance implications for the Niagara Peninsula Conservation Foundation.

Links to Policy/Strategic Plan:

Goal 4.1 – Strengthen government relations toward collective outcomes and impact

Related Reports and Appendices:

Report No. FA-59-25 RE: Draft Comments Pertaining to ERO #025-1257 Regarding Proposed Boundaries for the Regional Consolidation of Ontario's Conservation Authorities

Report No. FA-56-25 RE: Proposed Amendments to the *Conservation Authorities Act* to establish the Ontario Provincial Conservation Agency, and Proposed Boundaries for the Regional Consolidation of Ontario's Conservation Authorities

Authored by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

Reviewed by:

Original Signed by:

David Decluce, MCIP, RPP
Director, Planning and Development

Submitted by:

Original Signed by:

Leilani Lee-Yates, BES, MSPL.RPD, MCIP, RPP
Chief Administrative Officer/Secretary-Treasurer

Friday, March 27, 2026

Mandy Cannon
Interim CAO/Clerk
Township of McNab/Braeside
2473 Russett Drive
Arnprior, ON
K7S 3G8

SENT VIA EMAIL: mcannon@mcnabbraeside.com

RE: Resolution – Ontario Heritage Organization Development Grant Advocacy

Dear M. Cannon,

Please be advised of the following motion passed at the Monday, March 23, 2026, Goderich Town Council Meeting:

Moved By: Councillor Petrie
Seconded By: Councillor McMillan
That Goderich Town Council supports the resolution from the Township of McNab/Braeside regarding the Ontario Heritage Organization Development Grant Advocacy.

CARRIED

If you have any questions, please do not hesitate to contact me at 519-524-8344 ext. 210 or afisher@goderich.ca.

Yours truly,



Andrea Fisher
Director of Legislative Services/Clerk
/js

Enclosed: Ontario Heritage Organization Development Grant Advocacy Resolution

cc: Hon. Stan Cho, Minister of Tourism, Culture and Gaming, stan.cho@pc.ola.org
Association of Municipalities of Ontario, amo@amo.on.ca
All Ontario Municipalities

MACKAY CENTRE FOR SENIORS

March 3, 2026

Deanna Hastie, CPA, CA
Director of Corporate Services/Treasurer
Town of Goderich
57 West Street
Goderich, Ontario N7A 2K5

Dear Deanna:

Thank you so much for taking time to meet with Larry and myself this past Friday. On behalf of MacKay Centre for Seniors which includes its membership of 540 plus the many volunteers, and the Board of Directors. We are very thankful for receiving a wonderful and significant Bequest of \$25,000.

We respect the Donor is to be confidential and anonymous.

In following up on your direction to have the funds released this letter confirms the funds will be used diligently by MacKay Centre for Seniors in maintaining and managing its ongoing operations. This will go a long way in offering the many venues to its members, to which all of them are so very appreciative.

If there is anything you require further by all means let me know.

I will leave it with you to circulate this letter to Council and to be included in the appropriate Council Agenda.

Yours truly,



Stephanie Hartwick
Executive Director



Regular Council Meeting Resolution Form

Date: February 17, 2026 No: RESOLUTION - 56-2026

Moved by Councillor Kevin Rosien Disposition: CARRIED

Seconded by Deputy Mayor Scott Brum Item No: 14.2

Description: Ontario Heritage Organization Development Grant Advocacy

RESOLUTION:

WHEREAS Ontario municipalities are legislated to preserve records of enduring and historical value, and community archives play a critical role in fulfilling this responsibility, particularly in rural and smaller municipalities; and

WHEREAS The Heritage Organization Development Grant (HODG) is the only provincial operating grant available to grassroots, non-profit heritage organizations, including community archives and historical societies across Ontario; and

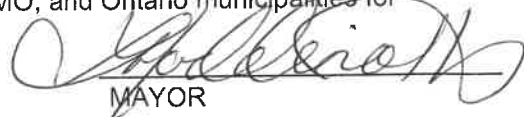
WHEREAS The maximum annual HODG grant of \$1,545 per organization has remained effectively unchanged for more than 15 years, resulting in a significant erosion of its real value due to inflation, such that its current purchasing power is approximately two-thirds of what it was in 2010; and

WHEREAS Rising operating costs related to insurance, utilities, records preservation, digitization, accessibility, and volunteer coordination have increased financial pressure on heritage organizations, often requiring municipalities to absorb additional costs to ensure continuity of service; and

WHEREAS Strengthening HODG would represent a modest but high-impact provincial investment that would help stabilize community archives, reduce pressure on municipal budgets, and safeguard Ontario's public records and local heritage for future generations;

NOW THEREFORE BE IT RESOLVED THAT Council formally support a review and modernization of the Heritage Organization Development Grant, including restoring its real purchasing power through inflationary adjustment and exploring options for increased or multi-year operating stability; and

BE IT FURTHER RESOLVED THAT This resolution be forwarded to the Minister of Tourism, Culture and Gaming, local Members of Provincial Parliament, AMO, and Ontario municipalities for consideration and support.


MAYOR

Recorded Vote Requested by: _____

	Yea	Nay
Mayor Lori Hoddinott	_____	_____
Deputy Mayor Scott Brum	_____	_____
Councillor Kevin Rosien	_____	_____
Councillor Robert Campbell	_____	_____
Councillor Jill Campbell	_____	_____

Declaration of Pecuniary Interest: _____
Disclosed his/her/their interest(s), vacated he/her/their seat(s), abstained from discussion and did not vote



The Corporation of the Township of
NORTH STORMONT
RESOLUTION

Date: March 24, 2026

Resolution No. 068-2026

MOVED BY:

Mayor F. Landry
Deputy Mayor S. Densham
Councillor A. Bugelli
Councillor A. McDonald
Councillor C. Shane

SECONDED BY:

Mayor F. Landry
Deputy Mayor S. Densham
Councillor A. Bugelli
Councillor A. McDonald
Councillor C. Shane

WHEREAS the Township of North Stormont acknowledges the municipal infrastructure including roads, bridges, water and wastewater systems support public safety, vitality and quality of life in Ontario's rural and small urban communities; and

WHEREAS the Ontario Municipal Infrastructure Fund (OCIF) was created in 2015 to assist these communities facing infrastructure deficits that exceed their local revenues; and

WHEREAS in 2022, the Government of Ontario committed to increase the annual OCIF allotment from \$100 million to \$400 million over a five year term, that commitment scheduled to expire at the end of 2026 fiscal year; and

WHEREAS fixed funding levels amid rising labour, materials and climate resilience costs have eroded the purchasing power of the \$400 million envelope jeopardizing smaller municipalities' ability to sustain essential services without incurring unsustainable debt; and

WHEREAS predictable multi-year funding indexed to real work costs is critical for municipalities to develop, finance and execute long range asset management plans, reduce emergency repair work and leverage complementary federal and private infrastructure funding; and

WHEREAS the Township of North Stormont requires a dedicated provincial partner to extend and enhance OCIF funding beyond 2026, ensuring fiscal stability to ensure infrastructure resilience and equitable access for all small and rural municipalities;

NOW THEREFORE BE IT RESOLVED:

1. The Township of North Stormont calls upon the Government of Ontario to extend the annual OCIF allotment of not less than \$400 million beyond its five year term ending in 2026 with no reductions in subsequent provincial budgets.
2. The Province be requested to index the annual OCIF envelope and each individual municipal allotment to the Ontario Consumer Price Index (CPI) calculated on a calendar year basis and disbursed in the first quarter of each year.
3. The Ministry of Infrastructure establish a new five year OCIF funding framework that

guarantees allocation percentages to municipalities enabling long term capital planning and stable cash flow management.

- 4. The Province undertake a form review of the OCIF allocation at least once every four years incorporating municipal asset management, demographic projections, climate resilience metrics and rural equity considerations.
- 5. A dedicated contingency reserve of five percent of the annual OCIF envelope be created within the fund to address extraordinary cost escalations, emergency repairs of project overruns without reallocating core funding.
- 6. The Ministry of Infrastructure publish an annual OCIF performance report including program disbursements, allocation adjustments and reserve expenditures in a transparent publicly acceptable online dashboard.

FURTHERMORE, that the Council of the Township of North Stormont supports the resolution of the Township of Edwardsburgh Cardinal dated September 29, 2025; the resolution of the Municipality of South Huron dated October 20, 2025, the resolution of the Township of Puslinch dated November 15, 2025; the resolution of the County of North Cumberland dated January 28, 2026 resolution of the Township of North Glengarry dated February 23, 2026 regarding the Ontario Community Infrastructure Fund (OCIF); and

FURTHERMORE that this supporting resolution and be circulated to the Premier of Ontario, the Leader of the Official Opposition, the Minister of Infrastructure, the Minister of Municipal Affairs and Housing, the Association of Municipalities of Ontario (AMO) and all Ontario municipalities.

☒ CARRIED ☐ DEFEATED ☐ DEFERRED


Chair

Declaration of Conflict of Interest: A. Bugelli
☒ Disclosed His/Her/Their Interest
☒ Vacated His/Her/Their Seat

RECORDED VOTE	
Councillor C. Shane	_____
Councillor A. McDonald	_____
Councillor A. Bugelli	_____
Deputy Mayor S. Densham	_____
Mayor F. Landry	_____

**CORPORATION OF THE
TOWNSHIP OF NORTH GLENGARRY
Council Meeting**

Resolution # 7

Date: Monday February 23, 2026

Moved by: Michael Madden

Seconded by: Carma Williams

WHEREAS the Township of North Glengarry acknowledges that municipal infrastructure—including roads, bridges, and water and wastewater systems—underpins public safety, economic vitality, and quality of life in Ontario’s rural and small urban communities; and

WHEREAS the Ontario Community Infrastructure Fund (OCIF) was created in 2015 to assist small and rural municipalities facing infrastructure deficits that exceed their local revenue capacities; and

WHEREAS in 2022, the Government of Ontario committed to increase the annual OCIF envelope from \$100 million to \$400 million over a five-year term, with that commitment scheduled to expire at the end of fiscal 2026; and

WHEREAS fixed funding levels amid rising labour, materials, and climate resilience costs have eroded the purchasing power of the \$400 million envelope, jeopardizing municipalities’ ability to deliver and sustain essential services without incurring unsustainable debt; and

WHEREAS predictable, multi-year funding indexed to real-world cost drivers is critical for municipalities to develop, finance, and execute long-term asset management plans, reduce emergency repairs, and leverage complementary federal and private infrastructure financing; and

WHEREAS the Township of North Glengarry requires a steadfast provincial partner to extend and enhance OCIF beyond 2026, ensuring infrastructure resilience, fiscal sustainability, and equitable access for all small and rural municipalities;

NOW THEREFORE BE IT RESOLVED THAT:

1. The Township of North Glengarry calls upon the Government of Ontario to extend the annual OCIF envelope at not less than \$400 million beyond its current five-year term ending in 2026, with no reductions in subsequent provincial budgets.
2. The Province be requested to index the total annual OCIF envelope—and each individual municipal allocation—to the Ontario Consumer Price Index (CPI), calculated on a calendar-year basis and disbursed in the first quarter of each fiscal year.
3. The Ministry of Infrastructure establish a new five-year OCIF funding framework that guarantees annual envelopes and allocation percentages by municipality, enabling long-term capital planning and stable cash-flow management.
4. The Province undertake a formal review of the OCIF allocation formula at least once every four years, incorporating current municipal asset management data, demographic projections, climate resilience metrics, and rural equity considerations.

**CORPORATION OF THE
TOWNSHIP OF NORTH GLENGARRY
Council Meeting**

Resolution #

Date: Monday February 23, 2026

-
5. A dedicated contingency reserve equal to 5 percent of the annual OCIF envelope be created within the fund to address extraordinary cost escalations, emergency repairs, or project overruns without reallocating core funding.
 6. The Ministry of Infrastructure publish an annual OCIF performance report—including program disbursements, allocation adjustments, and reserve expenditures—in a transparent, publicly accessible online dashboard.

FURTHER THAT the Council of the Township of North Glengarry supports the September 29, 2025 resolution of the Township of Edwardsburgh Cardinal, the October 20, 2025 resolution of the Municipality of South Huron, and the November 19, 2025 resolution of the Township of Pulsinch regarding the Ontario Community Infrastructure Fund (OCIF); and

FURTHER THAT this supporting resolution and the originating correspondence be circulated to the Premier of Ontario, the Leader of the Official Opposition, the Minister of Infrastructure, the Minister of Municipal Affairs and Housing, the Association of Municipalities of Ontario (AMO), and all Ontario municipalities.

CARRIED

DEFEATED

DEFERRED


MAYOR / DEPUTY MAYOR

Deputy Mayor: Carma Williams
Councillor: Jacques Massie
Councillor: Brian Caddell
Councillor: Jeff Manley
Councillor: Michael Madden
Councillor: Gary Martin
Mayor: Jamie MacDonald

YEA

NEA

March 31, 2026

The Right Honourable Mark Carney, P.C., M.P.
Prime Minister of Canada
80 Wellington St.
Ottawa, ON
K1A 0A2



Come for a visit. Stay for a lifestyle.

Via Email: pm@pm.gc.ca

Re: Mayor Crate/Deputy Mayor Metcalf - Proposed Alto High-Speed Rail Corridor – Municipal Position

At its meeting of March 24, 2026, Council considered the Proposed Alto High-Speed Rail Corridor – Municipal Position brought forward by Mayor Crate/Deputy Mayor Metcalf and passed the following motion:

Motion No. THC-260324-30

Moved by Councillor Rob Pope
Seconded by Councillor Daniel Giddings

Whereas the Government of Canada has initiated planning and consultation for the proposed Alto high-speed rail corridor between Toronto and Québec City;

And Whereas preliminary study corridor mapping released by the Alto project indicates that potential route options could pass through the Municipality of Trent Hills;

And Whereas the currently identified study corridor would have significant potential impacts within Trent Hills, including passing through two of the Municipality's three primary urban settlement areas, Campbellford and Hastings, as well as extensive agricultural lands that are central to the local economy;

And Whereas the proposed corridor raises serious concerns regarding impacts to agricultural operations, municipal roads, infrastructure, private property, and established rural and urban communities;

And Whereas there are significant unknown costs to municipalities associated with the proposed corridor, including impacts to municipal infrastructure, service delivery, transportation networks, and emergency response;

And Whereas Trent Hills and residents have not received sufficient detailed information regarding potential local impacts, including land use, environmental effects, municipal infrastructure interfaces, and long-term financial or operational implications;

And Whereas the Municipality of Trent Hills supports responsible transportation infrastructure that strengthens regional connectivity while respecting the needs of local communities;

Therefore Be It Resolved That the Council of the Municipality of Trent Hills formally opposes the currently identified Alto high-speed rail study corridor routes that would pass through the Municipality;

And Further That Council requests that the Government of Canada and the Alto project team remove Trent Hills from the study corridor and pursue alternative routing that avoids impacts to the Municipality's agricultural lands, infrastructure, and settlement areas;

And Further That this resolution be circulated to the Government of Canada, the Alto project team, Philip Lawrence, MP for Northumberland–Peterborough South, Northumberland County, other affected municipalities, and AlderVille First Nation.

Carried.

Should you have any questions, please do not hesitate to contact the Municipality.

Sincerely,



Robert Crate
Mayor



Mike Metcalf
Deputy Mayor

CC: Alto Project Team
Philip Lawrence, MP for Northumberland-Peterborough South
Northumberland County
AlderVille First Nation