



COUNCIL INFORMATION PACKAGE

Friday, February 28, 2025

	Pages
1. Memorandum from the City of Welland re: Tariff Resource Page.	2 - 2
2. Memorandum from the City of Welland re: Delegation of Clerk's Powers and Duties under Municipal Act.	3 - 4
3. Letter from the Region of Niagara re: Respecting 2025 Property Tax Policy, Ratios and Rates.	5 - 196
4. Letter from the Region of Niagara re: Support for Town of Fort Erie's motion respecting Provincial Funding to Support Fort Erie's Primary Care Initiative.	197 - 198
5. Letter from the Township of Archipelago re: Response to Tariff Threats - Support Canadian Business and Consumers.	199 - 200
6. Letter from the Township of Brudenell, Lyndock and Raglan re: Paid-Plasma-Free Zone.	201 - 204
7. Letter from the Town of Goderich re: Support for Ride Share Services in Ontario.	205 - 213
8. Letter from the City of Woodstock re: Speeding, Distracted Driving, and Impaired Driving.	214 - 215
9. Letter from the County of Northumberland re : Support 'Canadian and Ontario Governments Negotiations with the United States Government on Trade Tariffs'.	216 - 220
10. Letter from the Region of Niagara re: Supporting Niagara's Business Community and Advocating for Economic Resilience Measures.	221 - 222
11. Letter from the Township of Zorra re: Road Safety.	223 - 224
12. Letter from the City of Hamilton re: Hamilton City Council - Follow Up - February 12, 2025.	225 - 230
13. Letter from the Town of Niagara-on-the-Lake re: Amendment of Subsection 29(1.2) of the Ontario Heritage Act.	231 - 232
14. City of Thorold re: Actions to Address Mental Health, Addiction and Homelessness.	233 - 235
15. Letter from the Town of Limerick re: 'Solve the Crisis Campaign'.	236 - 241
16. Letter from the City of Port Colborne re: Support Letter Re: U.S. Tariffs.	242 - 250
17. Letter from the Region of Niagara re: Protecting Canadian Values: Ban the Nazi Swastika in Canada.	251 - 252

MEMORANDUM

TO: Welland City Council

FROM: Lisa Allen, Manager Economic Development

DATE: February 25, 2025

SUBJECT: Tariff Resource Page

We understand the challenges that tariffs pose to businesses in Welland, particularly in key sectors affected by pending trade policies. To provide guidance and support, we have developed a Tariff Resource Landing Page to help businesses navigate these potential impacts.

This page offers essential resources, including:

- Key insights on current tariff policies
- Tools to assess business impacts
- Support programs and government resources
- Contact information for further assistance

The Tariff Resource Landing Page is now live on the *Made in Welland* website:

<https://madeinwelland.ca/TariffInfo.asp>

Additionally, this resource is available on the City of Welland Business Page, which can be accessed at: [City of Welland: For Businesses](#)

We have shared this resource directly with our business community and through our social media channels to ensure broad accessibility. We encourage all businesses to review the information and reach out if they require further guidance.

MEMORANDUM

TO: Mayor and Council

FROM: Carolyn J. Kett o/b of Tara Stephens, Clerk/Director of Legislative Services

DATE: February 27, 2025

SUBJECT: Delegation of Clerk's Powers and Duties under Municipal Act

Please be advised that the Clerk has delegated her powers and duties under Section 228(4) of the Municipal Act to me while she is on vacation. Tara is on vacation from February 24, returning for the Council meeting on March 4th.

Under Section 228 of the Municipal Act, a municipality shall appoint a clerk. The clerk may delegate in writing to any person, other than a member of council, any of the clerk's powers and duties under this and any other Act. The clerk may continue to exercise the delegated powers and duties, despite the delegation.

An Acting Clerk is allowed on a temporary basis to avoid a vacancy in the office.

Some of the duties I have assumed during this period include:

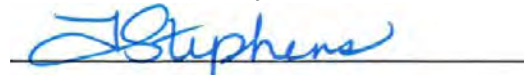
- Attendance at General Committee meeting of February 25, 2025
- Council/Committee meeting(s) agenda preparation
- Commissioner of Oaths
- Signing authority
- Managing clerk and council email in boxes
- Providing guidance to Clerks office staff
- Responding to enquiries
- FOI Requests

- Receive/Served notices of claim/liens

Other duties that may arise under any other legislation, i.e. the Planning Act, the Emergency Management and Civil Protection Act, etc.

I, Tara Stephens, Clerk of the City of Welland, in the Regional Municipal of Niagara, in the Province of Ontario, hereby delegate to Carolyn J. Kett all the clerk's powers and duties under the Municipal Act and any other Act.

DATED AT the City of Welland this 21st, day of February 2025.



Tara Stephens

Respectfully submitted

Carolyn J. Kett

Administration

Office of the Regional Clerk

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February 25, 2025

CL 3-2025, February 20, 2025

CSC 1-2025, February 5, 2025

CSD 6-2025, February 5, 2025

LOCAL AREA MUNICIPALITIES

SENT ELECTRONICALLY

2025 Property Tax Policy, Ratios and Rates

CSD 6-2025

Regional Council, at its meeting held on February 20, 2025, passed the following recommendation of its Corporate Services Committee:

That Report CSD 6-2025, dated February 5, 2025, respecting 2025 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 2025 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 interim and final Regional levy amounts and dates **BE APPROVED** in accordance with Appendix 5 to Report CSD 6-2025;
3. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration and **BE CIRCULATED** to the Councils of the Local Area Municipalities for information; and
4. That Report CSD 6-2025 **BE CIRCULATED** to the Councils of the Local Area Municipalities for information.
5. That as part of the incentive review scheduled to take place in 2026, staff **BE DIRECTED** to review the New Multi-Residential Sub-class as part of the (incentive) strategy.

Report CSD 6-2025, By-law No. 2025-03 and By-law No. 2025-04 are enclosed for your reference.

Yours truly,



Ann-Marie Norio
Regional Clerk

:rh
CLK-C 2025-012

cc: M. Raquion, Director, Financial Management and Planning/ Deputy Treasurer
D. Carnegie, Commissioner/ Treasurer, Corporate Services
K. Beach, Executive Assistant to the Commissioner/Treasurer, Corporate Services

Subject: 2025 Property Tax Policy, Ratios, and Rates

Report to: Corporate Services Committee

Report date: Wednesday, February 5, 2025

Recommendations

1. That Regional Council **APPROVE** the following tax ratios and sub-class reductions for the 2025 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	
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3. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration and **BE CIRCULATED** to the Councils of the Local Area Municipalities for information; and
4. That Report CSD 6-2025 **BE CIRCULATED** to the Councils of the Local Area Municipalities for information.

Key Facts

- The purpose of this report is to set the tax policy for 2025 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 stand-alone mandatory Aggregate Extraction property class was introduced by Ministry of Finance for 2025 taxation year with transition ratios for municipalities approved through O. Reg. 510/24 on December 10, 2024.
- A new optional Multi-Residential Subclass, which allows municipalities to provide a further reduction to newly built or substantially renovated multi-residential properties, beyond that already conveyed under the New Multi-Residential property class was also introduced by Ministry of Finance. The introduction of the optional new Multi-Residential Subclass is not supported at this time by Regional staff and Area Treasurers.
- In order for the Area Municipalities to complete 2025 final tax billings in June, which includes Regional taxes, the Regional tax bylaw, following the approval of this report, needs to be established no later than April 2025.
- The analysis in Appendix 1 to Report CSD 6-2025, is based on the actual Region’s General Tax Levy for 2024 being \$483 million and for 2025 being \$537 million. The assessment growth dollars for the 2025 Budget is \$7.8 million or 1.62% over approved 2024 General Tax Levy. The tax policy decisions also apply to the Special Tax Levies for Waste Management and Transit.

- The proposed 2025 tax policy and approved 2025 Regional General Tax Levy will result in an increase of approximately \$186 for the typical residential property with a current value assessment (CVA) of \$298,000 for an annual regional property tax of \$2,171 in 2025. The amount differs from the \$191 disclosed in the 2025 budget as a result of the residential class having a higher share of assessment growth (1.65%) and tax class shifts.
- The 2025 interim levy amounts and due dates are included in Appendix 5. The proposed 2025 interim levy dates are consistent with the prior years. The local area municipalities were consulted, and no alternative dates were considered.

Financial Considerations

There are no direct costs to the Region as a result of setting 2025 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 6-2025.

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 2025 Tax Policy Study as completed by the Region's external tax consultant as well as discussed potential scenarios for 2025. Based on the feedback provided, both Regional staff and Area Treasurers are recommending to maintain the status quo tax ratios (i.e. to not implement the optional new Mul-Residential Subclass, and to only implement the mandatory new Aggregate Extraction class) in 2025.

New Mandatory Aggregate Extraction Property Class

The Aggregate Extraction (AE) class captures the active industrial portions of aggregate-producing properties including gravel pits and quarries (previously under Industrial class).

The implementation of the new AE class results in increased notional tax rates (revenue neutral year-over-year) of 0.02% for all other property classes in 2025. Staff are proposing to maintain the 2024 tax ratios in 2025 for all property classes, except the new AE class. Properties under the AE class were under the Industrial class in 2024 at 2.630000. For 2025 the province has regulated a new, lower transition ratio at 2.140048, which creates tax shifts of 0.02% to other property classes.

Table 1 below illustrates:

1. The CVA assessment shifts in the Industrial and AE classes in 2024
2. The tax revenue based on the original 2024 treatment and classification.
3. The 2025 starting regional tax revenue.

Table 1 – Regional Tax Impacts of Aggregate Extraction Class

CVA Assessment¹	2024 As Returned	2024 As Revised / 2025 As Returned	Change \$	Change %
Industrial	980,165,768	966,686,842	-13,478,926	-1.38%
Aggregate Extraction	0	30,502,100	30,502,100	100.00%
Region General Levy²	2024 Yearend Levy	2025 Notional Levy	Change \$	Change %
Industrial	\$16,935,112	\$16,938,550	\$3,438	0.02%
Aggregate Extraction	\$534,358	\$434,899	-\$99,459	-18.61%

¹ Table 1 in Appendix 1 2025 Tax Policy Study

² Table 9 in Appendix 1 2025 Tax Policy Study

New Optional Multi-Residential 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 2 – 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.

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 not implemented for 2025.

Analysis of Current State

1. Assessment Growth

The overall real assessment growth that occurred in 2024 for the Region was 1.62%, equivalent to \$7.8 million in General Tax Levy dollars from new taxpayers. When the 2025 Tax Levy Budget was presented to Council in December prior to the tax ratio for the AE class was announced, the growth was reported as 1.51% which was due the assessment for the AE class was not picked in the 2024 revised roll of CVA. The overall assessment growth is net of reduction in assessment due to property assessment appeals.

Table 3 summarizes the overall assessment growth that occurred in 2024 (see Assessment Growth Impacts column) as well as the impacts affecting each of the tax

classes based on maintaining the status quo tax ratios with the implementation of new AE property class.

The residential increase in Table 3 below of 9.51% (which is above the 2025 Regional total levy impact of 9.49%) is net of the tax shift due the implementation of the new AE class (See Appendix 1, Table 9).

Table 3 – 2025 General Tax Levy Impacts by Property Class

Property Class	2024 Approved General Tax Levy	Assessment Growth (AG) Impacts	Inter-class Shift*	2025 General Tax Levy Impacts (net of AG)	2025 Approved General Tax Levy	Avg. General Tax % Increase
Residential	\$354,217,202	\$5,834,033	\$72,974	\$33,616,503	\$393,740,720	9.51%
New Multi-Res	2,259,947	265,441	514	235,785	2,761,686	10.46%
Multi-Residential	17,955,968	80,208	3,654	1,683,945	19,723,776	9.40%
Farm	4,224,068	3,638	862	394,697	4,623,265	9.36%
Managed Forest	27,018	913	5	2,608	30,544	9.67%
Commercial	84,198,711	1,331,762	17,321	7,985,556	93,533,351	9.50%
Industrial	17,171,248	-236,136	3,438	1,581,152	18,519,700	9.23%
Aggregate Extraction	0	534,358	-99,459	40,596	475,494	100.00%
Pipelines	2,922,508	20,888	592	274,807	3,218,797	9.42%
Landfill	61,743	0	12	5,765	67,520	9.36%
Total	\$483,038,413	\$7,835,105	-\$87	\$45,821,413	\$536,694,853	9.49%
% Increase		1.62%	0.00%	9.49%	11.11%	

Note: Includes tax shifts due to the new AE class.

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 2025 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 2024 to 2025. The 2025 amounts are based on the recommended tax policy.

Table 4 – Multi-Year Tax Distribution by Tax Class

Property Class	2024 Levy	% Share	2025 Levy	% Share
Residential	\$354,217,202	73.33%	\$393,740,720	73.36%
New Multi-Residential	2,259,947	0.47%	2,761,686	0.51%
Multi-Residential	17,955,968	3.72%	19,723,776	3.68%
Farm	4,224,068	0.87%	4,623,265	0.86%
Managed Forest	27,018	0.01%	30,544	0.01%
Commercial	84,198,711	17.43%	2,761,686	17.43%
Industrial	17,171,248	3.55%	18,519,700	3.45%
Aggregate Extraction	0	0.00%	475,494	0.09%
Pipelines	2,922,508	0.61%	3,218,797	0.60%
Landfill	61,743	0.01%	67,520	0.01%
Total	\$483,038,413	100%	\$536,694,853	100%

3. Education Rates

The education tax rates are established by the Province to meet their revenue targets for the year. Typically, the education tax rates decrease from one year to the next as the Provincial policy is to maintain revenue neutrality. In prior years, this Provincial policy has created savings in Niagara which generally assist in offsetting municipal increases. Similar to 2024, the Province has maintained the education tax rates in 2025 for most of the classes. 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.

The education rate for the new AE class has been set at 0.00511 for 2025 taxation year, which results in an education tax increase of over 1,000% for captured properties in comparison to their 2024 final, adjusted levy (at 0.000440 education rate).

4. Waste Management Special Levy Rates

Waste Management Special Levy tax rates are also set based on the Regional tax ratios. The 2025 waste management requisition by municipality was approved through 2025 Waste Management Budget By-law (Bill 2024-73); however, the by-law setting for the waste management special levy tax rates for the 2025 requisitions are brought forward with the 2025 general tax levy by-law 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 2025 Transit requisition by municipality was approved through 2025 Niagara Transit Commission Budget By-law (Bill 2024-74); however, the by-law setting for transit special levy tax rates for the 2025 requisitions are also brought forward with the 2025 general tax levy by-law 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 6-2025 to assess policy options.

- Residential taxpayer - The residential class is responsible for 73.36% 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 (2024 - Niagara 5.35% versus BMA average 4.90%). This gap between Niagara and the survey average has remained roughly the same from 2023 (Niagara 5.24% versus BMA average 4.80%).
- Multi-Residential Tax Class - the multi-residential tax category consists of two property tax classes. The multi-residential class is responsible for 3.68% of the overall tax levy while the new-multi-residential category (which includes multi-residential structures constructed after 2003) is responsible for 0.51%. 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 \$364 and the high-rise structure types are also above the average by \$37 for 2024.
- 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 \$2.09/square foot, while the BMA average is \$1.68/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 tax burden experienced by some industrial properties in Niagara.
- Commercial Tax Class - These properties pay the second largest share (after residential) of Regional taxes at 17.43%. Appendix 3 illustrates that Niagara taxation of office buildings and motels are lower than the BMA average (\$3.22 tax/square foot vs. \$3.30 tax/square foot and \$1,265 tax/unit vs. \$1,309 tax/unit respectively) while Niagara's taxation of shopping centres and hotels (\$4.55 tax/square foot vs. \$3.99 tax/square foot and \$2,132 tax/unit vs. \$1,742 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.

2025 Property Tax Impacts

Table 5 – Regional General Tax Increases for Proposed Tax Policy

Property Class	2024 Avg. CVA	2024 Regional General Tax	2025 Avg. CVA	2025 Regional General Tax*	\$ Increase
Residential	\$298,000	\$1,985	\$298,000	\$2,171	\$186
Multi-Residential	2,517,300	33,033	2,517,300	36,124	3,091
Commercial – Occupied	846,692	9,784	846,692	10,700	916
Industrial – Occupied	1,095,946	19,200	1,095,946	20,996	1,796
Farmland	411,679	686	411,679	750	64

Note: Based on draft rates utilizing the recommended 2025 tax policy.

2025 Interim Levy Dates and Amounts

The authority to incur expenditures by Regional departments, boards and agencies is granted by Regional Council through the annual approved operating budget as prescribed by the Municipal Act, 2001. Additionally, O.Reg 75/01 prescribes the information to be contained on property tax bills. Prior to the annual budget being adopted by Regional Council, bylaw 2017-63 as approved by Regional Council provides that Regional departments, boards and agencies may incur expenses up to 50% of their prior year’s operating budget in order to maintain business as usual for Regional services.

Further to this, Section 316 of the Municipal Act, 2001, authorizes Council through a by-law to provide an interim levy equivalent to 50% of the prior year's approved estimates (subject to certain adjustments) before the adoption of budget estimates for the year. It has been the Region’s past practice to levy an interim amount in order to fund Regional services prior to the approval of the annual budget and final levy amounts. The Region’s 2025 General Tax Levy budget was approved in December 2024. Staff recommend that

50% of 2024 approve budget is levied as interim tax in first two quarters of 2025 to remain consistent and allow sufficient time for the lower-tier municipalities to adopt their 2025 levy budgets.

As such, Appendix 5 to Report CSD 6-2025 includes the proposed 2025 interim and final levy dates and amounts by Local Area Municipality. The proposed levy dates have been communicated to the Treasurers of all twelve Local Area Municipalities who have supported these dates.

The 2025 levy amounts to be requisitioned from local area municipalities total \$644,935,164 with following breakdown by levy type (details in Appendix 5):

- \$536,694,853 for the General Levy
- \$45,584,715 for the Waste Management Special Levy, and
- \$62,655,596 for the Transit Special Levy

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 (with exception of the new AE class) for the 2025 taxation year. Alternative thresholds were not considered as the interim levy of 50% permitted by the Municipal Act, 2001 will generally ensure cash inflows in the shorter term are able to accommodate the level of expenditures. The Municipal Act, 2001 does not have a requirement to approve a spending limit in advance of the budget approval however the practice has been adopted by the Region through bylaw 2017-63.

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

[CSD 64-2024 2025 Consolidated General Levy Budget](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=0281408c-b40e-404a-b9b0-5cdd3582ac52&Agenda=Merged&lang=English&Item=19&Tab=attachments>)

[BRC-C 25-2024 2025 Consolidated General Levy Budget Update Memo](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=6fe248c3-7e32-435a-8ffc-103cabcc703d&Agenda=Agenda&lang=English&Item=12&Tab=attachments>)

[Bill 2024-83 2025 Operating Budget and Tax Levy](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=33c65e0b-de4c-497b-98a4-2daa68f1e117&Agenda=Merged&lang=English>)

[CSD 44-2024 Waste Management 2025 Operating Budget and Requisition](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=6ed594dd-1cef-4a22-92e7-186d204662a7&Agenda=Agenda&lang=English>)

[Bill 2024-73 2025 Waste Management Budget](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=2b9412ea-0101-4985-871d-53d5e48fe506&Agenda=Merged&lang=English>)

[BRC-C 2-2024 2025 Proposed Operating Budget and Special Levy Requisition – Niagara Transit Commission](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=93252d78-80cf-4c36-9b0f-2f9cb97010a3&Agenda=Merged&lang=English>)

[BRC-C 3-2024 Niagara Transit Commission Additional Budget Information](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=93252d78-80cf-4c36-9b0f-2f9cb97010a3&Agenda=Merged&lang=English>)

[Bill 2024-74 2025 Niagara Transit Commission Budget and Requisition for Niagara Region Special Levy tax for Transit](#)

(<https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=2b9412ea-0101-4985-871d-53d5e48fe506&Agenda=Merged&lang=English>)

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Appendices

Appendix 1	Niagara Region 2025 Tax Policy Study
Appendix 2	History of Regional Tax Ratios
Appendix 3	Performance Measures
Appendix 4	Subclass Property Tax Rate Reductions Program Summary
Appendix 5	2025 Interim and Final Levy Payments and Dates

2025
PROPERTY TAX AND TAX POLICY STUDY

Prepared For:
THE REGIONAL MUNICIPALITY OF NIAGARA

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TABLE OF CONTENTS

INTRODUCTION..... 1
ASSESSMENT AND PROPERTY TAX IN 2025 1
PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS 3
2024 ASSESSMENT GROWTH..... 3
GROWTH VS. LOSS 3
HISTORIC GROWTH PATTERNS 7
REVENUE GROWTH 8
REVENUE LIMIT AND ZERO PER CENT LEVY CHANGE 9
LOCAL REVENUE GROWTH 11
PART TWO: 2025 BASE-LINE TAX LANDSCAPE 13
ESTABLISHING 2025 STARTING TAXES WITH PRECISION AND ACCURACY 13
NOTIONAL VS. REVENUE NEUTRAL TAX RATES 13
2025 START RATIOS AND NOTIONAL TAX RATES..... 14
TREATMENT OF PIL ASSESSMENT AND REVENUE 14
OVERALL MUNICIPAL LEVY SHIFT 15
BUSINESS, NON-BUSINESS AND PUBLIC SECTOR REVENUE..... 19
TYPICAL AND MEDIAN PROPERTIES 20
PART THREE: OTHER REVENUE AND LEVIES..... 30
PROVINCIAL EDUCATION TAXES..... 30
LINEAR PROPERTIES..... 33
RETAINED EDUCATION LEVIES FOR CERTAIN PAYMENT IN LIEU (PIL) PROPERTIES..... 34
POTENTIAL RISKS RELATED TO RETAINED EDUCATION PAYMENTS 35
BUDGETING FOR RISKS 35
PART FOUR: GENERAL SUMMARY AND NEXT STEPS..... 39

Enclosures:

Appendix A: Understanding Reassessment and Real Growth

Appendix B: New Multi-Residential Subclass

Appendix C: Aggregate Extraction Property Class

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 2025 assessment and tax landscape. In doing this we will document how the tax and assessment circumstances have changed since taxes were levied for 2024 and also consider the various tax policy options and choices that can be used to influence final tax outcomes for 2025.

The overall goal is to provide municipal Staff and decision makers with the core insight and analysis needed to consider 2025 property tax decisions in an informed and strategic manner. This in turn will maximize the attainment of municipal priorities and objectives.

Assessment and Property Tax in 2025

This new taxation year promises to be uniquely challenging in the realm of property taxation, influenced by a multitude of factors. In addition to the fact that reassessment has been paused for another year, the municipal policy landscape is changing rapidly. Municipal tax levies are subject to a host of unprecedented impact including the highest inflationary pressures in two decades and an economic climate that has spurred increased demand for a range of supports and services. At the same time, many municipalities are compelled to rely more heavily on property tax as a counterbalance to stresses and declines in other revenue streams.

To further complicate the transition to 2025, municipalities must consider the implications of, and their reactions to two recent changes in provincial property tax policy in addition to the existing slate of property tax considerations. Mainly:

- The introduction of a new **multi-residential subclass**, which allows municipalities to provide a further reduction to newly built or substantially renovated multi-residential properties, beyond that already conveyed under the new multi-residential property class; and
- A new **Aggregate Extraction** property class, that will capture most gravel pits and quarries and will drive material tax shifts for 2025 in those jurisdictions with significant assessment being moved from the industrial class to this new stand-alone class.

Other adjustments and implications for Ontario's property tax regime could come in a variety of forms and from a variety of sources.

Recognizing these challenges and uncertainty, MTAG has continued to ensure our Property Tax and Tax Policy Study provides a measure of clarity as to what this all means for how we interpret and explain tax and assessment matters.

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
Roll Revisions

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

PART ONE: ASSESSMENT AND REVENUE GROWTH ANALYSIS

2024 Assessment Growth

The ongoing reassessment pause does not have any independent implications for growth related assessment and tax change. As such, a restated 2025 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 2024, 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.

Table 1
2024 Assessment Growth Resulting from Changes
in the State and/or Use of Property

Realty Tax Class			As Revised	In-Year Growth
Taxable				
Residential	53,190,424,080	54,065,919,282	875,495,202	1.65%
Farm	2,536,550,950	2,538,735,132	2,184,182	0.09%
Managed Forest	16,224,389	16,772,189	547,800	3.38%
New Multi-Residential	339,275,020	379,124,354	39,849,334	11.75%
Multi-Residential	1,368,345,853	1,374,458,105	6,112,252	0.45%
Commercial	7,285,919,704	7,401,201,054	115,281,350	1.58%
Industrial	980,165,768	966,686,842	-13,478,926	-1.38%
Aggregate Extraction	0	30,502,100	30,502,100	100.00%
Industrial + AE	980,165,768	997,188,942	17,023,174	1.74%
Landfill	3,152,500	3,152,500	0	0.00%
Pipeline	257,765,000	259,607,000	1,842,000	0.71%
Sub-Total Taxable	65,977,823,264	67,036,158,558	1,058,335,294	1.60%
Payment in Lieu				
Residential	33,181,100	30,581,600	-2,599,500	-7.83%
Farm	491,000	491,000	0	0.00%
Commercial	618,996,999	613,027,199	-5,969,800	-0.96%
Industrial	13,499,400	13,361,400	-138,000	-1.02%
Landfill	1,720,300	1,720,300	0	0.00%
Sub-Total PIL	667,888,799	659,181,499	-8,707,300	-1.30%
Total (Tax + PIL)	66,645,712,063	67,695,340,057	1,049,627,994	1.57%

Aggregate Extraction Class and Industrial Growth

The amount identified as "Aggregate Extraction Growth" represents assessment that has been reallocated from the industrial class as of year-end. Consequently, a significant portion of the aggregate extraction growth corresponds directly to the reduction in the industrial class.

To provide a clearer picture, we have included special sub-total lines labelled "Industrial + AE". These lines illustrate what the industrial class growth would have been if the aggregate extraction class had not been introduced at year-end. This special sub-total serves as the most accurate measure of actual growth, as opposed to shifts driven by changes in Provincial property tax policy.

Table 1-B
2024 Assessment Growth Resulting from Changes
in the State and/or Use of Property

Local Municipality	2024 Current Value Assessment			
	<i>As Returned</i>	<i>As Revised</i>	<i>In-Year Growth</i>	
Fort Erie	4,331,739,217	4,424,339,527	92,600,310	2.14%
Grimsby	5,180,847,562	5,211,631,353	30,783,791	0.59%
Lincoln	4,498,084,340	4,530,767,570	32,683,230	0.73%
Niagara Falls	12,705,893,850	12,916,243,434	210,349,584	1.66%
Niagara-on-the-Lake	5,921,811,011	5,993,893,947	72,082,936	1.22%
Pelham	3,139,784,700	3,208,408,282	68,623,582	2.19%
Port Colborne	2,044,211,554	2,099,653,000	55,441,446	2.71%
St. Catharines	15,821,257,302	15,955,595,680	134,338,378	0.85%
Thorold	3,131,182,509	3,289,592,009	158,409,500	5.06%
Wainfleet	1,214,062,034	1,230,672,889	16,610,855	1.37%
Welland	5,481,098,445	5,651,963,836	170,865,391	3.12%
West Lincoln	2,507,850,740	2,523,397,031	15,546,291	0.62%
Region (Taxable only)	65,977,823,264	67,036,158,558	1,058,335,294	1.60%

Table 2
2024 Assessment Growth and Loss Patterns

2024 In-Year Current Value Assessment Growth						
Realty Tax Class	Positive Growth		Negative Growth		Net Growth	
Taxable						
Residential	1,050,344,145	1.97%	-174,848,943	-0.33%	875,495,202	1.65%
Farm	41,963,582	1.65%	-39,779,400	-1.57%	2,184,182	0.09%
Managed Forest	780,200	4.81%	-232,400	-1.43%	547,800	3.38%
New Multi-Residential	40,467,634	11.93%	-618,300	-0.18%	39,849,334	11.75%
Multi-Residential	15,844,652	1.16%	-9,732,400	-0.71%	6,112,252	0.45%
Commercial	313,129,183	4.30%	-197,847,833	-2.72%	115,281,350	1.58%
Industrial	43,628,894	4.45%	-57,107,820	-5.83%	-13,478,926	-1.38%
Aggregate Extraction	30,502,100	100.00%	0	0.00%	30,502,100	100.00%
Industrial + AE	43,628,894	4.45%	-26,605,720	-2.71%	17,023,174	1.74%
Landfill	0	0.00%	0	0.00%	0	0.00%
Pipeline	1,999,000	0.78%	-157,000	-0.06%	1,842,000	0.71%
Sub-Total Taxable	1,538,659,390	2.33%	-480,324,096	-0.73%	1,058,335,294	1.60%
Payment in Lieu						
Residential	480,000	1.45%	-3,079,500	-9.28%	-2,599,500	-7.83%
Farm	0	0.00%	0	0.00%	0	0.00%
Commercial	10,191,700	1.65%	-16,161,500	-2.61%	-5,969,800	-0.96%
Industrial	0	0.00%	-138,000	-1.02%	-138,000	-1.02%
Landfill	0	0.00%	0	0.00%	0	0.00%
Sub-Total PIL	10,671,700	1.60%	-19,379,000	-2.90%	-8,707,300	-1.30%
Total (Tax + PIL)	1,549,331,090	2.32%	-499,703,096	-0.75%	1,049,627,994	1.57%

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 2023, to the current year’s final growth figures.

**Table 3
Year-To-Year Assessment Growth Comparison**

Realty Tax Class	Current Value Assessment Growth			
	2023 In-Year		2024 In-Year	
Taxable				
Residential	870,256,976	1.66%	875,495,202	1.65%
Farm	89,713,453	3.67%	2,184,182	0.09%
Managed Forest	-287,000	-1.74%	547,800	3.38%
New Multi-Residential	74,367,300	28.07%	39,849,334	11.75%
Multi-Residential	14,005,596	1.03%	6,112,252	0.45%
Commercial	46,071,367	0.64%	115,281,350	1.58%
Industrial	35,674,270	3.78%	-13,478,926	-1.38%
Aggregate Extraction			30,502,100	100.00%
Industrial + AE	35,674,270	3.78%	17,023,174	1.74%
Landfill	0	0.00%	0	0.00%
Pipeline	1,693,000	0.66%	1,842,000	0.71%
Sub-Total Taxable	1,131,494,962	1.75%	1,058,335,294	1.60%
Payment in Lieu				
Residential	-219,600	-0.66%	-2,599,500	-7.83%
Farm	0	0.00%	0	0.00%
Commercial	-72,287,200	-10.46%	-5,969,800	-0.96%
Industrial	-334,900	-2.42%	-138,000	-1.02%
Landfill	0	0.00%	0	0.00%
Sub-Total PIL	-72,841,700	-9.83%	-8,707,300	-1.30%
Total (Tax + PIL)	1,058,653,262	1.61%	1,049,627,994	1.57%

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 and local area municipality 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 2025.

**Table 4
2024 Annualized Revenue Growth by Property Class**

Realty Tax Class	2024 Upper Tier General Levy			
	As Levied	Year-End	In-Year Growth	
Taxable				
Residential	\$354,217,454	\$360,051,487	\$5,834,033	1.65%
Farm	\$4,224,068	\$4,227,706	\$3,638	0.09%
Managed Forest	\$27,018	\$27,931	\$913	3.38%
New Multi-Residential	\$2,259,947	\$2,525,388	\$265,441	11.75%
Multi-Residential	\$17,955,968	\$18,036,176	\$80,208	0.45%
Commercial	\$84,198,711	\$85,530,473	\$1,331,762	1.58%
Industrial	\$17,171,248	\$16,935,112	-\$236,136	-1.38%
Aggregate Extraction	\$0	\$534,358	\$534,358	100.00%
Industrial + AE	\$17,171,248	\$17,469,470	\$298,222	1.74%
Landfill	\$61,743	\$61,743	\$0	0.00%
Pipeline	\$2,922,508	\$2,943,396	\$20,888	0.71%
Sub-Total Taxable	\$483,038,665	\$490,873,770	\$7,835,105	1.62%
Payment in Lieu				
Residential	\$221,022	\$203,707	-\$17,315	-7.83%
Farm	\$818	\$818	\$0	0.00%
Commercial	\$7,153,354	\$7,084,362	-\$68,992	-0.96%
Industrial	\$236,493	\$234,075	-\$2,418	-1.02%
Landfill	\$33,693	\$33,693	\$0	0.00%
Sub-Total PIL	\$7,645,380	\$7,556,655	-\$88,725	-1.16%
Total (Tax + PIL)	\$490,684,045	\$498,430,425	\$7,746,380	1.58%

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
2024 Annualized Revenue Growth by Local Area Municipality**

Local Municipality	2024 Upper Tier General Levy			
	As Levied	Year-End	In-Year Growth	
Fort Erie	\$30,913,362	\$31,561,114	\$647,752	2.10%
Grimsby	\$36,630,801	\$36,862,949	\$232,148	0.63%
Lincoln	\$29,939,636	\$30,171,105	\$231,469	0.77%
Niagara Falls	\$100,859,244	\$102,605,433	\$1,746,189	1.73%
Niagara-on-the-Lake	\$41,255,892	\$41,819,858	\$563,966	1.37%
Pelham	\$20,871,194	\$21,331,022	\$459,828	2.20%
Port Colborne	\$15,301,847	\$15,697,872	\$396,025	2.59%
St. Catharines	\$121,130,220	\$122,099,168	\$968,948	0.80%
Thorold	\$22,696,956	\$23,818,730	\$1,121,774	4.94%
Wainfleet	\$7,261,170	\$7,384,977	\$123,807	1.71%
Welland	\$40,950,000	\$42,139,848	\$1,189,848	2.91%
West Lincoln	\$15,228,341	\$15,381,693	\$153,352	1.01%
Region (Taxable only)	\$483,038,663	\$490,873,769	\$7,835,106	1.62%

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

Table 5
Year-To-Year Revenue Growth Comparison

Upper Tier General Levy Growth				
Realty Tax Class	2023 In-Year		2024 In-Year	
Taxable				
Residential	\$5,485,556	1.68%	\$5,834,033	1.65%
Farm	\$139,883	3.67%	\$3,638	0.09%
Managed Forest	-\$447	-1.74%	\$913	3.38%
New Multi-Residential	\$463,822	28.07%	\$265,441	11.75%
Multi-Residential	\$172,082	1.03%	\$80,208	0.45%
Commercial	\$504,636	0.65%	\$1,331,762	1.58%
Industrial	\$585,635	3.82%	-\$236,136	-1.38%
Aggregate Extraction			\$534,358	100.00%
Industrial + AE	\$585,635	3.82%	\$298,222	1.74%
Landfill	\$0	0.00%	\$0	0.00%
Pipeline	\$17,971	0.66%	\$20,888	0.71%
Sub-Total Taxable	\$7,369,138	1.66%	\$7,835,105	1.62%
Payment in Lieu				
Residential	-\$1,370	-0.66%	-\$17,315	-7.83%
Farm	\$0	0.00%	\$0	0.00%
Commercial	-\$781,952	-10.47%	-\$68,992	-0.96%
Industrial	-\$5,493	-2.47%	-\$2,418	-1.02%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total PIL	-\$788,815	-9.95%	-\$88,725	-1.16%
Total (Tax + PIL)	\$6,580,323	1.45%	\$7,746,380	1.58%

Local Revenue Growth

MTAG'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
2024 Local Revenue Growth by Property Class
All General Local Municipal Levies

		<i>Year-End</i>	<i>In-Year Growth</i>	
Taxable				
Residential	\$314,508,891	\$320,172,565	\$5,663,674	1.80%
Farm	\$3,184,322	\$3,190,379	\$6,057	0.19%
Managed Forest	\$24,653	\$25,446	\$792	3.21%
New Multi-Residential	\$2,181,530	\$2,488,348	\$306,818	14.06%
Multi-Residential	\$17,303,958	\$17,376,563	\$72,605	0.42%
Commercial	\$72,471,638	\$73,662,789	\$1,191,151	1.64%
Industrial	\$16,420,569	\$16,089,374	-\$331,195	-2.02%
Aggregate Extraction	\$0	\$563,852	\$563,852	100.00%
Industrial + AE	\$16,420,569	\$16,653,226	\$232,657	1.42%
Landfill	\$52,204	\$52,204	\$0	0.00%
Pipeline	\$2,622,461	\$2,643,328	\$20,866	0.80%
Payment in Lieu				
Residential	\$180,758	\$165,516	-\$15,242	-8.43%
Farm	\$800	\$800	\$0	0.00%
Commercial	\$5,992,682	\$5,932,721	-\$59,961	-1.00%
Industrial	\$194,646	\$192,346	-\$2,300	-1.18%
Landfill	\$36,257	\$36,257	\$0	0.00%
Total (Tax + PIL)	\$435,175,369	\$442,592,488	\$7,417,117	1.70%

Table 6-B
2024 Local Revenue Growth by Area Municipality
General Local Levies

Local Municipality	2024 Local General Levies			
	As Levied	Year-End	In-Year Growth	
Fort Erie	\$34,320,088	\$35,039,224	\$719,136	2.10%
Grimsby	\$17,593,164	\$17,704,661	\$111,497	0.63%
Lincoln	\$24,169,258	\$24,356,115	\$186,857	0.77%
Niagara Falls	\$85,277,296	\$86,754,109	\$1,476,812	1.73%
Niagara-on-the-Lake	\$16,111,954	\$16,332,204	\$220,249	1.37%
Pelham	\$19,093,616	\$19,514,282	\$420,665	2.20%
Port Colborne	\$24,793,085	\$25,434,751	\$641,666	2.59%
St. Catharines	\$117,204,858	\$118,142,406	\$937,548	0.80%
Thorold	\$22,193,208	\$23,290,085	\$1,096,877	4.94%
Wainfleet	\$9,042,694	\$9,196,877	\$154,183	1.71%
Welland	\$49,261,901	\$50,693,260	\$1,431,359	2.91%
West Lincoln	\$9,709,103	\$9,806,875	\$97,772	1.01%
Region (Taxable only)	\$428,770,226	\$436,264,848	\$7,494,621	1.75%

Table 7
2024 Upper Tier and Local Revenue Growth by Area Municipality
All Municipal General Levies

Local Municipality	2024 In-Year Municipal Levy Growth			
	Upper Tier Levy		Local General Levies	
Fort Erie	\$647,752	2.10%	\$719,136	2.10%
Grimsby	\$232,148	0.63%	\$111,497	0.63%
Lincoln	\$231,469	0.77%	\$186,857	0.77%
Niagara Falls	\$1,746,189	1.73%	\$1,476,812	1.73%
Niagara-on-the-Lake	\$563,966	1.37%	\$220,249	1.37%
Pelham	\$459,828	2.20%	\$420,665	2.20%
Port Colborne	\$396,025	2.59%	\$641,666	2.59%
St. Catharines	\$968,948	0.80%	\$937,548	0.80%
Thorold	\$1,121,774	4.94%	\$1,096,877	4.94%
Wainfleet	\$123,807	1.71%	\$154,183	1.71%
Welland	\$1,189,848	2.91%	\$1,431,359	2.91%
West Lincoln	\$153,352	1.01%	\$97,772	1.01%
Region (Taxable only)	\$7,835,106	1.62%	\$7,494,621	1.75%

PART TWO: 2025 BASE-LINE TAX LANDSCAPE

Establishing 2025 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 2025, establishing these rates and a precise starting position remains critical for measuring and reporting all other factors affecting taxation.

For 2025, 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. **Measure the Impact of the New Aggregate Extraction Property Class**
Evaluate and report how this newly introduced class affects the municipal tax base.
3. **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.

2025 Start Ratios and Notional Tax Rates

Table 8 outlines the municipality's 2025 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 2024 tax ratios have been carried forward as the 2025 start ratios. The exception to this is the Aggregate Extraction class. While its year-end 2024 effective ratio aligns with the industrial ratio, the Province has regulated a new, lower transition ratio for 2025. This adjustment results in increased notional tax rates for all other property classes.

Table 8
Starting Ratios and Revenue Neutral (Notional) Tax Rates

Realty Tax Class	Tax Ratios			General Regional Rates		
	2024	2025 Start	% Change	2024	2025 Notional	% Change
Residential	1.000000	1.000000	0.00%	0.00666111	0.00666246	0.02%
Farm	0.250000	0.250000	0.00%	0.00166528	0.00166562	0.02%
Managed Forest	0.250000	0.250000	0.00%	0.00166528	0.00166562	0.02%
New Multi-Residential	1.000000	1.000000	0.00%	0.00666111	0.00666246	0.02%
Multi-Residential	1.970000	1.970000	0.00%	0.01312239	0.01312505	0.02%
Commercial	1.734900	1.734900	0.00%	0.01155636	0.01155870	0.02%
Industrial	2.630000	2.630000	0.00%	0.01751872	0.01752227	0.02%
Aggregate Extraction ¹	2.630000	2.140048	-18.63%	0.01751872	0.01425798	-18.61%
Landfill	2.940261	2.940261	0.00%	0.01958540	0.01958937	0.02%
Pipeline	1.702100	1.702100	0.00%	0.01133788	0.01134017	0.02%
Taxable Only Revenue				\$490,873,770	\$490,873,683	0.00%

Note: minor variations in total dollars between the year-end and notional levy due to rounding are expected.

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 MTAG 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 2024. In 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.

¹ 2025 Aggregate Extraction Transition Ratio was set by an amendment to Ontario Regulation 385/98 made under the Municipal Act, 2001.

Table 9
Year-Over-Year Inter-Class Tax Shifts
 (Upper-Tier General Levy)

Realty Tax Class	Upper Tier General Levy		Inter-Class Shifts	
	2024 Year-End	2025 Notional	\$	%
Taxable				
Residential	\$360,051,487	\$360,124,461	\$72,974	0.02%
Farm	\$4,227,706	\$4,228,568	\$862	0.02%
Managed Forest	\$27,931	\$27,936	\$5	0.02%
New Multi-Residential	\$2,525,388	\$2,525,902	\$514	0.02%
Multi-Residential	\$18,036,176	\$18,039,830	\$3,654	0.02%
Commercial	\$85,530,473	\$85,547,794	\$17,321	0.02%
Industrial	\$16,935,112	\$16,938,550	\$3,438	0.02%
Aggregate Extraction	\$534,358	\$434,899	-\$99,459	-18.61%
Landfill	\$61,743	\$61,755	\$12	0.02%
Pipeline	\$2,943,396	\$2,943,988	\$592	0.02%
Sub-Total Taxable	\$490,873,770	\$490,873,683	-\$87	0.00%
Payment in Lieu				
Residential	\$203,707	\$203,751	\$44	0.02%
Farm	\$818	\$818	\$0	0.00%
Commercial	\$7,084,362	\$7,085,794	\$1,432	0.02%
Industrial	\$234,075	\$234,121	\$46	0.02%
Landfill	\$33,693	\$33,700	\$7	0.02%
Sub-Total PIL	\$7,556,655	\$7,558,184	\$1,529	0.02%
Total (Taxable + PIL)	\$498,430,425	\$498,431,867	\$1,442	0.00%

Although the rates calculated and shown in Table 8 are revenue neutral overall, they do result in shifts between individual properties and groups of properties. The inter-class shifts of the Upper-Tier general levy are documented in Table 9.

In addition to shifting among property classes, the Upper-Tier levy will also shift among and within local municipalities based on the differential concentrations of Aggregate Extraction assessment in each local municipality. Table 10 documents these shifts of the upper-tier notional levy at the local level.

Overall Municipal Levy Shift

As with the Upper-Tier levy, local levies will shift amongst classes and taxpayers. Table 11 considers how the combined (upper tier + local) general levies are shifting among the property classes. The local levy amounts used in this section, as well as the underlying municipal specific notional tax rates are further documented in the **Local Results Addenda** attached to this study.

Table 10
Year-Over-Year Inter-Municipal Tax Shifts

		2025 Notional	\$	%
Fort Erie	\$31,561,115	\$31,556,347	-\$4,768	-0.02%
Grimsby	\$36,862,949	\$36,870,421	\$7,472	0.02%
Lincoln	\$30,171,106	\$30,155,889	-\$15,217	-0.05%
Niagara Falls	\$102,605,433	\$102,616,205	\$10,772	0.01%
Niagara-on-the-Lake	\$41,819,859	\$41,817,128	-\$2,731	-0.01%
Pelham	\$21,331,023	\$21,326,873	-\$4,150	-0.02%
Port Colborne	\$15,697,873	\$15,678,901	-\$18,972	-0.12%
St. Catharines	\$122,099,166	\$122,123,911	\$24,745	0.02%
Thorold	\$23,818,729	\$23,823,555	\$4,826	0.02%
Wainfleet	\$7,384,976	\$7,371,251	-\$13,725	-0.19%
Welland	\$42,139,848	\$42,148,389	\$8,541	0.02%
West Lincoln	\$15,381,693	\$15,384,813	\$3,120	0.02%
Region (Taxable)	\$490,873,770	\$490,873,683	-\$87	0.00%

Table 11
Year-Over-Year Inter-Class Tax Shifts – All Municipal General Levies

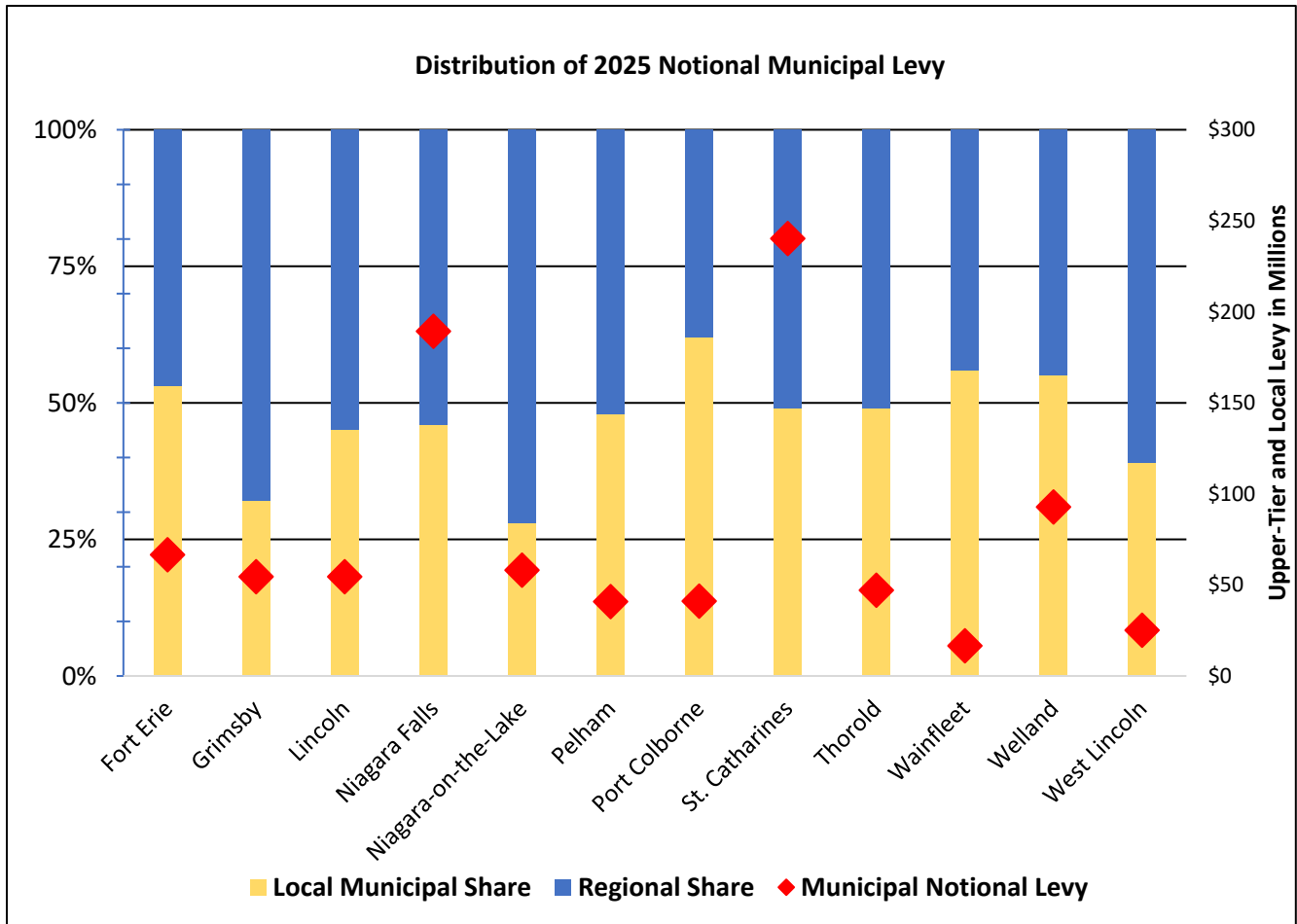
	Upper-Tier + All Local General Levies		Inter-Class Shifts	
	2024 Year-End	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$680,224,052	\$680,379,757	\$155,705	0.02%
Farm	\$7,418,085	\$7,420,849	\$2,764	0.04%
Managed Forest	\$53,377	\$53,397	\$20	0.04%
New Multi-Residential	\$5,013,736	\$5,014,364	\$628	0.01%
Multi-Residential	\$35,412,739	\$35,418,438	\$5,699	0.02%
Commercial	\$159,193,262	\$159,222,152	\$28,890	0.02%
Industrial	\$33,024,486	\$33,033,271	\$8,785	0.03%
Aggregate Extraction	\$1,098,210	\$894,196	-\$204,014	-18.58%
Landfill	\$113,947	\$113,964	\$17	0.01%
Pipeline	\$5,586,724	\$5,588,135	\$1,411	0.03%
Sub-Total Taxable	\$927,138,618	\$927,138,523	-\$95	0.00%
<i>Payment in Lieu</i>				
Residential	\$369,223	\$369,323	\$100	0.03%
Farm	\$1,618	\$1,618	\$0	0.00%
Commercial	\$13,017,083	\$13,019,432	\$2,349	0.02%
Industrial	\$426,421	\$426,504	\$83	0.02%
Landfill	\$69,950	\$69,957	\$7	0.01%
Sub-Total PIL	\$13,884,295	\$13,886,834	\$2,539	0.02%
	\$941,022,913	\$941,025,357	\$2,444	0.00%

Table 12 provides a summary of both Upper Tier and local notional levies for 2025 by realty tax class. Figure 1 summarizes the starting notional municipal levy in each local area municipality and documents the Upper Tier and local proportional shares.

Table 12
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
Taxable						
Residential	\$360,124,461	52.93%	\$320,255,296	47.06%	\$680,379,757	72.30%
Farm	\$4,228,568	56.98%	\$3,192,281	42.99%	\$7,420,849	0.79%
Managed Forest	\$27,936	52.32%	\$25,461	47.65%	\$53,397	0.01%
New Multi-Residential	\$2,525,902	50.37%	\$2,488,462	49.62%	\$5,014,364	0.53%
Multi-Residential	\$18,039,830	50.93%	\$17,378,608	49.06%	\$35,418,438	3.76%
Commercial	\$85,547,794	53.73%	\$73,674,358	46.26%	\$159,222,152	16.92%
Industrial	\$16,938,550	51.28%	\$16,094,721	48.71%	\$33,033,271	3.51%
Aggregate Extraction	\$434,899	48.64%	\$459,297	63.06%	\$894,196	0.10%
Landfill	\$61,755	54.19%	\$52,209	45.81%	\$113,964	0.01%
Pipeline	\$2,943,988	52.68%	\$2,644,147	47.30%	\$5,588,135	0.59%
Sub-Total Taxable	\$490,873,683	52.95%	\$436,264,840	47.05%	\$927,138,523	98.52%
Payment in Lieu						
Residential	\$203,751	55.17%	\$165,572	44.82%	\$369,323	0.04%
Farm	\$818	50.56%	\$800	49.44%	\$1,618	0.00%
Commercial	\$7,085,794	54.42%	\$5,933,638	45.57%	\$13,019,432	1.38%
Industrial	\$234,121	54.89%	\$192,383	45.10%	\$426,504	0.05%
Landfill	\$33,700	48.17%	\$36,257	51.83%	\$69,957	0.01%
Sub-Total PIL	\$7,558,184	54.43%	\$6,328,650	45.57%	\$13,886,834	1.48%
Total (Tax + PIL)	\$498,431,867	52.97%	\$442,593,490	47.03%	\$941,025,357	100.00%

Figure 1
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.

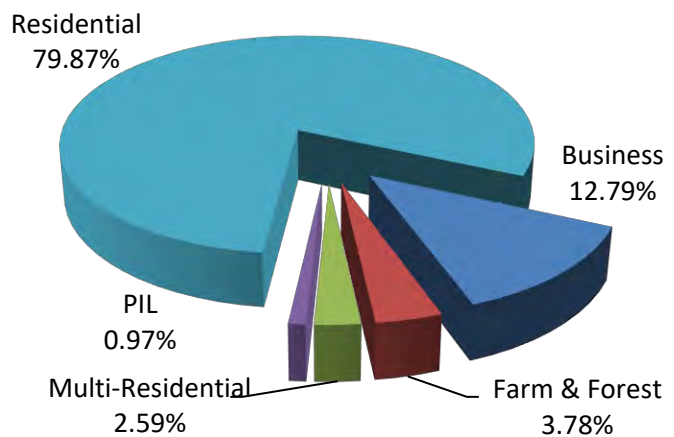
Business, Non-Business and Public Sector Revenue

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.

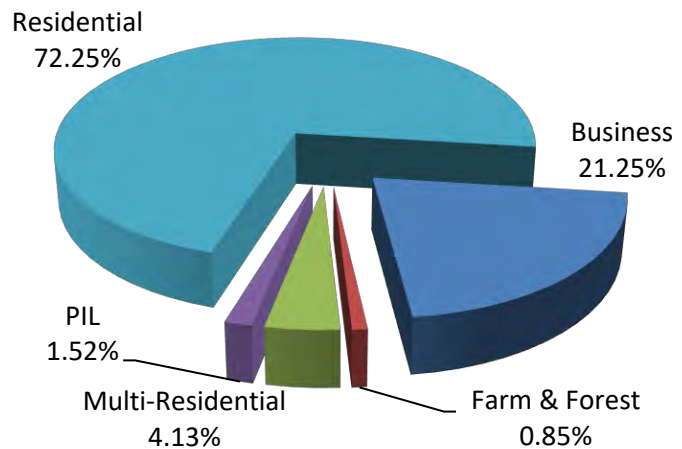
For many, the distinction between revenue that comes from non-business, business and public sector property owners is of significant interest. Figures 2 and 3 have been prepared to show how the relative burden of assessment and CVA tax is shared amongst various groups. For the purposes of this report, 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 2:
2025 Full CVA**



**Figure 3:
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 13-A and B through 21-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.

Table 13-A
Average CVA Tax: Single Detached Residential Properties

Local Municipality	2025 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	236,947	\$3,695	\$1,579	43%	\$1,753	47%	\$363	10%
Grimsby	451,067	\$5,138	\$3,005	58%	\$1,443	28%	\$690	14%
Lincoln	405,015	\$5,497	\$2,698	49%	\$2,179	40%	\$620	11%
Niagara Falls	285,480	\$3,947	\$1,902	48%	\$1,608	41%	\$437	11%
Niagara-on-the-Lake	545,346	\$5,886	\$3,633	62%	\$1,419	24%	\$834	14%
Pelham	402,909	\$5,756	\$2,684	47%	\$2,456	43%	\$616	10%
Port Colborne	203,084	\$3,859	\$1,353	35%	\$2,195	57%	\$311	8%
St. Catharines	274,556	\$4,019	\$1,829	46%	\$1,770	44%	\$420	10%
Thorold	284,755	\$4,188	\$1,897	45%	\$1,855	44%	\$436	11%
Wainfleet	321,350	\$5,304	\$2,141	40%	\$2,671	50%	\$492	10%
Welland	231,671	\$3,754	\$1,544	41%	\$1,856	49%	\$354	10%
West Lincoln	387,741	\$4,823	\$2,583	54%	\$1,647	34%	\$593	12%
Region Wide	300,826	\$4,335	\$2,004	46%	\$1,871	43%	\$460	11%

Table 13-B
Median CVA Tax: Single Detached Residential Properties

Local Municipality	2025 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	212,000	\$3,304	\$1,412	43%	\$1,568	47%	\$324	10%
Grimsby	425,000	\$4,842	\$2,832	58%	\$1,360	28%	\$650	13%
Lincoln	383,000	\$5,199	\$2,552	49%	\$2,061	40%	\$586	11%
Niagara Falls	252,000	\$3,484	\$1,679	48%	\$1,419	41%	\$386	11%
Niagara-on-the-Lake	485,000	\$5,235	\$3,231	62%	\$1,262	24%	\$742	14%
Pelham	379,000	\$5,415	\$2,525	47%	\$2,310	43%	\$580	11%
Port Colborne	181,000	\$3,439	\$1,206	35%	\$1,956	57%	\$277	8%
St. Catharines	258,200	\$3,779	\$1,720	46%	\$1,664	44%	\$395	10%
Thorold	262,000	\$3,853	\$1,746	45%	\$1,706	44%	\$401	10%
Wainfleet	303,000	\$5,002	\$2,019	40%	\$2,519	50%	\$464	9%
Welland	216,000	\$3,500	\$1,439	41%	\$1,731	49%	\$330	9%
West Lincoln	369,000	\$4,590	\$2,458	54%	\$1,567	34%	\$565	12%
Region Wide	268,000	\$3,863	\$1,786	46%	\$1,667	43%	\$410	11%

Table 14-A
Average CVA Tax: Townhouse/Semi-Detached

Local Municipality	2025 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	260,497	\$4,062	\$1,736	43%	\$1,927	47%	\$399	10%
Grimsby	335,080	\$3,817	\$2,232	58%	\$1,072	28%	\$513	14%
Lincoln	302,757	\$4,109	\$2,017	49%	\$1,629	40%	\$463	11%
Niagara Falls	226,953	\$3,137	\$1,512	48%	\$1,278	41%	\$347	11%
Niagara-on-the-Lake	402,472	\$4,344	\$2,681	62%	\$1,047	24%	\$616	14%
Pelham	319,450	\$4,564	\$2,128	47%	\$1,947	43%	\$489	10%
Port Colborne	197,921	\$3,761	\$1,319	35%	\$2,139	57%	\$303	8%
St. Catharines	221,927	\$3,249	\$1,479	46%	\$1,430	44%	\$340	10%
Thorold	250,893	\$3,690	\$1,672	45%	\$1,634	44%	\$384	11%
Welland	212,052	\$3,436	\$1,413	41%	\$1,699	49%	\$324	10%
West Lincoln	284,375	\$3,538	\$1,895	54%	\$1,208	34%	\$435	12%
Region Wide	259,821	\$3,696	\$1,731	47%	\$1,567	42%	\$398	11%

Table 14-B
Median CVA Tax: Townhouse/Semi-Detached

Local Municipality	2025 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	268,500	\$4,186	\$1,789	43%	\$1,986	47%	\$411	10%
Grimsby	332,000	\$3,782	\$2,212	58%	\$1,062	28%	\$508	13%
Lincoln	304,000	\$4,126	\$2,025	49%	\$1,636	40%	\$465	11%
Niagara Falls	198,000	\$2,737	\$1,319	48%	\$1,115	41%	\$303	11%
Niagara-on-the-Lake	371,000	\$4,005	\$2,472	62%	\$965	24%	\$568	14%
Pelham	317,000	\$4,529	\$2,112	47%	\$1,932	43%	\$485	11%
Port Colborne	215,000	\$4,085	\$1,432	35%	\$2,324	57%	\$329	8%
St. Catharines	205,000	\$3,001	\$1,366	46%	\$1,321	44%	\$314	10%
Thorold	261,000	\$3,838	\$1,739	45%	\$1,700	44%	\$399	10%
Welland	199,000	\$3,225	\$1,326	41%	\$1,595	49%	\$304	9%
West Lincoln	292,000	\$3,632	\$1,945	54%	\$1,240	34%	\$447	12%
Region Wide	259,000	\$3,684	\$1,726	47%	\$1,562	42%	\$396	11%

Table 15-A
Average CVA Tax: Residential Condominium

Local Municipality	2025 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	224,210	\$3,496	\$1,494	43%	\$1,659	47%	\$343	10%
Grimsby	253,473	\$2,888	\$1,689	58%	\$811	28%	\$388	14%
Lincoln	201,702	\$2,738	\$1,344	49%	\$1,085	40%	\$309	11%
Niagara Falls	196,614	\$2,718	\$1,310	48%	\$1,107	41%	\$301	11%
Niagara-on-the-Lake	457,243	\$4,936	\$3,046	62%	\$1,190	24%	\$700	14%
Pelham	251,988	\$3,601	\$1,679	47%	\$1,536	43%	\$386	10%
Port Colborne	134,900	\$2,563	\$899	35%	\$1,458	57%	\$206	8%
St. Catharines	181,390	\$2,656	\$1,209	46%	\$1,169	44%	\$278	10%
Thorold	166,062	\$2,442	\$1,106	45%	\$1,082	44%	\$254	11%
Welland	125,589	\$2,035	\$837	41%	\$1,006	49%	\$192	10%
West Lincoln	234,447	\$2,917	\$1,562	54%	\$996	34%	\$359	12%
Region Wide	202,122	\$2,875	\$1,347	47%	\$1,219	42%	\$309	11%

Table 15-B
Median CVA Tax: Residential Condominium

Local Municipality	2025 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	250,000	\$3,898	\$1,666	43%	\$1,849	47%	\$383	10%
Grimsby	232,000	\$2,643	\$1,546	58%	\$742	28%	\$355	13%
Lincoln	191,000	\$2,593	\$1,273	49%	\$1,028	40%	\$292	11%
Niagara Falls	179,000	\$2,475	\$1,193	48%	\$1,008	41%	\$274	11%
Niagara-on-the-Lake	407,000	\$4,394	\$2,712	62%	\$1,059	24%	\$623	14%
Pelham	222,000	\$3,172	\$1,479	47%	\$1,353	43%	\$340	11%
Port Colborne	131,500	\$2,498	\$876	35%	\$1,421	57%	\$201	8%
St. Catharines	147,000	\$2,151	\$979	46%	\$947	44%	\$225	10%
Thorold	204,000	\$3,000	\$1,359	45%	\$1,329	44%	\$312	10%
Welland	118,000	\$1,913	\$786	41%	\$946	49%	\$181	9%
West Lincoln	237,000	\$2,949	\$1,579	54%	\$1,007	34%	\$363	12%
Region Wide	178,000	\$2,531	\$1,186	47%	\$1,073	42%	\$272	11%

Table 16-A
Average CVA Tax: Waterfront Residential Properties

Local Municipality	2025 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	579,730	\$9,038	\$3,862	43%	\$4,289	47%	\$887	10%
Grimsby	931,230	\$10,608	\$6,204	58%	\$2,979	28%	\$1,425	14%
Lincoln	832,668	\$11,303	\$5,548	49%	\$4,481	40%	\$1,274	11%
Niagara Falls	557,974	\$7,714	\$3,717	48%	\$3,143	41%	\$854	11%
Niagara-on-the-Lake	1,054,588	\$11,384	\$7,026	62%	\$2,744	24%	\$1,614	14%
Pelham	299,111	\$4,274	\$1,993	47%	\$1,823	43%	\$458	10%
Port Colborne	623,612	\$11,849	\$4,155	35%	\$6,740	57%	\$954	8%
St. Catharines	818,529	\$11,981	\$5,453	46%	\$5,276	44%	\$1,252	10%
Thorold	426,948	\$6,279	\$2,845	45%	\$2,781	44%	\$653	11%
Wainfleet	415,818	\$6,863	\$2,770	40%	\$3,457	50%	\$636	10%
Welland	456,163	\$7,392	\$3,039	41%	\$3,655	49%	\$698	10%
West Lincoln	402,102	\$5,002	\$2,679	54%	\$1,708	34%	\$615	12%
Region Wide	613,870	\$8,848	\$4,090	46%	\$3,819	43%	\$939	11%

Table 16-B
Median CVA Tax: Waterfront Residential Properties

Local Municipality	2025 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	521,500	\$8,130	\$3,474	43%	\$3,858	47%	\$798	10%
Grimsby	806,000	\$9,182	\$5,370	58%	\$2,579	28%	\$1,233	13%
Lincoln	773,000	\$10,493	\$5,150	49%	\$4,160	40%	\$1,183	11%
Niagara Falls	451,000	\$6,235	\$3,005	48%	\$2,540	41%	\$690	11%
Niagara-on-the-Lake	850,500	\$9,180	\$5,666	62%	\$2,213	24%	\$1,301	14%
Pelham	300,000	\$4,287	\$1,999	47%	\$1,829	43%	\$459	11%
Port Colborne	588,000	\$11,173	\$3,918	35%	\$6,355	57%	\$900	8%
St. Catharines	714,000	\$10,451	\$4,757	46%	\$4,602	44%	\$1,092	10%
Thorold	344,000	\$5,059	\$2,292	45%	\$2,241	44%	\$526	10%
Wainfleet	384,000	\$6,338	\$2,558	40%	\$3,192	50%	\$588	9%
Welland	483,500	\$7,835	\$3,221	41%	\$3,874	49%	\$740	9%
West Lincoln	394,000	\$4,901	\$2,625	54%	\$1,673	34%	\$603	12%
Region Wide	535,000	\$7,711	\$3,564	46%	\$3,328	43%	\$819	11%

Table 17-A
Average CVA Tax: All Residential Properties

Local Municipality	2025 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	232,916	\$3,631	\$1,552	43%	\$1,723	47%	\$356	10%
Grimsby	397,382	\$4,527	\$2,648	58%	\$1,271	28%	\$608	14%
Lincoln	372,013	\$5,050	\$2,479	49%	\$2,002	40%	\$569	11%
Niagara Falls	272,829	\$3,772	\$1,818	48%	\$1,537	41%	\$417	11%
Niagara-on-the-Lake	509,413	\$5,499	\$3,394	62%	\$1,326	24%	\$779	14%
Pelham	373,308	\$5,334	\$2,487	47%	\$2,276	43%	\$571	10%
Port Colborne	214,700	\$4,078	\$1,430	35%	\$2,320	57%	\$328	8%
St. Catharines	263,429	\$3,856	\$1,755	46%	\$1,698	44%	\$403	10%
Thorold	252,394	\$3,712	\$1,682	45%	\$1,644	44%	\$386	11%
Wainfleet	282,866	\$4,669	\$1,885	40%	\$2,351	50%	\$433	10%
Welland	222,887	\$3,612	\$1,485	41%	\$1,786	49%	\$341	10%
West Lincoln	330,321	\$4,109	\$2,201	54%	\$1,403	34%	\$505	12%
Region Wide	287,312	\$4,141	\$1,914	46%	\$1,787	43%	\$440	11%

Table 17-B
Median CVA Tax: All Residential Properties

Local Municipality	2025 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	200,000	\$3,118	\$1,332	43%	\$1,480	47%	\$306	10%
Grimsby	368,000	\$4,192	\$2,452	58%	\$1,177	28%	\$563	13%
Lincoln	329,000	\$4,465	\$2,192	49%	\$1,770	40%	\$503	11%
Niagara Falls	241,000	\$3,332	\$1,606	48%	\$1,357	41%	\$369	11%
Niagara-on-the-Lake	448,000	\$4,836	\$2,985	62%	\$1,166	24%	\$685	14%
Pelham	350,000	\$5,002	\$2,332	47%	\$2,134	43%	\$536	11%
Port Colborne	174,000	\$3,306	\$1,159	35%	\$1,881	57%	\$266	8%
St. Catharines	241,000	\$3,528	\$1,606	46%	\$1,553	44%	\$369	10%
Thorold	241,000	\$3,545	\$1,606	45%	\$1,570	44%	\$369	10%
Wainfleet	266,500	\$4,399	\$1,776	40%	\$2,215	50%	\$408	9%
Welland	204,000	\$3,306	\$1,359	41%	\$1,635	49%	\$312	9%
West Lincoln	320,000	\$3,981	\$2,132	54%	\$1,359	34%	\$490	12%
Region Wide	251,000	\$3,617	\$1,672	46%	\$1,561	43%	\$384	11%

Table 18-A
Average CVA Tax: Farm Properties

Local Municipality	2025 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	212,885	\$830	\$355	43%	\$394	47%	\$81	10%
Grimsby	402,254	\$1,146	\$670	58%	\$322	28%	\$154	14%
Lincoln	539,877	\$1,832	\$899	49%	\$726	40%	\$207	11%
Niagara Falls	282,115	\$975	\$470	48%	\$397	41%	\$108	11%
Niagara-on-the-Lake	662,221	\$1,787	\$1,103	62%	\$431	24%	\$253	14%
Pelham	320,909	\$1,147	\$535	47%	\$489	43%	\$123	10%
Port Colborne	197,898	\$941	\$330	35%	\$535	57%	\$76	8%
St. Catharines	655,850	\$2,400	\$1,092	46%	\$1,057	44%	\$251	10%
Thorold	269,004	\$989	\$448	45%	\$438	44%	\$103	11%
Wainfleet	300,212	\$1,239	\$500	40%	\$624	50%	\$115	10%
Welland	229,807	\$931	\$383	41%	\$460	49%	\$88	10%
West Lincoln	367,311	\$1,142	\$612	54%	\$390	34%	\$140	12%
Region Wide	413,879	\$1,491	\$689	46%	\$644	43%	\$158	11%

Table 18-B
Median CVA Tax: Farm Properties

Local Municipality	2025 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	182,200	\$710	\$303	43%	\$337	47%	\$70	10%
Grimsby	322,100	\$917	\$536	58%	\$258	28%	\$123	13%
Lincoln	384,600	\$1,305	\$641	49%	\$517	40%	\$147	11%
Niagara Falls	214,500	\$741	\$357	48%	\$302	41%	\$82	11%
Niagara-on-the-Lake	414,000	\$1,117	\$690	62%	\$269	24%	\$158	14%
Pelham	219,000	\$783	\$365	47%	\$334	43%	\$84	11%
Port Colborne	155,350	\$738	\$259	35%	\$420	57%	\$59	8%
St. Catharines	373,750	\$1,368	\$623	46%	\$602	44%	\$143	10%
Thorold	213,500	\$786	\$356	45%	\$348	44%	\$82	10%
Wainfleet	222,600	\$919	\$371	40%	\$463	50%	\$85	9%
Welland	157,400	\$637	\$262	41%	\$315	49%	\$60	9%
West Lincoln	312,400	\$971	\$520	54%	\$332	34%	\$119	12%
Region Wide	287,900	\$1,038	\$480	46%	\$448	43%	\$110	11%

Table 19-A
Average CVA Tax: Improved Multi-Residential Properties

Local Municipality	2025 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	1,381,776	\$40,388	\$18,136	45%	\$20,138	50%	\$2,114	5%
Grimsby	2,245,750	\$47,066	\$29,476	63%	\$14,154	30%	\$3,436	7%
Lincoln	1,710,564	\$43,201	\$22,451	52%	\$18,133	42%	\$2,617	6%
Niagara Falls	2,615,161	\$67,343	\$34,324	51%	\$29,018	43%	\$4,001	6%
Niagara-on-the-Lake	5,382,367	\$106,470	\$70,644	66%	\$27,591	26%	\$8,235	8%
Pelham	1,608,455	\$42,889	\$21,111	49%	\$19,317	45%	\$2,461	6%
Port Colborne	1,245,806	\$44,782	\$16,351	37%	\$26,525	59%	\$1,906	4%
St. Catharines	3,242,650	\$88,693	\$42,560	48%	\$41,172	46%	\$4,961	6%
Thorold	1,229,309	\$33,789	\$16,135	48%	\$15,773	47%	\$1,881	5%
Wainfleet	457,000	\$14,181	\$5,998	42%	\$7,484	53%	\$699	5%
Welland	1,969,569	\$59,955	\$25,851	43%	\$31,091	52%	\$3,013	5%
West Lincoln	1,468,500	\$33,807	\$19,274	57%	\$12,286	36%	\$2,247	7%
Region Wide	2,487,553	\$66,939	\$32,649	49%	\$30,484	46%	\$3,806	5%

Table 19-B
Median CVA Tax: Improved Multi-Residential Properties

Local Municipality	2025 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	695,000	\$20,314	\$9,122	45%	\$10,129	50%	\$1,063	5%
Grimsby	1,090,000	\$22,844	\$14,306	63%	\$6,870	30%	\$1,668	7%
Lincoln	1,305,000	\$32,959	\$17,128	52%	\$13,834	42%	\$1,997	6%
Niagara Falls	1,371,000	\$35,305	\$17,994	51%	\$15,213	43%	\$2,098	6%
Niagara-on-the-Lake	2,620,000	\$51,828	\$34,388	66%	\$13,431	26%	\$4,009	8%
Pelham	681,000	\$18,158	\$8,938	49%	\$8,178	45%	\$1,042	6%
Port Colborne	640,000	\$23,006	\$8,400	37%	\$13,627	59%	\$979	4%
St. Catharines	1,061,100	\$29,023	\$13,927	48%	\$13,473	46%	\$1,623	6%
Thorold	810,500	\$22,278	\$10,638	48%	\$10,400	47%	\$1,240	6%
Wainfleet	457,000	\$14,181	\$5,998	42%	\$7,484	53%	\$699	5%
Welland	842,000	\$25,631	\$11,051	43%	\$13,292	52%	\$1,288	5%
West Lincoln	1,471,000	\$33,865	\$19,307	57%	\$12,307	36%	\$2,251	7%
Region Wide	1,034,000	\$27,824	\$13,571	49%	\$12,671	46%	\$1,582	6%

Table 20-A
Average CVA Tax: Commercial Occupied Properties (CT)

Local Municipality	2025 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	381,852	\$12,675	\$4,414	35%	\$4,901	39%	\$3,360	26%
Grimsby	923,794	\$23,934	\$10,678	45%	\$5,127	21%	\$8,129	34%
Lincoln	634,932	\$18,854	\$7,339	39%	\$5,928	31%	\$5,587	30%
Niagara Falls	1,626,570	\$49,010	\$18,801	38%	\$15,895	32%	\$14,314	30%
Niagara-on-the-Lake	1,408,034	\$35,022	\$16,275	46%	\$6,356	18%	\$12,391	36%
Pelham	521,447	\$16,131	\$6,027	37%	\$5,515	34%	\$4,589	29%
Port Colborne	345,338	\$13,506	\$3,992	30%	\$6,475	48%	\$3,039	22%
St. Catharines	746,242	\$23,537	\$8,626	37%	\$8,344	35%	\$6,567	28%
Thorold	504,056	\$15,958	\$5,826	37%	\$5,696	36%	\$4,436	27%
Wainfleet	258,381	\$8,987	\$2,987	33%	\$3,726	41%	\$2,274	26%
Welland	525,296	\$17,998	\$6,072	34%	\$7,303	41%	\$4,623	25%
West Lincoln	383,220	\$10,626	\$4,430	42%	\$2,824	27%	\$3,372	31%
Region Wide	850,745	\$26,502	\$9,834	37%	\$9,181	35%	\$7,487	28%

Table 20-B
Median CVA Tax: Commercial Occupied Properties (CT)

Local Municipality	2025 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	185,600	\$6,160	\$2,145	35%	\$2,382	39%	\$1,633	27%
Grimsby	454,750	\$11,782	\$5,256	45%	\$2,524	21%	\$4,002	34%
Lincoln	285,300	\$8,472	\$3,298	39%	\$2,663	31%	\$2,511	30%
Niagara Falls	422,450	\$12,729	\$4,883	38%	\$4,128	32%	\$3,718	29%
Niagara-on-the-Lake	655,000	\$16,292	\$7,571	46%	\$2,957	18%	\$5,764	35%
Pelham	300,000	\$9,281	\$3,468	37%	\$3,173	34%	\$2,640	28%
Port Colborne	157,400	\$6,155	\$1,819	30%	\$2,951	48%	\$1,385	23%
St. Catharines	337,000	\$10,629	\$3,895	37%	\$3,768	35%	\$2,966	28%
Thorold	310,000	\$9,814	\$3,583	37%	\$3,503	36%	\$2,728	28%
Wainfleet	147,100	\$5,115	\$1,700	33%	\$2,121	41%	\$1,294	25%
Welland	213,250	\$7,307	\$2,465	34%	\$2,965	41%	\$1,877	26%
West Lincoln	201,900	\$5,599	\$2,334	42%	\$1,488	27%	\$1,777	32%
Region Wide	304,000	\$9,470	\$3,514	42%	\$3,281	27%	\$2,675	32%

Table 21-A
Average CVA Tax: Industrial Occupied Properties (IT)

Local Municipality	2025 Average		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	912,678	\$41,781	\$15,992	38%	\$17,757	43%	\$8,032	19%
Grimsby	1,684,637	\$58,518	\$29,519	50%	\$14,174	24%	\$14,825	26%
Lincoln	1,037,895	\$42,008	\$18,186	43%	\$14,689	35%	\$9,133	22%
Niagara Falls	1,081,096	\$44,472	\$18,943	43%	\$16,015	36%	\$9,514	21%
Niagara-on-the-Lake	905,238	\$30,023	\$15,862	53%	\$6,195	21%	\$7,966	26%
Pelham	260,043	\$11,014	\$4,557	41%	\$4,169	38%	\$2,288	21%
Port Colborne	865,708	\$47,395	\$15,169	32%	\$24,608	52%	\$7,618	16%
St. Catharines	848,539	\$36,719	\$14,868	40%	\$14,384	39%	\$7,467	21%
Thorold	897,344	\$38,992	\$15,724	40%	\$15,371	39%	\$7,897	21%
Wainfleet	279,413	\$13,464	\$4,896	36%	\$6,109	45%	\$2,459	19%
Welland	916,579	\$43,444	\$16,061	37%	\$19,317	44%	\$8,066	19%
West Lincoln	582,210	\$21,828	\$10,202	47%	\$6,503	30%	\$5,123	23%
Region Wide	904,612	\$38,612	\$15,851	41%	\$14,800	38%	\$7,961	21%

Table 21-B
Median CVA Tax: Industrial Occupied Properties (IT)

Local Municipality	2025 Median		Upper Tier		Local		Education	
	CVA	Tax	Tax	Share	Tax	Share	Tax	Share
Fort Erie	550,200	\$25,188	\$9,641	38%	\$10,705	43%	\$4,842	19%
Grimsby	1,317,300	\$45,758	\$23,082	50%	\$11,084	24%	\$11,592	25%
Lincoln	490,300	\$19,845	\$8,591	43%	\$6,939	35%	\$4,315	22%
Niagara Falls	690,300	\$28,397	\$12,096	43%	\$10,226	36%	\$6,075	21%
Niagara-on-the-Lake	542,000	\$17,976	\$9,497	53%	\$3,709	21%	\$4,770	27%
Pelham	136,400	\$5,777	\$2,390	41%	\$2,187	38%	\$1,200	21%
Port Colborne	427,000	\$23,378	\$7,482	32%	\$12,138	52%	\$3,758	16%
St. Catharines	465,300	\$20,135	\$8,153	40%	\$7,887	39%	\$4,095	20%
Thorold	445,600	\$19,362	\$7,808	40%	\$7,633	39%	\$3,921	20%
Wainfleet	187,700	\$9,044	\$3,289	36%	\$4,103	45%	\$1,652	18%
Welland	469,500	\$22,254	\$8,227	37%	\$9,895	44%	\$4,132	19%
West Lincoln	184,500	\$6,918	\$3,233	47%	\$2,061	30%	\$1,624	23%
Region Wide	447,650	\$19,107	\$7,844	41%	\$7,324	38%	\$3,939	21%

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.

For 2025, with no reassessment or phase-in change, the uniform education rates will remain unchanged from 2024 levels, ensuring no year-over-year shifts in education taxes for municipalities.

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.

Aggregate Extraction Class

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 industrial rates for all municipal purposes, but attracted a special discounted education rate that was set at 5% of the regular industrial rate (0.000440 vs. 0.008800)

The properties captured by this temporary subclass for 2024, have all been returned under the new stand-alone aggregate extraction class for 2025. The education rate for this new class has been set at 0.00511, which results in an education tax increase of over 1,000% for captured property in comparison to their 2024 final, adjusted levy.

2025 Education Rates and Levy

Tables 22 and 23 document the municipality's 2025 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 22
2024 - 2025 Education Rate Summary

Realty Tax Class / Subclass	Education Rates		Change %
	2024	2025	
Taxable			
Residential	0.00153000	0.00153000	0.00%
Farm	0.00038250	0.00038250	0.00%
Managed Forest	0.00038250	0.00038250	0.00%
New Multi-Residential	0.00153000	0.00153000	0.00%
Multi-Residential	0.00153000	0.00153000	0.00%
Commercial	0.00880000	0.00880000	0.00%
SSOFB	0.00220000	0.00220000	0.00%
Industrial	0.00880000	0.00880000	0.00%
SSOFB	0.00220000	0.00220000	0.00%
Aggregate Extraction	0.00044000	0.00511000	1061.36%
Landfill	0.00880000	0.00880000	0.00%
Pipeline	0.00880000	0.00880000	0.00%
Payment In Lieu			
Residential	0.00153000	0.00153000	0.00%
Farm	0.00038250	0.00038250	0.00%
Commercial	0.00880000	0.00880000	0.00%
Industrial	0.00880000	0.00880000	0.00%
Retained Education PIL			
Commercial	0.00980000	0.00980000	0.00%
Industrial	0.01250000	0.01250000	0.00%
Landfill	0.01714649	0.01714649	0.00%

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.

Table 23
2024 – 2025 Education Levy Summary

Realty Tax Class / Subclass	Education Levy		Difference	
	2024 Year-End	2025 Start	\$	%
<i>Taxable</i>				
Residential	\$82,720,856	\$82,720,856	\$0	0.00%
Farm	\$971,066	\$971,066	\$0	0.00%
Managed Forest	\$6,414	\$6,414	\$0	0.00%
New Multi-Residential	\$580,061	\$580,061	\$0	0.00%
Multi-Residential	\$2,102,920	\$2,102,920	\$0	0.00%
Commercial	\$64,507,378	\$64,507,378	\$0	0.00%
SSOFB	\$2,837	\$2,837	\$0	0.00%
Industrial	\$8,484,518	\$8,484,518	\$0	0.00%
SSOFB	\$5,583	\$5,583	\$0	0.00%
Aggregate Extraction	\$13,421	\$155,867	\$142,446	1061.37%
Landfill	\$27,742	\$27,742	\$0	0.00%
Pipeline	\$2,284,541	\$2,284,541	\$0	0.00%
Sub-Total Taxable	\$161,707,337	\$161,849,783	\$142,446	0.09%
<i>Payment in Lieu</i>				
Residential	\$14,390	\$14,390	\$0	0.00%
Farm	\$188	\$188	\$0	0.00%
Commercial	\$2,935,213	\$2,935,213	\$0	0.00%
Industrial	\$7,130	\$7,130	\$0	0.00%
Sub-Total PIL	\$2,956,921	\$2,956,921	\$0	0.00%
<i>Retained Education PIL</i>				
Commercial	\$1,830,678	\$1,830,678	\$0	0.00%
Industrial	\$150,139	\$150,139	\$0	0.00%
Landfill	\$29,498	\$29,498	\$0	0.00%
Sub-Total Retained Education	\$2,010,315	\$2,010,315	\$0	0.00%
Grand Total	\$166,674,573	\$166,817,019	\$142,446	0.09%

The Education Payment In Lieu (PIL) of Tax amounts summarized in this table have been calculated using different rates depending on whether the amount is to be shared with School Boards or retained by the local municipality. This is discussed in greater detail later in this section.

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 24, with no updates expected for 2025. Table 25 provides an overview of the linear properties in each local municipality.

Table 24
Rate per Acre Summary

Linear Property Type	Regulated Rates Per Acre²	
	<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

² It is the responsibility of each local municipality to confirm final rates against the actual regulation prior to billing.

Table 25
Linear Property Summary

Local Municipality	RTC RTQ	Category	2025 Roll Return		2025 Preliminary Levy	
			Count	Acreage	Municipal	Education
Fort Erie	WT	Railway	2	263.67	\$73,255	\$76,886
Fort Erie	UT	Utility	3	76.07	\$30,131	\$33,205
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	331.86	\$92,201	\$96,770
Niagara Falls	UT	Utility	1	19.89	\$7,878	\$8,682
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			44	5,674.26	\$1,982,858	\$2,159,668

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 this is generally expected to continue on a go-forward basis. As such, MTAG 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 26 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 26
Retained Education Levy Amounts

Municipality RTC / RTQ	Retained Rates	Taxable Rates	Difference	
			\$	%
Fort Erie				
CF	\$100,925	\$90,627	-\$10,298	-10.20%
Fort Erie Subtotal	\$100,925	\$90,627	-\$10,298	-10.20%
Grimsby				
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%
Lincoln				
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%
Niagara Falls				
CH	\$71,453	\$64,162	-\$7,291	-10.20%
CJ	\$8,472	\$7,608	-\$864	-10.20%
CK	\$9,434	\$8,471	-\$963	-10.21%
CF	\$202,904	\$182,200	-\$20,704	-10.20%
IH	\$43,611	\$30,702	-\$12,909	-29.60%
IK	\$5,840	\$4,111	-\$1,729	-29.61%
IJ	\$234	\$165	-\$69	-29.49%
UH	\$321,155	\$321,155	\$0	0.00%
Niagara Falls Subtotal	\$663,103	\$618,574	-\$44,529	-6.72%

Table 26 (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	\$304,437	\$273,372	-\$31,065	-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	\$367,476	\$324,628	-\$42,848	-11.66%
<i>Pelham</i>				
CF	\$8,580	\$7,704	-\$876	-10.21%
IH	\$358	\$252	-\$106	-29.61%
UH	\$173,875	\$173,875	\$0	0.00%
Pelham Subtotal	\$182,813	\$181,831	-\$982	-0.54%
<i>Port Colborne</i>				
CF	\$102,132	\$91,710	-\$10,422	-10.20%
IH	\$1,375	\$968	-\$407	-29.60%
WF	\$28,032	\$28,032	\$0	0.00%
Port Colborne Subtotal	\$131,539	\$120,710	-\$10,829	-8.23%
<i>St. Catharines</i>				
CF	\$383,646	\$344,498	-\$39,148	-10.20%
CH	\$46,192	\$41,479	-\$4,713	-10.20%
CK	\$4,381	\$3,934	-\$447	-10.20%
IH	\$21,708	\$15,282	-\$6,426	-29.60%
IK	\$7,229	\$5,089	-\$2,140	-29.60%
UH	\$44,588	\$44,588	\$0	0.00%
St. Catharines Subtotal	\$507,744	\$454,870	-\$52,874	-10.41%
<i>Thorold</i>				
CH	\$13,299	\$11,942	-\$1,357	-10.20%
CF	\$71,382	\$64,098	-\$7,284	-10.20%
IH	\$20,152	\$14,187	-\$5,965	-29.60%
IF	\$1,650	\$1,162	-\$488	-29.58%
UH	\$239,001	\$239,001	\$0	0.00%
Thorold Subtotal	\$345,484	\$330,390	-\$15,094	-4.37%

Table 26 (Continued)
Retained Education Levy Amounts

		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	\$109,404	\$98,241	-\$11,163	-10.20%
CH	\$12,586	\$11,302	-\$1,284	-10.20%
CK	\$320	\$288	-\$32	-10.00%
IH	\$6,985	\$4,917	-\$2,068	-29.61%
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	\$214,964	\$189,274	-\$25,690	-11.95%
<i>West Lincoln</i>				
CF	\$20,845	\$18,718	-\$2,127	-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	\$519,007	\$513,269	-\$5,738	-1.11%
Region Wide	\$3,517,894	\$3,272,293	-\$245,601	-6.98%

PART FOUR: 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 2025 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 2025 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 2025 we also recommend that no final decisions be put before Council prior to receiving formal word from the Province with regards to their 2025 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, MTAG 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. MTAG 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, MTAG 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).

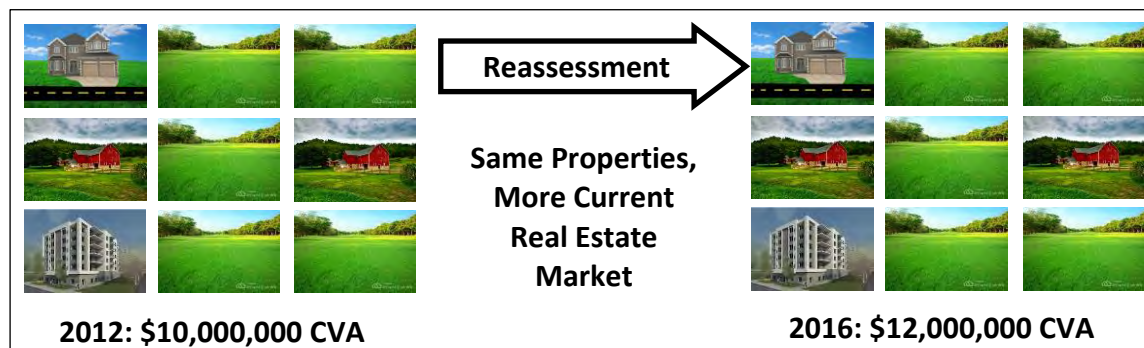
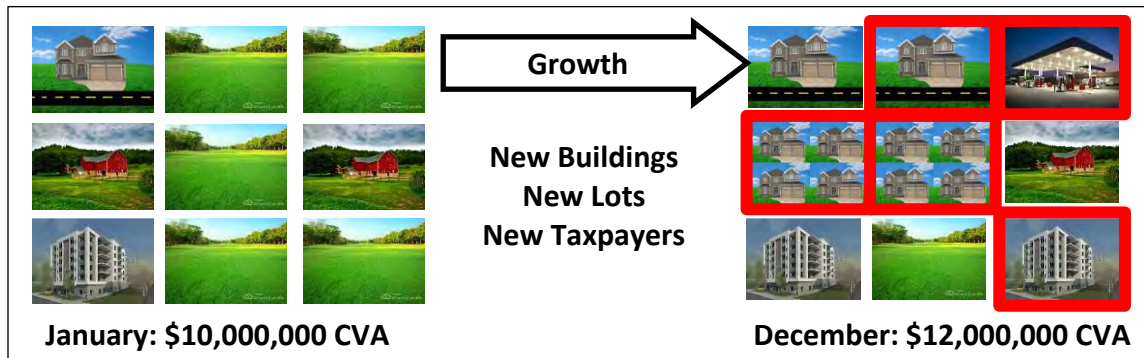
Growth (positive or negative) reflects the value increase or decrease associated with a change to a property's state, use or condition.

- 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.

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.

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						
New CVA	3,750,000	475,000	525,000	825,000	825,000	1,100,000
CVA Change	50%	58%	75%	50%	38%	47%
New CVA Share	100%	13%	14%	22%	22%	29%
Change in CVA Share	0%	6%	17%	0%	-8%	-2%
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 Subclass

The new multi-residential 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.

Class/Subclass Inclusion Based Solely on Building Permit Date

The only factor that distinguishes buildings classified as multi-residential, new multi-residential, or the new multi-residential subclass is the timing of the original building permit under which the building was built or converted to a multi-residential property.

Class/Subclass	Building Permit Issued
Multi-Residential	Before the earlier of: April, 2017; or Municipal Opt-In Date ¹
New Multi-Residential	After the earlier of: April, 2017; or Municipal Opt-In Date
New Multi-Res. Subclass	After: Municipal Opt-In Date.

Theoretically, three identical buildings adjacent to one another could be classified and taxed differently based on the timing of their respective building permits.

¹ Municipal Opt-In Date is the date of passing a by-law to adopt the optional new multi-residential class prior to April 2017 or to adopt the optional new multi-residential subclass. By-law authority rests with upper and single tier councils.

Duration of New Multi-Residential Classification

Properties classified as new multi-residential are transitioned to the standard multi-residential class after 35 years. For example, a property added to the New Multi-Residential class on December 31, 2010, will be reclassified to the standard multi-residential class as of January 1, 2045.

This rule also applies to properties within the new subclass, as they are considered part of the broader new multi-residential class and therefore will revert to the multi-residential class after 35 years.

Differential Tax Treatment

The range of flexibility for setting the multi-residential ratio varies based on the existing ratio level of each upper and single tier municipality. With this in mind, and considering provincially established parameters, the range of flexibility may be generally summarized as follows:

Multi-Residential Ratios Above 2.00 are subject to levy restriction, which will also trigger annual reduction calculations until the ratio is reduced to 2.00 or below.

Multi-Residential Ratios at or Below 2.00 may remain at the previous year’s level or be reduced.

- Multi-residential ratios may be set freely between 1.00 and 1.10

New Multi-Residential Class ratio may be set anywhere between 1.00 and 1.10

New Multi-Residential subclass

- Municipalities that choose to adopt this subclass may set a discount of up to 35% pegged against the new multi-residential class.
- If the new multi-residential ratio is set at 1.00, the lowest effective rate for eligible properties would be 65% of the residential rate.

The net municipal tax rate incentive offered by the new multi-residential class or the subclass will depend on both the multi-residential ratio as well as the settings for the incentive classes.

The following table illustrates the incentive potential of the new multi-residential class, and the new multi-residential subclass depending on the municipality’s multi-residential ratio.

Multi-Residential Class Ratio	Discount of Municipal Rate vs. Multi-Residential ²				
	New Multi-Residential	10%	20%	30%	35%
2.00	50.0%	55.0%	60.0%	65.0%	67.5%
1.75	42.9%	48.6%	54.3%	60.0%	62.9%
1.50	33.3%	40.0%	46.7%	53.3%	56.7%
1.25	20.0%	28.0%	36.0%	44.0%	48.0%
1.00	0.0%	10.0%	20.0%	30.0%	35.0%

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.

² Assumes a new multi-residential ratio of 1.00

Considering the Policy Logic of Property Tax Incentives for New Multi-Residential Builds

Reducing the property tax burden on multi-residential properties sends a clear, housing-positive signal to landlords, tenants, and the broader public. Lowering tax rates can directly reduce rental costs for tenants and lessen expenses for municipally owned housing, enhancing overall sector viability.

Still, the actual effectiveness of the new multi-residential class in spurring additional rental construction remains uncertain. Most development decisions hinge on factors like land availability, infrastructure, financing, and market demand—variables that generally outweigh marginal tax incentives. Since this class has applied province-wide since 2017, it has likely had a limited direct influence on whether projects move forward, instead influencing only where they might be located.

The optional new subclass reintroduces some competitive differentiation among municipalities, potentially making those that adopt it more appealing to developers. However, this advantage is not guaranteed, as comparing tax treatments, rates, and property values across jurisdictions can be both complex and speculative.

Overall, policymakers should critically evaluate the extent to which these measures genuinely drive new development versus simply demonstrating municipal support for such projects. While the subclass may help reinforce a municipality's commitment to encouraging multi-residential growth, it should not be assumed that it will substantially increase the number of units built.

Policy Considerations for the New Multi-Residential Subclass

Below we have set out a series of policy considerations that may be helpful to the reader. We have deliberately avoided organizing these into “pros and cons” as those determinations are inherently subjective. Such judgments can only be made in light of locally defined objectives and preferences.

Housing and Rental Friendly Signaling: 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.

Modest Impact on New Construction Decisions: While the subclass could influence where developers choose to locate, it is unlikely to decisively change whether they build. Fundamental factors like land availability, infrastructure, and market demand usually outweigh marginal tax incentives.

Competitive Advantage Between Municipalities: Offering the subclass may help a municipality stand out compared to those that do not, potentially tipping the scales for developers choosing between similar jurisdictions.

No Immediate Impact or Volatility: Unlike altering an existing tax ratio or discount, there will be no immediate impacts and no measurable *tax shifts* down the road.

The new subclass will emerge gradually as new qualifying buildings are constructed, and each will be taxed at the lower rate from the start. While other classes may carry marginally more than they otherwise would this differential will be subtle, and no property will see a policy driven “spike” or “shift”.

Equity and Perception Issues: Differential tax treatment based solely on the date a building permit is issued could raise questions about fairness. Existing properties will not benefit, potentially creating perceived inequities among property owners. This risk should be considered more closely by municipalities with higher multi-residential ratios and/or where no ratio reduction plan is in place.

Revenue Trade-Offs: While an upper-tier government subject to local taxation may gain from enhanced development spurred by the subclass, the corresponding reduction in tax rates for new properties will decrease the local municipality's direct revenue from that growth.

Policy Intent vs. Practical Outcomes: Policymakers should be realistic about the subclass's ability to drive new housing supply. Any decision to implement it should balance the symbolic, competitive, and economic benefits against the fiscal and equity considerations it introduces.

Quantitative Modelling Protocols

Modelling future tax implications for properties where building permits have not yet been issued—let alone constructed—should be approached with extreme caution. As most appropriate solution can only be identified in consideration of local circumstances, objectives, and available data, we have not set out specific avenues of inquiry here. MTAG is available to work with each client jurisdiction to assess the most appropriate modelling approach should such analysis be required.

ONTARIO'S NEW AGGREGATE EXTRACTION PROPERTY CLASS

Background: Temporary 2024 Industrial Subclass

In July 2024, the Minister of Finance introduced a temporary property subclass specifically for the active industrial portions of aggregate-producing properties, including gravel pits and quarries. This subclass was designed to apply solely for the 2024 taxation year, targeting the education portion of the tax bill.

The impact of the subclass was significant: for every \$100,000 in Current Value Assessment (CVA) captured by the subclass, the education portion of the tax bill was reduced from \$880 to \$44, representing a reduction of 95%. While the education tax rate was significantly lowered, the municipal portion of the levy remained unchanged and continued to be taxed at the standard industrial rate.

New Stand-Alone Aggregate Extraction Property Class

With the introduction of regulations in the fall of 2024, the temporary subclass will cease to exist after 2024, to be replaced by a new stand-alone Aggregate Extraction property class. This new class will initially capture the same assessment base as the temporary subclass, although some definitional differences may affect what is included in the class moving forward.

As a distinct class, the Aggregate Extraction property class will no longer form part of the industrial class as was the case with the temporary subclass. As such, it will be subject to its own tax ratio as well as class specific rules and limits governing how the ratio may be moved and adjusted.

For 2025, the most relevant factors that will determine the initial impact of this new class on the municipal balance of taxation are:

- 1) The municipal specific transition ratio regulated for each upper and single-tier jurisdiction with eligible properties appearing on the roll as returned for 2025; and
- 2) The regulated range of flexibility is 0.6000 to 1.1000, within which municipalities may freely set and adjust the ratio for this class.

These factors will guide how the tax burden shifts between the new class and other property classes.

Transition Ratios and Flexibility for 2025

The provincially regulated transition ratios vary by municipality, but analysis of a significant sample suggests that the ratios have generally been set by reducing each municipality's starting industrial ratio by 18.63%. The rationale behind this uniform reduction factor has not been explained, and there is no indication of the intent or reasoning for its indiscriminate application across municipalities.

Many transition ratios have been set below 1.00, however, the effective upper limit for any municipality is the higher of:

- The regulated transition ratio, or
- 1.10, which is the upper limit of the allowable range for this class.

Increases above these limits are not permitted, and in fact, have been explicitly prohibited for 2025.

Provincial Education Tax Rates

While regulating forced, across the board decreases in municipal tax for eligible properties, the province has increased the education portion of the tax bill for these properties in comparison to the special treatment they received under the temporary 2024 subclass.

- In 2024, the education rate for eligible properties was reduced by 95% in comparison to the industrial rate that originally applied for that year.
- The education rate is approximately 58% of the industrial education rate in 2025.

Summary of Overall Impacts and Municipal Specific Observations

The following table has been prepared to document the tax change pattern for the assessment now captured by Aggregate Extraction due to these changes in provincial policy. Based on the total assessment of 30,502,100 as returned for 2025, we illustrate:

- 1) The taxes based on the original 2024 treatment and classification
- 2) The year-end tax under the temporary 2024 subclass, and
- 3) The 2025 starting municipal levy for municipal and education purposes.

Levy Component	2024	2024 Temporary Subclass			2025 Notional Levy		
	Original Tax	Adjusted Tax	Vs. Original Levy		Start Tax	vs. 2024 Adjusted	
Region	\$534,358	\$534,358	\$0	0.00%	\$434,899	-\$99,459	-18.61%
Local (all)	\$563,853	\$563,853	\$0	0.00%	\$459,297	-\$104,556	-18.54%
Total Municipal	\$1,098,211	\$1,098,211	\$0	0.00%	\$894,196	-\$204,015	-18.58%
Education	\$268,418	\$13,421	-\$254,997	-95.00%	\$155,867	\$142,446	1061.37%
Total	\$1,366,629	\$1,111,632	-\$254,997	-18.66%	\$1,050,063	-\$61,569	-5.54%

- The total collective tax burden for property now captured by the Aggregate Assessment class decreased by over \$250,000 in 2025, and has decreased by an additional \$61,500 over year-end.
- There has been significant re-alignment between the provincial and municipal portions of the tax bill. In comparison to year-end municipal taxes have decreased by over \$200,000, while the provincial portion has increased by over \$142,000.
- On a Region-wide basis, the notional starting municipal levy for a typical residential property, with an average CVA of 188,133, has increased by less than \$1.00 as a result of the introduction of this class

Note: All summary figures noted here are intended for illustrative and general reference only. Please refer to the body of the study for detailed results.

LOCAL RESULTS ADDENDUM

2024 Local Assessment Growth

Year-Over-Year Assessment Growth Comparison

2024 Local Revenue Growth

Year-Over-Year Local Revenue Growth Comparison

2025 Start Ratios and Notional Tax Rates

2025 Inter-Class Shifts: Local General Levy

2025 Inter-Class shifts: Upper-Tier General Levy

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

Fort Erie

Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	3,870,279,233	3,943,493,368	73,214,135	1.89%
Farm	58,959,800	60,033,500	1,073,700	1.82%
Managed Forest	1,190,100	1,217,800	27,700	2.33%
New Multi-Residential	0	10,862,300	10,862,300	100.00%
Multi-Residential	43,161,796	43,467,517	305,721	0.71%
Commercial	285,183,393	292,013,547	6,830,154	2.40%
Industrial	55,575,895	52,104,795	-3,471,100	-6.25%
Aggregate Extraction	0	3,419,700	3,419,700	100.00%
Pipeline	17,389,000	17,727,000	338,000	1.94%
Sub-Total: Taxable	4,331,739,217	4,424,339,527	92,600,310	2.14%
Payment In Lieu				
Residential	1,057,200	1,057,200	0	0.00%
Commercial	12,444,300	12,429,900	-14,400	-0.12%
Industrial	54,000	54,000	0	0.00%
Sub-Total: Payment In Lieu	13,555,500	13,541,100	-14,400	-0.11%
Total (Taxable + PIL)	4,345,294,717	4,437,880,627	92,585,910	2.13%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	55,575,895	55,524,495	-51,400	-0.09%

Aggregate Extraction Class and Industrial Growth
The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

Fort Erie

Realty Tax Class	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
Taxable				
Residential	136,377,363	3.65%	73,214,135	1.89%
Farm	2,726,500	4.85%	1,073,700	1.82%
Managed Forest	207,400	21.11%	27,700	2.33%
New Multi-Residential			10,862,300	100.00%
Multi-Residential	796,796	1.88%	305,721	0.71%
Commercial	12,183,641	4.46%	6,830,154	2.40%
Industrial	4,728,000	9.30%	-3,471,100	-6.25%
Aggregate Extraction			3,419,700	100.00%
Pipeline	285,000	1.67%	338,000	1.94%
Sub-Total: Taxable	157,304,700	3.77%	92,600,310	2.14%
Payment In Lieu				
Residential	-21,000	-1.95%	0	0.00%
Commercial	76,000	0.61%	-14,400	-0.12%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	55,000	0.41%	-14,400	-0.11%
Total (Taxable + PIL)	157,359,700	3.76%	92,585,910	2.13%

Special Sub-Total	2023 Full CVA Growth		2024 Full CVA Growth	
Industrial + AE	4,728,000	9.30%	-51,400	-0.09%

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Fort Erie</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$28,621,412	\$29,162,843	\$541,432	1.89%
Farm	\$109,005	\$110,990	\$1,985	1.82%
Managed Forest	\$2,200	\$2,251	\$51	2.32%
New Multi-Residential	\$0	\$80,329	\$80,329	100.00%
Multi-Residential	\$628,803	\$633,257	\$4,454	0.71%
Commercial	\$3,658,875	\$3,746,505	\$87,631	2.40%
Industrial	\$1,080,913	\$1,013,403	-\$67,510	-6.25%
Aggregate Extraction	\$0	\$66,511	\$66,511	100.00%
Pipeline	\$218,881	\$223,136	\$4,255	1.94%
Sub-Total: Taxable	\$34,320,089	\$35,039,225	\$719,138	2.10%
Payment In Lieu				
Residential	\$7,818	\$7,818	\$0	0.00%
Commercial	\$159,659	\$159,475	-\$185	-0.12%
Industrial	\$1,050	\$1,050	\$0	0.00%
Sub-Total: Payment In Lieu	\$168,527	\$168,343	-\$185	-0.11%
Total (Taxable + PIL)	\$34,488,616	\$35,207,568	\$718,953	2.08%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$1,080,913	\$1,079,914	-\$999	-0.09%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Fort Erie</i> Realty Tax Class	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
	\$	%	\$	%
Taxable				
Residential	\$955,890	3.65%	\$541,432	1.89%
Farm	\$4,778	4.85%	\$1,985	1.82%
Managed Forest	\$363	21.08%	\$51	2.32%
New Multi-Residential	\$0	0.00%	\$80,329	100.00%
Multi-Residential	\$11,002	1.88%	\$4,454	0.71%
Commercial	\$146,278	4.44%	\$87,631	2.40%
Industrial	\$88,874	9.58%	-\$67,510	-6.25%
Aggregate Extraction	\$0	0.00%	\$66,511	100.00%
Pipeline	\$3,400	1.67%	\$4,255	1.94%
Sub-Total: Taxable	\$1,210,585	3.87%	\$719,138	2.10%
Payment In Lieu				
Residential	-\$147	-1.95%	\$0	0.00%
Commercial	\$924	0.61%	-\$185	-0.12%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$777	0.49%	-\$185	-0.11%
Total (Taxable + PIL)	\$1,211,362	3.85%	\$718,953	2.08%

Special Sub-Total	2023 Local Growth		2024 Local Growth	
Industrial + AE	\$88,874	9.58%	-\$999	-0.09%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Fort Erie

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00739518	0.00739780	0.04%
Farm	0.250000	0.250000	0.00%	0.00184880	0.00184945	0.04%
Managed Forest	0.250000	0.250000	0.00%	0.00184880	0.00184945	0.04%
New Multi-Residential	1.000000	1.000000	0.00%	0.00739518	0.00739780	0.04%
Multi-Residential	1.970000	1.970000	0.00%	0.01456850	0.01457367	0.04%
Commercial	1.734900	1.734900	0.00%	0.01282990	0.01283444	0.04%
Industrial	2.630000	2.630000	0.00%	0.01944932	0.01945621	0.04%
Aggregate Extraction	2.630000	2.140048	-18.63%	0.01944932	0.01583165	-18.60%
Pipeline	1.702100	1.702100	0.00%	0.01258734	0.01259180	0.04%
Sub-Total of Taxable Levy				\$35,039,225	\$35,039,240	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00739518	0.00739780	0.04%
Commercial	1.734900	1.734900	0.00%	0.01282990	0.01283444	0.04%
Industrial	2.630000	2.630000	0.00%	0.01944932	0.01945621	0.04%
Sub-Total of Payment In Lieu Levy				\$168,343	\$168,403	0.04%
Total Taxable + PIL Levies Based on Rate Set				\$35,207,568	\$35,207,643	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Fort Erie</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$29,162,843	\$29,173,175	\$10,332	0.04%
Farm	\$110,990	\$111,029	\$39	0.04%
Managed Forest	\$2,251	\$2,252	\$1	0.04%
New Multi-Residential	\$80,329	\$80,357	\$28	0.03%
Multi-Residential	\$633,257	\$633,481	\$224	0.04%
Commercial	\$3,746,505	\$3,747,830	\$1,325	0.04%
Industrial	\$1,013,403	\$1,013,762	\$359	0.04%
Aggregate Extraction	\$66,511	\$54,139	-\$12,372	-18.60%
Pipeline	\$223,136	\$223,215	\$79	0.04%
Sub-Total: Taxable	\$35,039,225	\$35,039,240	\$15	0.00%
<i>Payment In Lieu</i>				
Residential	\$7,818	\$7,821	\$3	0.04%
Commercial	\$159,475	\$159,531	\$56	0.04%
Industrial	\$1,050	\$1,051	\$1	0.10%
Sub-Total: Payment In Lieu	\$168,343	\$168,403	\$60	0.04%
Total (Taxable + PIL)	\$35,207,568	\$35,207,643	\$75	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Fort Erie</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
Taxable				
Residential	\$26,268,043	\$26,273,367	\$5,324	0.02%
Farm	\$99,973	\$99,993	\$20	0.02%
Managed Forest	\$2,028	\$2,028	\$0	0.00%
New Multi-Residential	\$72,355	\$72,370	\$15	0.02%
Multi-Residential	\$570,398	\$570,513	\$115	0.02%
Commercial	\$3,374,612	\$3,375,296	\$684	0.02%
Industrial	\$912,810	\$912,995	\$185	0.02%
Aggregate Extraction	\$59,909	\$48,758	-\$11,151	-18.61%
Pipeline	\$200,987	\$201,027	\$40	0.02%
Sub-Total: Taxable	\$31,561,115	\$31,556,347	-\$4,768	-0.02%
Payment In Lieu				
Residential	\$7,042	\$7,044	\$2	0.03%
Commercial	\$143,644	\$143,673	\$29	0.02%
Industrial	\$946	\$946	\$0	0.00%
Sub-Total: Payment In Lieu	\$151,632	\$151,663	\$31	0.02%
Total (Taxable + PIL)	\$31,712,747	\$31,708,010	-\$4,737	-0.01%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Grimsby</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	4,629,231,679	4,656,472,770	27,241,091	0.59%
Farm	94,763,095	94,529,795	-233,300	-0.25%
Managed Forest	584,800	657,300	72,500	12.40%
Multi-Residential	27,616,000	27,616,000	0	0.00%
Commercial	360,648,788	362,913,988	2,265,200	0.63%
Industrial	59,716,200	61,087,500	1,371,300	2.30%
Pipeline	8,287,000	8,354,000	67,000	0.81%
Sub-Total: Taxable	5,180,847,562	5,211,631,353	30,783,791	0.59%
<i>Payment In Lieu</i>				
Residential	5,132,200	5,132,200	0	0.00%
Commercial	39,332,700	40,257,700	925,000	2.35%
Industrial	80,800	80,800	0	0.00%
Sub-Total: Payment In Lieu	44,545,700	45,470,700	925,000	2.08%
Total (Taxable + PIL)	5,225,393,262	5,257,102,053	31,708,791	0.61%

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

<i>Grimsby</i>	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
Realty Tax Class				
<i>Taxable</i>				
Residential	74,615,609	1.64%	27,241,091	0.59%
Farm	5,712,400	6.41%	-233,300	-0.25%
Managed Forest	-264,500	-31.14%	72,500	12.40%
Multi-Residential	0	0.00%	0	0.00%
Commercial	288,300	0.08%	2,265,200	0.63%
Industrial	465,200	0.79%	1,371,300	2.30%
Pipeline	6,000	0.07%	67,000	0.81%
Sub-Total: Taxable	80,823,009	1.58%	30,783,791	0.59%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	3,960,000	11.20%	925,000	2.35%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	3,960,000	9.76%	925,000	2.08%
Total (Taxable + PIL)	84,783,009	1.65%	31,708,791	0.61%

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Grimsby</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$14,793,560	\$14,880,710	\$87,150	0.59%
Farm	\$75,792	\$75,606	-\$187	-0.25%
Managed Forest	\$468	\$526	\$58	12.39%
Multi-Residential	\$174,049	\$174,049	\$0	0.00%
Commercial	\$2,001,721	\$2,014,293	\$12,573	0.63%
Industrial	\$502,448	\$513,986	\$11,538	2.30%
Pipeline	\$45,126	\$45,491	\$365	0.81%
Sub-Total: Taxable	\$17,593,164	\$17,704,661	\$111,497	0.63%
<i>Payment In Lieu</i>				
Residential	\$16,419	\$16,419	\$0	0.00%
Commercial	\$218,310	\$223,444	\$5,134	2.35%
Industrial	\$680	\$680	\$0	0.00%
Sub-Total: Payment In Lieu	\$235,409	\$240,543	\$5,134	2.18%
Total (Taxable + PIL)	\$17,828,573	\$17,945,204	\$116,631	0.65%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Grimsby</i>	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$227,901	1.64%	\$87,150	0.59%
Farm	\$4,362	6.41%	-\$187	-0.25%
Managed Forest	-\$202	-31.12%	\$58	12.39%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$1,150	0.06%	\$12,573	0.63%
Industrial	\$3,792	0.80%	\$11,538	2.30%
Pipeline	\$31	0.07%	\$365	0.81%
Sub-Total: Taxable	\$237,034	1.43%	\$111,497	0.63%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$20,984	11.39%	\$5,134	2.35%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$20,984	10.46%	\$5,134	2.18%
Total (Taxable + PIL)	\$258,018	1.54%	\$116,631	0.65%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
 (Local General Levy)

Grimsby

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00319922	0.00319922	0.00%
Farm	0.250000	0.250000	0.00%	0.00079981	0.00079981	0.00%
Managed Forest	0.250000	0.250000	0.00%	0.00079981	0.00079981	0.00%
Multi-Residential	1.970000	1.970000	0.00%	0.00630246	0.00630246	0.00%
Commercial	1.734900	1.734900	0.00%	0.00555033	0.00555033	0.00%
Industrial	2.630000	2.630000	0.00%	0.00841395	0.00841395	0.00%
Pipeline	1.702100	1.702100	0.00%	0.00544539	0.00544539	0.00%
Sub-Total of Taxable Levy				\$17,704,661	\$17,704,661	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00319922	0.00319922	0.00%
Commercial	1.734900	1.734900	0.00%	0.00555033	0.00555033	0.00%
Industrial	2.630000	2.630000	0.00%	0.00841395	0.00841395	0.00%
Sub-Total of Payment In Lieu Levy				\$240,543	\$240,543	0.00%
Total Taxable + PIL Levies Based on Rate Set				\$17,945,204	\$17,945,204	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Grimsby</i> Realty Tax Class	Local General Levy		\$	Change %
	2024 as Revised	2025 Notional		
<i>Taxable</i>				
Residential	\$14,880,710	\$14,880,710	\$0	0.00%
Farm	\$75,606	\$75,606	\$0	0.00%
Managed Forest	\$526	\$526	\$0	0.00%
Multi-Residential	\$174,049	\$174,049	\$0	0.00%
Commercial	\$2,014,293	\$2,014,293	\$0	0.00%
Industrial	\$513,986	\$513,986	\$0	0.00%
Pipeline	\$45,491	\$45,491	\$0	0.00%
Sub-Total: Taxable	\$17,704,661	\$17,704,661	\$0	0.00%
<i>Payment In Lieu</i>				
Residential	\$16,419	\$16,419	\$0	0.00%
Commercial	\$223,444	\$223,444	\$0	0.00%
Industrial	\$680	\$680	\$0	0.00%
Sub-Total: Payment In Lieu	\$240,543	\$240,543	\$0	0.00%
Total (Taxable + PIL)	\$17,945,204	\$17,945,204	\$0	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Grimsby</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$30,983,192	\$30,989,472	\$6,280	0.02%
Farm	\$157,419	\$157,451	\$32	0.02%
Managed Forest	\$1,095	\$1,095	\$0	0.00%
Multi-Residential	\$362,388	\$362,461	\$73	0.02%
Commercial	\$4,193,964	\$4,194,814	\$850	0.02%
Industrial	\$1,070,174	\$1,070,392	\$218	0.02%
Pipeline	\$94,717	\$94,736	\$19	0.02%
Sub-Total: Taxable	\$36,862,949	\$36,870,421	\$7,472	0.02%
<i>Payment In Lieu</i>				
Residential	\$34,186	\$34,193	\$7	0.02%
Commercial	\$465,232	\$465,326	\$94	0.02%
Industrial	\$1,416	\$1,416	\$0	0.00%
Sub-Total: Payment In Lieu	\$500,834	\$500,935	\$101	0.02%
Total (Taxable + PIL)	\$37,363,783	\$37,371,356	\$7,573	0.02%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Lincoln</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	3,559,530,667	3,589,185,158	29,654,491	0.83%
Farm	536,611,073	537,177,373	566,300	0.11%
Managed Forest	926,700	926,700	0	0.00%
New Multi-Residential	3,811,500	3,811,500	0	0.00%
Multi-Residential	20,192,200	20,192,200	0	0.00%
Commercial	239,296,542	240,907,881	1,611,339	0.67%
Industrial	115,987,658	110,216,458	-5,771,200	-4.98%
Aggregate Extraction	0	6,535,300	6,535,300	100.00%
Pipeline	21,728,000	21,815,000	87,000	0.40%
Sub-Total: Taxable	4,498,084,340	4,530,767,570	32,683,230	0.73%
Payment In Lieu				
Residential	5,873,800	5,873,800	0	0.00%
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	26,166,000	0	0.00%
Total (Taxable + PIL)	4,524,250,340	4,556,933,570	32,683,230	0.72%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	115,987,658	116,751,758	764,100	0.66%

Aggregate Extraction Class and Industrial Growth
The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

Lincoln

Realty Tax Class	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
Taxable				
Residential	23,750,448	0.67%	29,654,491	0.83%
Farm	15,803,700	3.03%	566,300	0.11%
Managed Forest	-261,800	-22.03%	0	0.00%
New Multi-Residential	3,811,500	100.00%	0	0.00%
Multi-Residential	-1,234,000	-5.76%	0	0.00%
Commercial	6,508,961	2.80%	1,611,339	0.67%
Industrial	6,848,300	6.27%	-5,771,200	-4.98%
Aggregate Extraction			6,535,300	100.00%
Pipeline	53,000	0.24%	87,000	0.40%
Sub-Total: Taxable	55,280,109	1.24%	32,683,230	0.73%
Payment In Lieu				
Residential	18,600	0.32%	0	0.00%
Commercial	-40,000	-0.22%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-21,400	-0.08%	0	0.00%
Total (Taxable + PIL)	55,258,709	1.24%	32,683,230	0.72%

Special Sub-Total	2023 Full CVA Growth		2024 Full CVA Growth	
Industrial + AE	6,848,300	6.27%	764,100	0.66%

Local Results Table
2024 Local Revenue Growth
 (Annualized)

<i>Lincoln</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$19,140,629	\$19,300,089	\$159,461	0.83%
Farm	\$721,377	\$722,138	\$761	0.11%
Managed Forest	\$1,246	\$1,246	\$0	0.00%
New Multi-Residential	\$20,496	\$20,496	\$0	0.00%
Multi-Residential	\$213,901	\$213,901	\$0	0.00%
Commercial	\$2,232,411	\$2,247,443	\$15,033	0.67%
Industrial	\$1,640,330	\$1,558,712	-\$81,618	-4.98%
Aggregate Extraction	\$0	\$92,424	\$92,424	100.00%
Pipeline	\$198,870	\$199,666	\$796	0.40%
Sub-Total: Taxable	\$24,169,260	\$24,356,115	\$186,857	0.77%
Payment In Lieu				
Residential	\$31,585	\$31,585	\$0	0.00%
Commercial	\$169,423	\$169,423	\$0	0.00%
Industrial	\$30,145	\$30,145	\$0	0.00%
Sub-Total: Payment In Lieu	\$231,153	\$231,153	\$0	0.00%
Total (Taxable + PIL)	\$24,400,413	\$24,587,268	\$186,857	0.77%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$1,640,330	\$1,651,136	\$10,806	0.66%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Lincoln</i> Realty Tax Class	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
	\$	%	\$	%
Taxable				
Residential	\$118,611	0.67%	\$159,461	0.83%
Farm	\$19,731	3.03%	\$761	0.11%
Managed Forest	-\$327	-22.04%	\$0	0.00%
New Multi-Residential	\$19,035	100.00%	\$0	0.00%
Multi-Residential	-\$12,141	-5.76%	\$0	0.00%
Commercial	\$56,645	2.82%	\$15,033	0.67%
Industrial	\$89,376	6.28%	-\$81,618	-4.98%
Aggregate Extraction	\$0	0.00%	\$92,424	100.00%
Pipeline	\$451	0.24%	\$796	0.40%
Sub-Total: Taxable	\$291,381	1.32%	\$186,857	0.77%
Payment In Lieu				
Residential	\$93	0.32%	\$0	0.00%
Commercial	-\$347	-0.22%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$254	-0.12%	\$0	0.00%
Total (Taxable + PIL)	\$291,127	1.30%	\$186,857	0.77%

Special Sub-Total	2023 Local Growth		2024 Local Growth	
Industrial + AE	\$89,376	6.28%	\$10,806	0.66%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Lincoln

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00537729	0.00538109	0.07%
Farm	0.250000	0.250000	0.00%	0.00134432	0.00134527	0.07%
Managed Forest	0.250000	0.250000	0.00%	0.00134432	0.00134527	0.07%
New Multi-Residential	1.000000	1.000000	0.00%	0.00537729	0.00538109	0.07%
Multi-Residential	1.970000	1.970000	0.00%	0.01059326	0.01060075	0.07%
Commercial	1.734900	1.734900	0.00%	0.00932906	0.00933565	0.07%
Industrial	2.630000	2.630000	0.00%	0.01414227	0.01415227	0.07%
Aggregate Extraction	2.630000	2.140048	-18.63%	0.01414227	0.01151579	-18.57%
Pipeline	1.702100	1.702100	0.00%	0.00915269	0.00915915	0.07%
Sub-Total of Taxable Levy				\$24,356,115	\$24,356,096	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00537729	0.00538109	0.07%
Commercial	1.734900	1.734900	0.00%	0.00932906	0.00933565	0.07%
Industrial	2.630000	2.630000	0.00%	0.01414227	0.01415227	0.07%
Sub-Total of Payment In Lieu Levy				\$231,153	\$231,314	0.07%
Total Taxable + PIL Levies Based on Rate Set				\$24,587,268	\$24,587,410	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Lincoln</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
Taxable				
Residential	\$19,300,089	\$19,313,728	\$13,639	0.07%
Farm	\$722,138	\$722,649	\$511	0.07%
Managed Forest	\$1,246	\$1,247	\$1	0.08%
New Multi-Residential	\$20,496	\$20,510	\$14	0.07%
Multi-Residential	\$213,901	\$214,052	\$151	0.07%
Commercial	\$2,247,443	\$2,249,032	\$1,589	0.07%
Industrial	\$1,558,712	\$1,559,812	\$1,100	0.07%
Aggregate Extraction	\$92,424	\$75,259	-\$17,165	-18.57%
Pipeline	\$199,666	\$199,807	\$141	0.07%
Sub-Total: Taxable	\$24,356,115	\$24,356,096	-\$19	0.00%
Payment In Lieu				
Residential	\$31,585	\$31,608	\$23	0.07%
Commercial	\$169,423	\$169,541	\$118	0.07%
Industrial	\$30,145	\$30,165	\$20	0.07%
Sub-Total: Payment In Lieu	\$231,153	\$231,314	\$161	0.07%
Total (Taxable + PIL)	\$24,587,268	\$24,587,410	\$142	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Lincoln</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
Taxable				
Residential	\$23,907,957	\$23,912,803	\$4,846	0.02%
Farm	\$894,551	\$894,733	\$182	0.02%
Managed Forest	\$1,543	\$1,544	\$1	0.06%
New Multi-Residential	\$25,389	\$25,394	\$5	0.02%
Multi-Residential	\$264,970	\$265,024	\$54	0.02%
Commercial	\$2,784,018	\$2,784,583	\$565	0.02%
Industrial	\$1,930,852	\$1,931,242	\$390	0.02%
Aggregate Extraction	\$114,490	\$93,180	-\$21,310	-18.61%
Pipeline	\$247,336	\$247,386	\$50	0.02%
Sub-Total: Taxable	\$30,171,106	\$30,155,889	-\$15,217	-0.05%
Payment In Lieu				
Residential	\$39,126	\$39,135	\$9	0.02%
Commercial	\$209,872	\$209,914	\$42	0.02%
Industrial	\$37,341	\$37,350	\$9	0.02%
Sub-Total: Payment In Lieu	\$286,339	\$286,399	\$60	0.02%
Total (Taxable + PIL)	\$30,457,445	\$30,442,288	-\$15,157	-0.05%

Local Results Table
2024 Local Assessment Growth
 (Full / Non Phase-Adjusted CVA)

Niagara Falls

Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	9,452,617,426	9,607,140,842	154,523,416	1.63%
Farm	83,474,398	82,377,598	-1,096,800	-1.31%
Managed Forest	1,707,300	1,832,500	125,200	7.33%
New Multi-Residential	54,737,900	57,602,500	2,864,600	5.23%
Multi-Residential	334,774,189	337,917,289	3,143,100	0.94%
Commercial	2,583,027,388	2,621,715,856	38,688,468	1.50%
Industrial	145,811,749	154,771,149	8,959,400	6.14%
Aggregate Extraction	0	3,069,200	3,069,200	100.00%
Landfill	3,152,500	3,152,500	0	0.00%
Pipeline	46,591,000	46,664,000	73,000	0.16%
Sub-Total: Taxable	12,705,893,850	12,916,243,434	210,349,584	1.66%
Payment In Lieu				
Residential	6,935,400	4,059,700	-2,875,700	-41.46%
Commercial	376,056,399	368,076,299	-7,980,100	-2.12%
Industrial	4,072,000	3,974,800	-97,200	-2.39%
Sub-Total: Payment In Lieu	387,063,799	376,110,799	-10,953,000	-2.83%
Total (Taxable + PIL)	13,092,957,649	13,292,354,233	199,396,584	1.52%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	145,811,749	157,840,349	12,028,600	8.25%

Aggregate Extraction Class and Industrial Growth

The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

Niagara Falls

Realty Tax Class	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
Taxable				
Residential	143,045,937	1.54%	154,523,416	1.63%
Farm	1,432,998	1.75%	-1,096,800	-1.31%
Managed Forest	100,000	6.22%	125,200	7.33%
New Multi-Residential	4,107,400	8.11%	2,864,600	5.23%
Multi-Residential	7,974,900	2.44%	3,143,100	0.94%
Commercial	8,253,400	0.32%	38,688,468	1.50%
Industrial	3,955,500	2.79%	8,959,400	6.14%
Aggregate Extraction			3,069,200	100.00%
Landfill	0	0.00%	0	0.00%
Pipeline	345,000	0.75%	73,000	0.16%
Sub-Total: Taxable	169,215,135	1.35%	210,349,584	1.66%
Payment In Lieu				
Residential	-214,200	-3.00%	-2,875,700	-41.46%
Commercial	-76,592,200	-16.92%	-7,980,100	-2.12%
Industrial	37,800	0.94%	-97,200	-2.39%
Sub-Total: Payment In Lieu	-76,768,600	-16.55%	-10,953,000	-2.83%
Total (Taxable + PIL)	92,446,535	0.71%	199,396,584	1.52%

Special Sub-Total	2023 Full CVA Growth		2024 Full CVA Growth	
Industrial + AE	3,955,500	2.79%	12,028,600	8.25%

Local Results Table
2024 Local Revenue Growth
 (Annualized)

<i>Niagara Falls</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$53,237,330	\$54,107,609	\$870,279	1.63%
Farm	\$117,533	\$115,988	-\$1,544	-1.31%
Managed Forest	\$2,404	\$2,580	\$176	7.32%
New Multi-Residential	\$308,285	\$324,418	\$16,133	5.23%
Multi-Residential	\$3,714,350	\$3,749,223	\$34,873	0.94%
Commercial	\$25,238,760	\$25,616,787	\$378,025	1.50%
Industrial	\$2,159,796	\$2,292,506	\$132,708	6.14%
Aggregate Extraction	\$0	\$45,462	\$45,462	100.00%
Landfill	\$52,204	\$52,204	\$0	0.00%
Pipeline	\$446,634	\$447,334	\$700	0.16%
Sub-Total: Taxable	\$85,277,296	\$86,754,111	\$1,476,812	1.73%
Payment In Lieu				
Residential	\$39,060	\$22,864	-\$16,196	-41.46%
Commercial	\$3,674,447	\$3,596,474	-\$77,974	-2.12%
Industrial	\$60,315	\$58,875	-\$1,440	-2.39%
Sub-Total: Payment In Lieu	\$3,773,822	\$3,678,213	-\$95,610	-2.53%
Total (Taxable + PIL)	\$89,051,118	\$90,432,324	\$1,381,202	1.55%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$2,159,796	\$2,337,968	\$178,170	8.25%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

Niagara Falls

Realty Tax Class	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
	\$	%	\$	%
Taxable				
Residential	\$825,930	1.64%	\$870,279	1.63%
Farm	\$1,942	1.75%	-\$1,544	-1.31%
Managed Forest	\$136	6.24%	\$176	7.32%
New Multi-Residential	\$22,273	8.11%	\$16,133	5.23%
Multi-Residential	\$85,196	2.44%	\$34,873	0.94%
Commercial	\$83,742	0.35%	\$378,025	1.50%
Industrial	\$55,910	2.82%	\$132,708	6.14%
Aggregate Extraction	\$0	0.00%	\$45,462	100.00%
Landfill	\$0	0.00%	\$0	0.00%
Pipeline	\$3,185	0.75%	\$700	0.16%
Sub-Total: Taxable	\$1,078,314	1.33%	\$1,476,812	1.73%
Payment In Lieu				
Residential	-\$1,161	-2.99%	-\$16,196	-41.46%
Commercial	-\$720,383	-16.92%	-\$77,974	-2.12%
Industrial	\$539	0.95%	-\$1,440	-2.39%
Sub-Total: Payment In Lieu	-\$721,005	-16.57%	-\$95,610	-2.53%
Total (Taxable + PIL)	\$357,309	0.42%	\$1,381,202	1.55%

Special Sub-Total	2023 Local Growth		2024 Local Growth	
Industrial + AE	\$55,910	2.82%	\$178,170	8.25%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
 (Local General Levy)

Niagara Falls

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00563202	0.00563257	0.01%
Farm	0.250000	0.250000	0.00%	0.00140801	0.00140814	0.01%
Managed Forest	0.250000	0.250000	0.00%	0.00140801	0.00140814	0.01%
New Multi-Residential	1.000000	1.000000	0.00%	0.00563202	0.00563257	0.01%
Multi-Residential	1.970000	1.970000	0.00%	0.01109509	0.01109616	0.01%
Commercial	1.734900	1.734900	0.00%	0.00977100	0.00977195	0.01%
Industrial	2.630000	2.630000	0.00%	0.01481222	0.01481366	0.01%
Aggregate Extraction	2.630000	2.140048	-18.63%	0.01481222	0.01205397	-18.62%
Landfill	2.940261	2.940261	0.00%	0.01655962	0.01656123	0.01%
Pipeline	1.702100	1.702100	0.00%	0.00958627	0.00958720	0.01%
Sub-Total of Taxable Levy				\$86,754,111	\$86,754,092	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00563202	0.00563257	0.01%
Commercial	1.734900	1.734900	0.00%	0.00977100	0.00977195	0.01%
Industrial	2.630000	2.630000	0.00%	0.01481222	0.01481366	0.01%
Sub-Total of Payment In Lieu Levy				\$3,678,213	\$3,678,572	0.01%
Total Taxable + PIL Levies Based on Rate Set				\$90,432,324	\$90,432,664	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Niagara Falls</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
Taxable				
Residential	\$54,107,609	\$54,112,893	\$5,284	0.01%
Farm	\$115,988	\$115,999	\$11	0.01%
Managed Forest	\$2,580	\$2,580	\$0	0.00%
New Multi-Residential	\$324,418	\$324,450	\$32	0.01%
Multi-Residential	\$3,749,223	\$3,749,584	\$361	0.01%
Commercial	\$25,616,787	\$25,619,277	\$2,490	0.01%
Industrial	\$2,292,506	\$2,292,727	\$221	0.01%
Aggregate Extraction	\$45,462	\$36,996	-\$8,466	-18.62%
Landfill	\$52,204	\$52,209	\$5	0.01%
Pipeline	\$447,334	\$447,377	\$43	0.01%
Sub-Total: Taxable	\$86,754,111	\$86,754,092	-\$19	0.00%
Payment In Lieu				
Residential	\$22,864	\$22,867	\$3	0.01%
Commercial	\$3,596,474	\$3,596,824	\$350	0.01%
Industrial	\$58,875	\$58,881	\$6	0.01%
Sub-Total: Payment In Lieu	\$3,678,213	\$3,678,572	\$359	0.01%
Total (Taxable + PIL)	\$90,432,324	\$90,432,664	\$340	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Niagara Falls</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$63,994,222	\$64,007,192	\$12,970	0.02%
Farm	\$137,182	\$137,210	\$28	0.02%
Managed Forest	\$3,052	\$3,052	\$0	0.00%
New Multi-Residential	\$383,697	\$383,774	\$77	0.02%
Multi-Residential	\$4,434,282	\$4,435,181	\$899	0.02%
Commercial	\$30,297,024	\$30,303,160	\$6,136	0.02%
Industrial	\$2,711,392	\$2,711,942	\$550	0.02%
Aggregate Extraction	\$53,768	\$43,761	-\$10,007	-18.61%
Landfill	\$61,743	\$61,755	\$12	0.02%
Pipeline	\$529,071	\$529,178	\$107	0.02%
Sub-Total: Taxable	\$102,605,433	\$102,616,205	\$10,772	0.01%
<i>Payment In Lieu</i>				
Residential	\$27,042	\$27,048	\$6	0.02%
Commercial	\$4,253,621	\$4,254,482	\$861	0.02%
Industrial	\$69,634	\$69,647	\$13	0.02%
Sub-Total: Payment In Lieu	\$4,350,297	\$4,351,177	\$880	0.02%
Total (Taxable + PIL)	\$106,955,730	\$106,967,382	\$11,652	0.01%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

Niagara-on-the-Lake

Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	4,443,315,978	4,504,737,714	61,421,736	1.38%
Farm	584,396,423	580,767,823	-3,628,600	-0.62%
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	16,745,500	16,147,100	-598,400	-3.57%
Commercial	793,483,710	808,860,910	15,377,200	1.94%
Industrial	60,291,300	56,303,100	-3,988,200	-6.61%
Aggregate Extraction	0	3,432,200	3,432,200	100.00%
Pipeline	19,135,000	19,202,000	67,000	0.35%
Sub-Total: Taxable	5,921,811,011	5,993,893,947	72,082,936	1.22%
Payment In Lieu				
Residential	3,304,600	3,520,600	216,000	6.54%
Commercial	41,112,100	40,776,100	-336,000	-0.82%
Industrial	2,215,500	2,215,500	0	0.00%
Sub-Total: Payment In Lieu	46,632,200	46,512,200	-120,000	-0.26%
Total (Taxable + PIL)	5,968,443,211	6,040,406,147	71,962,936	1.21%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	60,291,300	59,735,300	-556,000	-0.92%

Aggregate Extraction Class and Industrial Growth

The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

Niagara-on-the-Lake

Realty Tax Class	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
Taxable				
Residential	39,316,693	0.89%	61,421,736	1.38%
Farm	19,746,507	3.50%	-3,628,600	-0.62%
Managed Forest	0	0.00%	0	0.00%
New Multi-Residential	0	0.00%	0	0.00%
Multi-Residential	0	0.00%	-598,400	-3.57%
Commercial	2,676,700	0.34%	15,377,200	1.94%
Industrial	2,404,700	4.15%	-3,988,200	-6.61%
Aggregate Extraction			3,432,200	100.00%
Pipeline	61,000	0.32%	67,000	0.35%
Sub-Total: Taxable	64,205,600	1.10%	72,082,936	1.22%
Payment In Lieu				
Residential	0	0.00%	216,000	6.54%
Commercial	0	0.00%	-336,000	-0.82%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	-120,000	-0.26%
Total (Taxable + PIL)	64,205,600	1.09%	71,962,936	1.21%

Special Sub-Total	2023 Full CVA Growth		2024 Full CVA Growth	
Industrial + AE	2,404,700	4.15%	-556,000	-0.92%

Local Results Table
2024 Local Revenue Growth
 (Annualized)

<i>Niagara-on-the-Lake</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$11,558,887	\$11,718,670	\$159,783	1.38%
Farm	\$380,062	\$377,702	-\$2,360	-0.62%
Managed Forest	\$912	\$912	\$0	0.00%
New Multi-Residential	\$7,911	\$7,911	\$0	0.00%
Multi-Residential	\$85,817	\$82,750	-\$3,067	-3.57%
Commercial	\$3,581,141	\$3,650,541	\$69,400	1.94%
Industrial	\$412,495	\$385,210	-\$27,287	-6.62%
Aggregate Extraction	\$0	\$23,482	\$23,482	100.00%
Pipeline	\$84,727	\$85,024	\$297	0.35%
Sub-Total: Taxable	\$16,111,952	\$16,332,202	\$220,248	1.37%
Payment In Lieu				
Residential	\$8,597	\$9,159	\$562	6.54%
Commercial	\$185,546	\$184,029	-\$1,517	-0.82%
Industrial	\$15,158	\$15,158	\$0	0.00%
Sub-Total: Payment In Lieu	\$209,301	\$208,346	-\$955	-0.46%
Total (Taxable + PIL)	\$16,321,253	\$16,540,548	\$219,293	1.34%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$412,495	\$408,692	-\$3,805	-0.92%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Niagara-on-the-Lake</i>				
Realty Tax Class	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	\$95,980	0.89%	\$159,783	1.38%
Farm	\$12,051	3.50%	-\$2,360	-0.62%
Managed Forest	\$0	0.00%	\$0	0.00%
New Multi-Residential	\$0	0.00%	\$0	0.00%
Multi-Residential	\$0	0.00%	-\$3,067	-3.57%
Commercial	\$11,516	0.34%	\$69,400	1.94%
Industrial	\$15,439	4.24%	-\$27,287	-6.62%
Aggregate Extraction	\$0	0.00%	\$23,482	100.00%
Pipeline	\$253	0.32%	\$297	0.35%
Sub-Total: Taxable	\$135,239	0.90%	\$220,248	1.37%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$562	6.54%
Commercial	\$0	0.00%	-\$1,517	-0.82%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	-\$955	-0.46%
Total (Taxable + PIL)	\$135,239	0.89%	\$219,293	1.34%

Special Sub-Total	2023 Local Growth		2024 Local Growth	
Industrial + AE	\$15,439	4.24%	-\$3,805	-0.92%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Niagara-on-the-Lake

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00260141	0.00260211	0.03%
Farm	0.250000	0.250000	0.00%	0.00065035	0.00065053	0.03%
Managed Forest	0.250000	0.250000	0.00%	0.00065035	0.00065053	0.03%
New Multi-Residential	1.000000	1.000000	0.00%	0.00260141	0.00260211	0.03%
Multi-Residential	1.970000	1.970000	0.00%	0.00512478	0.00512616	0.03%
Commercial	1.734900	1.734900	0.00%	0.00451319	0.00451440	0.03%
Industrial	2.630000	2.630000	0.00%	0.00684171	0.00684355	0.03%
Aggregate Extraction	2.630000	2.140048	-18.63%	0.00684171	0.00556864	-18.61%
Pipeline	1.702100	1.702100	0.00%	0.00442786	0.00442905	0.03%
Sub-Total of Taxable Levy				\$16,332,202	\$16,332,224	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00260141	0.00260211	0.03%
Commercial	1.734900	1.734900	0.00%	0.00451319	0.00451440	0.03%
Industrial	2.630000	2.630000	0.00%	0.00684171	0.00684355	0.03%
Sub-Total of Payment In Lieu Levy				\$208,346	\$208,403	0.03%
Total Taxable + PIL Levies Based on Rate Set				\$16,540,548	\$16,540,627	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Niagara-on-the-Lake</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
Taxable				
Residential	\$11,718,670	\$11,721,823	\$3,153	0.03%
Farm	\$377,702	\$377,807	\$105	0.03%
Managed Forest	\$912	\$912	\$0	0.00%
New Multi-Residential	\$7,911	\$7,913	\$2	0.03%
Multi-Residential	\$82,750	\$82,773	\$23	0.03%
Commercial	\$3,650,541	\$3,651,523	\$982	0.03%
Industrial	\$385,210	\$385,313	\$103	0.03%
Aggregate Extraction	\$23,482	\$19,113	-\$4,369	-18.61%
Pipeline	\$85,024	\$85,047	\$23	0.03%
Sub-Total: Taxable	\$16,332,202	\$16,332,224	\$22	0.00%
Payment In Lieu				
Residential	\$9,159	\$9,161	\$2	0.02%
Commercial	\$184,029	\$184,080	\$51	0.03%
Industrial	\$15,158	\$15,162	\$4	0.03%
Sub-Total: Payment In Lieu	\$208,346	\$208,403	\$57	0.03%
Total (Taxable + PIL)	\$16,540,548	\$16,540,627	\$79	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Niagara-on-the-Lake</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$30,006,553	\$30,012,635	\$6,082	0.02%
Farm	\$967,141	\$967,338	\$197	0.02%
Managed Forest	\$2,335	\$2,335	\$0	0.00%
New Multi-Residential	\$20,256	\$20,261	\$5	0.02%
Multi-Residential	\$211,889	\$211,931	\$42	0.02%
Commercial	\$9,347,488	\$9,349,379	\$1,891	0.02%
Industrial	\$986,359	\$986,559	\$200	0.02%
Aggregate Extraction	\$60,128	\$48,936	-\$11,192	-18.61%
Pipeline	\$217,710	\$217,754	\$44	0.02%
Sub-Total: Taxable	\$41,819,859	\$41,817,128	-\$2,731	-0.01%
<i>Payment In Lieu</i>				
Residential	\$23,451	\$23,456	\$5	0.02%
Commercial	\$471,223	\$471,319	\$96	0.02%
Industrial	\$38,813	\$38,820	\$7	0.02%
Sub-Total: Payment In Lieu	\$533,487	\$533,595	\$108	0.02%
Total (Taxable + PIL)	\$42,353,346	\$42,350,723	-\$2,623	-0.01%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Pelham</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	2,803,859,339	2,869,618,392	65,759,053	2.35%
Farm	173,178,700	174,253,782	1,075,082	0.62%
Managed Forest	3,491,000	3,491,000	0	0.00%
New Multi-Residential	966,700	966,700	0	0.00%
Multi-Residential	18,604,000	18,604,000	0	0.00%
Commercial	115,129,661	116,841,708	1,712,047	1.49%
Industrial	6,588,300	3,886,700	-2,701,600	-41.01%
Aggregate Extraction	0	2,596,000	2,596,000	100.00%
Pipeline	17,967,000	18,150,000	183,000	1.02%
Sub-Total: Taxable	3,139,784,700	3,208,408,282	68,623,582	2.19%
Payment In Lieu				
Residential	3,000	3,000	0	0.00%
Commercial	2,924,500	2,924,500	0	0.00%
Industrial	28,600	28,600	0	0.00%
Sub-Total: Payment In Lieu	2,956,100	2,956,100	0	0.00%
Total (Taxable + PIL)	3,142,740,800	3,211,364,382	68,623,582	2.18%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	6,588,300	6,482,700	-105,600	-1.60%

Aggregate Extraction Class and Industrial Growth
The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

<i>Pelham</i>	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
Realty Tax Class				
Taxable				
Residential	80,998,996	2.98%	65,759,053	2.35%
Farm	8,450,700	5.13%	1,075,082	0.62%
Managed Forest	-106,900	-2.97%	0	0.00%
New Multi-Residential	422,700	77.70%	0	0.00%
Multi-Residential	0	0.00%	0	0.00%
Commercial	568,504	0.50%	1,712,047	1.49%
Industrial	2,005,500	43.76%	-2,701,600	-41.01%
Aggregate Extraction			2,596,000	100.00%
Pipeline	90,000	0.50%	183,000	1.02%
Sub-Total: Taxable	92,429,500	3.04%	68,623,582	2.19%
Payment In Lieu				
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)	92,429,500	3.04%	68,623,582	2.18%

Special Sub-Total	2023 Full CVA Growth		2024 Full CVA Growth	
Industrial + AE	2,005,500	43.76%	-105,600	-1.60%

Local Results Table
2024 Local Revenue Growth
 (Annualized)

<i>Pelham</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$17,086,130	\$17,486,852	\$400,722	2.35%
Farm	\$263,829	\$265,467	\$1,638	0.62%
Managed Forest	\$5,318	\$5,318	\$0	0.00%
New Multi-Residential	\$5,891	\$5,891	\$0	0.00%
Multi-Residential	\$223,337	\$223,337	\$0	0.00%
Commercial	\$1,217,164	\$1,235,265	\$18,100	1.49%
Industrial	\$105,588	\$62,291	-\$43,298	-41.01%
Aggregate Extraction	\$0	\$41,605	\$41,605	100.00%
Pipeline	\$186,358	\$188,256	\$1,898	1.02%
Sub-Total: Taxable	\$19,093,615	\$19,514,282	\$420,665	2.20%
Payment In Lieu				
Residential	\$18	\$18	\$0	0.00%
Commercial	\$30,918	\$30,918	\$0	0.00%
Industrial	\$458	\$458	\$0	0.00%
Sub-Total: Payment In Lieu	\$31,394	\$31,394	\$0	0.00%
Total (Taxable + PIL)	\$19,125,009	\$19,545,676	\$420,665	2.20%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$105,588	\$103,896	-\$1,693	-1.60%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Pelham</i>	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$473,580	2.98%	\$400,722	2.35%
Farm	\$12,352	5.13%	\$1,638	0.62%
Managed Forest	-\$156	-2.97%	\$0	0.00%
New Multi-Residential	\$2,471	77.68%	\$0	0.00%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$5,786	0.50%	\$18,100	1.49%
Industrial	\$30,839	43.87%	-\$43,298	-41.01%
Aggregate Extraction	\$0	0.00%	\$41,605	100.00%
Pipeline	\$896	0.50%	\$1,898	1.02%
Sub-Total: Taxable	\$525,768	2.96%	\$420,665	2.20%
<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)	\$525,768	2.96%	\$420,665	2.20%

Special Sub-Total	2023 Local Growth		2024 Local Growth	
Industrial + AE	\$30,839	43.87%	-\$1,693	-1.60%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Pelham

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00609379	0.00609621	0.04%
Farm	0.250000	0.250000	0.00%	0.00152345	0.00152405	0.04%
Managed Forest	0.250000	0.250000	0.00%	0.00152345	0.00152405	0.04%
New Multi-Residential	1.000000	1.000000	0.00%	0.00609379	0.00609621	0.04%
Multi-Residential	1.970000	1.970000	0.00%	0.01200477	0.01200953	0.04%
Commercial	1.734900	1.734900	0.00%	0.01057212	0.01057631	0.04%
Industrial	2.630000	2.630000	0.00%	0.01602667	0.01603303	0.04%
Aggregate Extraction	2.630000	2.140048	-18.63%	0.01602667	0.01304618	-18.60%
Pipeline	1.702100	1.702100	0.00%	0.01037224	0.01037636	0.04%
Sub-Total of Taxable Levy				\$19,514,282	\$19,514,274	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00609379	0.00609621	0.04%
Commercial	1.734900	1.734900	0.00%	0.01057212	0.01057631	0.04%
Industrial	2.630000	2.630000	0.00%	0.01602667	0.01603303	0.04%
Sub-Total of Payment In Lieu Levy				\$31,394	\$31,408	0.04%
Total Taxable + PIL Levies Based on Rate Set				\$19,545,676	\$19,545,682	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Pelham</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
Taxable				
Residential	\$17,486,852	\$17,493,796	\$6,944	0.04%
Farm	\$265,467	\$265,571	\$104	0.04%
Managed Forest	\$5,318	\$5,320	\$2	0.04%
New Multi-Residential	\$5,891	\$5,893	\$2	0.03%
Multi-Residential	\$223,337	\$223,425	\$88	0.04%
Commercial	\$1,235,265	\$1,235,754	\$489	0.04%
Industrial	\$62,291	\$62,316	\$25	0.04%
Aggregate Extraction	\$41,605	\$33,868	-\$7,737	-18.60%
Pipeline	\$188,256	\$188,331	\$75	0.04%
Sub-Total: Taxable	\$19,514,282	\$19,514,274	-\$8	0.00%
Payment In Lieu				
Residential	\$18	\$18	\$0	0.00%
Commercial	\$30,918	\$30,931	\$13	0.04%
Industrial	\$458	\$459	\$1	0.22%
Sub-Total: Payment In Lieu	\$31,394	\$31,408	\$14	0.04%
Total (Taxable + PIL)	\$19,545,676	\$19,545,682	\$6	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Pelham</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$19,114,844	\$19,118,718	\$3,874	0.02%
Farm	\$290,181	\$290,241	\$60	0.02%
Managed Forest	\$5,813	\$5,815	\$2	0.03%
New Multi-Residential	\$6,439	\$6,441	\$2	0.03%
Multi-Residential	\$244,129	\$244,178	\$49	0.02%
Commercial	\$1,350,265	\$1,350,538	\$273	0.02%
Industrial	\$68,090	\$68,104	\$14	0.02%
Aggregate Extraction	\$45,479	\$37,014	-\$8,465	-18.61%
Pipeline	\$205,783	\$205,824	\$41	0.02%
Sub-Total: Taxable	\$21,331,023	\$21,326,873	-\$4,150	-0.02%
<i>Payment In Lieu</i>				
Residential	\$20	\$20	\$0	0.00%
Commercial	\$33,797	\$33,804	\$7	0.02%
Industrial	\$501	\$501	\$0	0.00%
Sub-Total: Payment In Lieu	\$34,318	\$34,325	\$7	0.02%
Total (Taxable + PIL)	\$21,365,341	\$21,361,198	-\$4,143	-0.02%

Local Results Table
2024 Local Assessment Growth
 (Full / Non Phase-Adjusted CVA)

Port Colborne

Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	1,701,021,440	1,751,307,356	50,285,916	2.96%
Farm	57,683,974	57,390,474	-293,500	-0.51%
Managed Forest	926,100	993,600	67,500	7.29%
New Multi-Residential	913,000	2,351,000	1,438,000	157.50%
Multi-Residential	39,890,000	39,371,000	-519,000	-1.30%
Commercial	143,778,561	147,446,145	3,667,584	2.55%
Industrial	89,139,479	83,164,425	-5,975,054	-6.70%
Aggregate Extraction	0	6,786,000	6,786,000	100.00%
Pipeline	10,859,000	10,843,000	-16,000	-0.15%
Sub-Total: Taxable	2,044,211,554	2,099,653,000	55,441,446	2.71%
Payment In Lieu				
Residential	1,420,400	1,420,400	0	0.00%
Commercial	11,326,600	10,921,600	-405,000	-3.58%
Industrial	110,000	110,000	0	0.00%
Sub-Total: Payment In Lieu	12,857,000	12,452,000	-405,000	-3.15%
Total (Taxable + PIL)	2,057,068,554	2,112,105,000	55,036,446	2.68%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	89,139,479	89,950,425	810,946	0.91%

Aggregate Extraction Class and Industrial Growth
 The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

Port Colborne

Realty Tax Class	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
Taxable				
Residential	20,986,709	1.25%	50,285,916	2.96%
Farm	359,200	0.63%	-293,500	-0.51%
Managed Forest	87,200	10.39%	67,500	7.29%
New Multi-Residential	0	0.00%	1,438,000	157.50%
Multi-Residential	0	0.00%	-519,000	-1.30%
Commercial	2,498,525	1.77%	3,667,584	2.55%
Industrial	5,166,575	6.15%	-5,975,054	-6.70%
Aggregate Extraction			6,786,000	100.00%
Pipeline	13,000	0.12%	-16,000	-0.15%
Sub-Total: Taxable	29,111,209	1.44%	55,441,446	2.71%
Payment In Lieu				
Residential	0	0.00%	0	0.00%
Commercial	-51,500	-0.45%	-405,000	-3.58%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-51,500	-0.40%	-405,000	-3.15%
Total (Taxable + PIL)	29,059,709	1.43%	55,036,446	2.68%

Special Sub-Total	2023 Full CVA Growth		2024 Full CVA Growth	
Industrial + AE	5,166,575	6.15%	810,946	0.91%

Local Results Table
2024 Local Revenue Growth
 (Annualized)

<i>Port Colborne</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$18,355,083	\$18,901,475	\$546,392	2.98%
Farm	\$155,643	\$154,851	-\$792	-0.51%
Managed Forest	\$2,499	\$2,681	\$182	7.28%
New Multi-Residential	\$9,854	\$25,374	\$15,520	157.50%
Multi-Residential	\$848,132	\$837,098	-\$11,035	-1.30%
Commercial	\$2,692,166	\$2,760,840	\$68,674	2.55%
Industrial	\$2,530,224	\$2,360,624	-\$169,602	-6.70%
Aggregate Extraction	\$0	\$192,621	\$192,621	100.00%
Pipeline	\$199,484	\$199,190	-\$294	-0.15%
Sub-Total: Taxable	\$24,793,085	\$25,434,754	\$641,666	2.59%
Payment In Lieu				
Residential	\$15,330	\$15,330	\$0	0.00%
Commercial	\$212,083	\$204,500	-\$7,583	-3.58%
Industrial	\$3,122	\$3,122	\$0	0.00%
Sub-Total: Payment In Lieu	\$230,535	\$222,952	-\$7,583	-3.29%
Total (Taxable + PIL)	\$25,023,620	\$25,657,706	\$634,083	2.53%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$2,530,224	\$2,553,245	\$23,019	0.91%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

Port Colborne

Realty Tax Class	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	\$215,821	1.25%	\$546,392	2.98%
Farm	\$923	0.63%	-\$792	-0.51%
Managed Forest	\$224	10.39%	\$182	7.28%
New Multi-Residential	\$0	0.00%	\$15,520	157.50%
Multi-Residential	\$0	0.00%	-\$11,035	-1.30%
Commercial	\$44,504	1.77%	\$68,674	2.55%
Industrial	\$140,295	6.23%	-\$169,602	-6.70%
Aggregate Extraction	\$0	0.00%	\$192,621	100.00%
Pipeline	\$227	0.12%	-\$294	-0.15%
Sub-Total: Taxable	\$401,994	1.73%	\$641,666	2.59%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	-\$918	-0.45%	-\$7,583	-3.58%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$918	-0.42%	-\$7,583	-3.29%
Total (Taxable + PIL)	\$401,076	1.71%	\$634,083	2.53%

Special Sub-Total	2023 Local Growth		2024 Local Growth	
Industrial + AE	\$140,295	6.23%	\$23,019	0.91%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Port Colborne

Realty Tax Class

	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %

Taxable

Residential	1.000000	1.000000	0.00%	0.01079278	0.01080803	0.14%
Farm	0.250000	0.250000	0.00%	0.00269820	0.00270201	0.14%
Managed Forest	0.250000	0.250000	0.00%	0.00269820	0.00270201	0.14%
New Multi-Residential	1.000000	1.000000	0.00%	0.01079278	0.01080803	0.14%
Multi-Residential	1.970000	1.970000	0.00%	0.02126178	0.02129182	0.14%
Commercial	1.734900	1.734900	0.00%	0.01872439	0.01875085	0.14%
Industrial	2.630000	2.630000	0.00%	0.02838501	0.02842512	0.14%
Aggregate Extraction	2.630000	2.140048	-18.63%	0.02838501	0.02312970	-18.51%
Pipeline	1.702100	1.702100	0.00%	0.01837039	0.01839635	0.14%
Sub-Total of Taxable Levy				\$25,434,754	\$25,434,756	0.00%

Payment In Lieu

Residential	1.000000	1.000000	0.00%	0.01079278	0.01080803	0.14%
Commercial	1.734900	1.734900	0.00%	0.01872439	0.01875085	0.14%
Industrial	2.630000	2.630000	0.00%	0.02838501	0.02842512	0.14%
Sub-Total of Payment In Lieu Levy				\$222,952	\$223,267	0.14%

Total Taxable + PIL Levies Based on Rate Set				\$25,657,706	\$25,658,023	0.00%
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NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Port Colborne</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$18,901,475	\$18,928,182	\$26,707	0.14%
Farm	\$154,851	\$155,070	\$219	0.14%
Managed Forest	\$2,681	\$2,685	\$4	0.15%
New Multi-Residential	\$25,374	\$25,410	\$36	0.14%
Multi-Residential	\$837,098	\$838,280	\$1,182	0.14%
Commercial	\$2,760,840	\$2,764,740	\$3,900	0.14%
Industrial	\$2,360,624	\$2,363,959	\$3,335	0.14%
Aggregate Extraction	\$192,621	\$156,958	-\$35,663	-18.51%
Pipeline	\$199,190	\$199,472	\$282	0.14%
Sub-Total: Taxable	\$25,434,754	\$25,434,756	\$2	0.00%
<i>Payment In Lieu</i>				
Residential	\$15,330	\$15,351	\$21	0.14%
Commercial	\$204,500	\$204,789	\$289	0.14%
Industrial	\$3,122	\$3,127	\$5	0.16%
Sub-Total: Payment In Lieu	\$222,952	\$223,267	\$315	0.14%
Total (Taxable + PIL)	\$25,657,706	\$25,658,023	\$317	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Port Colborne</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$11,665,651	\$11,668,015	\$2,364	0.02%
Farm	\$95,571	\$95,591	\$20	0.02%
Managed Forest	\$1,655	\$1,655	\$0	0.00%
New Multi-Residential	\$15,660	\$15,663	\$3	0.02%
Multi-Residential	\$516,642	\$516,746	\$104	0.02%
Commercial	\$1,703,941	\$1,704,286	\$345	0.02%
Industrial	\$1,456,934	\$1,457,229	\$295	0.02%
Aggregate Extraction	\$118,882	\$96,755	-\$22,127	-18.61%
Pipeline	\$122,937	\$122,961	\$24	0.02%
Sub-Total: Taxable	\$15,697,873	\$15,678,901	-\$18,972	-0.12%
<i>Payment In Lieu</i>				
Residential	\$9,462	\$9,463	\$1	0.01%
Commercial	\$126,214	\$126,239	\$25	0.02%
Industrial	\$1,927	\$1,927	\$0	0.00%
Sub-Total: Payment In Lieu	\$137,603	\$137,629	\$26	0.02%
Total (Taxable + PIL)	\$15,835,476	\$15,816,530	-\$18,946	-0.12%

Local Results Table
2024 Local Assessment Growth
 (Full / Non Phase-Adjusted CVA)

<i>St. Catharines</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	12,574,119,833	12,688,089,111	113,969,278	0.91%
Farm	162,242,600	161,339,100	-903,500	-0.56%
New Multi-Residential	141,355,620	143,246,320	1,890,700	1.34%
Multi-Residential	678,919,668	682,793,399	3,873,731	0.57%
Commercial	2,048,356,937	2,069,217,092	20,860,155	1.02%
Industrial	184,869,644	179,607,658	-5,261,986	-2.85%
Pipeline	31,393,000	31,303,000	-90,000	-0.29%
Sub-Total: Taxable	15,821,257,302	15,955,595,680	134,338,378	0.85%
<i>Payment In Lieu</i>				
Residential	3,036,200	3,036,200	0	0.00%
Commercial	87,982,300	89,588,300	1,606,000	1.83%
Industrial	2,346,100	2,346,100	0	0.00%
Sub-Total: Payment In Lieu	93,364,600	94,970,600	1,606,000	1.72%
Total (Taxable + PIL)	15,914,621,902	16,050,566,280	135,944,378	0.85%

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

St. Catharines

Realty Tax Class	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	34,510,879	0.28%	113,969,278	0.91%
Farm	6,533,800	4.20%	-903,500	-0.56%
New Multi-Residential	29,978,700	26.92%	1,890,700	1.34%
Multi-Residential	7,568,900	1.13%	3,873,731	0.57%
Commercial	-2,197,866	-0.11%	20,860,155	1.02%
Industrial	2,466,087	1.35%	-5,261,986	-2.85%
Pipeline	102,000	0.33%	-90,000	-0.29%
Sub-Total: Taxable	78,962,500	0.50%	134,338,378	0.85%
<i>Payment In Lieu</i>				
Residential	-3,000	-0.10%	0	0.00%
Commercial	137,500	0.16%	1,606,000	1.83%
Industrial	-376,500	-13.83%	0	0.00%
Sub-Total: Payment In Lieu	-242,000	-0.26%	1,606,000	1.72%
Total (Taxable + PIL)	78,720,500	0.50%	135,944,378	0.85%

Local Results Table
2024 Local Revenue Growth
 (Annualized)

<i>St. Catharines</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$81,029,462	\$81,764,023	\$734,560	0.91%
Farm	\$261,423	\$259,967	-\$1,456	-0.56%
New Multi-Residential	\$911,072	\$923,258	\$12,186	1.34%
Multi-Residential	\$8,620,338	\$8,669,523	\$49,185	0.57%
Commercial	\$22,904,441	\$23,137,696	\$233,257	1.02%
Industrial	\$3,133,725	\$3,044,529	-\$89,196	-2.85%
Pipeline	\$344,396	\$343,408	-\$987	-0.29%
Sub-Total: Taxable	\$117,204,857	\$118,142,404	\$937,549	0.80%
<i>Payment In Lieu</i>				
Residential	\$19,569	\$19,569	\$0	0.00%
Commercial	\$983,806	\$1,001,764	\$17,958	1.83%
Industrial	\$39,769	\$39,769	\$0	0.00%
Sub-Total: Payment In Lieu	\$1,043,144	\$1,061,102	\$17,958	1.72%
Total (Taxable + PIL)	\$118,248,001	\$119,203,506	\$955,507	0.81%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>St. Catharines</i>	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$220,354	0.28%	\$734,560	0.91%
Farm	\$10,430	4.20%	-\$1,456	-0.56%
New Multi-Residential	\$191,416	26.92%	\$12,186	1.34%
Multi-Residential	\$95,206	1.13%	\$49,185	0.57%
Commercial	-\$20,734	-0.09%	\$233,257	1.02%
Industrial	\$36,428	1.20%	-\$89,196	-2.85%
Pipeline	\$1,108	0.33%	-\$987	-0.29%
Sub-Total: Taxable	\$534,208	0.46%	\$937,549	0.80%
<i>Payment In Lieu</i>				
Residential	-\$19	-0.10%	\$0	0.00%
Commercial	\$1,523	0.16%	\$17,958	1.83%
Industrial	-\$6,323	-14.07%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$4,819	-0.47%	\$17,958	1.72%
Total (Taxable + PIL)	\$529,389	0.45%	\$955,507	0.81%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

St. Catharines

Realty Tax Class

	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %

Taxable

Residential	1.000000	1.000000	0.00%	0.00644525	0.00644525	0.00%
Farm	0.250000	0.250000	0.00%	0.00161131	0.00161131	0.00%
New Multi-Residential	1.000000	1.000000	0.00%	0.00644525	0.00644525	0.00%
Multi-Residential	1.970000	1.970000	0.00%	0.01269714	0.01269714	0.00%
Commercial	1.734900	1.734900	0.00%	0.01118186	0.01118186	0.00%
Industrial	2.630000	2.630000	0.00%	0.01695100	0.01695100	0.00%
Pipeline	1.702100	1.702100	0.00%	0.01097046	0.01097046	0.00%

Sub-Total of Taxable Levy				\$118,142,404	\$118,142,406	0.00%
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Payment In Lieu

Residential	1.000000	1.000000	0.00%	0.00644525	0.00644525	0.00%
Commercial	1.734900	1.734900	0.00%	0.01118186	0.01118186	0.00%
Industrial	2.630000	2.630000	0.00%	0.01695100	0.01695100	0.00%

Sub-Total of Payment In Lieu Levy				\$1,061,102	\$1,061,101	0.00%
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Total Taxable + PIL Levies Based on Rate Set				\$119,203,506	\$119,203,507	0.00%
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NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>St. Catharines</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$81,764,023	\$81,764,023	\$0	0.00%
Farm	\$259,967	\$259,967	\$0	0.00%
New Multi-Residential	\$923,258	\$923,258	\$0	0.00%
Multi-Residential	\$8,669,523	\$8,669,523	\$0	0.00%
Commercial	\$23,137,696	\$23,137,696	\$0	0.00%
Industrial	\$3,044,529	\$3,044,531	\$2	0.00%
Pipeline	\$343,408	\$343,408	\$0	0.00%
Sub-Total: Taxable	\$118,142,404	\$118,142,406	\$2	0.00%
<i>Payment In Lieu</i>				
Residential	\$19,569	\$19,569	\$0	0.00%
Commercial	\$1,001,764	\$1,001,763	-\$1	0.00%
Industrial	\$39,769	\$39,769	\$0	0.00%
Sub-Total: Payment In Lieu	\$1,061,102	\$1,061,101	-\$1	0.00%
Total (Taxable + PIL)	\$119,203,506	\$119,203,507	\$1	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>St. Catharines</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$84,502,409	\$84,519,535	\$17,126	0.02%
Farm	\$268,675	\$268,730	\$55	0.02%
New Multi-Residential	\$954,179	\$954,373	\$194	0.02%
Multi-Residential	\$8,959,881	\$8,961,698	\$1,817	0.02%
Commercial	\$23,912,617	\$23,917,459	\$4,842	0.02%
Industrial	\$3,146,495	\$3,147,135	\$640	0.02%
Pipeline	\$354,910	\$354,981	\$71	0.02%
Sub-Total: Taxable	\$122,099,166	\$122,123,911	\$24,745	0.02%
<i>Payment In Lieu</i>				
Residential	\$20,224	\$20,229	\$5	0.02%
Commercial	\$1,035,315	\$1,035,524	\$209	0.02%
Industrial	\$41,101	\$41,109	\$8	0.02%
Sub-Total: Payment In Lieu	\$1,096,640	\$1,096,862	\$222	0.02%
Total (Taxable + PIL)	\$123,195,806	\$123,220,773	\$24,967	0.02%

Local Results Table
2024 Local Assessment Growth
 (Full / Non Phase-Adjusted CVA)

<i>Thorold</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	2,640,994,960	2,788,701,160	147,706,200	5.59%
Farm	53,017,740	53,262,740	245,000	0.46%
Managed Forest	531,400	531,400	0	0.00%
New Multi-Residential	106,235,800	106,235,800	0	0.00%
Multi-Residential	43,152,800	43,267,500	114,700	0.27%
Commercial	188,308,009	195,266,209	6,958,200	3.70%
Industrial	71,828,800	74,608,200	2,779,400	3.87%
Pipeline	27,113,000	27,719,000	606,000	2.24%
Sub-Total: Taxable	3,131,182,509	3,289,592,009	158,409,500	5.06%
Payment In Lieu				
Residential	4,704,900	4,765,100	60,200	1.28%
Farm	491,000	491,000	0	0.00%
Commercial	13,434,900	13,072,900	-362,000	-2.69%
Industrial	1,744,200	1,744,200	0	0.00%
Sub-Total: Payment In Lieu	20,375,000	20,073,200	-301,800	-1.48%
Total (Taxable + PIL)	3,151,557,509	3,309,665,209	158,107,700	5.02%

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

<i>Thorold</i>	2023 Full CVA Growth		2024 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	161,640,500	6.52%	147,706,200	5.59%
Farm	465,400	0.89%	245,000	0.46%
Managed Forest	0	0.00%	0	0.00%
New Multi-Residential	33,216,000	45.49%	0	0.00%
Multi-Residential	-631,000	-1.44%	114,700	0.27%
Commercial	1,674,792	0.90%	6,958,200	3.70%
Industrial	-417,592	-0.58%	2,779,400	3.87%
Pipeline	345,000	1.29%	606,000	2.24%
Sub-Total: Taxable	196,293,100	6.69%	158,409,500	5.06%
<i>Payment In Lieu</i>				
Residential	0	0.00%	60,200	1.28%
Farm	0	0.00%	0	0.00%
Commercial	223,000	1.69%	-362,000	-2.69%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	223,000	1.11%	-301,800	-1.48%
Total (Taxable + PIL)	196,516,100	6.65%	158,107,700	5.02%

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Thorold</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$17,201,513	\$18,163,564	\$962,050	5.59%
Farm	\$86,330	\$86,729	\$399	0.46%
Managed Forest	\$865	\$865	\$0	0.00%
New Multi-Residential	\$691,942	\$691,942	\$0	0.00%
Multi-Residential	\$553,700	\$555,171	\$1,472	0.27%
Commercial	\$2,127,857	\$2,206,483	\$78,627	3.70%
Industrial	\$1,230,420	\$1,278,031	\$47,611	3.87%
Pipeline	\$300,581	\$307,299	\$6,718	2.24%
Sub-Total: Taxable	\$22,193,208	\$23,290,084	\$1,096,877	4.94%
<i>Payment In Lieu</i>				
Residential	\$30,645	\$31,036	\$392	1.28%
Farm	\$800	\$800	\$0	0.00%
Commercial	\$151,813	\$147,722	-\$4,091	-2.69%
Industrial	\$29,878	\$29,878	\$0	0.00%
Sub-Total: Payment In Lieu	\$213,136	\$209,436	-\$3,699	-1.74%
Total (Taxable + PIL)	\$22,406,344	\$23,499,520	\$1,093,178	4.88%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Thorold</i>	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$1,022,027	6.52%	\$962,050	5.59%
Farm	\$736	0.89%	\$399	0.46%
Managed Forest	\$0	0.00%	\$0	0.00%
New Multi-Residential	\$210,019	45.49%	\$0	0.00%
Multi-Residential	-\$7,860	-1.44%	\$1,472	0.27%
Commercial	\$17,927	0.88%	\$78,627	3.70%
Industrial	-\$6,482	-0.55%	\$47,611	3.87%
Pipeline	\$3,713	1.29%	\$6,718	2.24%
Sub-Total: Taxable	\$1,240,080	6.12%	\$1,096,877	4.94%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$392	1.28%
Farm	\$0	0.00%	\$0	0.00%
Commercial	\$2,447	1.69%	-\$4,091	-2.69%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$2,447	1.20%	-\$3,699	-1.74%
Total (Taxable + PIL)	\$1,242,527	6.07%	\$1,093,178	4.88%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Thorold

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00651327	0.00651327	0.00%
Farm	0.250000	0.250000	0.00%	0.00162832	0.00162832	0.00%
Managed Forest	0.250000	0.250000	0.00%	0.00162832	0.00162832	0.00%
New Multi-Residential	1.000000	1.000000	0.00%	0.00651327	0.00651327	0.00%
Multi-Residential	1.970000	1.970000	0.00%	0.01283114	0.01283114	0.00%
Commercial	1.734900	1.734900	0.00%	0.01129987	0.01129987	0.00%
Industrial	2.630000	2.630000	0.00%	0.01712990	0.01712990	0.00%
Pipeline	1.702100	1.702100	0.00%	0.01108624	0.01108624	0.00%
Sub-Total of Taxable Levy				\$23,290,084	\$23,290,084	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00651327	0.00651327	0.00%
Farm	0.250000	0.250000	0.00%	0.00162832	0.00162832	0.00%
Commercial	1.734900	1.734900	0.00%	0.01129987	0.01129987	0.00%
Industrial	2.630000	2.630000	0.00%	0.01712990	0.01712990	0.00%
Sub-Total of Payment In Lieu Levy				\$209,436	\$209,436	0.00%
Total Taxable + PIL Levies Based on Rate Set				\$23,499,520	\$23,499,520	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Thorold</i>	Local General Levy		Change	
Realty Tax Class	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$18,163,564	\$18,163,564	\$0	0.00%
Farm	\$86,729	\$86,729	\$0	0.00%
Managed Forest	\$865	\$865	\$0	0.00%
New Multi-Residential	\$691,942	\$691,942	\$0	0.00%
Multi-Residential	\$555,171	\$555,171	\$0	0.00%
Commercial	\$2,206,483	\$2,206,483	\$0	0.00%
Industrial	\$1,278,031	\$1,278,031	\$0	0.00%
Pipeline	\$307,299	\$307,299	\$0	0.00%
Sub-Total: Taxable	\$23,290,084	\$23,290,084	\$0	0.00%
<i>Payment In Lieu</i>				
Residential	\$31,036	\$31,036	\$0	0.00%
Farm	\$800	\$800	\$0	0.00%
Commercial	\$147,722	\$147,722	\$0	0.00%
Industrial	\$29,878	\$29,878	\$0	0.00%
Sub-Total: Payment In Lieu	\$209,436	\$209,436	\$0	0.00%
Total (Taxable + PIL)	\$23,499,520	\$23,499,520	\$0	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Thorold</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$18,575,845	\$18,579,610	\$3,765	0.02%
Farm	\$88,697	\$88,715	\$18	0.02%
Managed Forest	\$885	\$885	\$0	0.00%
New Multi-Residential	\$707,648	\$707,792	\$144	0.02%
Multi-Residential	\$567,773	\$567,888	\$115	0.02%
Commercial	\$2,256,566	\$2,257,022	\$456	0.02%
Industrial	\$1,307,040	\$1,307,305	\$265	0.02%
Pipeline	\$314,275	\$314,338	\$63	0.02%
Sub-Total: Taxable	\$23,818,729	\$23,823,555	\$4,826	0.02%
<i>Payment In Lieu</i>				
Residential	\$31,741	\$31,747	\$6	0.02%
Farm	\$818	\$818	\$0	0.00%
Commercial	\$151,075	\$151,105	\$30	0.02%
Industrial	\$30,556	\$30,562	\$6	0.02%
Sub-Total: Payment In Lieu	\$214,190	\$214,232	\$42	0.02%
Total (Taxable + PIL)	\$24,032,919	\$24,037,787	\$4,868	0.02%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Wainfleet</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	961,108,525	973,343,380	12,234,855	1.27%
Farm	212,224,215	213,150,715	926,500	0.44%
Managed Forest	1,848,789	1,783,389	-65,400	-3.54%
Multi-Residential	457,000	457,000	0	0.00%
Commercial	23,365,605	26,833,505	3,467,900	14.84%
Industrial	9,041,900	4,421,200	-4,620,700	-51.10%
Aggregate Extraction	0	4,663,700	4,663,700	100.00%
Pipeline	6,016,000	6,020,000	4,000	0.07%
Sub-Total: Taxable	1,214,062,034	1,230,672,889	16,610,855	1.37%
Payment In Lieu				
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)	1,215,693,534	1,232,304,389	16,610,855	1.37%

Special Sub-Total	2024 Full CVA		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	9,041,900	9,084,900	43,000	0.48%

Aggregate Extraction Class and Industrial Growth
The figures identified as *Aggregate Extraction Growth* reflect the assessment and tax dollars that have been reallocated from the industrial class as of year-end. To provide a clearer picture of actual overall change, we have included a special subtotal line for each growth table. These rolled-up amounts show the industrial class growth without the policy shift created by the introduction of the new class at year-end.

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

<i>Wainfleet</i> Realty Tax Class	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
Taxable				
Residential	5,445,800	0.57%	12,234,855	1.27%
Farm	8,411,500	4.13%	926,500	0.44%
Managed Forest	89,800	5.11%	-65,400	-3.54%
Multi-Residential	0	0.00%	0	0.00%
Commercial	2,469,700	11.82%	3,467,900	14.84%
Industrial	4,423,400	95.78%	-4,620,700	-51.10%
Aggregate Extraction			4,663,700	100.00%
Pipeline	28,000	0.47%	4,000	0.07%
Sub-Total: Taxable	20,868,200	1.75%	16,610,855	1.37%
Payment In Lieu				
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)	20,868,200	1.75%	16,610,855	1.37%

Special Sub-Total	2023 Full CVA Growth		2024 Full CVA Growth	
Industrial + AE	4,423,400	95.78%	43,000	0.48%

Local Results Table
2024 Local Revenue Growth
 (Annualized)

<i>Wainfleet</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$7,972,789	\$8,074,282	\$101,493	1.27%
Farm	\$440,121	\$442,043	\$1,921	0.44%
Managed Forest	\$3,834	\$3,698	-\$136	-3.55%
Multi-Residential	\$7,468	\$7,468	\$0	0.00%
Commercial	\$336,270	\$386,179	\$49,909	14.84%
Industrial	\$197,267	\$96,457	-\$100,809	-51.10%
Aggregate Extraction	\$0	\$101,748	\$101,748	100.00%
Pipeline	\$84,944	\$85,000	\$56	0.07%
Sub-Total: Taxable	\$9,042,693	\$9,196,875	\$154,182	1.71%
Payment In Lieu				
Residential	\$2,229	\$2,229	\$0	0.00%
Commercial	\$19,464	\$19,464	\$0	0.00%
Industrial	\$225	\$225	\$0	0.00%
Sub-Total: Payment In Lieu	\$21,918	\$21,918	\$0	0.00%
Total (Taxable + PIL)	\$9,064,611	\$9,218,793	\$154,182	1.70%

Special Sub-Total	2024 Local General Levy		Growth	
	As Returned	As Revised	\$	%
Industrial + AE	\$197,267	\$198,205	\$939	0.48%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Wainfleet</i>	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$42,708	0.57%	\$101,493	1.27%
Farm	\$16,491	4.13%	\$1,921	0.44%
Managed Forest	\$176	5.10%	-\$136	-3.55%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$33,442	11.83%	\$49,909	14.84%
Industrial	\$91,233	96.11%	-\$100,809	-51.10%
Aggregate Extraction	\$0	0.00%	\$101,748	100.00%
Pipeline	\$374	0.47%	\$56	0.07%
Sub-Total: Taxable	\$184,424	2.21%	\$154,182	1.71%
<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)	\$184,424	2.20%	\$154,182	1.70%

Special Sub-Total	2023 Local Growth		2024 Local Growth	
Industrial + AE	\$91,233	96.11%	\$939	0.48%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Wainfleet

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00829541	0.00831254	0.21%
Farm	0.250000	0.250000	0.00%	0.00207385	0.00207814	0.21%
Managed Forest	0.250000	0.250000	0.00%	0.00207385	0.00207814	0.21%
Multi-Residential	1.970000	1.970000	0.00%	0.01634196	0.01637570	0.21%
Commercial	1.734900	1.734900	0.00%	0.01439171	0.01442143	0.21%
Industrial	2.630000	2.630000	0.00%	0.02181693	0.02186198	0.21%
Aggregate Extraction	2.630000	2.140048	-18.63%	0.02181693	0.01778923	-18.46%
Pipeline	1.702100	1.702100	0.00%	0.01411962	0.01414877	0.21%
Sub-Total of Taxable Levy				\$9,196,875	\$9,196,878	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00829541	0.00831254	0.21%
Commercial	1.734900	1.734900	0.00%	0.01439171	0.01442143	0.21%
Industrial	2.630000	2.630000	0.00%	0.02181693	0.02186198	0.21%
Sub-Total of Payment In Lieu Levy				\$21,918	\$21,964	0.21%
Total Taxable + PIL Levies Based on Rate Set				\$9,218,793	\$9,218,842	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Wainfleet</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$8,074,282	\$8,090,956	\$16,674	0.21%
Farm	\$442,043	\$442,957	\$914	0.21%
Managed Forest	\$3,698	\$3,706	\$8	0.22%
Multi-Residential	\$7,468	\$7,484	\$16	0.21%
Commercial	\$386,179	\$386,978	\$799	0.21%
Industrial	\$96,457	\$96,657	\$200	0.21%
Aggregate Extraction	\$101,748	\$82,964	-\$18,784	-18.46%
Pipeline	\$85,000	\$85,176	\$176	0.21%
Sub-Total: Taxable	\$9,196,875	\$9,196,878	\$3	0.00%
<i>Payment In Lieu</i>				
Residential	\$2,229	\$2,234	\$5	0.22%
Commercial	\$19,464	\$19,505	\$41	0.21%
Industrial	\$225	\$225	\$0	0.00%
Sub-Total: Payment In Lieu	\$21,918	\$21,964	\$46	0.21%
Total (Taxable + PIL)	\$9,218,793	\$9,218,842	\$49	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Wainfleet</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$6,483,547	\$6,484,861	\$1,314	0.02%
Farm	\$354,956	\$355,028	\$72	0.02%
Managed Forest	\$2,970	\$2,970	\$0	0.00%
Multi-Residential	\$5,997	\$5,998	\$1	0.02%
Commercial	\$310,098	\$310,161	\$63	0.02%
Industrial	\$77,452	\$77,470	\$18	0.02%
Aggregate Extraction	\$81,702	\$66,495	-\$15,207	-18.61%
Pipeline	\$68,254	\$68,268	\$14	0.02%
Sub-Total: Taxable	\$7,384,976	\$7,371,251	-\$13,725	-0.19%
<i>Payment In Lieu</i>				
Residential	\$1,790	\$1,790	\$0	0.00%
Commercial	\$15,630	\$15,633	\$3	0.02%
Industrial	\$180	\$180	\$0	0.00%
Sub-Total: Payment In Lieu	\$17,600	\$17,603	\$3	0.02%
Total (Taxable + PIL)	\$7,402,576	\$7,388,854	-\$13,722	-0.19%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Welland</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	4,705,857,491	4,840,731,831	134,874,340	2.87%
Farm	22,417,900	23,440,300	1,022,400	4.56%
Managed Forest	1,134,200	1,261,900	127,700	11.26%
New Multi-Residential	28,213,500	51,007,234	22,793,734	80.79%
Multi-Residential	137,789,700	137,582,100	-207,600	-0.15%
Commercial	422,017,611	433,944,414	11,926,803	2.83%
Industrial	141,560,043	141,376,057	-183,986	-0.13%
Pipeline	22,108,000	22,620,000	512,000	2.32%
Sub-Total: Taxable	5,481,098,445	5,651,963,836	170,865,391	3.12%
<i>Payment In Lieu</i>				
Residential	890,100	890,100	0	0.00%
Commercial	11,884,000	12,480,700	596,700	5.02%
Industrial	601,300	560,500	-40,800	-6.79%
Landfill	1,334,300	1,334,300	0	0.00%
Sub-Total: Payment In Lieu	14,709,700	15,265,600	555,900	3.78%
Total (Taxable + PIL)	5,495,808,145	5,667,229,436	171,421,291	3.12%

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

<i>Welland</i>	2023 Full CVA Growth		2024 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	152,047,786	3.34%	134,874,340	2.87%
Farm	768,500	3.55%	1,022,400	4.56%
Managed Forest	-38,500	-3.28%	127,700	11.26%
New Multi-Residential	2,831,000	11.15%	22,793,734	80.79%
Multi-Residential	-470,000	-0.34%	-207,600	-0.15%
Commercial	10,972,883	2.67%	11,926,803	2.83%
Industrial	1,814,700	1.30%	-183,986	-0.13%
Pipeline	334,000	1.53%	512,000	2.32%
Sub-Total: Taxable	168,260,369	3.17%	170,865,391	3.12%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	0	0.00%	596,700	5.02%
Industrial	3,800	0.64%	-40,800	-6.79%
Landfill	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	3,800	0.03%	555,900	3.78%
Total (Taxable + PIL)	168,264,169	3.16%	171,421,291	3.12%

Local Results Table
2024 Local Revenue Growth
(Annualized)

<i>Welland</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$37,661,736	\$38,742,505	\$1,080,770	2.87%
Farm	\$44,910	\$46,958	\$2,048	4.56%
Managed Forest	\$2,272	\$2,528	\$256	11.27%
New Multi-Residential	\$226,079	\$408,729	\$182,650	80.79%
Multi-Residential	\$2,175,139	\$2,171,861	-\$3,277	-0.15%
Commercial	\$5,866,905	\$6,032,712	\$165,807	2.83%
Industrial	\$2,983,324	\$2,979,446	-\$3,878	-0.13%
Pipeline	\$301,536	\$308,519	\$6,983	2.32%
Sub-Total: Taxable	\$49,261,901	\$50,693,258	\$1,431,359	2.91%
<i>Payment In Lieu</i>				
Residential	\$7,132	\$7,132	\$0	0.00%
Commercial	\$165,212	\$173,507	\$8,295	5.02%
Industrial	\$12,672	\$11,812	-\$860	-6.79%
Landfill	\$31,437	\$31,437	\$0	0.00%
Sub-Total: Payment In Lieu	\$216,453	\$223,888	\$7,435	3.43%
Total (Taxable + PIL)	\$49,478,354	\$50,917,146	\$1,438,794	2.91%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Welland</i>	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$1,182,489	3.34%	\$1,080,770	2.87%
Farm	\$1,494	3.55%	\$2,048	4.56%
Managed Forest	-\$75	-3.29%	\$256	11.27%
New Multi-Residential	\$22,017	11.15%	\$182,650	80.79%
Multi-Residential	-\$7,201	-0.34%	-\$3,277	-0.15%
Commercial	\$145,776	2.64%	\$165,807	2.83%
Industrial	\$42,114	1.48%	-\$3,878	-0.13%
Pipeline	\$4,421	1.53%	\$6,983	2.32%
Sub-Total: Taxable	\$1,391,035	3.00%	\$1,431,359	2.91%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$8,295	5.02%
Industrial	\$78	0.64%	-\$860	-6.79%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$78	0.04%	\$7,435	3.43%
Total (Taxable + PIL)	\$1,391,113	2.99%	\$1,438,794	2.91%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Welland

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00801316	0.00801316	0.00%
Farm	0.250000	0.250000	0.00%	0.00200329	0.00200329	0.00%
Managed Forest	0.250000	0.250000	0.00%	0.00200329	0.00200329	0.00%
New Multi-Residential	1.000000	1.000000	0.00%	0.00801316	0.00801316	0.00%
Multi-Residential	1.970000	1.970000	0.00%	0.01578593	0.01578593	0.00%
Commercial	1.734900	1.734900	0.00%	0.01390204	0.01390204	0.00%
Industrial	2.630000	2.630000	0.00%	0.02107462	0.02107462	0.00%
Pipeline	1.702100	1.702100	0.00%	0.01363921	0.01363921	0.00%
Sub-Total of Taxable Levy				\$50,693,258	\$50,693,254	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00801316	0.00801316	0.00%
Commercial	1.734900	1.734900	0.00%	0.01390204	0.01390204	0.00%
Industrial	2.630000	2.630000	0.00%	0.02107462	0.02107462	0.00%
Landfill						
Sub-Total of Payment In Lieu Levy				\$223,888	\$223,888	0.00%
Total Taxable + PIL Levies Based on Rate Set				\$50,917,146	\$50,917,142	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>Welland</i> Realty Tax Class	Local General Levy		Change	
	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$38,742,505	\$38,742,505	\$0	0.00%
Farm	\$46,958	\$46,958	\$0	0.00%
Managed Forest	\$2,528	\$2,528	\$0	0.00%
New Multi-Residential	\$408,729	\$408,729	\$0	0.00%
Multi-Residential	\$2,171,861	\$2,171,861	\$0	0.00%
Commercial	\$6,032,712	\$6,032,709	-\$3	0.00%
Industrial	\$2,979,446	\$2,979,445	-\$1	0.00%
Pipeline	\$308,519	\$308,519	\$0	0.00%
Sub-Total: Taxable	\$50,693,258	\$50,693,254	-\$4	0.00%
<i>Payment In Lieu</i>				
Residential	\$7,132	\$7,132	\$0	0.00%
Commercial	\$173,507	\$173,507	\$0	0.00%
Industrial	\$11,812	\$11,812	\$0	0.00%
Landfill	\$31,437	\$31,437	\$0	0.00%
Sub-Total: Payment In Lieu	\$223,888	\$223,888	\$0	0.00%
Total (Taxable + PIL)	\$50,917,146	\$50,917,142	-\$4	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>Welland</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$32,205,533	\$32,212,060	\$6,527	0.02%
Farm	\$39,035	\$39,043	\$8	0.02%
Managed Forest	\$2,101	\$2,102	\$1	0.05%
New Multi-Residential	\$339,765	\$339,834	\$69	0.02%
Multi-Residential	\$1,805,406	\$1,805,772	\$366	0.02%
Commercial	\$5,014,818	\$5,015,834	\$1,016	0.02%
Industrial	\$2,476,727	\$2,477,229	\$502	0.02%
Pipeline	\$256,463	\$256,515	\$52	0.02%
Sub-Total: Taxable	\$42,139,848	\$42,148,389	\$8,541	0.02%
<i>Payment In Lieu</i>				
Residential	\$5,929	\$5,931	\$2	0.03%
Commercial	\$144,232	\$144,261	\$29	0.02%
Industrial	\$9,819	\$9,821	\$2	0.02%
Landfill	\$26,133	\$26,138	\$5	0.02%
Sub-Total: Payment In Lieu	\$186,113	\$186,151	\$38	0.02%
Total (Taxable + PIL)	\$42,325,961	\$42,334,540	\$8,579	0.02%

Local Results Table
2024 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>West Lincoln</i> Realty Tax Class	2024 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	1,848,487,509	1,853,098,200	4,610,691	0.25%
Farm	497,581,032	501,011,932	3,430,900	0.69%
Managed Forest	2,481,900	2,674,500	192,600	7.76%
Multi-Residential	7,043,000	7,043,000	0	0.00%
Commercial	83,323,499	85,239,799	1,916,300	2.30%
Industrial	39,754,800	45,139,600	5,384,800	13.55%
Pipeline	29,179,000	29,190,000	11,000	0.04%
Sub-Total: Taxable	2,507,850,740	2,523,397,031	15,546,291	0.62%
Payment In Lieu				
Residential	554,600	554,600	0	0.00%
Commercial	2,986,000	2,986,000	0	0.00%
Industrial	105,100	105,100	0	0.00%
Landfill	386,000	386,000	0	0.00%
Sub-Total: Payment In Lieu	4,031,700	4,031,700	0	0.00%
Total (Taxable + PIL)	2,511,882,440	2,527,428,731	15,546,291	0.62%

Local Results Table
Year-To-Year Assessment Growth Comparison
 (Full / Non Phase-Adjusted CVA)

<i>West Lincoln</i>	2023 Full CVA Growth		2024 Full CVA Growth	
	\$	%	\$	%
Realty Tax Class				
<i>Taxable</i>				
Residential	-2,479,744	-0.13%	4,610,691	0.25%
Farm	19,302,248	4.04%	3,430,900	0.69%
Managed Forest	-99,700	-3.86%	192,600	7.76%
Multi-Residential	0	0.00%	0	0.00%
Commercial	173,827	0.21%	1,916,300	2.30%
Industrial	1,813,900	4.78%	5,384,800	13.55%
Pipeline	31,000	0.11%	11,000	0.04%
Sub-Total: Taxable	18,741,531	0.75%	15,546,291	0.62%
<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%
Landfill	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	0	0.00%
Total (Taxable + PIL)	18,741,531	0.75%	15,546,291	0.62%

Local Results Table
2024 Local Revenue Growth
 (Annualized)

<i>West Lincoln</i> Realty Tax Class	2024 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$7,850,360	\$7,869,941	\$19,581	0.25%
Farm	\$528,297	\$531,939	\$3,643	0.69%
Managed Forest	\$2,635	\$2,840	\$204	7.74%
Multi-Residential	\$58,925	\$58,925	\$0	0.00%
Commercial	\$613,924	\$628,044	\$14,120	2.30%
Industrial	\$444,037	\$504,182	\$60,145	13.55%
Pipeline	\$210,925	\$211,005	\$80	0.04%
Sub-Total: Taxable	\$9,709,103	\$9,806,876	\$97,773	1.01%
<i>Payment In Lieu</i>				
Residential	\$2,356	\$2,356	\$0	0.00%
Commercial	\$22,001	\$22,001	\$0	0.00%
Industrial	\$1,174	\$1,174	\$0	0.00%
Landfill	\$4,820	\$4,820	\$0	0.00%
Sub-Total: Payment In Lieu	\$30,351	\$30,351	\$0	0.00%
Total (Taxable + PIL)	\$9,739,454	\$9,837,227	\$97,773	1.00%

Local Results Table
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>West Lincoln</i>	2023 Local Annualized Revenue Growth		2024 Local Annualized Revenue Growth	
	\$	%	\$	%
Realty Tax Class				
<i>Taxable</i>				
Residential	-\$9,886	-0.13%	\$19,581	0.25%
Farm	\$19,238	4.04%	\$3,643	0.69%
Managed Forest	-\$99	-3.85%	\$204	7.74%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$982	0.17%	\$14,120	2.30%
Industrial	\$19,108	4.82%	\$60,145	13.55%
Pipeline	\$211	0.11%	\$80	0.04%
Sub-Total: Taxable	\$29,554	0.33%	\$97,773	1.01%
<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%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	\$0	0.00%
Total (Taxable + PIL)	\$29,554	0.32%	\$97,773	1.00%

Local Results Table
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

West Lincoln

Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2024 Actual	2025 Start Ratio	Change %	2024 Actual	2025 Revenue Neutral (Notional)	Change %
<i>Taxable</i>						
Residential	1.000000	1.000000	0.00%	0.00424691	0.00424691	0.00%
Farm	0.250000	0.250000	0.00%	0.00106173	0.00106173	0.00%
Managed Forest	0.250000	0.250000	0.00%	0.00106173	0.00106173	0.00%
Multi-Residential	1.970000	1.970000	0.00%	0.00836642	0.00836642	0.00%
Commercial	1.734900	1.734900	0.00%	0.00736797	0.00736797	0.00%
Industrial	2.630000	2.630000	0.00%	0.01116938	0.01116938	0.00%
Pipeline	1.702100	1.702100	0.00%	0.00722867	0.00722867	0.00%
Sub-Total of Taxable Levy				\$9,806,876	\$9,806,875	0.00%
<i>Payment In Lieu</i>						
Residential	1.000000	1.000000	0.00%	0.00424691	0.00424691	0.00%
Commercial	1.734900	1.734900	0.00%	0.00736797	0.00736797	0.00%
Industrial	2.630000	2.630000	0.00%	0.01116938	0.01116938	0.00%
Landfill						
Sub-Total of Payment In Lieu Levy				\$30,351	\$30,351	0.00%
Total Taxable + PIL Levies Based on Rate Set				\$9,837,227	\$9,837,226	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial policy updates. No rates or ratios should be used for actual taxation purposes without independent verification.

Local Results Table
Year-Over-Year Interclass Tax Shifts
(Local General Levy: Revenue Neutral - Start Ratios)

<i>West Lincoln</i> Realty Tax Class	Local General Levy		\$	Change %
	2024 as Revised	2025 Notional		
<i>Taxable</i>				
Residential	\$7,869,941	\$7,869,941	\$0	0.00%
Farm	\$531,939	\$531,939	\$0	0.00%
Managed Forest	\$2,840	\$2,840	\$0	0.00%
Multi-Residential	\$58,925	\$58,925	\$0	0.00%
Commercial	\$628,044	\$628,043	-\$1	0.00%
Industrial	\$504,182	\$504,182	\$0	0.00%
Pipeline	\$211,005	\$211,005	\$0	0.00%
Sub-Total: Taxable	\$9,806,876	\$9,806,875	-\$1	0.00%
<i>Payment In Lieu</i>				
Residential	\$2,356	\$2,356	\$0	0.00%
Commercial	\$22,001	\$22,001	\$0	0.00%
Industrial	\$1,174	\$1,174	\$0	0.00%
Landfill	\$4,820	\$4,820	\$0	0.00%
Sub-Total: Payment In Lieu	\$30,351	\$30,351	\$0	0.00%
Total (Taxable + PIL)	\$9,837,227	\$9,837,226	-\$1	0.00%

Local Results Table
Year-Over-Year Upper-Tier Levy Shifts
 (Upper-Tier General Levy)

<i>West Lincoln</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2024 as Revised	2025 Notional	\$	%
<i>Taxable</i>				
Residential	\$12,343,691	\$12,346,193	\$2,502	0.02%
Farm	\$834,325	\$834,495	\$170	0.02%
Managed Forest	\$4,454	\$4,455	\$1	0.02%
Multi-Residential	\$92,421	\$92,440	\$19	0.02%
Commercial	\$985,062	\$985,262	\$200	0.02%
Industrial	\$790,787	\$790,948	\$161	0.02%
Pipeline	\$330,953	\$331,020	\$67	0.02%
Sub-Total: Taxable	\$15,381,693	\$15,384,813	\$3,120	0.02%
<i>Payment In Lieu</i>				
Residential	\$3,694	\$3,695	\$1	0.03%
Commercial	\$34,507	\$34,514	\$7	0.02%
Industrial	\$1,841	\$1,842	\$1	0.05%
Landfill	\$7,560	\$7,562	\$2	0.03%
Sub-Total: Payment In Lieu	\$47,602	\$47,613	\$11	0.02%
Total (Taxable + PIL)	\$15,429,295	\$15,432,426	\$3,131	0.02%

History of Regional Tax Ratios

The following table summarizes the annual tax ratio by realty tax class. The sections highlighted in the table below reflect the most recent ratio changes (multi-residential and commercial classes):

Realty Tax Class	2017 Ratios	2018 Ratios	2019 Ratios	2020 Ratios	2021 Ratios	2022 Ratios	2023 Ratios	2024 Ratios	2025 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	-	0.25	-	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	2.000000	1.970000	1.970000	1.970000	1.970000	1.970000	1.970000	1.970000	1.970000	1.00	1.10	2.00	No
Commercial	1.758600	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	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	3.09	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

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 2024 and 2023, 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 2023 to 2024. Note that the study results are based on 2024 rates, and therefore are not impacted by 2025 tax policy decisions and approved budgets.

Table 1 – BMA Study Compared – Total Property Taxes and Municipal Burden

Tax Burdens Category	Niagara Average* 2024	Study Average 2024	Niagara Average* 2023	Study Average 2023
Total Property Taxes as % of Hhld. Income	4.15%	3.63%	4.09%	3.59%
Total Municipal Burden: Taxes and W/WW as % of Hhld. Income	5.35%	4.90%	5.24%	4.80%

*Calculated using a simple average of all LAMs

Table 2 – Niagara Avg. Household Income vs BMA Study Compared

	2024	2023	% Increase
Niagara Average Household Income	\$116,923	\$113,438	3.07%
Survey Average Household Income	\$124,639	\$121,388	2.69%

The combined Niagara Region, Local Area Municipalities, and education tax levy compares competitively to the BMA study average for 121 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	4,381	3,971	410	10.32%	Above
	2 Storey	High	Tax/ Unit	5,494	5,246	548	10.45%	Above
	Executive	High	Tax/ Unit	7,832	7,336	496	6.76%	Above
Multi-Res	Walk-Up	High	Tax/ Unit	1,932	1,568	364	23.21%	Above
	Mid/High-Rise	Mid	Tax/ Unit	2,015	2,068	37	1.79%	Above
Commercial	Office Buildings	Mid	Tax/ Sq. Ft.	3.22	3.30	-0.08	-2.42%	Below
	Shopping	Mid	Tax/ Sq. Ft.	4.55	3.99	0.56	14.04%	Above
	Hotels	High	Tax/ Unit	2,132	1,742	390	22.39%	Above
	Motels	Mid	Tax/ Unit	1,265	1,309	-44	-3.36%	Below
Industrial	Standard Industrial	High	Tax/ Sq. Ft.	2.09	1.68	0.41	24.40%	Above
	Large Industrial	Mid	Tax/ Sq. Ft.	1.04	1.18	-0.14	-11.86%	Below

*Calculated using a simple average of all LAMs.

Subclass Property Tax Rate Reductions Program Summary

In 2018, the Province of Ontario provided municipalities with a greater range of options to modify or eliminate the Vacant Unit Property Tax Rebate and Commercial/Industrial Vacant/Excess Land Subclass programs. The Region’s vacancy unit rebate program provided a 30% rebate starting in 2018, applicable to both commercial and industrial property classes if vacancies are experienced in that year. The Region’s vacant and excess land discount factor for commercial and industrial properties was 30% in 2018 (which would be applied to properties that are vacant or have excess land). Starting in 2019, the recommended program phase-out schedule would reduce this discount factor, until it reached 0% by 2024. Table 1 summarizes the phase-out schedule (and reductions) by year for both the Vacant Unit Rebate and the Vacant/Excess Land Reduction program:

Table 1 – Commercial/Industrial Vacant/Excess Land Subclass program – phase out schedule

Year	Vacant Unit Rebate %	Vacant/Excess Land Reduction %
2018	30%	30%
2019	20%	30%
2020	10%	30%
2021	0%	22.5%
2022	0%	15%
2023	0%	7.5%
2024 and onwards	0%	0%

2025 Interim and Final Levy Payments and Dates

Table 1 - General Levy

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Total Levy
Fort Erie	\$ 8,496,813	\$ 8,496,813	8,754,193	8,754,193	34,502,011
Grimsby	\$ 9,869,660	\$ 9,869,660	10,286,406	10,286,406	40,312,131
Lincoln	\$ 8,058,220	\$ 8,058,220	8,427,192	8,427,192	32,970,824
Niagara Falls	\$ 27,174,830	\$ 27,174,830	28,922,688	28,922,688	112,195,034
Niagara-on-the-Lake	\$ 11,068,611	\$ 11,068,611	11,791,689	11,791,689	45,720,598
Pelham	\$ 5,692,131	\$ 5,692,131	5,966,696	5,966,696	23,317,654
Port Colborne	\$ 4,133,321	\$ 4,133,321	4,437,913	4,437,913	17,142,467
St. Catharines	\$ 32,355,875	\$ 32,355,875	34,405,980	34,405,980	133,523,709
Thorold	\$ 6,350,039	\$ 6,350,039	6,673,659	6,673,659	26,047,396
Wainfleet	\$ 1,967,985	\$ 1,967,985	2,061,679	2,061,679	8,059,328
Welland	\$ 11,177,596	\$ 11,177,596	11,863,792	11,863,792	46,082,776
West Lincoln	\$ 4,062,355	\$ 4,062,355	4,348,108	4,348,108	16,820,925
Regional Total Taxable Only	130,407,434	130,407,434	137,939,993	137,939,993	536,694,853

Table 2 - Waste Management Special Levy

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Total Levy
Fort Erie	\$ 850,933	\$ 850,932	866,651	866,651	3,435,166
Grimsby	\$ 618,513	\$ 618,512	652,249	652,249	2,541,523
Lincoln	\$ 577,180	\$ 577,181	541,594	541,594	2,237,549
Niagara Falls	\$ 2,174,732	\$ 2,174,733	2,337,389	2,337,389	9,024,243
Niagara-on-the-Lake	\$ 493,567	\$ 493,566	485,956	485,956	1,959,045
Pelham	\$ 399,748	\$ 399,748	404,129	404,129	1,607,753
Port Colborne	\$ 540,663	\$ 540,663	552,897	552,897	2,187,119
St. Catharines	\$ 3,350,010	\$ 3,350,009	3,365,269	3,365,269	13,430,557
Thorold	\$ 572,188	\$ 572,187	542,304	542,304	2,228,983
Wainfleet	\$ 163,688	\$ 163,689	170,228	170,228	667,832
Welland	\$ 1,270,147	\$ 1,270,148	1,290,333	1,290,333	5,120,960
West Lincoln	\$ 280,574	\$ 280,575	291,418	291,418	1,143,985
Regional Total Taxable Only	11,291,943	11,291,943	11,500,415	11,500,415	45,584,715

Table 3 - Transit Special Levy

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Total Levy
Fort Erie	\$ 889,164	\$ 889,163	1,197,990	1,197,990	4,174,307
Grimsby	\$ 589,023	\$ 589,022	487,792	487,792	2,153,629
Lincoln	\$ 428,338	\$ 428,338	504,118	504,118	1,864,912
Niagara Falls	\$ 4,157,089	\$ 4,157,089	4,093,974	4,093,974	16,502,125
Niagara-on-the-Lake	\$ 761,359	\$ 761,359	581,677	581,677	2,686,072
Pelham	\$ 193,639	\$ 193,638	303,542	303,542	994,360
Port Colborne	\$ 275,027	\$ 275,028	305,727	305,727	1,161,509
St. Catharines	\$ 5,068,239	\$ 5,068,239	6,593,045	6,593,045	23,322,568
Thorold	\$ 558,448	\$ 558,448	545,320	545,320	2,207,535
Wainfleet	\$ 65,989	\$ 65,990	65,519	65,519	263,017
Welland	\$ 1,349,636	\$ 1,349,636	2,037,342	2,037,342	6,773,955
West Lincoln	\$ 141,639	\$ 141,639	134,165	134,165	551,607
Regional Total Taxable Only	14,477,590	14,477,589	16,850,209	16,850,209	62,655,596

Table 4 - Total General, Waste Management & Transit Levy

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Total Levy
Fort Erie	\$ 10,236,910	\$ 10,236,908	\$ 10,818,834	\$ 10,818,834	42,111,484
Grimsby	\$ 11,077,196	\$ 11,077,194	\$ 11,426,447	\$ 11,426,447	45,007,283
Lincoln	\$ 9,063,738	\$ 9,063,739	\$ 9,472,904	\$ 9,472,904	37,073,285
Niagara Falls	\$ 33,506,651	\$ 33,506,652	\$ 35,354,050	\$ 35,354,050	137,721,402
Niagara-on-the-Lake	\$ 12,323,537	\$ 12,323,536	\$ 12,859,322	\$ 12,859,322	50,365,715
Pelham	\$ 6,285,518	\$ 6,285,517	\$ 6,674,366	\$ 6,674,366	25,919,767
Port Colborne	\$ 4,949,011	\$ 4,949,012	\$ 5,296,536	\$ 5,296,536	20,491,095
St. Catharines	\$ 40,774,124	\$ 40,774,123	\$ 44,364,294	\$ 44,364,294	170,276,834
Thorold	\$ 7,480,675	\$ 7,480,674	\$ 7,761,283	\$ 7,761,283	30,483,914
Wainfleet	\$ 2,197,662	\$ 2,197,664	\$ 2,297,426	\$ 2,297,426	8,990,177
Welland	\$ 13,797,379	\$ 13,797,380	\$ 15,191,466	\$ 15,191,466	57,977,691
West Lincoln	\$ 4,484,568	\$ 4,484,569	\$ 4,773,690	\$ 4,773,690	18,516,517
Regional Total Taxable Only	156,176,967	156,176,966	166,290,616	166,290,616	644,935,164

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2025-03

A BY-LAW TO SET AND LEVY THE RATE OF
TAXATION FOR REGIONAL GENERAL AND SPECIAL
PURPOSES FOR THE YEAR 2025

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 2025 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. 2024-73 adopted the 2025 Waste Management Budget; and by By-law No. 2024-74 adopted the 2025 Transit Budget; and by By-law No. 2024-83 adopted the 2025 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 2025 taxation year have been set out in By-law No. 2025-04 of The Regional Corporation dated the 20th of February 2025;

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 2025 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;

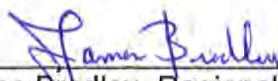
WHEREAS Regional Council is desirous of imposing a special levy for Transit purposes and the sums required by taxation in the year 2025 for the said purposes are to be levied by separate rates by the applicable Area Municipalities as directed by Regional by-law pursuant to Section 311 (4) of the Municipal Act;

WHEREAS Regional Council established tax rates for property classes, and other decisions consistent with setting and levying rates of taxation for regional purposes for 2025.

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

1. That for the year 2025 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 2025 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,959,045 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 2025 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



 James Bradley, Regional Chair



 Ann-Marie Norio, Regional Clerk

Passed: February 20, 2025

Schedule A – 2025 Tax Ratios, Sub-Class Reductions, and Rates

Property Classification	Tax Ratio	Sub-Class Reduction	Tax Rate by Class
Residential	1.000000	0.0%	0.00728438
New Multi-Residential	1.000000	0.0%	0.00728438
Multi-Residential	1.970000	0.0%	0.01435023
Commercial	1.734900	0.0%	0.01263767
Commercial - Excess	1.734900	0.0%	0.01263767
Commercial - Vacant	1.734900	0.0%	0.01263767
Landfill	2.940261	0.0%	0.02141798
Industrial	2.630000	0.0%	0.01915792
Industrial - Excess	2.630000	0.0%	0.01915792
Industrial - Vacant	2.630000	0.0%	0.01915792
Aggregate Extraction	2.140048	0.0%	0.01558892
Pipelines	1.702100	0.0%	0.01239874
Farmland	0.250000	0.0%	0.00182110
FAD 1	1.000000	25.0%	0.00546329
FAD 2	Class Ratio	0.0%	Class Ratio
Managed Forests	0.250000	0.0%	0.00182110

Schedule B – 2025 GENERAL TAX LEVY

2025 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Approved General Levy	Regional Dept.	Niagara Regional Police	Niagara Regional Housing	Niagara Peninsula Conserv. Authority	Court Services
Fort Erie	7,728,337	7,728,337	9,522,669	9,522,669	34,502,011	20,048,342	13,657,987	290,419	511,658	(6,394)
Grimsby	9,157,696	9,157,696	10,998,370	10,998,370	40,312,131	23,424,469	15,957,985	339,326	597,821	(7,470)
Lincoln	7,484,905	7,484,905	9,000,507	9,000,507	32,970,824	19,158,601	13,051,851	277,531	488,951	(6,110)
Niagara Falls	25,214,797	25,214,797	30,882,720	30,882,720	112,195,034	65,194,001	44,413,595	944,398	1,663,831	(20,791)
Niagara-on-the-Lake	10,313,968	10,313,968	12,546,331	12,546,331	45,720,598	26,567,207	18,098,984	384,852	678,028	(8,472)
Pelham	5,217,796	5,217,796	6,441,031	6,441,031	23,317,654	13,549,361	9,230,541	196,276	345,796	(4,321)
Port Colborne	3,825,460	3,825,460	4,745,774	4,745,774	17,142,467	9,961,099	6,786,027	144,296	254,220	(3,177)
St. Catharines	30,282,539	30,282,539	36,479,315	36,479,315	133,523,709	77,587,613	52,856,777	1,123,931	1,980,131	(24,743)
Thorold	5,674,236	5,674,236	7,349,462	7,349,462	26,047,396	15,135,554	10,311,138	219,253	386,278	(4,827)
Wainfleet	1,815,292	1,815,292	2,214,372	2,214,372	8,059,328	4,683,094	3,190,370	67,839	119,518	(1,493)
Welland	10,237,495	10,237,495	12,803,893	12,803,893	46,082,776	26,777,661	18,242,356	387,900	683,399	(8,540)
West Lincoln	3,807,084	3,807,084	4,603,379	4,603,379	16,820,925	9,774,259	6,658,742	141,590	249,451	(3,117)
Regional Total Taxable Only	120,759,603	120,759,603	147,587,823	147,587,823	536,694,853	311,861,262	212,456,352	4,517,611	7,959,082	(99,454)

Schedule C – 2025 WASTE MANAGEMENT TAX RATES & LEVY

2025 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Approved Special Levy
Fort Erie	853,737	853,737	863,846	863,846	3,435,166
Grimsby	624,469	624,469	646,293	646,293	2,541,523
Lincoln	555,992	555,992	562,782	562,782	2,237,549
Niagara Falls	2,203,420	2,203,420	2,308,702	2,308,702	9,024,243
Niagara-on-the-Lake	490,812	490,812	488,711	488,711	1,959,045
Pelham	397,164	397,164	406,713	406,713	1,607,753
Port Colborne	548,551	548,551	545,009	545,009	2,187,119
St. Catharines	3,355,639	3,355,639	3,359,639	3,359,639	13,430,557
Thorold	544,129	544,129	570,362	570,362	2,228,983
Wainfleet	167,039	167,039	166,877	166,877	667,832
Welland	1,265,455	1,265,455	1,295,025	1,295,025	5,120,960
West Lincoln	285,534	285,534	286,458	286,458	1,143,985
Regional Total Taxable Only	11,291,941	11,291,941	11,500,417	11,500,417	45,584,715

Fort Erie Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	3,943,493,368	0.00072526	2,860,074
New Multi-Residential	10,862,300	0.00072526	7,878
Multi-Residential	43,467,517	0.00142876	62,105
Commercial	266,573,459	0.00125825	335,416
Commercial - Excess	5,892,988	0.00125825	7,415
Commercial - Vacant	19,547,100	0.00125825	24,595
Landfill	0	0.00213245	0
Industrial	46,455,754	0.00190743	88,611
Industrial - Excess	1,003,541	0.00190743	1,914
Industrial - Vacant	4,645,500	0.00190743	8,861
Aggregate Extraction	3,419,700	0.00155209	5,308
Pipelines	17,727,000	0.00123447	21,883
Farmland	60,033,500	0.00018132	10,885
FAD 1	0	0.00054395	0
Managed Forests	1,217,800	0.00018132	221
Taxable Total	4,424,339,527		3,435,166

Grimsby Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	4,651,355,770	0.00045925	2,136,144
New Multi-Residential	0	0.00045925	0
Multi-Residential	27,616,000	0.00090472	24,985
Commercial	336,992,763	0.00079675	268,499
Commercial - Excess	9,540,225	0.00079675	7,601
Commercial - Vacant	16,381,000	0.00079675	13,052
Landfill	0	0.00135031	0
Industrial	53,188,400	0.00120783	64,243
Industrial - Excess	3,741,500	0.00120783	4,519
Industrial - Vacant	4,157,600	0.00120783	5,022
Aggregate Extraction	0	0.00098282	0
Pipelines	8,354,000	0.00078169	6,530
Farmland	94,529,795	0.00011481	10,853
FAD 1	0	0.00034444	0
Managed Forests	657,300	0.00011481	75
Taxable Total	5,206,514,353		2,541,523

Lincoln Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	3,589,185,158	0.00049435	1,774,313
New Multi-Residential	3,811,500	0.00049435	1,884
Multi-Residential	20,192,200	0.00097387	19,665
Commercial	229,675,581	0.00085765	196,981
Commercial - Excess	6,792,800	0.00085765	5,826
Commercial - Vacant	4,439,500	0.00085765	3,808
Landfill	0	0.00145352	0
Industrial	100,039,458	0.00130014	130,065
Industrial - Excess	2,832,000	0.00130014	3,682
Industrial - Vacant	7,345,000	0.00130014	9,550
Aggregate Extraction	6,535,300	0.00105793	6,914
Pipelines	21,815,000	0.00084143	18,356
Farmland	537,177,373	0.00012359	66,390
FAD 1	0	0.00037076	0
Managed Forests	926,700	0.00012359	115
Taxable Total	4,530,767,570		2,237,549

Niagara Falls Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	9,607,140,842	0.00058591	5,628,838
New Multi-Residential	57,602,500	0.00058591	33,750
Multi-Residential	337,917,289	0.00115424	390,038
Commercial	2,469,197,442	0.00101650	2,509,939
Commercial - Excess	32,544,014	0.00101650	33,081
Commercial - Vacant	119,974,400	0.00101650	121,954
Landfill	3,152,500	0.00172273	5,431
Industrial	118,389,092	0.00154094	182,430
Industrial - Excess	5,793,957	0.00154094	8,928
Industrial - Vacant	30,588,100	0.00154094	47,134
Aggregate Extraction	3,069,200	0.00125388	3,848
Pipelines	46,664,000	0.00099728	46,537
Farmland	82,377,598	0.00014648	12,067
FAD 1	0	0.00043943	0
Managed Forests	1,832,500	0.00014648	268
Taxable Total	12,916,243,434		9,024,243

Niagara-on-the-Lake Property Classification	2025 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			1,959,045

Pelham Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	2,869,618,392	0.00050226	1,441,288
New Multi-Residential	966,700	0.00050226	486
Multi-Residential	18,604,000	0.00098945	18,408
Commercial	107,967,197	0.00087137	94,079
Commercial - Excess	674,511	0.00087137	588
Commercial - Vacant	8,200,000	0.00087137	7,145
Landfill	0	0.00147678	0
Industrial	3,740,600	0.00132094	4,941
Industrial - Excess	45,100	0.00132094	60
Industrial - Vacant	101,000	0.00132094	133
Aggregate Extraction	2,596,000	0.00107486	2,790
Pipelines	18,150,000	0.00085490	15,516
Farmland	174,253,782	0.00012557	21,881
FAD 1	0	0.00037670	0
Managed Forests	3,491,000	0.00012557	438
Taxable Total	3,208,408,282		1,607,753

Port Colborne Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	1,751,307,356	0.00092938	1,627,619
New Multi-Residential	2,351,000	0.00092938	2,185
Multi-Residential	39,371,000	0.00183088	72,084
Commercial	144,531,145	0.00161238	233,039
Commercial - Excess	501,900	0.00161238	809
Commercial - Vacant	2,413,100	0.00161238	3,891
Landfill	0	0.00273262	0
Industrial	74,722,890	0.00244427	182,643
Industrial - Excess	2,906,935	0.00244427	7,105
Industrial - Vacant	5,534,600	0.00244427	13,528
Aggregate Extraction	6,786,000	0.00198892	13,497
Pipelines	10,843,000	0.00158190	17,153
Farmland	57,390,474	0.00023235	13,335
FAD 1	0	0.00069704	0
Managed Forests	993,600	0.00023235	231
Taxable Total	2,099,653,000		2,187,119

St. Catharines Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	12,685,935,111	0.00073270	9,295,039
New Multi-Residential	143,246,320	0.00073270	104,957
Multi-Residential	682,793,399	0.00144342	985,558
Commercial	2,034,417,263	0.00127116	2,586,070
Commercial - Excess	9,518,929	0.00127116	12,100
Commercial - Vacant	25,280,900	0.00127116	32,136
Landfill	0	0.00215433	0
Industrial	154,621,547	0.00192700	297,956
Industrial - Excess	4,550,311	0.00192700	8,768
Industrial - Vacant	20,435,800	0.00192700	39,380
Aggregate Extraction	0	0.00156801	0
Pipelines	31,303,000	0.00124713	39,039
Farmland	161,339,100	0.00018318	29,554
FAD 1	0	0.00054953	0
Managed Forests	0	0.00018318	0
Taxable Total	15,953,441,680		13,430,557

Thorold Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	2,788,701,160	0.00062335	1,738,353
New Multi-Residential	106,235,800	0.00062335	66,222
Multi-Residential	43,267,500	0.00122800	53,132
Commercial	185,188,696	0.00108145	200,272
Commercial - Excess	2,692,213	0.00108145	2,911
Commercial - Vacant	7,385,300	0.00108145	7,987
Landfill	0	0.00183281	0
Industrial	54,117,666	0.00163941	88,721
Industrial - Excess	3,305,434	0.00163941	5,419
Industrial - Vacant	17,185,100	0.00163941	28,173
Aggregate Extraction	0	0.00133400	0
Pipelines	27,719,000	0.00106100	29,410
Farmland	53,262,740	0.00015584	8,300
FAD 1	0	0.00046751	0
Managed Forests	531,400	0.00015584	83
Taxable Total	3,289,592,009		2,228,983

Wainfleet Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	973,343,380	0.00060362	587,525
New Multi-Residential	0	0.00060362	0
Multi-Residential	457,000	0.00118913	543
Commercial	25,071,505	0.00104722	26,255
Commercial - Excess	929,500	0.00104722	973
Commercial - Vacant	832,500	0.00104722	872
Landfill	0	0.00177480	0
Industrial	4,203,900	0.00158752	6,674
Industrial - Excess	85,300	0.00158752	135
Industrial - Vacant	132,000	0.00158752	210
Aggregate Extraction	4,663,700	0.00129178	6,024
Pipelines	6,020,000	0.00102742	6,185
Farmland	213,150,715	0.00015091	32,167
FAD 1	0	0.00045272	0
Managed Forests	1,783,389	0.00015091	269
Taxable Total	1,230,672,889		667,832

Welland Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	4,834,859,831	0.00080948	3,913,709
New Multi-Residential	51,007,234	0.00080948	41,289
Multi-Residential	137,582,100	0.00159468	219,399
Commercial	401,298,886	0.00140437	563,572
Commercial - Excess	8,384,928	0.00140437	11,776
Commercial - Vacant	24,260,600	0.00140437	34,071
Landfill	0	0.00238008	0
Industrial	131,539,057	0.00212893	280,037
Industrial - Excess	3,570,500	0.00212893	7,601
Industrial - Vacant	6,266,500	0.00212893	13,341
Aggregate Extraction	0	0.00173233	0
Pipelines	22,620,000	0.00137782	31,166
Farmland	23,440,300	0.00020237	4,744
FAD 1	0	0.00060711	0
Managed Forests	1,261,900	0.00020237	255
Taxable Total	5,646,091,836		5,120,960

West Lincoln Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	1,853,098,200	0.00049541	918,039
New Multi-Residential	0	0.00049541	0
Multi-Residential	7,043,000	0.00097596	6,874
Commercial	80,906,199	0.00085949	69,538
Commercial - Excess	1,359,800	0.00085949	1,169
Commercial - Vacant	2,973,800	0.00085949	2,556
Landfill	0	0.00145663	0
Industrial	43,671,600	0.00130293	56,901
Industrial - Excess	436,000	0.00130293	568
Industrial - Vacant	1,032,000	0.00130293	1,345
Aggregate Extraction	0	0.00106020	0
Pipelines	29,190,000	0.00084324	24,614
Farmland	501,011,932	0.00012385	62,050
FAD 1	0	0.00037156	0
Managed Forests	2,674,500	0.00012385	331
Taxable Total	2,523,397,031		1,143,985

Schedule D – 2025 TRANSIT TAX RATES & LEVY

**2025 Upper-Tier Special Levy (Transit) and Dates by Local Municipality
(Taxable Levy Only)**

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Approved Special Levy
Fort Erie	804,068	804,068	1,283,086	1,283,086	4,174,307
Grimsby	504,486	504,486	572,328	572,328	2,153,629
Lincoln	392,602	392,602	539,855	539,855	1,864,912
Niagara Falls	3,898,793	3,898,793	4,352,270	4,352,270	16,502,125
Niagara-on-the-Lake	703,803	703,803	639,233	639,233	2,686,072
Pelham	236,634	236,634	260,546	260,546	994,360
Port Colborne	254,769	254,769	325,986	325,986	1,161,509
St. Catharines	5,255,482	5,255,482	6,405,803	6,405,803	23,322,568
Thorold	501,152	501,152	602,616	602,616	2,207,535
Wainfleet	64,169	64,169	67,339	67,339	263,017
Welland	1,555,928	1,555,928	1,831,050	1,831,050	6,773,955
West Lincoln	137,085	137,085	138,719	138,719	551,607
Regional Total Taxable Only	14,308,969	14,308,969	17,018,829	17,018,829	62,655,596

Schedule E – 2024 TRANSIT TAX RATES & LEVY

Fort Erie Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	3,943,493,368	0.00088132	3,475,468
New Multi-Residential	10,862,300	0.00088132	9,573
Multi-Residential	43,467,517	0.00173620	75,468
Commercial	266,573,459	0.00152900	407,591
Commercial - Excess	5,892,988	0.00152900	9,010
Commercial - Vacant	19,547,100	0.00152900	29,888
Landfill	0	0.00259131	0
Industrial	46,455,754	0.00231787	107,678
Industrial - Excess	1,003,541	0.00231787	2,326
Industrial - Vacant	4,645,500	0.00231787	10,768
Aggregate Extraction	3,419,700	0.00188607	6,450
Pipelines	17,727,000	0.00150009	26,592
Farmland	60,033,500	0.00022033	13,227
FAD 1	0	0.00066099	0
Managed Forests	1,217,800	0.00022033	268
Taxable Total	4,424,339,527		4,174,307

Grimsby Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,651,355,770	0.00038916	1,810,118
New Multi-Residential	0	0.00038916	0
Multi-Residential	27,616,000	0.00076665	21,172
Commercial	336,992,763	0.00067515	227,521
Commercial - Excess	9,540,225	0.00067515	6,441
Commercial - Vacant	16,381,000	0.00067515	11,060
Landfill	0	0.00114423	0
Industrial	53,188,400	0.00102349	54,438
Industrial - Excess	3,741,500	0.00102349	3,829
Industrial - Vacant	4,157,600	0.00102349	4,255
Aggregate Extraction	0	0.00083282	0
Pipelines	8,354,000	0.00066239	5,534
Farmland	94,529,795	0.00009729	9,197
FAD 1	0	0.00029187	0
Managed Forests	657,300	0.00009729	64
Taxable Total	5,206,514,353		2,153,629

Lincoln Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	3,589,185,158	0.00041202	1,478,826
New Multi-Residential	3,811,500	0.00041202	1,570
Multi-Residential	20,192,200	0.00081168	16,390
Commercial	229,675,581	0.00071481	164,174
Commercial - Excess	6,792,800	0.00071481	4,856
Commercial - Vacant	4,439,500	0.00071481	3,173
Landfill	0	0.00121145	0
Industrial	100,039,458	0.00108361	108,404
Industrial - Excess	2,832,000	0.00108361	3,069
Industrial - Vacant	7,345,000	0.00108361	7,959
Aggregate Extraction	6,535,300	0.00088174	5,762
Pipelines	21,815,000	0.00070130	15,299
Farmland	537,177,373	0.00010301	55,335
FAD 1	0	0.00030902	0
Managed Forests	926,700	0.00010301	95
Taxable Total	4,530,767,570		1,864,912

Niagara Falls Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	9,607,140,842	0.00107141	10,293,217
New Multi-Residential	57,602,500	0.00107141	61,716
Multi-Residential	337,917,289	0.00211068	713,235
Commercial	2,469,197,442	0.00185879	4,589,720
Commercial - Excess	32,544,014	0.00185879	60,492
Commercial - Vacant	119,974,400	0.00185879	223,007
Landfill	3,152,500	0.00315023	9,931
Industrial	118,389,092	0.00281781	333,598
Industrial - Excess	5,793,957	0.00281781	16,326
Industrial - Vacant	30,588,100	0.00281781	86,191
Aggregate Extraction	3,069,200	0.00229287	7,037
Pipelines	46,664,000	0.00182365	85,099
Farmland	82,377,598	0.00026785	22,065
FAD 1	0	0.00080356	0
Managed Forests	1,832,500	0.00026785	491
Taxable Total	12,916,243,434		16,502,125

Niagara-on-the-Lake Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,504,737,714	0.00042795	1,927,833
New Multi-Residential	3,041,000	0.00042795	1,301
Multi-Residential	16,147,100	0.00084306	13,613
Commercial	775,834,632	0.00074245	576,018
Commercial - Excess	15,324,278	0.00074245	11,378
Commercial - Vacant	17,702,000	0.00074245	13,143
Landfill	0	0.00125828	0
Industrial	41,720,900	0.00112551	46,957
Industrial - Excess	192,700	0.00112551	217
Industrial - Vacant	14,389,500	0.00112551	16,196
Aggregate Extraction	3,432,200	0.00091583	3,143
Pipelines	19,202,000	0.00072841	13,987
Farmland	580,767,823	0.00010699	62,136
FAD 1	0	0.00032096	0
Managed Forests	1,402,100	0.00010699	150
Taxable Total	5,993,893,947		2,686,072

Pelham Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	2,869,618,392	0.00031064	891,402
New Multi-Residential	966,700	0.00031064	300
Multi-Residential	18,604,000	0.00061196	11,385
Commercial	107,967,197	0.00053893	58,187
Commercial - Excess	674,511	0.00053893	364
Commercial - Vacant	8,200,000	0.00053893	4,419
Landfill	0	0.00091336	0
Industrial	3,740,600	0.00081698	3,056
Industrial - Excess	45,100	0.00081698	37
Industrial - Vacant	101,000	0.00081698	83
Aggregate Extraction	2,596,000	0.00066478	1,726
Pipelines	18,150,000	0.00052874	9,597
Farmland	174,253,782	0.00007766	13,533
FAD 1	0	0.00023298	0
Managed Forests	3,491,000	0.00007766	271
Taxable Total	3,208,408,282		994,360

Port Colborne Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	1,751,307,356	0.00049356	864,380
New Multi-Residential	2,351,000	0.00049356	1,160
Multi-Residential	39,371,000	0.00097231	38,281
Commercial	144,531,145	0.00085628	123,759
Commercial - Excess	501,900	0.00085628	430
Commercial - Vacant	2,413,100	0.00085628	2,066
Landfill	0	0.00145120	0
Industrial	74,722,890	0.00129806	96,995
Industrial - Excess	2,906,935	0.00129806	3,773
Industrial - Vacant	5,534,600	0.00129806	7,184
Aggregate Extraction	6,786,000	0.00105624	7,168
Pipelines	10,843,000	0.00084009	9,109
Farmland	57,390,474	0.00012339	7,081
FAD 1	0	0.00037017	0
Managed Forests	993,600	0.00012339	123
Taxable Total	2,099,653,000		1,161,509

St. Catharines Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	12,685,935,111	0.00127236	16,141,084
New Multi-Residential	143,246,320	0.00127236	182,261
Multi-Residential	682,793,399	0.00250655	1,711,456
Commercial	2,034,417,263	0.00220742	4,490,813
Commercial - Excess	9,518,929	0.00220742	21,012
Commercial - Vacant	25,280,900	0.00220742	55,806
Landfill	0	0.00374107	0
Industrial	154,621,547	0.00334631	517,412
Industrial - Excess	4,550,311	0.00334631	15,227
Industrial - Vacant	20,435,800	0.00334631	68,385
Aggregate Extraction	0	0.00272291	0
Pipelines	31,303,000	0.00216568	67,792
Farmland	161,339,100	0.00031809	51,320
FAD 1	0	0.00095427	0
Managed Forests	0	0.00031809	0
Taxable Total	15,953,441,680		23,322,568

Thorold Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	2,788,701,160	0.00061736	1,721,616
New Multi-Residential	106,235,800	0.00061736	65,586
Multi-Residential	43,267,500	0.00121620	52,622
Commercial	185,188,696	0.00107106	198,348
Commercial - Excess	2,692,213	0.00107106	2,884
Commercial - Vacant	7,385,300	0.00107106	7,910
Landfill	0	0.00181520	0
Industrial	54,117,666	0.00162366	87,869
Industrial - Excess	3,305,434	0.00162366	5,367
Industrial - Vacant	17,185,100	0.00162366	27,903
Aggregate Extraction	0	0.00132118	0
Pipelines	27,719,000	0.00105081	29,127
Farmland	53,262,740	0.00015434	8,221
FAD 1	0	0.00046302	0
Managed Forests	531,400	0.00015434	82
Taxable Total	3,289,592,009		2,207,535

Wainfleet Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	973,343,380	0.00023773	231,390
New Multi-Residential	0	0.00023773	0
Multi-Residential	457,000	0.00046833	214
Commercial	25,071,505	0.00041244	10,340
Commercial - Excess	929,500	0.00041244	383
Commercial - Vacant	832,500	0.00041244	343
Landfill	0	0.00069899	0
Industrial	4,203,900	0.00062523	2,628
Industrial - Excess	85,300	0.00062523	53
Industrial - Vacant	132,000	0.00062523	83
Aggregate Extraction	4,663,700	0.00050875	2,373
Pipelines	6,020,000	0.00040464	2,436
Farmland	213,150,715	0.00005943	12,668
FAD 1	0	0.00017830	0
Managed Forests	1,783,389	0.00005943	106
Taxable Total	1,230,672,889		263,017

Welland Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,834,859,831	0.00107077	5,177,018
New Multi-Residential	51,007,234	0.00107077	54,617
Multi-Residential	137,582,100	0.00210942	290,218
Commercial	401,298,886	0.00185768	745,485
Commercial - Excess	8,384,928	0.00185768	15,577
Commercial - Vacant	24,260,600	0.00185768	45,068
Landfill	0	0.00314834	0
Industrial	131,539,057	0.00281613	370,431
Industrial - Excess	3,570,500	0.00281613	10,055
Industrial - Vacant	6,266,500	0.00281613	17,647
Aggregate Extraction	0	0.00229150	0
Pipelines	22,620,000	0.00182256	41,226
Farmland	23,440,300	0.00026769	6,275
FAD 1	0	0.00080308	0
Managed Forests	1,261,900	0.00026769	338
Taxable Total	5,646,091,836		6,773,955

West Lincoln Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	1,853,098,200	0.00023888	442,659
New Multi-Residential	0	0.00023888	0
Multi-Residential	7,043,000	0.00047059	3,314
Commercial	80,906,199	0.00041443	33,530
Commercial - Excess	1,359,800	0.00041443	564
Commercial - Vacant	2,973,800	0.00041443	1,232
Landfill	0	0.00070237	0
Industrial	43,671,600	0.00062825	27,437
Industrial - Excess	436,000	0.00062825	274
Industrial - Vacant	1,032,000	0.00062825	648
Aggregate Extraction	0	0.00051121	0
Pipelines	29,190,000	0.00040660	11,869
Farmland	501,011,932	0.00005972	29,920
FAD 1	0	0.00017916	0
Managed Forests	2,674,500	0.00005972	160
Taxable Total	2,523,397,031		551,607

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2025-04

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 2025

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

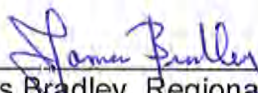
WHEREAS pursuant to Section 313 (1) of the *Municipal Act, 2001*, The Regional Municipality of Niagara may establish tax reductions for prescribed property subclasses for The Regional Corporation and the Area Municipalities.

NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows for the 2025 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



James Bradley, Regional Chair



Ann-Marie Norio, Regional Clerk

Passed: February 20, 2025

February 24, 2025

CL 3- 2025, February 21, 2025
CL-C 19-2025, October 22, 2024

DISTRIBUTION LIST

SENT ELECTRONICALLY

Town of Fort Erie Motion Respecting Request for Provincial Funding Remain Available to Support Fort Erie's Primary Care Initiative

CL-C 19-2025

Regional Council, at its meeting held on February 21, 2025, passed the following resolution:

That Correspondence Item CL-C 19-2025, being a letter from the Town of Fort Erie dated October 22, 2024, respecting Request for Provincial Funding Remain Available to Support Fort Erie's Primary Care Initiative, **BE RECEIVED**;

That Regional Council **SUPPORT** the Town of Fort Erie's motion respecting Request for Provincial Funding Remain Available to Support Fort Erie's Primary Care Initiative; and

That a copy of this motion **BE SENT** to the Premier of Ontario, the Honourable Doug Ford; the Ontario Minister of Health, Sylvia Jones; the Prime Minister of Canada, the Honourable Justin Trudeau; the federal Minister of Health, Mark Holland; the four MPPs and MPs who represent Niagara; and the local area municipalities in Niagara.

A copy of Correspondence Item CL-C 19-2025 is attached.

Yours truly,



Ann-Marie Norio
Regional Clerk

:kl

CLK-C 2025-015

Distribution List:

Premier of Ontario
Provincial Minister of Health
Prime Minister of Canada
Federal Minister of Health
Local Members of Provincial Parliament
Local Members of Parliament
Local Area Municipalities



**The Corporation of The Township of The Archipelago
Council Meeting**

Agenda Number: 16.5.
Resolution Number 25-029
Title: Response to Tariff Threats - Support Canadian Business and Consumers
Date: Friday, February 21, 2025

Moved by: Councillor Manners
Seconded by: Councillor Barton

WHEREAS the Corporation of The Township of The Archipelago (The Archipelago) is a Canadian government entity; and

WHEREAS The Archipelago is committed to fiscal responsibility and prudent management of financial and organizational resources, information databases, and the protection of taxpayer information; and

WHEREAS The Archipelago developed 'guiding principles' for its broadband connectivity project that included 'Canadian solutions first, North American second' in the acquisition of technology and services; and

WHEREAS The Archipelago's projected capital program for 2025 is \$1.5 million; and

WHEREAS all Canadian municipalities have significant purchasing power through capital and infrastructure programs; and

WHEREAS United States President, Donald Trump, issued executive orders to impose tariffs on imports from Canada effective March 12, 2025; and

WHEREAS predatory tariffs by the US government affect all our residents, businesses, and institutions within The Archipelago, the Province of Ontario, and Canada; and

WHEREAS federal, provincial, and municipal leaders are encouraging Canadians to 'buy Canadian'; and

WHEREAS The Archipelago supports Team Canada efforts to stop US tariffs on Canadian goods and services.

NOW THEREFORE BE IT RESOLVED that The Archipelago adopts the following actions:

1. That staff ensure that all municipal data resides within Canada for security and sovereignty interests; and
2. That The Archipelago supports the federal and provincial call to action “Canadian business first” policy in its procurement of capital and infrastructure programs; and
3. That The Archipelago promotes the policy of “Buy Canadian” to encourage the purchase of Canadian goods and services and to support local business in The Archipelago and Parry Sound District; and
4. That all travel to the US for municipal advocacy requires the adoption of a formal position on US tariffs by The Archipelago; and
5. That Staff prepare a Council tariff position and policy for Council approval.
6. That The Archipelago participate in the Parry Sound Chamber of Commerce survey of businesses on the impact of tariffs and support, where possible, actions that follow.

FURTHER BE IT RESOLVED that this resolution be forwarded to: Prime Minister Justin Trudeau, Premier Doug Ford, MP Scott Aitchison – Parry Sound Muskoka, MPP Graydon Smith – Parry Sound Muskoka, Mayors of Parry Sound District Municipalities, Chief Adam Pawis - Shawanaga First Nation, Chief Warren Tabobondung - Wasauksing First Nation, Chief M. Wayne McQuabbie - Henvey Inlet First Nation, Association of Municipalities of Ontario, all Ontario municipalities, Rural Ontario Municipal Association, The Federation of Northern Ontario Municipalities, the Federation of Canadian Municipalities, and community associations in The Archipelago.

Carried



**TOWNSHIP OF
BRUDENELL, LYNDOCH AND RAGLAN**

42 Burnt Bridge Road, PO Box 40
Palmer Rapids, Ontario K0J 2E0
TEL: (613) 758-2061 · FAX: (613) 758-2235

February 5, 2025

The Honourable Sylvia Jones,
Minister of Health
5th Floor, 777 Bay St.
Toronto, ON M7A 2J3

RE: Paid-Plasma-Free Zone

Dear Hon. Sylvia Jones,

Please be advised that at the Regular Council Meeting on February 5th, 2025, Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan passed the following resolution, supporting the resolution from the City of Toronto.

Resolution No: 2025-02-05-08
Moved by: Councillor Quade
Seconded by: Councillor Banks

"Be it resolved that the Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan support the City of Toronto's resolution Declaring Toronto a Paid-Plasma-Free Zone.

And further that this resolution be forwarded to Canadian Blood Services, Minister of Health, MPP John Yakabuski, and all Municipalities in Ontario."

Carried.

Sincerely,

Tammy Thompson
Deputy Clerk
Township of Brudenell, Lyndoch and Raglan

City Clerk's Office

Secretariat
Sylvia Przewdziecki
Council Secretariat Support
City Hall, 12th Floor, West
100 Queen Street West
Toronto, Ontario M5H 2N2Tel: 416-392-7032
Fax: 416-392-2880
e-mail:
Sylvia.Przewdziecki@toronto.ca
web: www.toronto.ca**In reply please quote:**
Ref.: 24-MM23.1

(Sent by Email)

December 20, 2024

ALL ONTARIO MUNICIPALITIES:**Subject: Member Motion Item 23.1**
Declaring Toronto a Paid-Plasma-Free Zone - by Councillor Chris Moise,
seconded by Councillor Alejandra Bravo (Ward All)

City Council on November 13 and 14, 2024, adopted [Item MM23.1](#) and in doing so, has forward this item to Canadian Blood Services, federal, provincial and territorial Ministers of Health, Grifols Pharmaceuticals, and all Ontario Municipalities and requested that they support only voluntary blood and plasma collection, where donors do not receive payment for their blood or plasma.

Yours sincerely,

Niko Markakis, for

for City Clerk

S. Przewdziecki/mp

Attachment**Sent to: All Ontario Municipalities**
Chief Executive Officer, Canadian Blood Services
Chief Executive Officer, Grifols Canadac. **City Manager**

City Council

Member Motions - Meeting 23

MM23.1	ACTION	Adopted		Ward: All
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Declaring Toronto a Paid-Plasma-Free Zone - by Councillor Chris Moise, seconded by Councillor Alejandra Bravo

City Council Decision

City Council on November 13 and 14, 2024, adopted the following:

1. City Council express its opposition to the operation of private for-profit blood collection companies in the City.
2. City Council forward this item to Canadian Blood Services, federal, provincial and territorial Ministers of Health, Grifols Pharmaceuticals, and all Ontario Municipalities and request that they support only voluntary blood and plasma collection, where donors do not receive payment for their blood or plasma.

Summary

In the City of Toronto, we uphold the principle of voluntary blood and plasma donation, acknowledging its vital importance as a public good. Our commitment derives from the lessons of Canada's tainted blood crisis, which tragically claimed approximately 8,000 lives. The subsequent Royal Krever Commission urged a fully voluntary, non-payment oriented blood and plasma donation system.

Within our Ontario healthcare system, we perceive blood donations as a priceless public resource, underscoring the need to safeguard the integrity of the public, voluntary donor system.

The Voluntary Blood Donations Act of Ontario strengthens this stance, legislating against the payment of donors and prohibiting donors from receiving financial compensation for their blood or plasma.

Canada Blood Services plans to open five paid plasma clinics, including one in Toronto, by 2025. This issue needs immediate attention and action. The public health community has raised concerns about Grifols Pharmaceuticals' plans to open a Toronto clinic. It's vital we protect vulnerable residents from exploitation by for-profit plasma collection companies offering cash for blood-plasma, a predatory practice.

In bringing this motion forward, we strive to reinforce the principles of voluntary, non-remunerated blood and plasma donation, protecting both the integrity of Canada's public blood system and the dignity of blood donors.

Background Information (City Council)

Member Motion MM23.1

<https://www.toronto.ca/legdocs/mmis/2024/mm/bgrd/backgroundfile-249600.pdf>

Attachment 1 - Resolution to Declare the City of Hamilton a "No Paid Plasma Zone"

<https://www.toronto.ca/legdocs/mmis/2024/mm/bgrd/backgroundfile-250144.pdf>

Monday, January 20, 2025

The Honourable Doug Ford
Premier of Ontario
Premier's Office, Legislative Building, Room 281
Toronto, Ontario M7A 1A1
Premier@ontario.ca

SENT VIA EMAIL

The Honourable Prabmeet Sarkaria
Minister of Transportation
5th Flr, 777 Bay St
Toronto, ON M7A 1Z8
minister.mto@ontario.ca

RE: Support for an Ontario-wide licencing framework for rideshare companies

Dear Premier Ford and Minister Sarkaria,

Please be advised of the following motion that was passed at the January 13, 2025, Goderich Town Council meeting:

Moved By: Councillor Kelly

Seconded By: Deputy Mayor Noel

Whereas Rideshare services are increasingly relied upon by seniors, students, visitors and tourists, and residents looking for safe, affordable, convenient, and reliable ways to travel;

And Whereas, the standardization and consistency of regulations across municipalities, particularly in Ontario, can improve the efficiency and effectiveness of the regulatory framework;

And Whereas, transferring the responsibility of ride-share regulations and licensing to the provincial level would contribute to a more streamlined and uniform governance structure, while eliminating associated red tape and unnecessary administrative costs;

Therefore, Be It Resolved that the Town of Goderich Council hereby expresses its support for the migration of ride-share regulations and licensing from the municipal level to the provincial level;

Be It Further Resolved that the Town of Goderich Council formally requests the Government of Ontario to initiate the transfer of responsibilities in the interest of creating a more coherent and standardized regulatory framework for ride-sharing services across the province;

Be It Further Resolved that copies of this motion be distributed to the Honourable Doug Ford, Premier of Ontario; the Honourable Prabmeet Sarkaria, Minister of Transportation; the Honourable Paul Calandra, Minister of Municipal Affairs and Housing; the Honourable Lisa Thompson, Minister of Rural Affairs; the Association of Municipalities of Ontario (AMO); the Eastern Ontario Wardens Caucus, the County of Huron; and all six neighbouring Huron County lower-tier municipalities, and all Ontario municipalities.

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
/ab

Enclosed:

1. Policy Note – Expanding Transportation Options in Ontario
2. Eastern Ontario Warden's Caucus Letter of Support

cc: Hon. Paul Calandra, Minister of Municipal Affairs and Housing minister.mah@ontario.ca
Hon. Lisa Thompson, Minister of Rural Affairs minister.mra@ontario.ca
The Association of Municipalities Ontario (AMO) amopresident@amo.on.ca
Rural Ontario Municipal Association (ROMA) roma@roma.on.ca
Meredith Staveley-Watson, Manager of Government Relations, EOWC info@eowc.org
The Eastern Ontario Wardens Caucus, info@eowc.org
The County of Huron and all neighbouring Huron County lower-tier municipalities and all Ontario municipalities.

Policy Note - Expanding Transportation Options in Ontario

The purpose of this note is to outline the current challenges with respect to the regulation of ridesharing in Ontario and the benefits to the province that could be unlocked through a provincial regulatory framework.

[Context](#)

[Current Challenges](#)

[Municipal Interest in Ontario](#)

[Benefits of Provincial Approach](#)

[Jurisdictional Scan](#)

Context

- Since 2016, dozens of municipalities across Ontario have developed unique bylaws to regulate ridesharing.
- These bylaws cover topics such as licensing scheme, insurance requirements, driver screening standards, vehicle requirements, and fee / payment schedules.
- Currently, there are several ridesharing companies operational in Ontario, including Lyft, U-Ride, Uber and others.
- Ridesharing provides a vital transportation option in communities across the province, but much of the province is still underserved by ridesharing services.

Current Challenges

The current regulatory structure has significant policy challenges that impacts the province's transportation system and economic growth. Challenges include:

- **Patchwork regulatory framework** - As the province recently demonstrated through its [One Fare](#) announcement, transportation does not stop at municipal boundaries and is increasingly regional. The regulation of ridesharing has become a patchwork regulatory system where a driver can pick up in one municipality but may not be able to pick up in the neighbouring municipality, leading to deadheading.
- **Increasing red tape** - For ridesharing companies that wish to expand in Ontario at the moment, they have to go to individual municipalities and develop bespoke compliance systems. This increases red tape and the cost of doing business in Ontario. It severely limits the ability of ridesharing companies to scale across rural Ontario.
- **Lack of rural transportation options** - Many rural municipalities in Ontario are significantly growing as a result of the Government's investment in housing and infrastructure, yet they lack sufficient transportation options for their residents. Even when options exist, they are often only available at limited times of the day.

Municipal Interest in Ontario

Due to the lack of rural transportation options and the benefits of ridesharing services, over the past months, several municipalities that do not currently have ridesharing services have expressed interest in bringing ridesharing to their communities. These include:

- **Municipality of Brighton** - Northumberland-Peterborough South
- **Township of Russell** - Glengarry-Prescott-Russell
- **City of Pembroke** - Renfrew-Nippissing-Pembroke
- **Township of Southgate** - Bruce-Grey-Owen Sound
- **Town of St. Mary's** - Perth-Wellington

Some of these communities, including Brighton, ON have already passed resolutions (see [Appendix A](#) for full resolution) declaring “support for the migration of ride-share regulations and licensing from the municipal level to the provincial level”.

Benefits of Provincial Approach

A provincial approach to the regulation of ridesharing would have considerable benefits to the Ontario economy and the people of Ontario. These benefits include:

- **Supports economic development** - As Ontario continues to attract investments in areas such as EV manufacturing, communities across the province will need additional transportation options. Ridesharing helps people get around growing communities while also providing part-time flexible work opportunities.
- **Connects communities** - The current patchwork regulatory structure does not reflect the reality of regional transportation, which does not stop at municipal borders. Similar to the One Fare approach of the government, a provincial regulatory framework would allow people to use ridesharing to move seamlessly between communities in the province.
- **Helps reduce impaired driving** - Research shows that the presence of ridesharing in a community can help reduce impaired driving, which is why Uber is a proud partner of MADD Canada. In many rural communities, transportation options are often sparse or unavailable late at night, which can lead some to drive impaired. A provincial regulatory framework would allow ridesharing to expand more easily into these communities and provide citizens with a good reason not to drink and drive.
- **Enables innovative approaches to transit** - Uber and the Town of Innisfil co-designed a custom transit solution, named Innisfil Transit. With a touch of a button, residents are offered flat fare rides to popular destinations, such as the train station, the recreation complex, or the Innisfil Employment Area. Since the launch of Innisfil Transit, thousands of residents have taken trips to connect with the commuter rail station, get to work, go out with friends, or visit their doctor.
- **Connectivity to higher order transit** - As Metrolinx builds out the GO RER expansion and the Ontario Northlander resumes services, more Ontarians and visitors to our

province will use these services to connect with communities. Ridesharing would help boost the success of these services by serving as a “first-mile / last-mile” solution in communities across the RER and Northlander corridors.

Jurisdictional Scan

The majority of other provinces in Canada have adapted a provincial model to the regulation of ridesharing. Some examples of provincial models include:

Province	Legislation	Website / More Information
Newfoundland and Labrador	Transportation Network Company Regulations	Transportation Network Companies (Ride-sharing Service) - Digital Government and Service NL
Quebec	Bill 17, An Act respecting remunerated passenger transportation by automobile - National Assembly of Québec	Authorized drivers or drivers of a vehicle comparable to a taxi - SAAQ
Alberta	Transportation Network Companies Regulation	Ride-for-hire services Alberta.ca
Saskatchewan	Vehicles for Hire Act Vehicles for Hire Regulations	Ridesharing services - SGI

Appendix A: Municipality of Brighton Resolution

WHEREAS, the Municipality of Brighton faces challenges related to limited access to transportation, and there exists a pressing need for a ride-sharing service to address transportation gaps within our community;

WHEREAS rideshare services are increasingly relied upon by seniors, students, visitors and tourists, and residents looking for safe, affordable, convenient, and reliable ways to travel;

WHEREAS, the standardization and consistency of regulations across municipalities, particularly in Ontario, can improve the efficiency and effectiveness of the regulatory framework;

WHEREAS, transferring the responsibility of ride-share regulations and licensing to the provincial level would contribute to a more streamlined and uniform governance structure, while eliminating associated red tape and unnecessary administrative costs;

THEREFORE, BE IT RESOLVED that the Municipality of Brighton Council hereby expresses its support for the migration of ride-share regulations and licensing from the municipal level to the provincial level;

BE IT FURTHER RESOLVED that the Municipality of Brighton Council formally requests the Government of Ontario to initiate the transfer of responsibilities in the interest of creating a more coherent and standardized regulatory framework for ride-sharing services across the province;

BE IT FURTHER RESOLVED that copies of this motion be distributed to the Honourable Doug Ford, Premier of Ontario; the Honourable Prabmeet Sarkaria, Minister of Transportation; the Honourable Paul Calandra, Minister of Municipal Affairs and Housing; the Honourable David Piccini, Member of Provincial Parliament for Northumberland-Peterborough South; the Association of Municipalities of Ontario (AMO); the Eastern Ontario Wardens Caucus, the County of Northumberland; and all six neighbouring Northumberland lower-tier municipalities, and all Ontario municipalities.

October 24, 2024

The Honourable Doug Ford
Premier of Ontario
Premier's Office, Legislative Building, Room 281
Toronto, Ontario M7A 1A1
Premier@ontario.ca

The Honourable Prabmeet Sarkaria
Minister of Transportation
5th Flr, 777 Bay St
Toronto, ON M7A 1Z8
minister.mto@ontario.ca

**Re: Eastern Ontario Wardens' Caucus support for an Ontario-wide
licensing framework for rideshare companies**

Dear Premier Ford and Minister Sarkaria,

On behalf of the [Eastern Ontario Wardens' Caucus \(EOWC\)](#), representing 103 rural and small urban municipalities across Eastern Ontario, I am writing to request that the Ontario Government strongly consider adopting a province-wide licensing framework for rideshare companies.

Municipalities across Eastern Ontario, including the County of Northumberland and Township of Russell, have been advocating for a provincial licensing framework for rideshare companies that would align Ontario with Quebec and British Columbia. Ridesharing provides a vital transportation option in communities across Ontario, but much of the province is still underserved by ridesharing services.

In many parts of the province, ridesharing is unregulated or regulated in a 'patchwork' manner. Since 2016, dozens of municipalities across Ontario have developed unique bylaws to regulate ridesharing. These bylaws cover topics such as licensing scheme, insurance requirements, driver screening standards, vehicle requirements, and fee / payment schedules.

The benefits of an Ontario-wide licensing framework of rideshare companies include:

- **Supports economic development** - As Ontario continues to attract investments in areas such as electronic vehicle (EV) manufacturing, communities across the province will need additional transportation options. Ridesharing helps people get around growing communities while also providing part-time flexible job opportunities.
- **Connects communities** - The current patchwork regulatory structure does not reflect the reality of regional transportation, which does not stop at municipal borders. Similar to the One Fare approach of the government, a provincial regulatory framework would allow people to use ridesharing to move seamlessly between communities in the province.
- **Helps reduce impaired driving** - Research shows that the presence of ridesharing in a community can help reduce impaired driving. In many rural communities, transportation options are often sparse or unavailable late at night, which can lead some individuals to choose to drive impaired. A provincial regulatory framework would allow ridesharing to expand more easily into these communities and provide people with a safe ride option.
- **Enables innovative approaches to transit** – As one example of innovative partnerships, the Town of Innisfil and Uber Canada co-designed a custom transit solution, named Innisfil Transit. With a touch of a button, residents are offered flat fare rides to popular destinations, such as the train station, the recreation complex, or the Innisfil Employment Area. Since the launch of Innisfil Transit, thousands of residents have taken trips to connect with the commuter rail station, get to work, go out with friends, or visit their doctor.

Premier Ford and Minister Sakaria, we thank you for your consideration of this important issue. As always, the EOWC remains a trusted partner and welcomes continued collaboration and opportunities for open dialogue on behalf of our member municipalities.

Sincerely,



Peter Emon
Chair, 2024
Eastern Ontario Wardens' Caucus
Info@eowc.org

CC: Hon. Paul Calandra, Minister of Municipal Affairs and Housing
minister.mah@ontario.ca

Hon. Lisa Thompson, Minister of Rural Affairs
minister.mra@ontario.ca

The Association of Municipalities Ontario (AMO)
amopresident@amo.on.ca

Rural Ontario Municipal Association (ROMA)
roma@roma.on.ca

Meredith Staveley-Watson, Manager of Government Relations, EOWC
info@eowc.org



Office of the City Clerk
Woodstock City Hall
P.O. Box 1539
500 Dundas Street
Woodstock, ON
N4S 0A7
Telephone 519-539-1291

February 25, 2025

The Honourable Doug Ford, Premier of Ontario
80 Wellington Street
Ottawa, ON K1A 0A2

Via email: premier@ontario.ca

At the regular meeting of Woodstock City Council held on February 20, 2025, the following resolution was passed:

“Whereas speeding, distracted driving, and impaired driving are among the leading causes of driving related collisions, injuries, and fatalities in Ontario; and,

Whereas municipalities are called upon to modify driver behaviour through expensive infrastructure and even more expensive policing; and,

Whereas infrastructure and policing are inherently limited in their effectiveness at reducing speed and distracted driving, and entirely ineffective at reducing impaired driving;

Therefore be it resolved that the City of Woodstock calls on the Provincial and Federal governments to do everything in their power to limit speeding, distracted driving, and impaired driving, and thereby reduce collisions, injuries, and fatalities in our communities; and,

That the City of Woodstock specifically requests that the Government of Ontario take action to implement the rural road safety program that Good Roads has committed to lead, which will allow Ontario's rural municipalities to make the critical investments needed to reduce the number of people being killed and seriously injured on Ontario's rural roads; and,

That City of Woodstock Staff work with Oxford County and all Oxford municipalities on the feasibility of implementing a long term Vision Zero Policy and the Good Roads Rural Road Safety strategy across all of Oxford; and,

That a copy of this resolution be forwarded to the Ontario Premier, Ontario Minister of Transportation, Ontario Minister of Infrastructure, Ontario Minister of Agriculture, Ontario Minister of Rural Affairs, Ontario Associate Minister of Emergency Preparedness and Response, and Ontario Minister of Health; and,

FURTHER THAT this resolution be circulated to all Oxford police services boards, Safe

and Well Oxford, Good Roads, and all municipalities in Ontario requesting their support.”

Yours Truly,

Jeff Bunn
Manager, Legislative Services/ Deputy City Clerk
City of Woodstock

Cc.

The Hon. Prabmeet Sarkaria, Minister of Transportation - prabmeet.sarkaria@pc.ola.org

The Hon. Kinga Surma, Minister of Infrastructure - kinga.surmaco@pc.ola.org

The Hon. Rob Flack, Minister of Agriculture - minister.omafra@ontario.ca

Trevor Jones, Associate Minister of Emergency Preparedness and Response - trevor.jones3@ontario.ca

The Hon. Sylvia Jones, Minister of Health - sylvia.jones@ontario.ca

Woodstock Police Services - nnovacich@woodstockpolice.ca

Police Services Board - oapsb@oapsb.ca;

Safe and Well Oxford – safewelloxford@gmail.com

Good Roads - info@goodroads.ca

Association of Municipalities Ontario - amo@amo.on.ca

Rural Ontario Municipal Association (ROMA) - roma@roma.on.ca

And all municipalities in Ontario



Northumberland County Council Resolution

SENT VIA EMAIL

February 25, 2025

Right Hon. Justin Trudeau (Prime Minister of Canada)
Hon. Melanie Joly, (Minister of Foreign Affairs),
Hon. Nate Erskine-Smith (Minister of Housing, Infrastructure and Communities),
Hon. Doug Ford (Premier of Ontario and Leader of the Progressive Conservative Party),
Marit Stiles (Leader of the Ontario New Democratic Party),
Bonnie Crombie (Leader of the Ontario Liberal Party),
Mike Schreiner (Leader of the Ontario Green Party),
Ontario's Minister of Economic Development, Job Creation and Trade,
Ontario's Minister of Municipal Affairs and Housing,
Rebecca Bligh (President, FCM and Councillor, City of Vancouver),
Robin Jones (President, AMO and Mayor of Westport),
Christa Lowry (Chair, Rural Ontario Municipal Association),
Jeff Leal (Chair, Eastern Ontario Leadership Council),
John Beddows (Chair, Eastern Ontario Mayors' Caucus),
All regional Members of Canadian Parliament,
All candidates running as Ontario Members of Parliament,
All of Ontario Municipalities

Re: Correspondence, Eastern Ontario Wardens' Caucus 'Canadian and Ontario Governments Negotiations with the United States Government on Trade Tariffs'

At a meeting held on February 19, 2025 Northumberland County Council approved Council Resolution # 2025-02-19-134, adopting the below recommendation:

Moved by: Councillor Scott Jibb

Seconded by: Councillor John Logel

"That County Council support the correspondence from the Eastern Ontario Wardens' Caucus (EOWC) regarding 'Canadian and Ontario Governments Negotiations with the United States Government on Trade Tariffs', and direct staff to send a copy of the resolution to:

- The Right Hon. Justin Trudeau (Prime Minister of Canada),
- Hon. Melanie Joly (Minister of Foreign Affairs),
- Hon. Nate Erskine-Smith (Minister of Housing, Infrastructure and Communities),

- Hon. Doug Ford (Premier of Ontario and Leader of the Progressive Conservative Party),
- Marit Stiles (Leader of the Ontario New Democratic Party),
- Bonnie Crombie (Leader of the Ontario Liberal Party),
- Mike Schreiner (Leader of the Ontario Green Party),
- Ontario's Minister of Economic Development, Job Creation and Trade,
- Ontario's Minister of Municipal Affairs and Housing,
- Rebecca Bligh (President, FCM and Councillor, City of Vancouver),
- Robin Jones (President, AMO and Mayor of Westport),
- Christa Lowry (Chair, Rural Ontario Municipal Association),
- Jeff Leal (Chair, Eastern Ontario Leadership Council),
- John Beddows (Chair, Eastern Ontario Mayors' Caucus),
- All regional Members of Canadian Parliament,
- All candidates running as Ontario Members of Parliament,
- All of Ontario's municipalities.

Council Resolution # 2025-02-19-134

Carried

If you have any questions regarding this matter, please do not hesitate to contact the undersigned at matherm@northumberland.ca or by telephone at 905-372-3329 ext. 2238.

Sincerely,
Maddison Mather



Manager of Legislative Services / Clerk
Northumberland County

Council Resolution

Moved By S. Poph
 Seconded By J. Legel

Agenda Item 8.a Resolution Number 2025-02-19- 134

Council Date: February 19, 2025

"That County Council support the correspondence from the Eastern Ontario Wardens' Caucus (EOWC) regarding 'Canadian and Ontario Governments Negotiations with the United States Government on Trade Tariffs', and direct staff to send a copy of the resolution to:

- The Right Hon. Justin Trudeau (Prime Minister of Canada),
- Hon. Melanie Joly (Minister of Foreign Affairs),
- Hon. Nate Erskine-Smith (Minister of Housing, Infrastructure and Communities),
- Hon. Doug Ford (Premier of Ontario and Leader of the Progressive Conservative Party),
- Marit Stiles (Leader of the Ontario New Democratic Party),
- Bonnie Crombie (Leader of the Ontario Liberal Party),
- Mike Schreiner (Leader of the Ontario Green Party),
- Ontario's Minister of Economic Development, Job Creation and Trade,
- Ontario's Minister of Municipal Affairs and Housing,
- Rebecca Bligh (President, FCM and Councillor, City of Vancouver),
- Robin Jones (President, AMO and Mayor of Westport),
- Christa Lowry (Chair, Rural Ontario Municipal Association),
- Jeff Leal (Chair, Eastern Ontario Leadership Council),
- John Beddows (Chair, Eastern Ontario Mayors' Caucus),
- All regional Members of Canadian Parliament,
- All candidates running as Ontario Members of Parliament,
- All of Ontario's municipalities.

Recorded Vote Requested by _____
 Councillor's Name

Carried 
 Warden's Signature

Deferred _____
 Warden's Signature

Defeated _____
 Warden's Signature

Resolution: EOWC Support of Canadian and Ontario Governments' Negotiations with the United States Government on Trade Tariffs

Moved by: Corinna Smith-Gatcke, Warden of the United Counties of Leeds & Grenville
Seconded by: Steve Ferguson, Vice-Chair, EOWC / Mayor of Prince Edward County

Whereas the Canadian government is currently in negotiations with the United States (U.S.) government on their proposed 25% tariffs on Canadian goods exported to the U.S.; and

Whereas Canada's Prime Minister and Ontario's Premier have outlined several plans to combat the impact that the proposed tariffs would have on Ontario which focus on strengthening trade between Ontario and the U.S. while bringing jobs back home for workers on both sides of the border; and

Whereas the Canadian government has also outlined several ways to address the current relationship with the U.S. including establishing the Council on Canada-U.S. relations to support the federal government as it negotiates with the U.S. on tariffs; and

Whereas trade between Ontario and the U.S. is very important to our residents and local economies, and requires all levels of government to work together in the best interest of those residents; and

Whereas according to data from the Association of Municipalities of Ontario, across Ontario municipalities are expected to spend between \$250 and \$290 billion on infrastructure in the next 10 years; and

Whereas Ontario municipalities have traditionally treated trade partners equally and fairly in all procurements in accordance with our established international trade treaties; and

Whereas municipalities play a crucial role as part of the Team Canada approach to combat tariffs and support businesses in our procurement for capital and infrastructure programs; and

Whereas there are trade barriers between Canadian provinces and territories.

Therefore, be it resolved that the Eastern Ontario Wardens' Caucus supports the Canadian and Ontario governments on the measures they have put in-place in response to the proposed U.S. tariffs on Canadian goods and ask that they take any and all measures to protect the interests of Ontario in any upcoming trade negotiations, and ensure municipalities are part of the coordinated Team Canada approach;

And that the Canadian and Ontario governments remove any impediments to municipalities preferring Canadian companies and services for capital projects and other supplies;

And that the Canadian and Ontario governments take action to remove trade barriers between provinces as a response to U.S. tariffs and support Canadian businesses;

And that the Canadian and Ontario governments remove all legislative barriers that impact the ability to buy local, and indemnify municipalities should there be challenges to buying Canadian;

And that the Canadian and Ontario governments continue to invest in infrastructure to provide stability, jobs, and support our communities' social and economic prosperity over the long-term.

Be it further resolved, that copies of this motion be sent to:

- The Right Hon. Justin Trudeau, Prime Minister of Canada
- The Hon. Melanie Joly, Minister of Foreign Affairs
- The Hon. Nate Erskine-Smith, Minister of Housing, Infrastructure and Communities
- Doug Ford, Leader of the Progressive Conservative Party
- Marit Stiles, Leader of the Ontario New Democratic Party
- Bonnie Crombie, Leader of the Ontario Liberal Party
- Mike Schreiner, Leader of the Ontario Green Party
- Ontario's Minister of Economic Development, Job Creation and Trade
- Ontario's Minister of Municipal Affairs and Housing
- Rebecca Bligh, President, FCM and Councillor, City of Vancouver
- Robin Jones, President, AMO and Mayor of Westport
- Christa Lowry, Chair, Rural Ontario Municipal Association
- Jeff Leal, Chair, Eastern Ontario Leadership Council
- John Beddows, Chair, Eastern Ontario Mayors' Caucus
- All regional Members of Canadian Parliament
- All candidates running as Ontario Members of Parliament
- All of Ontario's municipalities for their support

Carried



Chair Bonnie Clark, EOWC

February 10, 2025

February 24, 2025

CL 3- 2025, February 21, 2025
CL-C 19-2025, October 22, 2024

DISTRIBUTION LIST

SENT ELECTRONICALLY

Town of Fort Erie Motion Respecting Request for Provincial Funding Remain Available to Support Fort Erie's Primary Care Initiative

CL-C 19-2025

Regional Council, at its meeting held on February 21, 2025, passed the following resolution:

That Correspondence Item CL-C 19-2025, being a letter from the Town of Fort Erie dated October 22, 2024, respecting Request for Provincial Funding Remain Available to Support Fort Erie's Primary Care Initiative, **BE RECEIVED**;

That Regional Council **SUPPORT** the Town of Fort Erie's motion respecting Request for Provincial Funding Remain Available to Support Fort Erie's Primary Care Initiative; and

That a copy of this motion **BE SENT** to the Premier of Ontario, the Honourable Doug Ford; the Ontario Minister of Health, Sylvia Jones; the Prime Minister of Canada, the Honourable Justin Trudeau; the federal Minister of Health, Mark Holland; the four MPPs and MPs who represent Niagara; and the local area municipalities in Niagara.

A copy of Correspondence Item CL-C 19-2025 is attached.

Yours truly,



Ann-Marie Norio
Regional Clerk

:kl

CLK-C 2025-015

Distribution List:

Premier of Ontario
Provincial Minister of Health
Prime Minister of Canada
Federal Minister of Health
Local Members of Provincial Parliament
Local Members of Parliament
Local Area Municipalities



CORPORATION OF THE TOWNSHIP OF ZORRA

163 Brock Street, PO Box 189 Thamesford, ON, N0M 2M0
Ph. 519-485-2490 • 1-888-699-3868 • Fax 519-485-2520

Item 14(a)

Date: February 19, 2025

29-02-2025

Moved by Katie Grigg

Seconded by *Crystal Fiedt*

WHEREAS speeding, distracted driving, and impaired driving are among the leading causes of driving related collisions, injuries, and fatalities in Ontario; and,

WHEREAS municipalities are called upon to modify driver behaviour through expensive infrastructure and even more expensive policing; and,

WHEREAS infrastructure and policing are inherently limited in their effectiveness at reducing speed and distracted driving, and entirely ineffective at reducing impaired driving;

THEREFORE BE IT RESOLVED THAT Zorra Township calls on the Provincial and Federal governments to do everything in their power to limit speeding, distracted driving, and impaired driving, and thereby reduce collisions, injuries, and fatalities in our communities;

THAT the Township of Zorra specifically requests that the Government of Ontario take action to implement the rural road safety program that Good Roads has committed to lead, which will allow Ontario's rural municipalities to make the critical investments needed to reduce the number of people being killed and seriously injured on Ontario's rural roads; and

AND THAT Zorra Township Staff work with Oxford County and all Oxford municipalities on the feasibility of implementing a long term Vision Zero Policy and the Good Roads Rural Road Safety strategy across all of Oxford; and,

THAT a copy of this resolution be forwarded to the Ontario Premier, Ontario Minister of Transportation, Ontario Minister of Infrastructure, Ontario Minister of Agriculture, Ontario Minister of Rural Affairs, Ontario Associate Minister of Emergency Preparedness and Response, and Ontario Minister of Health, and Good Roads; and

FURTHER THAT this resolution be circulated to all Oxford police services boards, Safe and Well Oxford, Good Roads, and all municipalities in Ontario requesting their support.

Carried

Defeated

Recorded Vote

Deferred

Recorded Vote:

	Yea	Nay
Mayor Ryan		
Councillor Stewart		
Councillor Grigg		
Councillor Mitchell		
Councillor Finch		



Mayor



City of Hamilton
Hamilton City Hall
71 Main Street West, 1st Floor
Hamilton, Ontario
Canada L8P 4Y5
www.hamilton.ca

Matthew Trennum
City Clerk
Office of the City Clerk
Matthew.Trennum@hamilton.ca

February 24, 2025

SENT ELECTRONICALLY

Re: Protecting Hamilton's Economy and Jobs: Strengthening Local Procurement and Resilience Amid U.S. Tariff Threats – REVISED

Hamilton City Council, at its meeting held on Wednesday, February 12, 2025, passed the following resolution:

Item 10.5 of the General Issues Committee Minutes GIC 25-002:

10.5 Protecting Hamilton's Economy and Jobs: Strengthening Local Procurement and Resilience Amid U.S. Tariff Threats – REVISED

WHEREAS, the United States government, under President Donald Trump, had announced the imposition of 25% tariffs on Canadian goods effective February 1, 2025;

WHEREAS, the potential threat of tariffs on Hamilton's key industries poses significant risk to local businesses, workers, and the overall economic stability of our community;

WHEREAS, these tariffs could potentially reduce the city's GDP by up to \$1.1 billion, impacting key sectors such as manufacturing, construction, and the automotive industry;

WHEREAS, Hamilton's manufacturing sector employs over 28,000 workers locally and over 48,000 within the broader Hamilton CMA, and plays a critical role in the city's economic stability;

WHEREAS, the potential decline in Hamilton's largest export sector—iron and steel—could result in a \$3.6 billion reduction in export value;

WHEREAS, the City of Hamilton has significant purchasing power through its capital projects and infrastructure investments, which can be leveraged to support local and national businesses during this economic uncertainty;

WHEREAS, although a 30-day pause on the implementation of these proposed tariffs has been agreed upon by President Donald Trump and Prime Minister Justin Trudeau, the potential threat remains, necessitating the exploration of proactive measures to protect and support Hamilton's local businesses, workers, and families to ensure economic resilience, growth, and long-term prosperity for our city;

WHEREAS, on January 15, 2025, Council referred Councillor Matt Francis's "Buy Local and Canadian First Procurement Policy" motion to the Procurement Sub-Committee for consideration with the intention to lay the groundwork for prioritizing local procurement;

WHEREAS, the current economic climate and the urgent threat posed by new tariffs necessitate accelerated action to expand on the aforementioned motion and reinforce Hamilton's economic resilience;

WHEREAS, municipalities, while traditionally constrained by trade agreements, can play a pivotal role in supporting Canadian businesses through strategic procurement practices;

WHEREAS, the recent announcement of the imposition of tariffs on steel and aluminum products by the United States will have a significant impact on Hamilton's economy, key industries, and the livelihoods of workers in our city;

WHEREAS, Hamilton is a national leader in primary steel production and secondary processing, and local companies have been a vital part of the city's economy and identity for generations;

WHEREAS, the City of Hamilton remains committed to supporting its local businesses, promoting local procurement, and protecting jobs for Hamiltonians;

WHEREAS, the government of Canada's response to the imposition of tariffs by the U.S. may impact the costs of municipal capital projects and other essential infrastructure investments; and,

WHEREAS, collaboration with all orders of government is critical to mitigate the impact of these tariffs and protect Hamilton's industries and workers.

THEREFORE, BE IT RESOLVED:

- (a) Staff expedite the review of current procurement policies and report back to GIC on February 26th, 2025 with preliminary recommendations on the feasibility of integrating "Buy Local and Canadian" policies effectively and urgently given the current economic uncertainty;
- (b) The City of Hamilton stands in solidarity with federal and provincial governments to advocate against U.S. tariffs and support a coordinated "Team Canada" response.
- (c) The City of Hamilton calls on the federal and provincial governments to collaborate with municipalities in identifying and removing barriers that prevent local governments from preferring Canadian businesses in procurement processes.

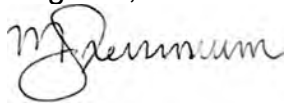
- (d) The City of Hamilton endorses the City of Burlington’s “Buy Canada” resolution, dated January 31, 2025, and that the clerk forward this resolution to the following organizations for their information:
- (i) Association of Municipalities of Ontario (AMO)
 - (ii) Federation of Canadian Municipalities (FCM)
 - (iii) Ontario Big City Mayors Caucus
 - (iv) Hamilton Members of Parliament (MPs)
 - (v) Hamilton Members of Provincial Parliament (MPPs)
 - (vi) Municipalities within the Greater Golden Horseshoe
- (e) That The Mayor with the support of staff identified by the City Manager’s office further explore opportunities to support our steel industry partners, hardworking Hamiltonians and the backbone of the economy of our City through measures such as but not limited to:
- (i) The re-orienting of our tendering and purchasing processes to build in the priority of sourcing steel and steel products from local companies first, and Canadian companies when necessary (in Sault Ste Marie for example). Also explore the sourcing of Canadian aluminum;
 - (ii) Calling on the senior orders of government to urgently facilitate the development of the supply chains necessary for municipalities around the country to source Hamilton steel and steel products for their capital works projects;
 - (iii) Calling on Ontario and Canada to begin to source their steel and steel products for their capital works projects from Hamilton companies ASAP;
 - (iv) Calling on the Federal and Provincial governments to encourage Canadian municipalities to begin to source Canadian steel and steel products for their municipal works projects and commit to developing programs to cover any cost inflation that may be incurred by municipalities, with or without retaliatory tariffs, to ensuring that any such costs are reimbursed to them by the Federal and Provincial governments;
 - (v) Demanding the Federal Government immediately establish a Canadian Border Service Agency customs office at the Hamilton’s HOPA port, as has been requested by HOPA, to facilitate the movement of steel, steel products and other goods manufactured or grown/produced in Hamilton and surrounding areas to markets across Canada and abroad;

- (vi) Calling on the Federal government to accelerate its efforts to facilitate access to new markets for Hamilton steel and steel products abroad;
- (vii) Calling on the Federal government, and the Ontario government to expedite the construction of the Hamilton LRT as a stimulus initiative and commit to sourcing necessary steel and steel products from Hamilton, and passenger trains built in Canada with a requirement that those trains be manufactured with Hamilton steel and steel products; and,
- (viii) Calling on the Federal Government to eliminate the two-week waiting period for Employment Insurance (EI) applications for workers affected by U.S. tariffs, ensuring they have immediate access to financial support.

The City of Burlington's "Buy Canada" resolution, as endorsed by Hamilton City Council, is appended to this letter for your information.

Hamilton City Council requests your endorsement of this resolution, and circulate your endorsement to the Province of Ontario.

Regards,



Matthew Trennum
City Clerk
:AM

cc.

Association of Municipalities of Ontario (AMO) amo@amo.on.ca
Federation of Canadian Municipalities (FCM) info@fcm.ca
Ontario Big City Mayors Caucus info@obcm.ca
Hamilton Members of Parliament (MPs)
C. Collins, MP (Hamilton East-Stoney Creek) chad.collins@parl.gc.ca
D. Muys, MP (Flamborough-Glanbrook) dan.muys@parl.gc.ca
F. Tassi, MP (Hamilton West-Ancaster-Dundas) filomena.tassi@parl.gc.ca
L. Hepfner, MP (Hamilton Mountain) lisa.hepfner@parl.gc.ca
M. Green, MP (Hamilton Centre) matthew.green@parl.gc.ca
Hamilton Members of Provincial Parliament (MPPs)
D. Skelly, MPP (Flamborough-Glanbrook) Donna.Skelly@pc.ola.org
M. Taylor, MPP (Hamilton Mountain) MTaylor-QP@ndp.on.ca
N. Lumsden, MPP (Hamilton East-Stoney Creek) Neil.Lumsden@pc.ola.org
S. Shaw, MPP (Hamilton West-Ancaster-Dundas) SShaw-QP@npd.on.ca
S. Jama, MPP (Hamilton Centre) SJama-QP@ola.org
Municipalities within the Greater Golden Horseshoe
Durham Region clerks@durham.ca
Halton Region regionalclerk@halton.ca

Niagara Region clerk@niagararegion.ca
Peel Region regional.clerk@peelregion.ca
Toronto clerk@toronto.ca
York Region regional.clerk@york.ca
County of Brant clerks@brant.ca
Brantford clerks@brantford.ca
Dufferin County clerk@dufferincounty.ca
Haldimand-Norfolk County clerks@norfolkcounty.ca
Kawartha Lakes clerks@kawarthalakes.ca
Northumberland County matherm@northumberland.ca
Peterborough County clerksoffice@ptbocounty.ca
Peterborough clerk@peterborough.ca
Simcoe County clerks@simcoe.ca
Barrie cityclerks@barrie.ca
Orillia clerks@orillia.ca
Waterloo Region regionalclerk@regionofwaterloo.ca
Wellington County jennifera@wellington.ca
Guelph clerks@guelph.ca
City of Oshawa clerks@oshawa.ca
Town of Whitby clerk@whitby.ca
Town of Ajax clerks@ajax.ca
Municipality of Clarington clerks@clarington.net
City of Pickering clerks@pickering.ca
Township of Scugog clerks@scugog.ca
Township of Uxbridge clerks@uxbridge.ca
Township of Brock brock@brock.ca
City of Burlington clerks@burlington.ca
Town of Oakville townclerk@oakville.ca
Town of Milton townclerk@milton.ca
Town of Halton Hills valeriep@haltonhills.ca
Niagara Falls clerk@niagarafalls.ca
Port Colborne cityclerk@portcolborne.ca
St. Catharines clerks@stcatharines.ca
Thorold clerks@thorold.ca
Welland clerk@welland.ca
Fort Erie clerk@forterie.ca
Grimsby clerks@grimsby.ca
Lincoln clerks@lincoln.ca
Niagara-on-the-Lake clerks@notl.com
Pelham clerks@pelham.ca
Wainfleet achrastina@wainfleet.ca
West Lincoln clerk@westlincoln.ca
Town of Aurora clerks@aurora.ca
Town of East Gwillimbury clerks@eastgwillimbury.ca
Town of Georgina clerks@georgina.ca
Township of King clerks@king.ca
City of Markham clerkspublic@markham.ca
Town of Newmarket clerks@newmarket.ca

City of Richmond Hill clerks@richmondhill.ca
City of Vaughan clerks@vaughan.ca
Town of Whitchurch–Stouffville clerks@townofws.ca
Grey County clerks@grey.ca
Simcoe County service@simcoe.ca
Wellington County jennifera@wellington.ca
Town of Cobourg clerk@cobourg.ca
Municipality of Port Hope admin@porthope.ca
Municipality of Trent Hills clerksoffice@trenthills.ca
Municipality of Brighton clerks@brighton.ca
Township of Hamilton clerks@hamiltontownship.ca
Township of Alnwick/Haldimand info@ahtwp.ca; ymelburn@ahtwp.ca
Township of Cramahe clerk@cramahe.ca
City of Kitchener communications@kitchener.ca
City of Cambridge clerks@cambridge.ca
City of Waterloo clerkinfo@waterloo.ca
Township of Woolwich clerks@woolwich.ca
Township of Wilmot clerks@wilmot.ca
Township of Wellesley aharron@wellesley.ca
Township of North Dumfries clerks@northdumfries.ca

February 26, 2025

Honourable Doug Ford,
Premier of Ontario
Legislative Building, Queen's Park
Toronto, ON M7A 1A1

EMAIL: Doug.fordco@pc.ola.org

Dear Premier Ford,

**RE: Requests the Province of Ontario Reconsider the Amendment of
Subsection 29(1.2) of the Ontario Heritage Act**

Please be advised that at its meeting of February 25, 2025, Council of the Town of Niagara on-the-Lake adopted the following resolution:

1. Now Therefore Be It Hereby Resolved That Niagara-on-the-Lake Town Council endorses the resolution from the Municipality of South Huron requesting the Province reconsider the amendment to Subsection 29(1.2) of the Ontario Heritage Act.
2. Be It Resolved That copies of this resolution be forwarded to Minister Premier Doug Ford, the Minister of Municipal Affairs and Housing, the Minister of Citizenship and Multiculturalism, local Members of Provincial Parliament (MPPs); and MPP Thompson.
3. Be It Further Resolved That copies of this resolution be forwarded to all 444 Municipalities in Ontario, and the Association of Municipalities of Ontario (AMO) for their endorsement and advocacy.

If you have any questions or require further information, please contact our office at 905-468-3266.

Sincerely,

A handwritten signature in blue ink, appearing to be 'Grant Bivol', written over a faint blue grid background.

Grant Bivol
Town Clerk

c.c. Minister of Citizenship and Multiculturalism Hon. Michael Ford - Michael.Ford@ontario.ca
Minister of Municipal Affairs and Housing Hon. Paul Calandra - minister.mah@ontario.ca
The Association of Municipalities of Ontario - resolutions@amo.on.ca
All local Members of Provincial Parliament (MPPs)
MPP Thompson - lisa.thompsonco@pc.ola.org
All 444 Municipalities of Ontario



February 27, 2025

SENT ELECTRONICALLY

To All Concerned Organizations

Re: 14.6 Actions to Address Mental Health, Addiction and Homelessness – City of Thorold Council Resolution

Please be advised that the Council of the Corporation of the City of Thorold, at its meeting held on February 25, 2025, considered the aforementioned topic and the following resolution was passed:

The Corporation of the City of Thorold enacts as follows:

1. That Council for the City of Thorold **CONDEMNNS** the discrimination of people living with mental illness, people who are unhoused, homeless and/or people living with addiction;
2. That Staff **BE DIRECTED** to prepare and make publicly available a collection of resources for the assistance of addition and mental health support and treatment;
3. That Staff **BE DIRECTED** to contact the Canadian Mental Health Association to express interest in hosting a safe beds program in the City of Thorold;
4. That Staff **BE DIRECTED** to request the following from the Regional Municipality of Niagara:
 - a) Increased delivery of preventative drug education in our community;
 - b) Creation of an Indigenous homeless and housing action plan;
 - c) A staff report on the subject of the Indigenous Mobile Crisis Unit; and
 - d) Hosting of a public summit for mental health, homelessness and addiction.
5. That Staff **BE DIRECTED** to request from the Province of Ontario, access to alternative revenue streams other than property taxes, for the purpose of addressing social housing funding requirements; and
6. That this resolution **BE CIRCULATED** to the following, with a request for support and call to action:

- a) all Niagara region school boards, all Niagara region municipalities, all Niagara region Members of Provincial Parliament, all Niagara region Members of Parliament, the Federal Minister of Crown-Indigenous Relations, the Federal Minister of Indigenous Services, the Federal Minister of Mental Health and Addictions, the Ontario Minister of Municipal Affairs and Housing, Ontario Minister of Indigenous Affairs, Ontario Solicitor General, and Ontario Minister of Health; and
- b) the Canadian Mental Health Association, Brock University, Niagara College, Fort Erie Native Friendship Centre, Ontario Federation of Indigenous Friendship Centres, Niagara Regional Native Centre, Niagara Peninsula Aboriginal Area Management Board, Niagara Aboriginal Health Centre, Niagara Chapter of Native Women, and Niagara Region Métis Council.

Thank you,



Nicholas Debono
City Clerk, City of Thorold

- cc. Niagara region School Boards
- District School Board of Niagara
 - Niagara Catholic District School Board
 - Conseil scolaire catholique MonAvenir
 - Conseil Scolaire Viamonde
- Niagara region Municipalities
- Niagara Falls
 - Port Colborne
 - St Catharines
 - Welland
 - Grimsby
 - Lincoln
 - Niagara-on-the-Lake
 - Pelham
 - Wainfleet
 - West Lincoln
 - Fort Erie
- Niagara region Members of Provincial Parliament
- Sam Oosterhoff
 - Jennifer Stevens
 - Wayne Gates



- Jeff Burch

Niagara region Members of Parliament

- Dean Allison
- Chris Bittle
- Tony Baldinelli
- Vance Badawey

Federal Minister of Crown-Indigenous Relations and Northern Affairs Canada – Honourable Gary Anandasangaree

Federal Minister of Indigenous Services – Honourable Patty Hajdu

Federal Minister of Mental Health and Addictions – Honourable Ya'ara Saks

Ontario Minister of Municipal Affairs and Housing – Honourable Paul Calandra

Ontario Minister of Indigenous Affairs – Honourable Greg Rickford

Ontario Solicitor General – Honourable Michael S. Kerzner

Ontario Minister of Health – Honourable Sylvia Jones

Canadian Mental Health Association

Brock University

Niagara College

Fort Erie Native Friendship Centre

Ontario Federation of Indigenous Friendship Centres

Niagara Regional Native Centre

Niagara Peninsula Aboriginal Area Management Board

Niagara Aboriginal Health Centre

Niagara Chapter of Native Women

Niagara Region Métis Council

Steven Soos, Member of the Public





RE: Ontario Deposit Return Program

February 27, 2025

Hon. Andrea Khanjin, Minister of Environment, Conservation and Parks
5th Floor
777 Bay Street
Toronto, ON M7A 2J3

Dear Minister Khanjin,

At the Council Meeting held on February 19, 2025, Limerick Township Council approved Council Resolution 007-2025, supporting the letter submitted by Bradford West Gwillimbury regarding the Ontario Deposit Return Program.

Motion007-2025

Moved by Councillor Jan MacKillican
Seconded by Councillor Glenn Locke

THAT Council for the Township of Limerick hereby supports the letter dated September 20, 2024 by the Town of Bradford West Gwillimbury, regarding the Ontario Deposit Return Program;

AND FURTHER THAT a copy of this resolution be sent to the Minister of Environment, Conservation and Parks, Andrea Khanjin; The Minister of Finance, Peter Bethlenfalvy; the Association of Municipalities of Ontario (AMO); our local MPP, Ric Bresee; and all Ontario Municipalities.

Carried

If you have any questions regarding this matter, please contact the undersigned at clerk@township.limerick.on.ca or by phone at 613-474-2863.

Sincerely,

Victoria Tisdale

Clerk-Treasurer

Township of Limerick

Victoria Tisdale, Clerk Treasurer
clerk@township.limerick.on.ca
Telephone: 613-474-2863
Fax: 613-474-0478

Nicole Ilcio, Deputy Clerk Treasurer
assistant@township.limerick.on.ca
Telephone: 613-474-2863
Fax: 613-474-0478



September 20, 2024

BY E-MAIL

Hon. Andrea Khanjin, Minister of the Environment, Conservation and Parks
5th Floor
777 Bay St.
Toronto, ON M7A 2J3

Dear Minister Khanjin:

Ontario Deposit Return Program

I hope this letter finds you well. I am writing to formally address the recent discussions surrounding the Ontario Deposit Return Program, particularly regarding our community residents asking us about the recycling of nonalcoholic beverage plastics.

Whereas the Ontario Deposit Return Program has successfully incentivized the recycling of alcoholic beverage containers, resulting in the removal of over 204,000 tonnes of greenhouse gas emissions, we recognize the potential for similar success with nonalcoholic beverages.

The Ministry of the Environment, Conservation and Parks highlighted in their June 2023 letter that they are considering the adoption of a deposit-and-return system for nonalcoholic beverages. This initiative presents a unique opportunity to further promote recycling, reduce litter, and encourage sustainable practices among consumers.

Therefore, I am proud to announce that our Council endorses the expansion of the Ontario Deposit Return Program to include nonalcoholic beverage containers. We believe that this expansion will not only enhance environmental stewardship but also foster a culture of sustainability within our community.

We encourage all stakeholders to support this initiative and work collaboratively towards its implementation. Together, we can make a significant impact on our environment and set a positive example for future generations.

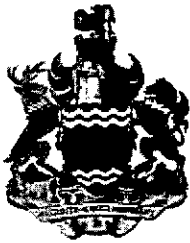
Yours truly,

A handwritten signature in black ink, appearing to read 'James Leduc', written over a white background.

Mayor James Leduc
Town of Bradford West Gwillimbury

CC:

Hon. Peter Bethlenfalvy, Minister of Finance
Hon. Caroline Mulroney, Member of Provincial Parliament for York-Simcoe
MPP Sandy Shaw, Opposition Environment, Conservation and Parks Critic
Ontario's Municipal Councils and Conservation Authorities



Northumberland County Council Resolution

SENT VIA EMAIL

January 31, 2025

Honourable Andrea Khanjin (Minister of Environment, Conservation and Parks)
Honourable Peter Bethlenfalvy (Minister of Finance)
Honourable David Piccini (Minister of Labour, Immigration, Training and Skills Development
and MPP for Northumberland Peterborough-South)
Association of Municipalities of Ontario (AMO)
All Ontario Municipalities

Re: Correspondence, Municipality of St. Charles 'Deposit Return Program'

At a meeting held on January 22, 2025 Northumberland County Council approved Council Resolution # 2025-01-22-035, adopting the below recommendation from the January 6, 2025 Public Works Committee meeting:

Moved by: Councillor Mandy Martin
Seconded by: Councillor John Logel

"That the Public Works Committee, having considered correspondence from the Municipality of St. Charles regarding 'Deposit Return Program' recommend that County Council support this correspondence; and

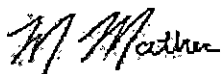
Further That the Committee recommend that County Council direct staff to send a copy of this resolution to the Honourable Andrea Khanjin (Minister of Environment, Conservation and Parks), the Honourable Peter Bethlenfalvy (Minister of Finance), the Honourable David Piccini (Minister of Labour, Immigration, Training and Skills Development and MPP for Northumberland Peterborough-South), the Association of Municipalities of Ontario (AMO), and all Ontario Municipalities."

Council Resolution # 2025-01-22-035

Carried

If you have any questions regarding this matter, please do not hesitate to contact the undersigned at matherm@northumberland.ca or by telephone at 905-372-3329 ext. 2238.

Sincerely,
Maddison Mather



Manager of Legislative Services / Clerk
Northumberland County



Council Resolution

Moved By M. Martin
Seconded By D. Fogel

Agenda Resolution Number
Item 10 2025-01-22- 035

Council Date: January 22, 2025

“That Council adopt all recommendations from the three Standing Committees, as contained within the Committee Minutes (meetings held January 6 and 8, 2025).”

Recorded Vote
Requested by _____
Councillor’s Name

Carried 
Warden’s Signature

Deferred _____
Warden’s Signature

Defeated _____
Warden’s Signature



Public Works Committee Resolution

Committee Meeting Date: January 6, 2025

Agenda Item: 7.b

Resolution Number: 2025-01-06-004

Moved by: B. Ostrander

Seconded by: C. Logel

Council Meeting Date: January 22, 2025

"That the Public Works Committee, having considered correspondence from the Municipality of St. Charles regarding 'Deposit Return Program' recommend that County Council support this correspondence; and

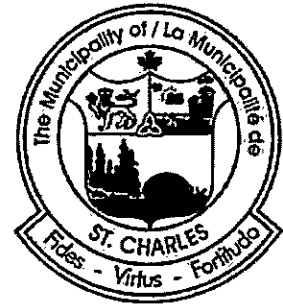
Further That the Committee recommend that County Council direct staff to send a copy of this resolution to the Honourable Andrea Khanjin (Minister of Environment, Conservation and Parks), the Honourable Peter Bethlenfalvy (Minister of Finance), the Honourable David Piccini (Minister of Labour, Immigration, Training and Skills Development and MPP for Northumberland Peterborough-South), the Association of Municipalities of Ontario (AMO), and all Ontario Municipalities."

Carried _____
Committee Chair's Signature

Defeated _____
Committee Chair's Signature

Deferred _____
Committee Chair's Signature

The Corporation of the Municipality of St. Charles
RESOLUTION PAGE



Regular Meeting of Council


Agenda Number: 8.2.
Resolution Number 2024-403
Title: Resolution Stemming from October 16, 2024 Regular Meeting of Council - Item 8.1 - Correspondence #4
Date: November 20, 2024

Moved by: Councillor Loftus
Seconded by: Councillor Lachance

BE IT RESOLVED THAT Council for the Corporation of the Municipality of St.-Charles hereby supports the letter dated September 20, 2024 by the Town of Bradford West Gwillimbury, regarding the Ontario Deposit Return Program;

AND BE IT FURTHER RESOLVED THAT a copy of this Resolution be sent to the Minister of the Environment, Conservation and Parks, Andrea Khanjin; the Minister of Finance, Peter Bethlenfalvy; the Association of Municipalities of Ontario (AMO); our local Member of Provincial Parliament (MPP); and all Ontario Municipalities.

CARRIED


MAYOR



PORT COLBORNE

Legislative Services

Municipal Offices: 66 Charlotte Street
Port Colborne, Ontario L3K 3C8 · www.portcolborne.ca

T 905.228.8031 F 905.834.5746

E charlotte.madden@portcolborne.ca

February 27, 2025

The Right Honourable Justin Trudeau
Prime Minister of Canada
House of Commons
Ottawa, ON K1A 0A6

Dear Prime Minister Trudeau:

Re: City of Port Colborne Support the City of St. Catharines, Town of Hanover, Town of Parry Sound, Township of Val Rita-Harty Re: U.S. Tariffs

Please be advised that, at its meeting of February 25, 2025 the Council of The Corporation of the City of Port Colborne supported the resolutions received from the City of St. Catharines, Town of Hanover, Town of Parry Sound and the Township of Val-Rita Harty, regarding U.S. Tariffs.

The correspondence is attached for your consideration.

Sincerely,

Charlotte Madden
City Clerk

ec: The Honourable Doug Ford, Premier of Ontario
The Honourable Melanie Joly, Minister of Foreign Affairs
The Honourable Vic Fedeli, Minister of Economic Development, Job Creation and Trade
The Honourable Nate Erskine-Smith, Minister of Housing, Infrastructure and Communities
The Honourable Paul Calandra, Minister of Municipal Affairs and Housing
Josh Morgan, Chair, Big City Mayors' Caucus and Mayor of London
Robin Jones, President, AMO and Mayor of Westport
Karen Redman, Chair, MARCO and Chair, Regional Municipality of Waterloo
Niagara Region Municipalities
Niagara Region MPPs
Niagara Region MPs

February 19, 2025

The Right Honourable Justin Trudeau
Prime Minister of Canada
House of Commons
Ottawa, ON K1A 0A6

Sent via email: justin.trudeau@parl.gc.ca

**Re: Tariffs
Our File 35.11.2**

Dear Prime Minister Trudeau,

At its meeting held on February 10, 2025, St. Catharines City Council approved the following motion:

WHEREAS at the Niagara borders, 9.1 million people crossed into the US from Canada, and 9.3 million people crossed from the US into Canada; and

WHEREAS a total of \$119.5 billion in goods transited the borders in Niagara: \$57.8 billion were exports to the US, and \$61.6 billion were imports to Canada; and

WHEREAS Niagara borders with the US accounted for 11.4% of total goods traded between Canada and the US; and

WHEREAS Premier Doug Ford has stated the proposed tariffs could cost Ontario 500,000 jobs; and

WHEREAS Ontario's upcoming Fortress Am-Can plan aims to bolster trade between Ontario and the U.S., highlighting key priorities such as national security, creating integrated and secure electricity grids, developing critical mineral supply chains, and advancing manufacturing supply chains and increased employment opportunities; and

WHEREAS the federal government has created the Canada-US Relations Council to assist in addressing potential U.S. tariffs, with representatives from the auto sector, unions, industry, and agriculture included; and

WHEREAS in 2023, 532 businesses in Niagara exported \$5.9 billion in goods to the US, and the US market accounts for 72% of total exports from Niagara

businesses, and in the City of St. Catharines, over 250 exporters and nearly 9,000 jobs; and

WHEREAS the City of St. Catharines is a member of the Great lakes St. Lawrence Cities Initiative, a growing coalition of more than 250 bi-national mayors, who continues to demonstrate how vital the marine economy to our city's, our region and our province; and

WHEREAS municipalities have traditionally been restricted by trade agreements from giving preference to "Buy Canadian" initiatives; and

WHEREAS the City of St. Catharines is actively working with local businesses and the Niagara Region to assess the potential impacts of the proposed U.S. tariffs and to develop strategies aimed at strengthening the local economy;

THEREFORE BE IT RESOLVED that St. Catharines City Council calls on the provincial and federal governments to continue to work together on a response that protects the Canadian economy through measures such as financial aid programs for businesses impacted by tariffs, expanding export opportunities outside of the US market, push for exemptions and tariff reductions via diplomatic channels, and support domestic investment by increasing incentives for domestic automotive and EV production to preserve Ontario's competitive edge; and

BE IT FURTHER RESOLVED that Council endorses and supports the Ontario government's Fortress Am-Can and request that all municipal organizations and mayors across the province also support this initiative; and

BE IT FURTHER RESOLVED that Council asks the federal and provincial governments to remove any impediments to municipalities preferentially procuring from Canadian companies for capital projects and supplies; and

BE IT FURTHER RESOLVED that copies of this motion be sent to:

- The Right Honourable Justin Trudeau, Prime Minister of Canada
- The Honourable Doug Ford, Premier of Ontario
- The Honourable Melanie Joly, Minister of Foreign Affairs
- The Honourable Vic Fedeli, Minister of Economic Development, Job Creation and Trade
- The Honourable Nate Erskine-Smith, Minister of Housing, Infrastructure and Communities
- The Honourable Paul Calandra, Minister of Municipal Affairs and Housing
- Josh Morgan, Chair, Big City Mayors' Caucus and Mayor of London
- Marianne Mead Ward, Chair, Ontario Big City Mayors and Mayor of Burlington
- Robin Jones, President, AMO and Mayor of Westport

- Karen Redman, Chair, MARCO and Chair, Regional Municipality of Waterloo
- Niagara Region Municipalities
- Niagara Region MPPs
- Niagara Region MPs

If you have any questions, please contact the Office of the City Clerk at extension 1524.



Donna Delvecchio, Acting City Clerk
Legal and Clerks Services, Office of the City Clerk
:av

cc: Premier of Ontario, the Honourable Doug Ford
Minister of Foreign Affairs, the Honourable Melanie Joly
Minister of Economic Development, Job Creation and Trade, the Honourable Vic Fedeli
Minister of Housing, Infrastructure and Communities, the Honourable Nate Erskine-Smith
Minister of Municipal Affairs and Housing, the Honourable Paul Calandra
Chair, Big City Mayors' Caucus and Mayor of London, Josh Morgan
Chair, Ontario Big City Mayors and Mayor of Burlington, Marianne Mead Ward
President, AMO and Mayor of Westport, Robin Jones
Chair, MARCO and Chair, Regional Municipality of Waterloo, Karen Redman
Niagara Region Municipalities
Niagara Region MPPs
Niagara Region MPs

February 6, 2025

The Right Honourable Justin Trudeau
Prime Minister of Canada
80 Wellington Street
Ottawa, ON K1A 0A2
Via fax

The Honourable Doug Ford
Premier of Ontario
Legislative Building, Queen's Park
Toronto, ON M7A 1A1
Via email

Robin Jones, President, AMO
Association of Municipalities of Ontario
155 University Avenue, Suite 800
Toronto, ON M5H 3B7
Via email

Rebecca Bligh, President, FCM
Federation of Canadian Municipalities
24 Clarence Street
Ottawa, ON K1N 5P3
Via email

Re: United States Imposition of Tariffs on Canada

Please be advised that the Council of the Town of Hanover, at their regular meeting of February 3, 2025, adopted the following resolution with respect to the above noted matter:

“Whereas United States President Donald Trump, issued executive orders to impose tariffs on imports from Canada effective February 4, 2025; and

Whereas these tariffs will have a significant detrimental impact on the economic stability in both countries; and

Whereas federal and provincial leaders are encouraging Canadians to buy Canadian; and

Whereas municipalities have significant purchasing power through capital and infrastructure programs; and

Whereas according to data from the Association of Municipalities of Ontario, Ontario municipalities are expected to spend \$250 to \$290 billion on infrastructure in the next 10 years; and

Whereas municipalities have traditionally been prevented by trade agreements and legislation from giving preference to the purchase of Canadian products and services; and

Whereas municipalities can assist in the effort to combat tariffs and support businesses in the procurement for capital and infrastructure programs;

Now therefore be it resolved that the Council of the Town of Hanover endorse the federal and provincial call to action to buy Canadian where and when possible; and

9/5.2



THE CORPORATION OF THE TOWN OF PARRY SOUND
RESOLUTION IN COUNCIL

NO. 2025 - 018

DIVISION LIST	YES	NO	DATE: February 18, 2025
Councillor G. ASHFORD	_____	_____	MOVED BY:
Councillor J. BELESKEY	_____	_____	
Councillor P. BORNEMAN	_____	_____	
Councillor B. KEITH	_____	_____	SECONDED BY:
Councillor D. McCANN	_____	_____	
Councillor C. McDONALD	_____	_____	
Mayor J. McGARVEY	_____	_____	
CARRIED: <input checked="" type="checkbox"/>	DEFEATED: <input type="checkbox"/>	Postponed to: _____	

Whereas United States President Donald Trump, issued executive orders to impose tariffs on imports from Canada effective March 12, 2025; and

Whereas these tariffs will have a significant detrimental impact on the economic stability in both countries; and

Whereas federal and provincial leaders are encouraging Canadians to buy Canadian; and

Whereas municipalities have significant purchasing power through capital and infrastructure programs; and

Whereas according to data from the Association of Municipalities of Ontario, Ontario municipalities are expected to spend \$250 to \$290 billion on infrastructure in the next 10 years; and

Whereas municipalities have traditionally been prevented by trade agreements and legislation from giving preference to the purchase of Canadian products and services; and

Whereas municipalities can assist in the effort to combat tariffs and support businesses in the procurement for capital and infrastructure programs;

Now therefore be it resolved that the Council of the Town of Parry Sound endorse the federal and provincial call to action to buy Canadian where and when possible; and

That the federal and provincial governments work with municipalities on measures to protect Canadian consumers and businesses; and

That Council call on the federal and provincial government to remove any impediments to municipalities preferring to engage Canadian companies for capital projects and supplies when appropriate and feasible; and

That this resolution be forwarded to Prime Minister Justin Trudeau, Premier Doug Ford, the Association of Municipalities of Ontario, the Federation of Canadian Municipalities and all Ontario municipalities.

Page 24 of 25 Jamie McGarvey



CORPORATION DE LA MUNICIPALITÉ / OF THE TOWNSHIP OF VAL RITA - HARTY

TEL: (705) 335-6146
FAX: (705) 337-6292

106 GOVERNMENT ROAD W
VAL RITA, ON, POL 2G0

WWW.VALHARTY.CA
ADMINISTRATION@VALHARTY.CA

February 18, 2025

Re: Proposed U.S. tariffs on Canadian Goods

Please note at their Regular Meeting held February 18, 2025, the Township of Val Rita-Harty Council passed the following resolution: 25-008

Moved by Councillor Roger Lachance
Second by Councillor Alain Tremblay

Whereas the federal government is currently in negotiations with the U.S. government on their proposed 25% tariffs on Canadian goods exported to the U.S.; and

Whereas Premier Doug Ford has outlined several plans to combat the impact the proposed tariffs would have on Ontario including Fortress Am-Can which focus on strengthening trade between Ontario and the U.S. while bringing good jobs back home for workers on both sides of the border; and

Whereas the federal government has also outlined several ways to address the current relationship with the U.S. including establishing the Council on Canada-U.S. relations to support the federal government as it negotiates with the U.S on tariffs; and

Whereas trade between Ontario and the United States is very important to our residents and local economies and requires all levels of government to work together in the best interest of those residents; and

Whereas according to data from the Association of Municipalities of Ontario, across Ontario municipalities are expected to spend between \$250 and \$290 billion on infrastructure in the next 10 years; and.

Whereas municipalities have traditionally treated all procurements from trade partners equally and fairly; and

Whereas municipalities can assist in the Team Canada effort to combat tariffs and support businesses in our procurement for capital and infrastructure programs; and

Whereas there are trade barriers between Canadian provinces.



CORPORATION DE LA MUNICIPALITÉ / OF THE TOWNSHIP OF VAL RITA - HARTY

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Therefore, be it resolved that, the Township of Val Rita-Harty supports the provincial and federal governments on the measures they have put in place in response to the proposed U.S. tariffs on Canadian goods and ask that they take any and all measures to protect the interests of Ontario in any upcoming trade negotiations;

And that federal and provincial governments remove any impediments to municipalities preferring Canadian companies and services for capital projects and other supplies;

And that the provincial and federal governments take action to remove trade barriers between provinces as a response to US tariffs and support Canadian businesses.

Be it further resolved that copies of this motion be sent to:

- The Right Hon. Justin Trudeau, Prime Minister of Canada
- The Hon. Doug Ford, Premier of Ontario
- The Hon. Melanie Joly, Minister of Foreign Affairs
- The Hon. Vic Fedeli, Minister of Economic Development, Job Creation and Trade
- The Hon. Nate Erskine-Smith, Minister of Housing, Infrastructure and Communities
- The Hon. Paul Calandra, Minister of Municipal Affairs and Housing
- Rebecca Bligh, President, FCM and Councillor, City of Vancouver
- Robin Jones, President, AMO and Mayor of Westport
- Bonnie Clark, Chair, Eastern Ontario Wardens' Caucus
- Jeff Leal, Chair, Eastern Ontario Leadership Council
- John Beddows, Chair, Eastern Ontario Mayors' Caucus
- All provincial and territorial Premiers.
- All local MPs and MPPs
- All Ontario Municipalities for their support.

CARRIED

Vickie Boudreau
Clerk/Treasurer

That the federal and provincial governments work with municipalities on measures to protect Canadian consumers and businesses; and

That council call on the federal and provincial government to remove any impediments to municipalities preferring to engage Canadian companies for capital projects and supplies when appropriate and feasible; and

That this resolution be forwarded to the Prime Minister Justin Trudeau, Premier Doug Ford, the Association of Municipalities of Ontario, the Federation of Canadian Municipalities and all Ontario municipalities.

Should you have any questions or concerns, please contact the undersigned.

Sincerely,

A handwritten signature in blue ink that reads "Vicki McDonald". The signature is written in a cursive style.

Vicki McDonald
Clerk

/tp

cc: Honourable Rick Byers, MPP Bruce-Grey-Owen Sound
All Ontario Municipalities



February 28, 2025

The Honourable Arif Virani
Minister of Justice
House of Commons
Ottawa, ON K1A 0A6

Dear Minister Virani:

**RE: Motion regarding Protecting Canadian Values: Ban the
Nazi Swastika in Canada, Our File: C00**

**The Regional
Municipality of
Durham**

Corporate Services
Department –
Legislative Services
Division

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**Alexander Harras
M.P.A.
Director of
Legislative Services
& Regional Clerk**

Council of the Region of Durham, at its meeting held on February 26, 2025, adopted the following recommendations of the Committee of the Whole, as amended:

“Whereas in recent years, Nazi iconography has surfaced with alarming frequency in the public sphere, used by an increasing number of groups and individuals to promote hate and instill fear within Canadian society; and

Whereas since the atrocities of WWII, the Nazi swastika, also known as the hakenkreuze, has become universally synonymous with systematic violence, terror and hate. Its growing presence in our country poses a threat to every single Canadian citizen, undermining the core values of equality, diversity, and inclusion that define our nation, and

Whereas eighteen countries have already taken action to ban these symbols, it is imperative that Canada follow suit;

Therefore be it resolved, that Durham Region Council supports B’Nai Brith’s call to the Government of Canada to pass legislation banning, with exceptions for certain educational and artistic purposes, the public display of Nazi symbols and iconography, including the Nazi swastika (hakenkreuze). Specifically, demanding that the Government of Canada immediately:

1. Ban the Nazi swastika (hakenkreuze)

2. Ban all Nazi symbols and iconography

Durham Region Council agrees that the people of Canada are counting on the federal government to ensure a future free from hate, where every Canadian is protected, valued, and respected; and

That a copy of this motion is sent to all Canadian Municipalities.”

Alexander Harras

Alexander Harras, M.P.A.
Director of Legislative Services & Regional Clerk
AH/tf

c: B'nai Brith Canada
All Canadian Municipalities