
Memorandum

To: Budget Standing Committee (BSC)

Cc: Shelley Chemnitz, CAO
Lisa Reading, Billings Manager

From: Douglas, Kristine, Director of Financial Management Services

Date: March 8, 2018

Subject: Commercial and Industrial Sub Class Tax Rate Reductions and Rebates

The purpose of this memo is for information and to provide the current status of Commercial and Industrial Sub Class Tax Rate Reductions and Rebates related to the opportunities provided through new legislation.

The attached Appendix A - Niagara Region Report CSD 77-2017 provides the key facts and financial considerations related to the sub-class rate reductions and vacancy rebates for all lower tier municipalities in the Region. Based on the City of St. Catharines' request in 2016 the 2017 tax policy moved to a single sub-class reduction for the tax rates for both Industrial and Commercial classes of 30%, per CSC 10-2016.

Beginning in 2017, new legislation provided new opportunities and process to consider further reductions to the vacant unit and excess land subclasses. Details are provided on page 4 of the attached Appendix A. The Region had originally intended to hold discussions of impacts of this new legislation prior to completion of the 2018 tax policy. They have now opted to begin the public consultation process in Q2 2018 for consideration as part of the 2019 tax policy.

The Region's public consultation proposes is included on page 5 of Appendix A. The following is a list of the various planned public consultations:

- One open house for general public
- One open house for business class property owners
- Engagement meeting with the municipal stakeholders
- On-line survey/questionnaire

With the Region currently developing its public consultation process, now would be the ideal time to provide any recommendations to the Region for consideration as part of this public consultation process. Summaries of consultations conducted by other municipalities across the province are listed in Appendix 2 of CSD 77-2017.

Subject: Commercial and Industrial Sub Class Tax Rate Reductions and Rebates

Report to: Corporate Services Committee

Report date: Wednesday, November 29, 2017

Recommendations

1. That the public consultation process described in this report and which is required to consider changes to the Commercial and Industrial Vacant and Excess Land sub-class reductions and Commercial and Industrial Vacancy Rebates **BE APPROVED**
2. That this report **BE APPROVED** and **CIRCULATED** to the Councils of the area municipalities for information.

Key Facts

- The purpose of this report is provide Council with the data required to understand opportunities related to new legislation on Commercial and Industrial Vacant and Excess Land tax rate sub-class reductions and Commercial and Industrial vacancy rebates in advance of considering the 2018 tax policy decisions in 2018 Q1 and to proceed with the necessary public consultation process.
- The Commercial and Industrial Vacant and Excess Land sub-classes are currently automatically provided with a 30% discount to the Commercial and Industrial tax rates
- The Commercial and Industrial classes have available to them the application based 30% rebate program for building vacancies that are greater than 90 days in the year.
- Commencing in 2017, the Province is providing municipalities a greater range of options to eliminate or modify these programs however the process must include public consultation and a subsequent application to the Province for a regulation to prescribe the percentages.
- In 2016 the City of St. Catharines initiated a request to the Region to consider a single sub-class reduction for the tax rates for Industrial and Commercial classes. This change was made to the Region's 2017 tax policy based upon the analysis completed. A reduction to the industrial sub-class reduction was approved at 30% (industrial formerly 35%) and was guided by pre-existing regulations that did not require the public consultation process.
- The above changes were highlighted in the discussion of 2017 tax policy and Council was provided with some additional general information in CSD 26-2017.

Financial Considerations

There are two components to these two incentives provided to the Commercial and Industrial properties:

Sub-class Rate Reductions – Currently the Region's sub-class reductions provide a 30% discount to both Commercial and Industrial Vacant and Excess Land subclasses. There are no direct costs to the Region for changes in these reductions, only shifts in taxes across classes and municipalities. The Region engaged Municipal Tax Advisory Group (MTAG) to undertake a study of the sub-class reduction impacts across property classes and across municipalities and this analysis is included in Appendix 1 to this report. Page 116 of the attachment provides, for illustrative purposes, the pure effect of discounts to the benefit of the industrial and commercial properties owners which total \$535,000 and \$1,021,000 respectively.

MTAG modelled a number of scenarios to better understand the full impacts on Regional taxation of eliminating the discounts. As these discounts also have municipal tax impacts, the pages 32 to 115 of Appendix 1 model the same scenarios for municipal taxes for the benefit of municipal analysis and discussion. Any of these options may be considered individually or together or in part and are presented for discussion purpose. The seven scenarios are as follows:

1. Commercial vacant land discount reduced to 0% from 30%
2. Commercial Excess land discount reduced to 0% from 30%
3. Industrial Vacant land discount reduced to 0% from 30%
4. Industrial Vacant land discount reduced to 0% from 30%
5. Commercial vacant and excess land discount reduced to 0%
6. Industrial vacant and excess land discount reduced to 0%
7. All commercial and industrial vacant and excess land discounts reduced to 0%

The schedules providing the Regional redistribution of taxes are provided on pages 18 to 31. These schedules reflect the impacts based on the recalculation of tax rates using the 2017 general levy.

The full elimination of these discounts is modeled on page 30 of the appendix and has the obvious impact of increasing taxes to those who received the discounts but decreases the property taxes to all others as follows:

- Decreases on the residential property class (83% of Regional assessment) equivalent to 0.30% or \$1 million in assessment growth from elimination of commercial discounts. Adding in the elimination of Industrial discounts the benefit to residential tax payers increases equivalent to 0.46% or \$1.5 million in assessment growth. For the median residential property assessed at 248,200 the benefit is a \$6.63 reduction to the \$1,433 in annual taxes.
- Every \$1 million in commercial assessment would see a decrease of \$47.00 due to the elimination of commercial and industrial discounts.

- Every \$1 million in industrial assessment would see a decrease of \$70.00 due to the elimination of commercial and industrial discounts.

The municipal redistribution of eliminating all industrial and commercial subclass discounts is on page 31 of Appendix 1. The \$346,489 increase in distribution to Niagara Falls is reflective of the greatest discounts provided in that municipality that if eliminated reduce the distributed to the other eleven local area municipalities at amounts ranging from \$2,730 for Town of Lincoln to \$204,621 for the City of St. Catharines.

Vacancy Rebates – Currently the Region’s vacancy rebate program provides for a 30% rebate to both Commercial and Industrial property classes. The Region and each Municipality budget for the cost of providing these vacancy rebates. These impacts are not included in the Appendix 1 as they impact budget and general levy directly. The Region’s 2017 budget for these rebates is \$921,000 and actual results for the last two years are as per Table 1 below. The elimination of these rebates would reduce the region’s general levy budget by 0.30%. The benefit to the residential taxation in of eliminating rebates in addition to discounts is a total of 0.76% reduction or \$10.88. For the commercial and industrial properties assessed at \$1 million the reduction of eliminating discounts and rebates is \$77.00 and \$115.00 respectively.

Table 1 – Regional Vacancy Rebates by Municipality

	2015 actual		2016 actual		2017 forecast	
	IT	CT	IT	CT	IT	CT
St. Catharines	27,731.20	433,957.52	83,416.68	272,052.72	82,894.24	280,973.10
Niagara Falls	27,742.00	244,397.00	21,963.00	292,918.00	18,306.00	104,253.00
Welland	6,724.37	117,301.30	2,103.32	100,482.85	10,963.35	88,439.21
Thorold	33,488.62	21,286.65	72,716.44	24,509.86	74,697.21	26,592.21
Fort Erie	21,824.78	59,051.68	27,413.07	54,743.18	27,649.03	30,725.59
Grimsby	1,839.08	20,587.34	12,246.14	16,858.74	7,042.61	18,723.04
NOTL *	0.00	9,142.28	0.00	29,266.36	0.00	19,402.08
Port Colborne	10,649.71	27,401.14	2,420.01	18,872.05	2,340.00	19,100.00
Pelham	734.68	14,000.39	0.00	11,275.27	0.00	13,172.62
West Lincoln *	0.00	6,228.00	0.00	8,254.66	0.00	15,236.44
Wainfleet	0.00	1,509.39	0.00	1,539.71	0.00	1,685.77
Lincoln	344.67	19,441.84	0.00	0.00	0.00	0.00
Totals	\$131,079	\$974,305	\$222,279	\$830,773	\$223,892	\$618,303
Annual Total		1,105,383.64		1,053,052.06		842,195.50

Analysis

At the time of the 2017 tax policy change to the Industrial sub-class tax rate reduction from 35% to 30% the following Municipal Act sections applied.

Section 313 of the Municipal Act provides that the commercial and industrial subclasses for vacant and excess land may be 30% for commercial and 35% for industrial.

However the upper tier may pass a by-law providing for a single percentage of not less than 30% and not more than 35%. CSD 10-2016 recommended a single percentage of 30% for both subclasses therefore approval was required to reduce the industrial from 35% to 30%.

Section 364 of the Municipal Act requires municipalities to provide vacancy rebates to the Commercial and Industrial classes at 30% and 35% respectively. This would apply to the primary property classes that do not have tax policy reductions. However subsection 364(4) requires that if an upper tier municipality establishes a single percentage for a year under subsection 313 (1.1) that percentage applies for the year to vacancy rebates to Commercial and Industrial properties rather than the rates in section 364.

Commencing in 2017, new opportunities and process is available to consider further reductions to the vacant unit and excess land subclasses.

- Discounts were previously limited to 30% to 35% for commercial and industrial properties
- Discounts can now be anywhere from 0% to 100%
- Separate rates can be set for commercial and industrial classes
- Public consultation and a regulation is required to approve the change
- Discounts adopted no longer need apply to the vacant unit rebate program in each lower tier municipality and municipalities may establish different rates for commercial and industrial classes. Previously the lower-tier determined the specific details of program but the Region established the percentage
- Each lower tier municipality may have different vacant unit rebate percentages than other lower tier municipalities in the Region. Region would establish the rebate rate for the municipality and the municipality would continue to establish the program rules.

Arguments for elimination the vacancy rebate and reduction program are as follows:

- Normal and chronic vacancy do get included in the income valuation of commercial properties assessed by MPAC. Obsolescence is also a factor in the cost valuation of properties. Vacancy rebates can be argued to duplicate adjustment already included in MPAC valuations
- Vacant and excess land valuation by MPAC already reflect the fact that there are no improvement on the land it can therefore argued that there is no need to also adjust the tax rate to a lower level for these properties
- Vacancy rebated may be providing some financial incentive to property owner who may be acquiring land for long term speculation rather than immediate productive use
- The elimination of vacancy rebates may provide an incentive to more actively pursue productive use of vacant property by commercial and industrial property owners.

- Dollars directed at vacancy rebates may be repurposed to incent redevelopment rather than retaining the property in a non-productive state.

Arguments for not eliminating vacancy rebate and reduction program are as follows:

- Prior to 1998, business tenants paid Business Occupancy Tax taxes directly to the municipality in respect of their tenancy as a percentage of the property tax paid ranging from 25% to 75% depending on the nature of the business. The percentages were legislated in the Assessment Act. The property owner was liable for the property taxes on the building. With the tax reform that occurred in 1998 the business occupancy tax was added to the property tax and became a liability of the property owner. The vacancy rebate was created for the landlord so that taxes did not increase significantly on vacant areas that would not have paid business occupancy tax prior to 1998. Property owners can therefore argue that their share of the property tax should not be increased from what it was in 1998 because of the elimination of business occupancy tax.

The Director of Economic Development was consulted and he will be involved in the public consultation process.

Public Consultation

Many municipalities are taking advantage of these options and examples of their consultation and program changes are provided in Appendix 2.

In advance of the consideration of 2018 tax policy decisions staff would recommend that the following public consultation take place during the period January to February:

- One open house for the general public – Niagara Region Headquarter (location to be determine), location is central and with good access to members of the public. Details of meeting to be advertised using social media, Facebook, print media and the Region's website.
- One open house for business class property owners – same as above with distribution to Chamber of Commerce, Business Improvement Areas etc. where business owners are also invited to make written submission or appear in person at the open house.
- Engagement meeting with the municipal stakeholders – invitations to all local area municipal councils for their distribution to municipal stakeholders in Finance, Planning, Economic Development etc.
- An on-line survey/questionnaire - Finance will work with the Communication team to develop a series of questions to capture feedback from the public on the impacts of the program and feedback on options for changes.

Alternatives Reviewed

No recommendations for policy changes are being made at this time and will only come forward to Council following the consultation process.

Relationship to Council Strategic Priorities

CSD 79-2016, Regional Council, December 8, 2016

CSD 26-2017, Regional Council, March 30, 2017

CWCD 142-2017, Regional Council, April 7, 2017

Prepared by:

Helen Chamberlain, Director
Financial Management and Planning
Enterprise Resource Management
Services

Recommended by:

Jason Burgess, Acting Commissioner
Enterprise Resource Management
Services

Submitted by:

Carmelo D'Angelo, BSc, MPA
Chief Administrative Officer

This report was prepared by Helen Chamberlain, Director, Financial Management and Planning/Deputy Treasurer.

Appendices

Appendix 1 2017 Tax Policy Study, Modelling of Changes to Subclass Discounts

Appendix 2 The Vacancy Rebate and Reduction Programs Update (June 2017)

2017 TAX POLICY STUDY

Modelling of Changes to Subclass Discounts

The Regional Municipality Of Niagara

Prepared by:
MUNICIPAL TAX ADVISORY GROUP
383 Richmond Street, Suite 408
London, Ontario, N6A 3C4
November 13, 2017

TABLE OF CONTENTS

DISCLAIMER	10
PREFACE:.....	11
Table to Illustrate Discounts Options.....	11
MODELLING THE IMPACT OF REDUCING DISCOUNTS IN THE COMMERCIAL AND INDUSTRIAL CLASSES	12
Methodology:.....	12
Discount Reduction Scenarios:	13
Report Structure.....	14
OBSERVATIONS AND COMMENTS.....	15
Table 1	16
Summary of All Scenarios by Tax Class	16
Table 2	17
Summary of All Scenarios of Regional Levy Distribution by Area Municipality	17
Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	18
Scenario 1: Table 1: Tax Distribution by Class.....	18
Scenario 1: Table 2: Regional Tax Distribution by Area Municipality	19
Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	20
Scenario 2: Table 1: Tax Distribution by Class.....	20
Scenario 2: Table 2: Regional Tax Distribution by Area Municipality	21
Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	22
Scenario 3: Table 1: Tax Distribution by Class.....	22
Scenario 3: Table 2: Regional Tax Distribution by Area Municipality	23
Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	24
Scenario 4: Table 1: Tax Distribution by Class.....	24
Scenario 4: Table 2: Regional Tax Distribution by Area Municipality	25
Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	26
Scenario 5: Table 1: Tax Distribution by Class.....	26
Scenario 5: Table 2: Regional Tax Distribution by Area Municipality	27

Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo..... 28

Scenario 6: Table 1: Tax Distribution by Class..... 28

Scenario 6: Table 2: Regional Tax Distribution by Area Municipality 29

Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses..... 30

Scenario 7: Table 1: Tax Distribution by Class..... 30

Scenario 7: Table 2: Regional Tax Distribution by Area Municipality 31

Appendix 1, The Town of Fort Erie 32

Fort Erie, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo. 32

Fort Erie, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo. 33

Fort Erie, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo. 34

Fort Erie, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo. 35

Fort Erie, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo..... 36

Fort Erie, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo..... 37

Fort Erie, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses..... 38

Appendix 2, The Town of Grimsby 39

Grimsby, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo. 39

Grimsby, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo. 40

Grimsby, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo. 41

Grimsby, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo. 42

Grimsby, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo..... 43

Grimsby, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	44
Grimsby, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses.....	45

Appendix 3, The Town of Lincoln 46

Lincoln, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	46
Lincoln, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	47
Lincoln, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	48
Lincoln, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	49
Lincoln, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	50
Lincoln, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	51
Lincoln, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses.....	52

Appendix 4, The City of Niagara Falls 53

Niagara Falls, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	53
Niagara Falls, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	54
Niagara Falls, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	55
Niagara Falls, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	56
Niagara Falls, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	57
Niagara Falls, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	58
Niagara Falls, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses.....	59

Appendix 5, The Town of Niagara-on-the-Lake.....	60
Niagara-on-the-Lake, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo	60
Niagara-on-the-Lake, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo	61
Niagara-on-the-Lake, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	62
Niagara-on-the-Lake, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	63
Niagara-on-the-Lake, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo	64
Niagara-on-the-Lake, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	65
Niagara-on-the-Lake, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses	66
Appendix 6, The Town of Pelham.....	67
Pelham, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	67
Pelham, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	68
Pelham, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	69
Pelham, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	70
Pelham, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	71
Pelham, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	72
Pelham, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses.....	73
Appendix 7, The City of Port Colborne	74

Port Colborne, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	74
Port Colborne, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	75
Port Colborne, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	76
Port Colborne, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	77
Port Colborne, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	78
Port Colborne, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	79
Port Colborne, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses.....	80
Appendix 8, The City of St. Catharines.....	81
St. Catharines, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	81
St. Catharines, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.....	82
St. Catharines, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	83
St. Catharines, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	84
St. Catharines, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	85
St. Catharines, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	86
St. Catharines, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses.....	87
Appendix 8, The City of Thorold	88
Thorold, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	88
Thorold, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	89

Thorold, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	90
Thorold, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	91
Thorold, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	92
Thorold, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	93
Thorold, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses.....	94
Appendix 10, The Township of Wainfleet.....	95
Wainfleet, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	95
Wainfleet, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	96
Wainfleet, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	97
Wainfleet, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	98
Wainfleet, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	99
Wainfleet, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	100
Wainfleet, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses.....	101
Appendix 11, The City of Welland	102
Welland, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	102
Welland, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	103
Welland, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	104
Welland, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	105

Welland, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	106
Welland, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	107
Welland, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses	108
Appendix 12, The Township of West Lincoln	109
West Lincoln, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo....	109
West Lincoln, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	110
West Lincoln, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	111
West Lincoln, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.	112
West Lincoln, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land and the Commercial Excess Land Subclasses; Industrial Discounts Remain Unchanged from 2017 Status Quo.....	113
West Lincoln, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land and the Industrial Excess Land Subclasses; Commercial Discounts Remain Unchanged from 2017 Status Quo.....	114
West Lincoln, Scenario 7: All Discounts are reduced to 0.0 % for Commercial Vacant Land and Excess Land Subclasses and Industrial Vacant Land and Excess Land Subclasses.....	115
Appendix 13	116
Table to illustrate 2017 Regional General Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%, Tax Class Summary	116
Summary Table:.....	117
Illustrate 2017 Regional General Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%, Local Municipal Distribution of Regional Tax ...	117
Summary Table:.....	118
2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%	118
Fort Erie: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	119
Grimsby: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	120

Lincoln: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	121
Niagara Falls: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	122
Niagara-On-The-Lake: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%	123
Pelham: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	124
Port Colborne: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	125
St. Catharines: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	126
Thorold: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	127
Wainfleet: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	128
Welland: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	129
West Lincoln: Table to illustrate 2017 Local Municipal Tax Rates applied to Commercial and Industrial Subclasses; Modelled Discounts at 0.0%.....	130
Appendix 14	131
Statistical Data: Count of Taxable Excess Land and Taxable Vacant Land Properties in each of the Area Municipalities, 2017.....	131

DISCLAIMER

The information, views, data, and discussions in this document and related material are provided for general reference purposes only. Any regulatory and statutory references are, in many instances, not directly quoted excerpts and the reader should refer to the relevant provisions of the legislation and regulations for complete information.

The reader is cautioned that decisions should not be made in the sole consideration of or reliance on the information and discussions contained in this report. It is the responsibility of each individual in either of a decision-making or advisory capacity to acquire all relevant and pertinent information required to make an informed and appropriate decision about any matter under consideration concerning municipal finance issues.

No attempt has been made by the Municipal Tax Advisory Group to establish the completeness or accuracy of the data prepared by the Municipal Property Assessment Corporation (MPAC) and the On-line Property Tax Analysis (OPTA) system, which have been relied upon for purposes of preparing this report. As a result, no warranties or guarantees are provided that the source data is free of error or misstatement.

Finally, the Municipal Tax Advisory Group is not responsible to the municipality, nor to any other party for damages arising based on incorrect data or due to the misuse of the information contained in this study, including without limitation, any related, indirect, special or consequential damages.

PREFACE:

Section 313 of the Municipal Act, 2001 prescribes subclass reductions for Commercial Vacant Land, and Commercial Excess Land at 30% of the commercial tax rate. Industrial Vacant Land and Industrial Excess Land are to be reduced by 35% of the industrial tax rate. The Region has the option of combining the discounts and applying the combined discount to both commercial and industrial classes. The Region's 2017 discounts are 30% for commercial and 30% industrial.

Commencing in 2017, the Province provides upper-tier and single-tier municipalities with the option to set commercial and industrial discounts anywhere from 0% to 100% rather than the 30% or 35% currently prescribed in Section 313 of the Municipal Act, 2001. Moreover, separate rates can be set for vacant and excess land for commercial and for industrial classes as illustrated in the table below. The Province must regulate discounts outside of the provisions of Section 313. The process to proceed with these reductions or increases is public consultation and once public consultation is completed, an application to the Province of Ontario for regulation to prescribe the percentages sought by the Regional municipality.

Prior to proceeding with discount adjustment consideration, to change percentage discounts outside of those prescribed in Section 313, the Region has engaged Municipal Tax Advisory Group to analyse and demonstrate the shifts in class taxes at both the Regional level and the local municipal level. This report also demonstrates the shifts in Regional taxes between area municipalities.

Although not consequential to the municipal tax regime (other than potential taxpayer fallout), adjustment of discounts also impacts the amount of tax required to remit to the School Boards. Discount percentages approved by the Region or by the Province through regulation, also apply to Education tax rates.

Table to Illustrate Discounts Options		
Commercial Class	Lowest Discount	Highest Discount
Vacant Land	0.00%	100.00%
Excess Land	0.00%	100.00%
Industrial Class	Lowest Discount	Highest Discount
Vacant Land	0.00%	100.00%
Excess Land	0.00%	100.00%

Initially, up to 2017, the discounts adopted by by-law also applied to the vacant unit rebate program in each lower tier municipality. The lower-tier municipalities determined the specific

details of the vacant unit rebate program; however, the Region established the rebate percentage as approved through Section 313. The Ministry of Finance has provided a new interpretation; the Region may establish different percentages for vacant unit rebate for both commercial and industrial vacancies. Moreover, each lower tier municipality may have different vacant unit rebate percentages than other lower tier municipalities within the Region.

MODELLING THE IMPACT OF REDUCING DISCOUNTS IN THE COMMERCIAL AND INDUSTRIAL CLASSES

Methodology:

The Region requested an analysis of four adjustments to discounts. To assist in the Region's evaluation, MTAG also produced three additional tables of analyses to assist the Region to quantify and measure changes in discount. The three tables reflect a complete elimination of all subclass discounts: firstly, elimination of all subclass discounts in the commercial class; secondly, elimination of all subclass discounts in the industrial class; and finally, elimination of all subclass discounts in both commercial and industrial classes.

Municipal Tax Advisory Group (MTAG) downloaded the General Tax Rates for the Region of Niagara and each of the area municipalities from the OPTA website for 2017. Each tax class in the returned adjusted assessment roll¹ for each of the area municipalities and the Region in whole are multiplied by the 2017 general tax rates to determine the taxes for 2017 per class and to determine the distribution of the Regional taxes per local municipality. The results of these calculations as applicable appear in every table in the column labelled "2017 As Adopted".

The second column of data in each table models the 2017 tax per class as well as the Regional tax distribution between local municipalities. The column label is "2017 Modelled". MTAG produced this data in each table by reducing the discount percentage in seven separate scenarios as described following. Because assessment weighting is changed by the reduction of discounts, the tax rates are re-generated in each scenario. This report compares the resulting two columns of data by tax class and by local municipality ("2017 As Adopted" and "2017 Modelled").

To evaluate and assist in explaining the value differences in tax between the area municipalities it is important that the number of properties and the magnitude of the assessments within the commercial and industrial subclasses be illustrated. Appendix "14" provides a statistic overview

¹ The assessment rolls for The City of Niagara Falls and the Town of Fort Erie were revised to reflect several assessment changes for 2017.

of the commercial and industrial taxable properties within the vacant and excess land subclasses.

MTAG appended several tables within “Appendix 13” to this report which illustrates the pure effect of multiplying the undiscounted vacant land and excess land subclasses in the commercial and industrial classes by the 2017 tax rates for the Region and then in tables following, for each of the area municipalities. While the calculation in these additional tables does not reflect the required weighting of and regeneration of the tax rates in compliance with Section 308 of the Municipal Act, 2001, it does serve to illustrate the Regional tax and local municipal tax that might be considered foregone so to speak, due to the current subclass discounts. These tables are illustrative only. To assist the reader, immediately following the first page of Appendix 13, two Summary Tables are included to provide a snapshot of the Regional share of the tax by local municipality and then the local municipal tax per class.

Discount Reduction Scenarios:

1. Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo in this scenario.
2. Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo in this scenario.
3. Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo in this scenario.
4. Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo in this scenario.
5. Discounts are set to 0.0% for the Commercial vacant land and the commercial excess land subclasses to illustrate the cumulative effect of providing for no discounts in the commercial classes; industrial discounts remain unchanged from 2017 status quo in this scenario.
6. Discounts are set to 0.0% for the industrial vacant land and the industrial excess land subclasses to illustrate the cumulative effect of providing for no discounts in the industrial classes; commercial discounts remain unchanged from 2017 status quo in this scenario.
7. All discounts are reduced to 0.0 % (essentially eliminated) for commercial and industrial vacant land and excess land subclasses to measure the total value of the tax generated within these discounts for both classes.

Columns 3 of each of the tables’ reports the change in tax from “2017 as adopted” data when compared to the column labelled “2017 Modelled”, expressed in absolute dollars while column 4 reports the percentage change in tax between the two columns of tax data.

Report Structure

MTAG has produced the seven scenarios in seven sets of two tables for the Region of Niagara. The first of the two tables per scenario illustrate the tax per tax class. This table demonstrates the shift of tax responsibility between tax classes. As a result of change in discounts, there is a redistribution of the Regional levy; the tax shift and redistribution of the Regional levy between each area municipality is presented in the second table of each scenario.

Two additional tables are produced at the Regional level to provide a snapshot of the impacts of discounts changes analysed in this report: Table 1, Summary of All Scenarios by Tax Class; and Table 2, Summary of All Scenarios of Regional Levy Distribution by Area Municipality. These tables overview all scenarios summarizing the shift in taxes between classes and the redistribution of the Regional levy for each of the seven scenarios.

Adjusting a discount results in a tax class redistribution at the local level. MTAG presents each of the seven scenarios for each area municipality as a municipal specific appendix to this report using local municipal general rates.

OBSERVATIONS AND COMMENTS

Each table demonstrates the value of the tax levied for each of the Commercial Vacant Land, Commercial Excess Land, Industrial Vacant Land and Industrial Excess Land. While these comparisons provide the reader with the amount of 2017 tax that the class is contributing to the overall levy (at the general rate only), the application of discounts alteration for subsequent tax years has the effect of adjusting the percentage change in tax levy. In short, the reduction of a discount does not result in additional revenues unless a conscious decision is made by Council to increase the tax burden for all classes up to the value of the tax increased because of a reduction of the discount.

The change in any discount (up or down), has the effect of altering weighting of assessment. The changes in discount will alter the distribution of the Notional or Revenue Neutral Tax Rates² in the year of application. To elucidate further, if the Region eliminates the commercial vacant land discount as an example, the impact is a redistribution of the Revenue Neutral Tax Rates. The column labelled “2017 as adopted” in each table identifies the tax amount per class paid or contributed to the 2017 levy. Any assumption of the increased tax due to reduction or elimination of one or more of the discounts will be reported in the following year as a tax increase (in the case of a reduction of a discount) or reported as a tax decrease (in the case of an increase of a discount).

The reduction of any discount will increase the tax burden within the class. All other classes share in the reallocation or redistribution of tax caused by the increased tax burden of the class with the reduced discount. Scenarios 5, 6 and 7 illustrate the redistribution effects of reducing discounts in two subclasses within one class (Scenarios 5 and 6), and then within both commercial and industrial classes cumulatively (Scenario 7). Two subclass discounts reduction in the same class result in each class sharing in its own subclass reduction; therefore the values in Scenarios 5, 6 and 7 are not absolute when compared to the same discount reductions in Scenarios 1 to 4 or in the illustrative table at Appendix 13.

Two Summary Tables illustrating the impact of each Scenario by Tax Class (Summary Table 1) and by Regional Tax Distribution among the local municipalities (Summary Table 2) provides a snapshot overview of the analyses contained within this report.

² Subsection 12 of Ontario Regulation 73/03 as amended provides for the determination of notional rates. The reduction or increase of discounts for the vacant and excess land subclasses will affect the distribution of the previous year's Revenue Limit.

Table 1
Summary of All Scenarios by Tax Class

Realty Tax Class	CVA Tax							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$241,502,676	\$241,003,971	\$241,266,293	\$241,193,914	\$241,426,113	\$240,768,425	\$241,117,351	\$240,385,610
Farm	\$2,575,763	\$2,570,444	\$2,573,246	\$2,572,479	\$2,574,942	\$2,567,945	\$2,571,657	\$2,563,857
Managed Forest	\$15,425	\$15,393	\$15,410	\$15,406	\$15,420	\$15,379	\$15,401	\$15,354
Multi-Residential	\$14,858,875	\$14,828,178	\$14,844,344	\$14,839,891	\$14,854,151	\$14,813,712	\$14,835,180	\$14,790,158
New Multi-Residential	\$603,355	\$602,109	\$602,764	\$602,583	\$603,163	\$601,520	\$602,392	\$600,564
Commercial	\$61,974,998	\$62,538,999	\$62,242,055	\$61,895,814	\$61,955,282	\$62,804,949	\$61,876,156	\$62,705,098
Landfill	\$57,360	\$57,241	\$57,304	\$57,287	\$57,342	\$57,186	\$57,268	\$57,095
Industrial	\$11,219,645	\$11,196,475	\$11,208,677	\$11,633,397	\$11,322,526	\$11,185,552	\$11,736,007	\$11,700,390
Pipeline	\$2,216,070	\$2,211,496	\$2,213,905	\$2,213,242	\$2,215,369	\$2,209,337	\$2,212,538	\$2,205,823
Sub-Total Taxable	\$335,024,167	\$335,024,306	\$335,023,998	\$335,024,013	\$335,024,308	\$335,024,005	\$335,023,950	\$335,023,949
Payment In Lieu								
Residential	\$158,891	\$158,562	\$158,735	\$158,687	\$158,840	\$158,407	\$158,637	\$158,156
Farm	\$580	\$579	\$579	\$579	\$580	\$578	\$579	\$577
Commercial	\$5,724,026	\$5,738,472	\$5,731,146	\$5,716,713	\$5,722,205	\$5,745,562	\$5,714,897	\$5,736,428
Landfill	\$17,546	\$17,509	\$17,528	\$17,523	\$17,540	\$17,492	\$17,518	\$17,464
Industrial	\$142,127	\$141,834	\$141,988	\$149,781	\$144,447	\$141,695	\$152,096	\$151,634
Sub-Total PIL	\$6,043,169	\$6,056,956	\$6,049,977	\$6,043,283	\$6,043,612	\$6,063,735	\$6,043,726	\$6,064,259
Total Taxable and PIL	\$341,067,336	\$341,081,263	\$341,073,975	\$341,067,295	\$341,067,921	\$341,087,739	\$341,067,678	\$341,088,209
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$341,067,336	\$341,081,263	\$341,073,975	\$341,067,295	\$341,067,921	\$341,087,739	\$341,067,678	\$341,088,209

Table 2
Summary of All Scenarios of Regional Levy Distribution by Area Municipality

Municipality	CVA Tax							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Fort Erie Town	\$21,571,772	\$21,577,590	\$21,569,916	\$21,558,765	\$21,567,923	\$21,575,722	\$21,554,910	\$21,558,917
Grimsby Town	\$23,763,664	\$23,760,063	\$23,772,152	\$23,740,972	\$23,769,837	\$23,768,526	\$23,747,128	\$23,752,045
Lincoln Town	\$19,377,667	\$19,365,331	\$19,376,923	\$19,383,054	\$19,382,647	\$19,364,594	\$19,388,013	\$19,374,937
Niagara Falls City	\$69,964,601	\$70,233,480	\$70,039,030	\$69,969,901	\$69,963,484	\$70,307,468	\$69,968,750	\$70,311,090
Niagara-On-The-Lake Town	\$27,918,453	\$27,888,277	\$27,927,585	\$27,940,412	\$27,910,017	\$27,897,409	\$27,931,963	\$27,910,924
Pelham Town	\$13,803,068	\$13,785,739	\$13,791,231	\$13,785,711	\$13,798,905	\$13,773,937	\$13,781,548	\$13,752,538
Port Colborne City	\$11,312,591	\$11,295,342	\$11,302,194	\$11,328,488	\$11,318,282	\$11,284,979	\$11,334,159	\$11,306,531
St. Catharines City	\$91,403,113	\$91,263,128	\$91,357,588	\$91,390,293	\$91,396,267	\$91,217,798	\$91,383,409	\$91,198,492
Thorold City	\$13,158,373	\$13,150,763	\$13,157,579	\$13,205,474	\$13,170,318	\$13,149,972	\$13,217,380	\$13,208,819
Wainfleet Township	\$5,043,406	\$5,033,859	\$5,040,745	\$5,037,348	\$5,042,276	\$5,031,211	\$5,036,218	\$5,024,067
Welland City	\$27,905,898	\$27,884,455	\$27,894,007	\$27,891,603	\$27,904,068	\$27,872,598	\$27,889,762	\$27,856,579
West Lincoln Township	\$9,801,562	\$9,786,278	\$9,795,048	\$9,791,991	\$9,800,286	\$9,779,789	\$9,790,712	\$9,769,011
Total	\$335,024,167	\$335,024,307	\$335,023,998	\$335,024,011	\$335,024,309	\$335,024,004	\$335,023,951	\$335,023,950

Scenario 1:
Commercial vacant land discount reduced to 0.0%; all other class discounts
(commercial and industrial) remain unchanged from 2017 status quo.

Scenario 1: Table 1: Tax Distribution by Class

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$241,502,676	\$241,003,971	-\$498,705	-0.21%
Farm	\$2,575,763	\$2,570,444	-\$5,319	-0.21%
Managed Forest	\$15,425	\$15,393	-\$32	-0.21%
Multi-Residential	\$14,858,875	\$14,828,178	-\$30,697	-0.21%
New Multi-Residential	\$603,355	\$602,109	-\$1,246	-0.21%
Commercial	\$61,974,998	\$62,538,999	\$564,002	0.91%
Landfill	\$57,360	\$57,241	-\$118	-0.21%
Industrial	\$11,219,645	\$11,196,475	-\$23,170	-0.21%
Pipeline	\$2,216,070	\$2,211,496	-\$4,574	-0.21%
Sub-Total Taxable	\$335,024,167	\$335,024,307	\$141	0.00%
Payment In Lieu				
Residential	\$158,891	\$158,562	-\$328	-0.21%
Farm	\$580	\$579	-\$1	-0.21%
Commercial	\$5,724,026	\$5,738,472	\$14,446	0.25%
Landfill	\$17,546	\$17,509	-\$36	-0.21%
Industrial	\$142,127	\$141,834	-\$294	-0.21%
Sub-Total PIL	\$6,043,169	\$6,056,956	\$13,787	0.23%
Total Taxable and PIL	\$341,067,336	\$341,081,263	\$13,928	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$341,067,336	\$341,081,263	\$13,928	0.00%

Scenario 1: Table 2: Regional Tax Distribution by Area Municipality

Municipality	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Fort Erie Town	\$21,571,772	\$21,577,590	\$5,818	0.03%
Grimsby Town	\$23,763,664	\$23,760,063	-\$3,601	-0.02%
Lincoln Town	\$19,377,667	\$19,365,331	-\$12,336	-0.06%
Niagara Falls City	\$69,964,601	\$70,233,480	\$268,879	0.38%
Niagara-On-The-Lake Town	\$27,918,453	\$27,888,277	-\$30,176	-0.11%
Pelham Town	\$13,803,068	\$13,785,739	-\$17,328	-0.13%
Port Colborne City	\$11,312,591	\$11,295,342	-\$17,248	-0.15%
St. Catharines City	\$91,403,113	\$91,263,128	-\$139,985	-0.15%
Thorold City	\$13,158,373	\$13,150,763	-\$7,610	-0.06%
Wainfleet Township	\$5,043,406	\$5,033,859	-\$9,547	-0.19%
Welland City	\$27,905,898	\$27,884,455	-\$21,443	-0.08%
West Lincoln Township	\$9,801,562	\$9,786,278	-\$15,283	-0.16%
Total	\$335,024,167	\$335,024,307	\$141	0.00%

Scenario 2:

Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Scenario 2: Table 1: Tax Distribution by Class

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$241,502,676	\$241,266,293	-\$236,383	-0.10%
Farm	\$2,575,763	\$2,573,246	-\$2,517	-0.10%
Managed Forest	\$15,425	\$15,410	-\$15	-0.10%
Multi-Residential	\$14,858,875	\$14,844,344	-\$14,531	-0.10%
New Multi-Residential	\$603,355	\$602,764	-\$591	-0.10%
Commercial	\$61,974,998	\$62,242,055	\$267,057	0.43%
Landfill	\$57,360	\$57,304	-\$56	-0.10%
Industrial	\$11,219,645	\$11,208,677	-\$10,968	-0.10%
Pipeline	\$2,216,070	\$2,213,905	-\$2,165	-0.10%
Sub-Total Taxable	\$335,024,167	\$335,023,998	-\$168	0.00%
Payment In Lieu				
Residential	\$158,891	\$158,735	-\$156	-0.10%
Farm	\$580	\$579	-\$1	-0.10%
Commercial	\$5,724,026	\$5,731,146	\$7,120	0.12%
Landfill	\$17,546	\$17,528	-\$17	-0.10%
Industrial	\$142,127	\$141,988	-\$139	-0.10%
Sub-Total PIL	\$6,043,169	\$6,049,977	\$6,807	0.11%
Total Taxable and PIL	\$341,067,336	\$341,073,975	\$6,639	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$341,067,336	\$341,073,975	\$6,639	0.00%

Scenario 2: Table 2: Regional Tax Distribution by Area Municipality

Municipality	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Fort Erie Town	\$21,571,772	\$21,569,916	-\$1,856	-0.01%
Grimsby Town	\$23,763,664	\$23,772,152	\$8,488	0.04%
Lincoln Town	\$19,377,667	\$19,376,923	-\$744	0.00%
Niagara Falls City	\$69,964,601	\$70,039,030	\$74,429	0.11%
Niagara-On-The-Lake Town	\$27,918,453	\$27,927,585	\$9,132	0.03%
Pelham Town	\$13,803,068	\$13,791,231	-\$11,837	-0.09%
Port Colborne City	\$11,312,591	\$11,302,194	-\$10,396	-0.09%
St. Catharines City	\$91,403,113	\$91,357,588	-\$45,525	-0.05%
Thorold City	\$13,158,373	\$13,157,579	-\$794	-0.01%
Wainfleet Township	\$5,043,406	\$5,040,745	-\$2,661	-0.05%
Welland City	\$27,905,898	\$27,894,007	-\$11,890	-0.04%
West Lincoln Township	\$9,801,562	\$9,795,048	-\$6,514	-0.07%
Total	\$335,024,167	\$335,023,998	-\$168	0.00%

Scenario 3:
Industrial vacant land discount reduced to 0.0%; all other class discounts
(commercial and industrial) remain unchanged from 2017 status quo.

Scenario 3: Table 1: Tax Distribution by Class

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$241,502,676	\$241,193,914	-\$308,762	-0.13%
Farm	\$2,575,763	\$2,572,479	-\$3,284	-0.13%
Managed Forest	\$15,425	\$15,406	-\$20	-0.13%
Multi-Residential	\$14,858,875	\$14,839,891	-\$18,984	-0.13%
New Multi-Residential	\$603,355	\$602,583	-\$771	-0.13%
Commercial	\$61,974,998	\$61,895,814	-\$79,184	-0.13%
Landfill	\$57,360	\$57,287	-\$73	-0.13%
Industrial	\$11,219,645	\$11,633,397	\$413,752	3.69%
Pipeline	\$2,216,070	\$2,213,242	-\$2,828	-0.13%
Sub-Total Taxable	\$335,024,167	\$335,024,011	-\$155	0.00%
Payment In Lieu				
Residential	\$158,891	\$158,687	-\$203	-0.13%
Farm	\$580	\$579	-\$1	-0.13%
Commercial	\$5,724,026	\$5,716,713	-\$7,313	-0.13%
Landfill	\$17,546	\$17,523	-\$22	-0.13%
Industrial	\$142,127	\$149,781	\$7,654	5.39%
Sub-Total PIL	\$6,043,169	\$6,043,283	\$114	0.00%
Total Taxable and PIL	\$341,067,336	\$341,067,295	-\$41	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$341,067,336	\$341,067,295	-\$41	0.00%

Scenario 3: Table 2: Regional Tax Distribution by Area Municipality

Municipality	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Fort Erie Town	\$21,571,772	\$21,558,765	-\$13,007	-0.06%
Grimsby Town	\$23,763,664	\$23,740,972	-\$22,692	-0.10%
Lincoln Town	\$19,377,667	\$19,383,054	\$5,387	0.03%
Niagara Falls City	\$69,964,601	\$69,969,901	\$5,300	0.01%
Niagara-On-The-Lake Town	\$27,918,453	\$27,940,412	\$21,959	0.08%
Pelham Town	\$13,803,068	\$13,785,711	-\$17,357	-0.13%
Port Colborne City	\$11,312,591	\$11,328,488	\$15,897	0.14%
St. Catharines City	\$91,403,113	\$91,390,293	-\$12,820	-0.01%
Thorold City	\$13,158,373	\$13,205,474	\$47,101	0.36%
Wainfleet Township	\$5,043,406	\$5,037,348	-\$6,058	-0.12%
Welland City	\$27,905,898	\$27,891,603	-\$14,294	-0.05%
West Lincoln Township	\$9,801,562	\$9,791,991	-\$9,571	-0.10%
Total	\$335,024,167	\$335,024,011	-\$155	0.00%

Scenario 4:
Industrial excess land discount reduced to 0.0%; all other class discounts
(commercial and industrial) remain unchanged from 2017 status quo.

Scenario 4: Table 1: Tax Distribution by Class

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$241,502,676	\$241,426,113	-\$76,563	-0.03%
Farm	\$2,575,763	\$2,574,942	-\$821	-0.03%
Managed Forest	\$15,425	\$15,420	-\$5	-0.03%
Multi-Residential	\$14,858,875	\$14,854,151	-\$4,724	-0.03%
New Multi-Residential	\$603,355	\$603,163	-\$191	-0.03%
Commercial	\$61,974,998	\$61,955,282	-\$19,716	-0.03%
Landfill	\$57,360	\$57,342	-\$18	-0.03%
Industrial	\$11,219,645	\$11,322,526	\$102,882	0.92%
Pipeline	\$2,216,070	\$2,215,369	-\$701	-0.03%
Sub-Total Taxable	\$335,024,167	\$335,024,309	\$142	0.00%
Payment In Lieu				
Residential	\$158,891	\$158,840	-\$50	-0.03%
Farm	\$580	\$580	\$0	-0.03%
Commercial	\$5,724,026	\$5,722,205	-\$1,821	-0.03%
Landfill	\$17,546	\$17,540	-\$6	-0.03%
Industrial	\$142,127	\$144,447	\$2,320	1.63%
Sub-Total PIL	\$6,043,169	\$6,043,612	\$443	0.01%
Total Taxable and PIL	\$341,067,336	\$341,067,921	\$585	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$341,067,336	\$341,067,921	\$585	0.00%

Scenario 4: Table 2: Regional Tax Distribution by Area Municipality

Municipality	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Fort Erie Town	\$21,571,772	\$21,567,923	-\$3,849	-0.02%
Grimsby Town	\$23,763,664	\$23,769,837	\$6,173	0.03%
Lincoln Town	\$19,377,667	\$19,382,647	\$4,980	0.03%
Niagara Falls City	\$69,964,601	\$69,963,484	-\$1,117	0.00%
Niagara-On-The-Lake Town	\$27,918,453	\$27,910,017	-\$8,436	-0.03%
Pelham Town	\$13,803,068	\$13,798,905	-\$4,163	-0.03%
Port Colborne City	\$11,312,591	\$11,318,282	\$5,691	0.05%
St. Catharines City	\$91,403,113	\$91,396,267	-\$6,846	-0.01%
Thorold City	\$13,158,373	\$13,170,318	\$11,945	0.09%
Wainfleet Township	\$5,043,406	\$5,042,276	-\$1,129	-0.02%
Welland City	\$27,905,898	\$27,904,068	-\$1,830	-0.01%
West Lincoln Township	\$9,801,562	\$9,800,286	-\$1,276	-0.01%
Total	\$335,024,167	\$335,024,309	\$142	0.00%

Scenario 5:
Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo

Scenario 5: Table 1: Tax Distribution by Class

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$241,502,676	\$240,768,425	-\$734,252	-0.30%
Farm	\$2,575,763	\$2,567,945	-\$7,818	-0.30%
Managed Forest	\$15,425	\$15,379	-\$47	-0.30%
Multi-Residential	\$14,858,875	\$14,813,712	-\$45,163	-0.30%
New Multi-Residential	\$603,355	\$601,520	-\$1,834	-0.30%
Commercial	\$61,974,998	\$62,804,949	\$829,951	1.34%
Landfill	\$57,360	\$57,186	-\$174	-0.30%
Industrial	\$11,219,645	\$11,185,552	-\$34,093	-0.30%
Pipeline	\$2,216,070	\$2,209,337	-\$6,733	-0.30%
Sub-Total Taxable	\$335,024,167	\$335,024,004	-\$163	0.00%
Payment In Lieu				
Residential	\$158,891	\$158,407	-\$483	-0.30%
Farm	\$580	\$578	-\$2	-0.30%
Commercial	\$5,724,026	\$5,745,562	\$21,536	0.38%
Landfill	\$17,546	\$17,492	-\$53	-0.30%
Industrial	\$142,127	\$141,695	-\$432	-0.30%
Sub-Total PIL	\$6,043,169	\$6,063,735	\$20,566	0.34%
Total Taxable and PIL	\$341,067,336	\$341,087,739	\$20,403	0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$341,067,336	\$341,087,739	\$20,403	0.01%

Scenario 5: Table 2: Regional Tax Distribution by Area Municipality

Municipality	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Fort Erie Town	\$21,571,772	\$21,575,722	\$3,950	0.02%
Grimsby Town	\$23,763,664	\$23,768,526	\$4,861	0.02%
Lincoln Town	\$19,377,667	\$19,364,594	-\$13,073	-0.07%
Niagara Falls City	\$69,964,601	\$70,307,468	\$342,867	0.49%
Niagara-On-The-Lake Town	\$27,918,453	\$27,897,409	-\$21,044	-0.08%
Pelham Town	\$13,803,068	\$13,773,937	-\$29,131	-0.21%
Port Colborne City	\$11,312,591	\$11,284,979	-\$27,611	-0.24%
St. Catharines City	\$91,403,113	\$91,217,798	-\$185,315	-0.20%
Thorold City	\$13,158,373	\$13,149,972	-\$8,401	-0.06%
Wainfleet Township	\$5,043,406	\$5,031,211	-\$12,194	-0.24%
Welland City	\$27,905,898	\$27,872,598	-\$33,300	-0.12%
West Lincoln Township	\$9,801,562	\$9,779,789	-\$21,772	-0.22%
Total	\$335,024,167	\$335,024,004	-\$163	0.00%

Scenario 6:
Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo

Scenario 6: Table 1: Tax Distribution by Class

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$241,502,676	\$241,117,351	-\$385,325	-0.16%
Farm	\$2,575,763	\$2,571,657	-\$4,105	-0.16%
Managed Forest	\$15,425	\$15,401	-\$25	-0.16%
Multi-Residential	\$14,858,875	\$14,835,180	-\$23,695	-0.16%
New Multi-Residential	\$603,355	\$602,392	-\$963	-0.16%
Commercial	\$61,974,998	\$61,876,156	-\$98,841	-0.16%
Landfill	\$57,360	\$57,268	-\$91	-0.16%
Industrial	\$11,219,645	\$11,736,007	\$516,362	4.60%
Pipeline	\$2,216,070	\$2,212,538	-\$3,532	-0.16%
Sub-Total Taxable	\$335,024,167	\$335,023,951	-\$215	0.00%
Payment In Lieu				
Residential	\$158,891	\$158,637	-\$254	-0.16%
Farm	\$580	\$579	-\$1	-0.16%
Commercial	\$5,724,026	\$5,714,897	-\$9,129	-0.16%
Landfill	\$17,546	\$17,518	-\$28	-0.16%
Industrial	\$142,127	\$152,096	\$9,969	7.01%
Sub-Total PIL	\$6,043,169	\$6,043,726	\$557	0.01%
Total Taxable and PIL	\$341,067,336	\$341,067,678	\$342	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$341,067,336	\$341,067,678	\$342	0.00%

Scenario 6: Table 2: Regional Tax Distribution by Area Municipality

Municipality	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Fort Erie Town	\$21,571,772	\$21,554,910	-\$16,862	-0.08%
Grimsby Town	\$23,763,664	\$23,747,128	-\$16,537	-0.07%
Lincoln Town	\$19,377,667	\$19,388,013	\$10,346	0.05%
Niagara Falls City	\$69,964,601	\$69,968,750	\$4,149	0.01%
Niagara-On-The-Lake Town	\$27,918,453	\$27,931,963	\$13,510	0.05%
Pelham Town	\$13,803,068	\$13,781,548	-\$21,519	-0.16%
Port Colborne City	\$11,312,591	\$11,334,159	\$21,568	0.19%
St. Catharines City	\$91,403,113	\$91,383,409	-\$19,704	-0.02%
Thorold City	\$13,158,373	\$13,217,380	\$59,007	0.45%
Wainfleet Township	\$5,043,406	\$5,036,218	-\$7,188	-0.14%
Welland City	\$27,905,898	\$27,889,762	-\$16,135	-0.06%
West Lincoln Township	\$9,801,562	\$9,790,712	-\$10,850	-0.11%
Total	\$335,024,167	\$335,023,951	-\$215	0.00%

Scenario 7:
All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses

Scenario 7: Table 1: Tax Distribution by Class

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$241,502,676	\$240,385,610	-\$1,117,067	-0.46%
Farm	\$2,575,763	\$2,563,857	-\$11,905	-0.46%
Managed Forest	\$15,425	\$15,354	-\$71	-0.46%
Multi-Residential	\$14,858,875	\$14,790,158	-\$68,717	-0.46%
New Multi-Residential	\$603,355	\$600,564	-\$2,791	-0.46%
Commercial	\$61,974,998	\$62,705,098	\$730,101	1.18%
Landfill	\$57,360	\$57,095	-\$265	-0.46%
Industrial	\$11,219,645	\$11,700,390	\$480,745	4.28%
Pipeline	\$2,216,070	\$2,205,823	-\$10,247	-0.46%
Sub-Total Taxable	\$335,024,167	\$335,023,950	-\$217	0.00%
Payment In Lieu				
Residential	\$158,891	\$158,156	-\$735	-0.46%
Farm	\$580	\$577	-\$3	-0.46%
Commercial	\$5,724,026	\$5,736,428	\$12,401	0.22%
Landfill	\$17,546	\$17,464	-\$81	-0.46%
Industrial	\$142,127	\$151,634	\$9,507	6.69%
Sub-Total PIL	\$6,043,169	\$6,064,259	\$21,090	0.35%
Total Taxable and PIL	\$341,067,336	\$341,088,209	\$20,873	0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$341,067,336	\$341,088,209	\$20,873	0.01%

Scenario 7: Table 2: Regional Tax Distribution by Area Municipality

Municipality	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Fort Erie Town	\$21,571,772	\$21,558,917	-\$12,855	-0.06%
Grimsby Town	\$23,763,664	\$23,752,045	-\$11,619	-0.05%
Lincoln Town	\$19,377,667	\$19,374,937	-\$2,730	-0.01%
Niagara Falls City	\$69,964,601	\$70,311,090	\$346,489	0.50%
Niagara-On-The-Lake Town	\$27,918,453	\$27,910,924	-\$7,529	-0.03%
Pelham Town	\$13,803,068	\$13,752,538	-\$50,530	-0.37%
Port Colborne City	\$11,312,591	\$11,306,531	-\$6,060	-0.05%
St. Catharines City	\$91,403,113	\$91,198,492	-\$204,621	-0.22%
Thorold City	\$13,158,373	\$13,208,819	\$50,447	0.38%
Wainfleet Township	\$5,043,406	\$5,024,067	-\$19,339	-0.38%
Welland City	\$27,905,898	\$27,856,579	-\$49,319	-0.18%
West Lincoln Township	\$9,801,562	\$9,769,011	-\$32,551	-0.33%
Total	\$335,024,167	\$335,023,950	-\$217	0.00%

Appendix 1, The Town of Fort Erie

Fort Erie, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$20,842,177	\$20,793,515	-\$48,662	-0.23%
Farm	\$87,983	\$87,777	-\$205	-0.23%
Managed Forest	\$2,011	\$2,006	-\$5	-0.23%
Multi-Residential	\$530,443	\$529,205	-\$1,238	-0.23%
New Multi-Residential	\$259	\$259	-\$1	-0.23%
Commercial	\$2,934,042	\$2,986,374	\$52,331	1.78%
Industrial	\$794,438	\$792,584	-\$1,854	-0.23%
Pipeline	\$162,113	\$161,735	-\$378	-0.23%
Sub-Total Taxable	\$25,353,468	\$25,353,456	-\$13	0.00%
Payment In Lieu				
Residential	\$7,536	\$7,518	-\$18	-0.23%
Commercial	\$121,553	\$121,269	-\$284	-0.23%
Industrial	\$637	\$635	-\$1	-0.23%
Sub-Total PIL	\$129,725	\$129,422	-\$303	-0.23%
Total Taxable and PIL	\$25,483,193	\$25,482,878	-\$315	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$25,483,193	\$25,482,878	-\$315	0.00%

Fort Erie, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$20,842,177	\$20,823,560	-\$18,617	-0.09%
Farm	\$87,983	\$87,904	-\$79	-0.09%
Managed Forest	\$2,011	\$2,009	-\$2	-0.09%
Multi-Residential	\$530,443	\$529,970	-\$473	-0.09%
New Multi-Residential	\$259	\$259	\$0	-0.09%
Commercial	\$2,934,042	\$2,954,056	\$20,014	0.68%
Industrial	\$794,438	\$793,729	-\$709	-0.09%
Pipeline	\$162,113	\$161,969	-\$145	-0.09%
Sub-Total Taxable	\$25,353,468	\$25,353,457	-\$11	0.00%
Payment In Lieu				
Residential	\$7,536	\$7,529	-\$7	-0.09%
Commercial	\$121,553	\$121,444	-\$109	-0.09%
Industrial	\$637	\$636	-\$1	-0.09%
Sub-Total PIL	\$129,725	\$129,609	-\$116	-0.09%
Total Taxable and PIL	\$25,483,193	\$25,483,066	-\$127	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$25,483,193	\$25,483,066	-\$127	0.00%

Fort Erie, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$20,842,177	\$20,828,107	-\$14,070	-0.07%
Farm	\$87,983	\$87,923	-\$60	-0.07%
Managed Forest	\$2,011	\$2,010	-\$1	-0.07%
Multi-Residential	\$530,443	\$530,085	-\$358	-0.07%
New Multi-Residential	\$259	\$259	\$0	-0.07%
Commercial	\$2,934,042	\$2,932,060	-\$1,982	-0.07%
Industrial	\$794,438	\$811,034	\$16,596	2.09%
Pipeline	\$162,113	\$162,004	-\$110	-0.07%
Sub-Total Taxable	\$25,353,468	\$25,353,483	\$15	0.00%
Payment In Lieu				
Residential	\$7,536	\$7,531	-\$5	-0.07%
Commercial	\$121,553	\$121,470	-\$82	-0.07%
Industrial	\$637	\$909	\$272	42.76%
Sub-Total PIL	\$129,725	\$129,910	\$185	0.14%
Total Taxable and PIL	\$25,483,193	\$25,483,393	\$200	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$25,483,193	\$25,483,393	\$200	0.00%

Fort Erie, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$20,842,177	\$20,839,290	-\$2,888	-0.01%
Farm	\$87,983	\$87,970	-\$12	-0.01%
Managed Forest	\$2,011	\$2,011	\$0	-0.01%
Multi-Residential	\$530,443	\$530,370	-\$73	-0.01%
New Multi-Residential	\$259	\$259	\$0	-0.01%
Commercial	\$2,934,042	\$2,933,634	-\$408	-0.01%
Industrial	\$794,438	\$797,846	\$3,407	0.43%
Pipeline	\$162,113	\$162,091	-\$22	-0.01%
Sub-Total Taxable	\$25,353,468	\$25,353,471	\$3	0.00%
Payment In Lieu				
Residential	\$7,536	\$7,535	-\$1	-0.01%
Commercial	\$121,553	\$121,536	-\$17	-0.01%
Industrial	\$637	\$637	\$0	-0.01%
Sub-Total PIL	\$129,725	\$129,707	-\$18	-0.01%
Total Taxable and PIL	\$25,483,193	\$25,483,178	-\$15	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$25,483,193	\$25,483,178	-\$15	0.00%

**Fort Erie, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$20,842,177	\$20,775,021	-\$67,156	-0.32%
Farm	\$87,983	\$87,699	-\$284	-0.32%
Managed Forest	\$2,011	\$2,005	-\$6	-0.32%
Multi-Residential	\$530,443	\$528,734	-\$1,710	-0.32%
New Multi-Residential	\$259	\$258	-\$1	-0.32%
Commercial	\$2,934,042	\$3,006,294	\$72,252	2.46%
Industrial	\$794,438	\$791,877	-\$2,561	-0.32%
Pipeline	\$162,113	\$161,591	-\$522	-0.32%
Sub-Total Taxable	\$25,353,468	\$25,353,480	\$12	0.00%
Payment In Lieu				
Residential	\$7,536	\$7,511	-\$24	-0.32%
Commercial	\$121,553	\$121,161	-\$392	-0.32%
Industrial	\$637	\$635	-\$2	-0.32%
Sub-Total PIL	\$129,725	\$129,307	-\$418	-0.32%
Total Taxable and PIL	\$25,483,193	\$25,482,787	-\$406	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$25,483,193	\$25,482,787	-\$406	0.00%

**Fort Erie, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$20,842,177	\$20,825,219	-\$16,958	-0.08%
Farm	\$87,983	\$87,911	-\$72	-0.08%
Managed Forest	\$2,011	\$2,009	-\$2	-0.08%
Multi-Residential	\$530,443	\$530,011	-\$432	-0.08%
New Multi-Residential	\$259	\$259	\$0	-0.08%
Commercial	\$2,934,042	\$2,931,652	-\$2,390	-0.08%
Industrial	\$794,438	\$814,437	\$19,999	2.52%
Pipeline	\$162,113	\$161,981	-\$132	-0.08%
Sub-Total Taxable	\$25,353,468	\$25,353,482	\$14	0.00%
Payment In Lieu				
Residential	\$7,536	\$7,530	-\$6	-0.08%
Commercial	\$121,553	\$121,453	-\$99	-0.08%
Industrial	\$637	\$909	\$272	42.74%
Sub-Total PIL	\$129,725	\$129,892	\$167	0.13%
Total Taxable and PIL	\$25,483,193	\$25,483,374	\$181	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$25,483,193	\$25,483,374	\$181	0.00%

**Fort Erie, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$20,842,177	\$20,758,155	-\$84,022	-0.40%
Farm	\$87,983	\$87,628	-\$355	-0.40%
Managed Forest	\$2,011	\$2,003	-\$8	-0.40%
Multi-Residential	\$530,443	\$528,305	-\$2,139	-0.40%
New Multi-Residential	\$259	\$258	-\$1	-0.40%
Commercial	\$2,934,042	\$3,003,852	\$69,810	2.38%
Industrial	\$794,438	\$811,815	\$17,377	2.19%
Pipeline	\$162,113	\$161,460	-\$654	-0.40%
Sub-Total Taxable	\$25,353,468	\$25,353,476	\$8	0.00%
Payment In Lieu				
Residential	\$7,536	\$7,505	-\$30	-0.40%
Commercial	\$121,553	\$121,062	-\$490	-0.40%
Industrial	\$637	\$906	\$269	42.28%
Sub-Total PIL	\$129,725	\$129,474	-\$251	-0.19%
Total Taxable and PIL	\$25,483,193	\$25,482,950	-\$243	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$25,483,193	\$25,482,950	-\$243	0.00%

Appendix 2, The Town of Grimsby

Grimsby, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$8,709,280	\$8,692,599	-\$16,681	-0.19%
Farm	\$42,910	\$42,828	-\$82	-0.19%
Managed Forest	\$438	\$437	-\$1	-0.19%
Multi-Residential	\$128,255	\$128,010	-\$245	-0.19%
Commercial	\$1,225,861	\$1,243,467	\$17,606	1.44%
Industrial	\$286,437	\$285,888	-\$548	-0.19%
Pipeline	\$31,493	\$31,433	-\$60	-0.19%
Sub-Total Taxable	\$10,424,673	\$10,424,661	-\$12	0.00%
Payment In Lieu				
Residential	\$8,989	\$8,972	-\$17	-0.19%
Commercial	\$103,998	\$111,753	\$7,755	7.46%
Sub-Total PIL	\$113,272	\$121,009	\$7,737	6.83%
Total Taxable and PIL	\$10,537,945	\$10,545,670	\$7,725	0.07%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,537,945	\$10,545,670	\$7,725	0.07%

Grimsby, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$8,709,280	\$8,697,654	-\$11,625	-0.13%
Farm	\$42,910	\$42,853	-\$58	-0.13%
Managed Forest	\$438	\$437	-\$1	-0.13%
Multi-Residential	\$128,255	\$128,084	-\$171	-0.13%
Commercial	\$1,225,861	\$1,238,144	\$12,283	1.00%
Industrial	\$286,437	\$286,054	-\$383	-0.13%
Pipeline	\$31,493	\$31,451	-\$42	-0.13%
Sub-Total Taxable	\$10,424,673	\$10,424,676	\$3	0.00%
Payment In Lieu				
Residential	\$8,989	\$8,977	-\$12	-0.13%
Commercial	\$103,998	\$103,859	-\$139	-0.13%
Sub-Total PIL	\$113,272	\$113,121	-\$151	-0.13%
Total Taxable and PIL	\$10,537,945	\$10,537,797	-\$148	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,537,945	\$10,537,797	-\$148	0.00%

Grimsby, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$8,709,280	\$8,706,459	-\$2,820	-0.03%
Farm	\$42,910	\$42,896	-\$14	-0.03%
Managed Forest	\$438	\$437	\$0	-0.03%
Multi-Residential	\$128,255	\$128,213	-\$42	-0.03%
Commercial	\$1,225,861	\$1,225,465	-\$396	-0.03%
Industrial	\$286,437	\$289,719	\$3,282	1.15%
Pipeline	\$31,493	\$31,483	-\$10	-0.03%
Sub-Total Taxable	\$10,424,673	\$10,424,672	-\$1	0.00%
Payment In Lieu				
Residential	\$8,989	\$8,986	-\$3	-0.03%
Commercial	\$103,998	\$103,965	-\$34	-0.03%
Sub-Total PIL	\$113,272	\$113,236	-\$37	-0.03%
Total Taxable and PIL	\$10,537,945	\$10,537,908	-\$38	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,537,945	\$10,537,908	-\$38	0.00%

Grimsby, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$8,709,280	\$8,704,258	-\$5,021	-0.06%
Farm	\$42,910	\$42,885	-\$25	-0.06%
Managed Forest	\$438	\$437	\$0	-0.06%
Multi-Residential	\$128,255	\$128,181	-\$74	-0.06%
Commercial	\$1,225,861	\$1,225,154	-\$707	-0.06%
Industrial	\$286,437	\$292,284	\$5,847	2.04%
Pipeline	\$31,493	\$31,475	-\$18	-0.06%
Sub-Total Taxable	\$10,424,673	\$10,424,673	\$1	0.00%
Payment In Lieu				
Residential	\$8,989	\$8,984	-\$5	-0.06%
Commercial	\$103,998	\$103,938	-\$60	-0.06%
Sub-Total PIL	\$113,272	\$113,207	-\$65	-0.06%
Total Taxable and PIL	\$10,537,945	\$10,537,880	-\$65	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,537,945	\$10,537,880	-\$65	0.00%

**Grimsby, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$8,709,280	\$8,681,042	-\$28,237	-0.32%
Farm	\$42,910	\$42,771	-\$140	-0.33%
Managed Forest	\$438	\$436	-\$1	-0.33%
Multi-Residential	\$128,255	\$127,839	-\$416	-0.32%
Commercial	\$1,225,861	\$1,255,702	\$29,841	2.43%
Industrial	\$286,437	\$285,507	-\$929	-0.32%
Pipeline	\$31,493	\$31,391	-\$102	-0.32%
Sub-Total Taxable	\$10,424,673	\$10,424,688	\$15	0.00%
Payment In Lieu				
Residential	\$8,989	\$8,960	-\$29	-0.32%
Commercial	\$103,998	\$111,604	\$7,606	7.31%
Sub-Total PIL	\$113,272	\$120,848	\$7,576	6.69%
Total Taxable and PIL	\$10,537,945	\$10,545,536	\$7,591	0.07%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,537,945	\$10,545,536	\$7,591	0.07%

**Grimsby, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$8,709,280	\$8,701,438	-\$7,842	-0.09%
Farm	\$42,910	\$42,872	-\$39	-0.09%
Managed Forest	\$438	\$437	\$0	-0.09%
Multi-Residential	\$128,255	\$128,139	-\$115	-0.09%
Commercial	\$1,225,861	\$1,224,757	-\$1,104	-0.09%
Industrial	\$286,437	\$295,562	\$9,125	3.19%
Pipeline	\$31,493	\$31,465	-\$28	-0.09%
Sub-Total Taxable	\$10,424,673	\$10,424,670	-\$3	0.00%
Payment In Lieu				
Residential	\$8,989	\$8,981	-\$8	-0.09%
Commercial	\$103,998	\$103,904	-\$94	-0.09%
Sub-Total PIL	\$113,272	\$113,170	-\$102	-0.09%
Total Taxable and PIL	\$10,537,945	\$10,537,840	-\$105	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,537,945	\$10,537,840	-\$105	0.00%

**Grimsby, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$8,709,280	\$8,673,235	-\$36,045	-0.41%
Farm	\$42,910	\$42,733	-\$178	-0.41%
Managed Forest	\$438	\$436	-\$2	-0.41%
Multi-Residential	\$128,255	\$127,724	-\$531	-0.41%
Commercial	\$1,225,861	\$1,254,576	\$28,715	2.34%
Industrial	\$286,437	\$294,604	\$8,167	2.85%
Pipeline	\$31,493	\$31,363	-\$130	-0.41%
Sub-Total Taxable	\$10,424,673	\$10,424,670	-\$3	0.00%
Payment In Lieu				
Residential	\$8,989	\$8,952	-\$37	-0.41%
Commercial	\$103,998	\$111,504	\$7,506	7.22%
Sub-Total PIL	\$113,272	\$120,740	\$7,467	6.59%
Total Taxable and PIL	\$10,537,945	\$10,545,410	\$7,464	0.07%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,537,945	\$10,545,410	\$7,464	0.07%

Appendix 3, The Town of Lincoln

Lincoln, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,041,972	\$11,026,181	-\$15,791	-0.14%
Farm	\$419,196	\$418,597	-\$598	-0.14%
Managed Forest	\$793	\$792	-\$1	-0.14%
Multi-Residential	\$174,344	\$174,095	-\$249	-0.14%
Commercial	\$1,404,842	\$1,423,135	\$18,293	1.30%
Industrial	\$1,025,427	\$1,023,960	-\$1,466	-0.14%
Pipeline	\$135,320	\$135,127	-\$193	-0.14%
Sub-Total Taxable	\$14,201,893	\$14,201,887	-\$6	0.00%
Payment In Lieu				
Residential	\$18,330	\$18,304	-\$26	-0.14%
Commercial	\$109,761	\$109,604	-\$157	-0.14%
Industrial	\$14,406	\$14,385	-\$21	-0.14%
Sub-Total PIL	\$142,497	\$142,293	-\$204	-0.14%
Total Taxable and PIL	\$14,344,390	\$14,344,180	-\$210	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$14,344,390	\$14,344,180	-\$210	0.00%

Lincoln, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,041,972	\$11,031,584	-\$10,388	-0.09%
Farm	\$419,196	\$418,803	-\$392	-0.09%
Managed Forest	\$793	\$792	-\$1	-0.09%
Multi-Residential	\$174,344	\$174,180	-\$164	-0.09%
Commercial	\$1,404,842	\$1,416,873	\$12,031	0.86%
Industrial	\$1,025,427	\$1,024,463	-\$964	-0.09%
Pipeline	\$135,320	\$135,193	-\$127	-0.09%
Sub-Total Taxable	\$14,201,893	\$14,201,888	-\$5	0.00%
Payment In Lieu				
Residential	\$18,330	\$18,313	-\$17	-0.09%
Commercial	\$109,761	\$109,658	-\$103	-0.09%
Industrial	\$14,406	\$14,392	-\$14	-0.09%
Sub-Total PIL	\$142,497	\$142,363	-\$134	-0.09%
Total Taxable and PIL	\$14,344,390	\$14,344,250	-\$139	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$14,344,390	\$14,344,250	-\$139	0.00%

Lincoln, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,041,972	\$11,024,798	-\$17,174	-0.16%
Farm	\$419,196	\$418,546	-\$650	-0.16%
Managed Forest	\$793	\$792	-\$1	-0.16%
Multi-Residential	\$174,344	\$174,073	-\$271	-0.16%
Commercial	\$1,404,842	\$1,402,657	-\$2,185	-0.16%
Industrial	\$1,025,427	\$1,045,926	\$20,500	2.00%
Pipeline	\$135,320	\$135,110	-\$210	-0.16%
Sub-Total Taxable	\$14,201,893	\$14,201,901	\$8	0.00%
Payment In Lieu				
Residential	\$18,330	\$18,301	-\$29	-0.16%
Commercial	\$109,761	\$109,590	-\$171	-0.16%
Industrial	\$14,406	\$15,510	\$1,104	7.66%
Sub-Total PIL	\$142,497	\$143,402	\$905	0.63%
Total Taxable and PIL	\$14,344,390	\$14,345,303	\$913	0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$14,344,390	\$14,345,303	\$913	0.01%

Lincoln, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,041,972	\$11,035,630	-\$6,342	-0.06%
Farm	\$419,196	\$418,958	-\$238	-0.06%
Managed Forest	\$793	\$793	\$0	-0.06%
Multi-Residential	\$174,344	\$174,244	-\$100	-0.06%
Commercial	\$1,404,842	\$1,404,036	-\$806	-0.06%
Industrial	\$1,025,427	\$1,032,990	\$7,564	0.74%
Pipeline	\$135,320	\$135,243	-\$78	-0.06%
Sub-Total Taxable	\$14,201,893	\$14,201,892	-\$1	0.00%
Payment In Lieu				
Residential	\$18,330	\$18,319	-\$11	-0.06%
Commercial	\$109,761	\$109,698	-\$63	-0.06%
Industrial	\$14,406	\$14,397	-\$8	-0.06%
Sub-Total PIL	\$142,497	\$142,415	-\$82	-0.06%
Total Taxable and PIL	\$14,344,390	\$14,344,307	-\$83	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$14,344,390	\$14,344,307	-\$83	0.00%

**Lincoln, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,041,972	\$11,015,845	-\$26,127	-0.24%
Farm	\$419,196	\$418,205	-\$991	-0.24%
Managed Forest	\$793	\$791	-\$2	-0.24%
Multi-Residential	\$174,344	\$173,931	-\$413	-0.24%
Commercial	\$1,404,842	\$1,435,132	\$30,290	2.16%
Industrial	\$1,025,427	\$1,022,999	-\$2,428	-0.24%
Pipeline	\$135,320	\$135,000	-\$320	-0.24%
Sub-Total Taxable	\$14,201,893	\$14,201,903	\$10	0.00%
Payment In Lieu				
Residential	\$18,330	\$18,287	-\$43	-0.24%
Commercial	\$109,761	\$109,501	-\$260	-0.24%
Industrial	\$14,406	\$14,372	-\$34	-0.24%
Sub-Total PIL	\$142,497	\$142,159	-\$337	-0.24%
Total Taxable and PIL	\$14,344,390	\$14,344,063	-\$327	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$14,344,390	\$14,344,063	-\$327	0.00%

**Lincoln, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,041,972	\$11,018,482	-\$23,490	-0.21%
Farm	\$419,196	\$418,304	-\$892	-0.21%
Managed Forest	\$793	\$791	-\$2	-0.21%
Multi-Residential	\$174,344	\$173,973	-\$371	-0.21%
Commercial	\$1,404,842	\$1,401,853	-\$2,989	-0.21%
Industrial	\$1,025,427	\$1,053,467	\$28,040	2.73%
Pipeline	\$135,320	\$135,032	-\$288	-0.21%
Sub-Total Taxable	\$14,201,893	\$14,201,901	\$8	0.00%
Payment In Lieu				
Residential	\$18,330	\$18,291	-\$39	-0.21%
Commercial	\$109,761	\$109,528	-\$234	-0.21%
Industrial	\$14,406	\$15,501	\$1,095	7.60%
Sub-Total PIL	\$142,497	\$143,319	\$823	0.58%
Total Taxable and PIL	\$14,344,390	\$14,345,220	\$831	0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$14,344,390	\$14,345,220	\$831	0.01%

**Lincoln, Scenario 7: All Discounts are reduced to 0.0 % for
 Commercial Vacant Land and Excess Land Subclasses
 and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,041,972	\$10,992,459	-\$49,513	-0.45%
Farm	\$419,196	\$417,317	-\$1,879	-0.45%
Managed Forest	\$793	\$789	-\$4	-0.45%
Multi-Residential	\$174,344	\$173,562	-\$782	-0.45%
Commercial	\$1,404,842	\$1,432,084	\$27,243	1.94%
Industrial	\$1,025,427	\$1,050,979	\$25,552	2.49%
Pipeline	\$135,320	\$134,713	-\$607	-0.45%
Sub-Total Taxable	\$14,201,893	\$14,201,904	\$11	0.00%
Payment In Lieu				
Residential	\$18,330	\$18,248	-\$82	-0.45%
Commercial	\$109,761	\$109,269	-\$492	-0.45%
Industrial	\$14,406	\$15,464	\$1,059	7.35%
Sub-Total PIL	\$142,497	\$142,981	\$484	0.34%
Total Taxable and PIL	\$14,344,390	\$14,344,885	\$495	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$14,344,390	\$14,344,885	\$495	0.00%

Appendix 4, The City of Niagara Falls

Niagara Falls, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$33,673,362	\$33,475,201	-\$198,161	-0.59%
Farm	\$76,615	\$76,165	-\$451	-0.59%
Managed Forest	\$1,233	\$1,226	-\$7	-0.59%
Multi-Residential	\$2,576,986	\$2,561,818	-\$15,168	-0.59%
New Multi-Residential	\$42,854	\$42,602	-\$252	-0.59%
Commercial	\$18,187,809	\$18,412,070	\$224,261	1.23%
Landfill	\$43,048	\$42,794	-\$253	-0.59%
Industrial	\$1,363,751	\$1,355,724	-\$8,027	-0.59%
Pipeline	\$324,488	\$322,578	-\$1,910	-0.59%
Sub-Total Taxable	\$56,290,146	\$56,290,178	\$32	0.00%
Payment In Lieu				
Residential	\$25,148	\$25,000	-\$148	-0.59%
Commercial	\$2,984,639	\$2,971,077	-\$13,562	-0.45%
Sub-Total PIL	\$3,045,359	\$3,031,440	-\$13,919	-0.46%
Total Taxable and PIL	\$59,335,505	\$59,321,618	-\$13,887	-0.02%
Exempt	\$0	\$0	\$0	0.00%
Total	\$59,335,505	\$59,321,618	-\$13,887	-0.02%

Niagara Falls, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$33,673,362	\$33,604,698	-\$68,664	-0.20%
Farm	\$76,615	\$76,459	-\$156	-0.20%
Managed Forest	\$1,233	\$1,231	-\$3	-0.20%
Multi-Residential	\$2,576,986	\$2,571,729	-\$5,258	-0.20%
New Multi-Residential	\$42,854	\$42,767	-\$87	-0.20%
Commercial	\$18,187,809	\$18,265,549	\$77,739	0.43%
Landfill	\$43,048	\$42,960	-\$88	-0.20%
Industrial	\$1,363,751	\$1,360,968	-\$2,783	-0.20%
Pipeline	\$324,488	\$323,826	-\$662	-0.20%
Sub-Total Taxable	\$56,290,146	\$56,290,185	\$40	0.00%
Payment In Lieu				
Residential	\$25,148	\$25,096	-\$51	-0.20%
Commercial	\$2,984,639	\$2,981,345	-\$3,295	-0.11%
Sub-Total PIL	\$3,045,359	\$3,041,941	-\$3,418	-0.11%
Total Taxable and PIL	\$59,335,505	\$59,332,126	-\$3,379	-0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$59,335,505	\$59,332,126	-\$3,379	-0.01%

Niagara Falls, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$33,673,362	\$33,627,755	-\$45,607	-0.14%
Farm	\$76,615	\$76,512	-\$104	-0.14%
Managed Forest	\$1,233	\$1,231	-\$2	-0.14%
Multi-Residential	\$2,576,986	\$2,573,499	-\$3,487	-0.14%
New Multi-Residential	\$42,854	\$42,796	-\$58	-0.14%
Commercial	\$18,187,809	\$18,163,180	-\$24,629	-0.14%
Landfill	\$43,048	\$42,989	-\$58	-0.14%
Industrial	\$1,363,751	\$1,438,109	\$74,359	5.45%
Pipeline	\$324,488	\$324,049	-\$439	-0.14%
Sub-Total Taxable	\$56,290,146	\$56,290,120	-\$26	0.00%
Payment In Lieu				
Residential	\$25,148	\$25,114	-\$34	-0.14%
Commercial	\$2,984,639	\$2,980,597	-\$4,042	-0.14%
Sub-Total PIL	\$3,045,359	\$3,041,304	-\$4,056	-0.13%
Total Taxable and PIL	\$59,335,505	\$59,331,423	-\$4,081	-0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$59,335,505	\$59,331,423	-\$4,081	-0.01%

Niagara Falls, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$33,673,362	\$33,663,211	-\$10,151	-0.03%
Farm	\$76,615	\$76,592	-\$23	-0.03%
Managed Forest	\$1,233	\$1,233	\$0	-0.03%
Multi-Residential	\$2,576,986	\$2,576,209	-\$777	-0.03%
New Multi-Residential	\$42,854	\$42,841	-\$13	-0.03%
Commercial	\$18,187,809	\$18,182,329	-\$5,480	-0.03%
Landfill	\$43,048	\$43,035	-\$13	-0.03%
Industrial	\$1,363,751	\$1,380,309	\$16,558	1.21%
Pipeline	\$324,488	\$324,390	-\$98	-0.03%
Sub-Total Taxable	\$56,290,146	\$56,290,149	\$3	0.00%
Payment In Lieu				
Residential	\$25,148	\$25,140	-\$8	-0.03%
Commercial	\$2,984,639	\$2,983,740	-\$899	-0.03%
Sub-Total PIL	\$3,045,359	\$3,044,442	-\$917	-0.03%
Total Taxable and PIL	\$59,335,505	\$59,334,591	-\$914	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$59,335,505	\$59,334,591	-\$914	0.00%

**Niagara Falls, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$33,673,362	\$33,407,262	-\$266,100	-0.79%
Farm	\$76,615	\$76,010	-\$605	-0.79%
Managed Forest	\$1,233	\$1,223	-\$10	-0.79%
Multi-Residential	\$2,576,986	\$2,556,622	-\$20,364	-0.79%
New Multi-Residential	\$42,854	\$42,515	-\$339	-0.79%
Commercial	\$18,187,809	\$18,488,887	\$301,078	1.66%
Landfill	\$43,048	\$42,707	-\$340	-0.79%
Industrial	\$1,363,751	\$1,352,974	-\$10,777	-0.79%
Pipeline	\$324,488	\$321,924	-\$2,564	-0.79%
Sub-Total Taxable	\$56,290,146	\$56,290,125	-\$21	0.00%
Payment In Lieu				
Residential	\$25,148	\$24,949	-\$199	-0.79%
Commercial	\$2,984,639	\$2,967,828	-\$16,811	-0.56%
Sub-Total PIL	\$3,045,359	\$3,028,068	-\$17,291	-0.57%
Total Taxable and PIL	\$59,335,505	\$59,318,193	-\$17,312	-0.03%
Exempt	\$0	\$0	\$0	0.00%
Total	\$59,335,505	\$59,318,193	-\$17,312	-0.03%

**Niagara Falls, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$33,673,362	\$33,617,676	-\$55,685	-0.17%
Farm	\$76,615	\$76,489	-\$127	-0.17%
Managed Forest	\$1,233	\$1,231	-\$2	-0.17%
Multi-Residential	\$2,576,986	\$2,572,722	-\$4,264	-0.17%
New Multi-Residential	\$42,854	\$42,783	-\$71	-0.17%
Commercial	\$18,187,809	\$18,157,723	-\$30,086	-0.17%
Landfill	\$43,048	\$42,976	-\$71	-0.17%
Industrial	\$1,363,751	\$1,454,622	\$90,871	6.66%
Pipeline	\$324,488	\$323,951	-\$537	-0.17%
Sub-Total Taxable	\$56,290,146	\$56,290,174	\$28	0.00%
Payment In Lieu				
Residential	\$25,148	\$25,106	-\$42	-0.17%
Commercial	\$2,984,639	\$2,979,702	-\$4,937	-0.17%
Sub-Total PIL	\$3,045,359	\$3,040,390	-\$4,969	-0.16%
Total Taxable and PIL	\$59,335,505	\$59,330,564	-\$4,941	-0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$59,335,505	\$59,330,564	-\$4,941	-0.01%

**Niagara Falls, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$33,673,362	\$33,352,447	-\$320,915	-0.95%
Farm	\$76,615	\$75,886	-\$730	-0.95%
Managed Forest	\$1,233	\$1,221	-\$12	-0.95%
Multi-Residential	\$2,576,986	\$2,552,427	-\$24,559	-0.95%
New Multi-Residential	\$42,854	\$42,446	-\$408	-0.95%
Commercial	\$18,187,809	\$18,458,539	\$270,730	1.49%
Landfill	\$43,048	\$42,637	-\$410	-0.95%
Industrial	\$1,363,751	\$1,443,147	\$79,396	5.82%
Pipeline	\$324,488	\$321,396	-\$3,092	-0.95%
Sub-Total Taxable	\$56,290,146	\$56,290,144	-\$1	0.00%
Payment In Lieu				
Residential	\$25,148	\$24,908	-\$240	-0.95%
Commercial	\$2,984,639	\$2,962,956	-\$21,683	-0.73%
Sub-Total PIL	\$3,045,359	\$3,023,166	-\$22,194	-0.73%
Total Taxable and PIL	\$59,335,505	\$59,313,310	-\$22,195	-0.04%
Exempt	\$0	\$0	\$0	0.00%
Total	\$59,335,505	\$59,313,310	-\$22,195	-0.04%

Appendix 5, The Town of Niagara-on-the-Lake

Niagara-on-the-Lake, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$7,238,850	\$7,231,724	-\$7,127	-0.10%
Farm	\$210,926	\$210,718	-\$209	-0.10%
Managed Forest	\$350	\$350	\$0	-0.10%
Multi-Residential	\$67,065	\$66,999	-\$66	-0.10%
Commercial	\$2,386,210	\$2,393,875	\$7,666	0.32%
Industrial	\$206,069	\$205,866	-\$203	-0.10%
Pipeline	\$60,046	\$59,986	-\$59	-0.10%
Sub-Total Taxable	\$10,169,515	\$10,169,517	\$2	0.00%
Payment In Lieu				
Residential	\$7,405	\$7,397	-\$7	-0.10%
Commercial	\$118,271	\$118,351	\$80	0.07%
Industrial	\$5,611	\$5,606	-\$6	-0.10%
Sub-Total PIL	\$131,287	\$131,354	\$67	0.05%
Total Taxable and PIL	\$10,300,802	\$10,300,871	\$69	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,300,802	\$10,300,871	\$69	0.00%

Niagara-on-the-Lake, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$7,238,850	\$7,229,417	-\$9,433	-0.13%
Farm	\$210,926	\$210,649	-\$277	-0.13%
Managed Forest	\$350	\$350	\$0	-0.13%
Multi-Residential	\$67,065	\$66,977	-\$88	-0.13%
Commercial	\$2,386,210	\$2,396,366	\$10,157	0.43%
Industrial	\$206,069	\$205,800	-\$269	-0.13%
Pipeline	\$60,046	\$59,967	-\$78	-0.13%
Sub-Total Taxable	\$10,169,515	\$10,169,527	\$11	0.00%
Payment In Lieu				
Residential	\$7,405	\$7,395	-\$10	-0.13%
Commercial	\$118,271	\$120,852	\$2,580	2.18%
Industrial	\$5,611	\$5,604	-\$7	-0.13%
Sub-Total PIL	\$131,287	\$133,850	\$2,563	1.95%
Total Taxable and PIL	\$10,300,802	\$10,303,377	\$2,575	0.02%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,300,802	\$10,303,377	\$2,575	0.02%

Niagara-on-the-Lake, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$7,238,850	\$7,223,909	-\$14,942	-0.21%
Farm	\$210,926	\$210,489	-\$437	-0.21%
Managed Forest	\$350	\$349	-\$1	-0.21%
Multi-Residential	\$67,065	\$66,926	-\$138	-0.21%
Commercial	\$2,386,210	\$2,381,286	-\$4,924	-0.21%
Industrial	\$206,069	\$226,625	\$20,556	9.98%
Pipeline	\$60,046	\$59,922	-\$124	-0.21%
Sub-Total Taxable	\$10,169,515	\$10,169,505	-\$10	0.00%
Payment In Lieu				
Residential	\$7,405	\$7,389	-\$15	-0.21%
Commercial	\$118,271	\$118,027	-\$244	-0.21%
Industrial	\$5,611	\$7,737	\$2,126	37.88%
Sub-Total PIL	\$131,287	\$133,153	\$1,866	1.42%
Total Taxable and PIL	\$10,300,802	\$10,302,659	\$1,856	0.02%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,300,802	\$10,302,659	\$1,856	0.02%

Niagara-on-the-Lake, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$7,238,850	\$7,238,747	-\$103	0.00%
Farm	\$210,926	\$210,922	-\$4	0.00%
Managed Forest	\$350	\$350	\$0	0.00%
Multi-Residential	\$67,065	\$67,064	-\$1	0.00%
Commercial	\$2,386,210	\$2,386,171	-\$39	0.00%
Industrial	\$206,069	\$206,220	\$151	0.07%
Pipeline	\$60,046	\$60,045	-\$1	0.00%
Sub-Total Taxable	\$10,169,515	\$10,169,518	\$3	0.00%
Payment In Lieu				
Residential	\$7,405	\$7,404	\$0	0.00%
Commercial	\$118,271	\$118,269	-\$2	0.00%
Industrial	\$5,611	\$5,611	\$0	0.00%
Sub-Total PIL	\$131,287	\$131,285	-\$2	0.00%
Total Taxable and PIL	\$10,300,802	\$10,300,803	\$1	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,300,802	\$10,300,803	\$1	0.00%

**Niagara-on-the-Lake, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$7,238,850	\$7,222,290	-\$16,560	-0.23%
Farm	\$210,926	\$210,441	-\$486	-0.23%
Managed Forest	\$350	\$349	-\$1	-0.23%
Multi-Residential	\$67,065	\$66,911	-\$153	-0.23%
Commercial	\$2,386,210	\$2,404,019	\$17,809	0.75%
Industrial	\$206,069	\$205,598	-\$471	-0.23%
Pipeline	\$60,046	\$59,908	-\$137	-0.23%
Sub-Total Taxable	\$10,169,515	\$10,169,516	\$1	0.00%
Payment In Lieu				
Residential	\$7,405	\$7,388	-\$17	-0.23%
Commercial	\$118,271	\$120,929	\$2,658	2.25%
Industrial	\$5,611	\$5,598	-\$13	-0.23%
Sub-Total PIL	\$131,287	\$133,915	\$2,628	2.00%
Total Taxable and PIL	\$10,300,802	\$10,303,431	\$2,629	0.03%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,300,802	\$10,303,431	\$2,629	0.03%

**Niagara-on-the-Lake, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$7,238,850	\$7,223,805	-\$15,045	-0.21%
Farm	\$210,926	\$210,489	-\$437	-0.21%
Managed Forest	\$350	\$349	-\$1	-0.21%
Multi-Residential	\$67,065	\$66,925	-\$139	-0.21%
Commercial	\$2,386,210	\$2,381,247	-\$4,962	-0.21%
Industrial	\$206,069	\$226,775	\$20,706	10.05%
Pipeline	\$60,046	\$59,921	-\$125	-0.21%
Sub-Total Taxable	\$10,169,515	\$10,169,512	-\$3	0.00%
Payment In Lieu				
Residential	\$7,405	\$7,389	-\$15	-0.21%
Commercial	\$118,271	\$118,025	-\$246	-0.21%
Industrial	\$5,611	\$7,737	\$2,126	37.88%
Sub-Total PIL	\$131,287	\$133,151	\$1,864	1.42%
Total Taxable and PIL	\$10,300,802	\$10,302,663	\$1,861	0.02%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,300,802	\$10,302,663	\$1,861	0.02%

**Niagara-on-the-Lake, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$7,238,850	\$7,207,314	-\$31,536	-0.44%
Farm	\$210,926	\$210,007	-\$919	-0.44%
Managed Forest	\$350	\$349	-\$2	-0.44%
Multi-Residential	\$67,065	\$66,772	-\$292	-0.44%
Commercial	\$2,386,210	\$2,399,034	\$12,824	0.54%
Industrial	\$206,069	\$226,257	\$20,188	9.80%
Pipeline	\$60,046	\$59,784	-\$262	-0.44%
Sub-Total Taxable	\$10,169,515	\$10,169,518	\$3	0.00%
Payment In Lieu				
Residential	\$7,405	\$7,372	-\$32	-0.44%
Commercial	\$118,271	\$120,679	\$2,407	2.04%
Industrial	\$5,611	\$7,719	\$2,108	37.57%
Sub-Total PIL	\$131,287	\$135,770	\$4,483	3.41%
Total Taxable and PIL	\$10,300,802	\$10,305,288	\$4,486	0.04%
Exempt	\$0	\$0	\$0	0.00%
Total	\$10,300,802	\$10,305,288	\$4,486	0.04%

Appendix 6, The Town of Pelham

Pelham, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$10,647,363	\$10,638,726	-\$8,637	-0.08%
Farm	\$162,304	\$162,172	-\$132	-0.08%
Managed Forest	\$2,188	\$2,186	-\$2	-0.08%
Multi-Residential	\$171,368	\$171,230	-\$139	-0.08%
Commercial	\$628,155	\$637,204	\$9,049	1.44%
Industrial	\$50,444	\$50,403	-\$41	-0.08%
Pipeline	\$129,432	\$129,328	-\$105	-0.08%
Sub-Total Taxable	\$11,791,254	\$11,791,249	-\$6	0.00%
Payment In Lieu				
Residential	\$11	\$11	\$0	-0.08%
Commercial	\$27,873	\$27,850	-\$23	-0.08%
Sub-Total PIL	\$28,151	\$28,128	-\$23	-0.08%
Total Taxable and PIL	\$11,819,405	\$11,819,377	-\$28	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$11,819,405	\$11,819,377	-\$28	0.00%

Pelham, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$10,647,363	\$10,646,067	-\$1,296	-0.01%
Farm	\$162,304	\$162,284	-\$20	-0.01%
Managed Forest	\$2,188	\$2,188	\$0	-0.01%
Multi-Residential	\$171,368	\$171,348	-\$21	-0.01%
Commercial	\$628,155	\$629,508	\$1,354	0.22%
Industrial	\$50,444	\$50,438	-\$6	-0.01%
Pipeline	\$129,432	\$129,417	-\$16	-0.01%
Sub-Total Taxable	\$11,791,254	\$11,791,250	-\$4	0.00%
Payment In Lieu				
Residential	\$11	\$11	\$0	-0.01%
Commercial	\$27,873	\$27,870	-\$3	-0.01%
Sub-Total PIL	\$28,151	\$28,148	-\$3	-0.01%
Total Taxable and PIL	\$11,819,405	\$11,819,398	-\$8	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$11,819,405	\$11,819,398	-\$8	0.00%

Pelham, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$10,647,363	\$10,647,147	-\$216	0.00%
Farm	\$162,304	\$162,300	-\$4	0.00%
Managed Forest	\$2,188	\$2,188	\$0	0.00%
Multi-Residential	\$171,368	\$171,365	-\$4	0.00%
Commercial	\$628,155	\$628,142	-\$13	0.00%
Industrial	\$50,444	\$50,690	\$246	0.49%
Pipeline	\$129,432	\$129,430	-\$3	0.00%
Sub-Total Taxable	\$11,791,254	\$11,791,261	\$7	0.00%
Payment In Lieu				
Residential	\$11	\$11	\$0	0.00%
Commercial	\$27,873	\$27,872	-\$1	0.00%
Sub-Total PIL	\$28,151	\$28,151	-\$1	0.00%
Total Taxable and PIL	\$11,819,405	\$11,819,412	\$6	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$11,819,405	\$11,819,412	\$6	0.00%

Pelham, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$10,647,363	\$10,647,190	-\$173	0.00%
Farm	\$162,304	\$162,301	-\$3	0.00%
Managed Forest	\$2,188	\$2,188	\$0	0.00%
Multi-Residential	\$171,368	\$171,366	-\$3	0.00%
Commercial	\$628,155	\$628,145	-\$10	0.00%
Industrial	\$50,444	\$50,626	\$182	0.36%
Pipeline	\$129,432	\$129,430	-\$2	0.00%
Sub-Total Taxable	\$11,791,254	\$11,791,246	-\$8	0.00%
Payment In Lieu				
Residential	\$11	\$11	\$0	0.00%
Commercial	\$27,873	\$27,872	\$0	0.00%
Sub-Total PIL	\$28,151	\$28,151	\$0	0.00%
Total Taxable and PIL	\$11,819,405	\$11,819,397	-\$8	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$11,819,405	\$11,819,397	-\$8	0.00%

**Pelham, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$10,647,363	\$10,637,452	-\$9,911	-0.09%
Farm	\$162,304	\$162,152	-\$151	-0.09%
Managed Forest	\$2,188	\$2,186	-\$2	-0.09%
Multi-Residential	\$171,368	\$171,209	-\$160	-0.09%
Commercial	\$628,155	\$638,556	\$10,401	1.66%
Industrial	\$50,444	\$50,397	-\$47	-0.09%
Pipeline	\$129,432	\$129,312	-\$121	-0.09%
Sub-Total Taxable	\$11,791,254	\$11,791,264	\$9	0.00%
Payment In Lieu				
Residential	\$11	\$11	\$0	-0.09%
Commercial	\$27,873	\$27,847	-\$26	-0.09%
Sub-Total PIL	\$28,151	\$28,125	-\$26	-0.09%
Total Taxable and PIL	\$11,819,405	\$11,819,388	-\$17	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$11,819,405	\$11,819,388	-\$17	0.00%

**Pelham, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$10,647,363	\$10,646,974	-\$389	0.00%
Farm	\$162,304	\$162,299	-\$5	0.00%
Managed Forest	\$2,188	\$2,188	\$0	0.00%
Multi-Residential	\$171,368	\$171,362	-\$6	0.00%
Commercial	\$628,155	\$628,131	-\$23	0.00%
Industrial	\$50,444	\$50,872	\$428	0.85%
Pipeline	\$129,432	\$129,428	-\$5	0.00%
Sub-Total Taxable	\$11,791,254	\$11,791,254	\$0	0.00%
Payment In Lieu				
Residential	\$11	\$11	\$0	0.00%
Commercial	\$27,873	\$27,872	-\$1	0.00%
Sub-Total PIL	\$28,151	\$28,150	-\$1	0.00%
Total Taxable and PIL	\$11,819,405	\$11,819,404	-\$1	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$11,819,405	\$11,819,404	-\$1	0.00%

**Pelham, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$10,647,363	\$10,637,063	-\$10,300	-0.10%
Farm	\$162,304	\$162,147	-\$157	-0.10%
Managed Forest	\$2,188	\$2,186	-\$2	-0.10%
Multi-Residential	\$171,368	\$171,202	-\$166	-0.10%
Commercial	\$628,155	\$638,532	\$10,377	1.65%
Industrial	\$50,444	\$50,825	\$381	0.75%
Pipeline	\$129,432	\$129,307	-\$125	-0.10%
Sub-Total Taxable	\$11,791,254	\$11,791,263	\$9	0.00%
Payment In Lieu				
Residential	\$11	\$11	\$0	-0.10%
Commercial	\$27,873	\$27,846	-\$27	-0.10%
Sub-Total PIL	\$28,151	\$28,124	-\$27	-0.10%
Total Taxable and PIL	\$11,819,405	\$11,819,387	-\$19	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$11,819,405	\$11,819,387	-\$19	0.00%

Appendix 7, The City of Port Colborne

Port Colborne, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,984,811	\$11,978,324	-\$6,488	-0.05%
Farm	\$99,193	\$99,139	-\$53	-0.05%
Managed Forest	\$2,000	\$1,999	-\$1	-0.05%
Multi-Residential	\$632,322	\$631,980	-\$342	-0.05%
Commercial	\$1,678,026	\$1,685,799	\$7,772	0.46%
Industrial	\$1,506,454	\$1,505,638	-\$815	-0.05%
Pipeline	\$135,527	\$135,454	-\$73	-0.05%
Sub-Total Taxable	\$16,038,334	\$16,038,333	-\$1	0.00%
Payment In Lieu				
Residential	\$7,429	\$7,425	-\$4	-0.05%
Commercial	\$137,430	\$137,355	-\$74	-0.05%
Sub-Total PIL	\$146,462	\$146,382	-\$79	-0.05%
Total Taxable and PIL	\$16,184,795	\$16,184,715	-\$80	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,184,795	\$16,184,715	-\$80	0.00%

Port Colborne, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,984,811	\$11,984,094	-\$718	-0.01%
Farm	\$99,193	\$99,187	-\$6	-0.01%
Managed Forest	\$2,000	\$2,000	\$0	-0.01%
Multi-Residential	\$632,322	\$632,284	-\$38	-0.01%
Commercial	\$1,678,026	\$1,678,882	\$856	0.05%
Industrial	\$1,506,454	\$1,506,364	-\$90	-0.01%
Pipeline	\$135,527	\$135,519	-\$8	-0.01%
Sub-Total Taxable	\$16,038,334	\$16,038,330	-\$3	0.00%
Payment In Lieu				
Residential	\$7,429	\$7,428	\$0	-0.01%
Commercial	\$137,430	\$137,422	-\$8	-0.01%
Sub-Total PIL	\$146,462	\$146,453	-\$9	-0.01%
Total Taxable and PIL	\$16,184,795	\$16,184,783	-\$12	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,184,795	\$16,184,783	-\$12	0.00%

Port Colborne, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,984,811	\$11,952,696	-\$32,116	-0.27%
Farm	\$99,193	\$98,927	-\$266	-0.27%
Managed Forest	\$2,000	\$1,995	-\$5	-0.27%
Multi-Residential	\$632,322	\$630,628	-\$1,694	-0.27%
Commercial	\$1,678,026	\$1,673,529	-\$4,497	-0.27%
Industrial	\$1,506,454	\$1,545,395	\$38,941	2.58%
Pipeline	\$135,527	\$135,164	-\$363	-0.27%
Sub-Total Taxable	\$16,038,334	\$16,038,333	\$0	0.00%
Payment In Lieu				
Residential	\$7,429	\$7,409	-\$20	-0.27%
Commercial	\$137,430	\$137,061	-\$368	-0.27%
Sub-Total PIL	\$146,462	\$146,069	-\$393	-0.27%
Total Taxable and PIL	\$16,184,795	\$16,184,402	-\$393	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,184,795	\$16,184,402	-\$393	0.00%

Port Colborne, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,984,811	\$11,974,985	-\$9,827	-0.08%
Farm	\$99,193	\$99,112	-\$81	-0.08%
Managed Forest	\$2,000	\$1,999	-\$2	-0.08%
Multi-Residential	\$632,322	\$631,804	-\$518	-0.08%
Commercial	\$1,678,026	\$1,676,651	-\$1,376	-0.08%
Industrial	\$1,506,454	\$1,518,367	\$11,913	0.79%
Pipeline	\$135,527	\$135,416	-\$111	-0.08%
Sub-Total Taxable	\$16,038,334	\$16,038,333	-\$1	0.00%
Payment In Lieu				
Residential	\$7,429	\$7,423	-\$6	-0.08%
Commercial	\$137,430	\$137,317	-\$113	-0.08%
Sub-Total PIL	\$146,462	\$146,341	-\$120	-0.08%
Total Taxable and PIL	\$16,184,795	\$16,184,674	-\$121	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,184,795	\$16,184,674	-\$121	0.00%

**Port Colborne, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,984,811	\$11,977,606	-\$7,205	-0.06%
Farm	\$99,193	\$99,133	-\$60	-0.06%
Managed Forest	\$2,000	\$1,999	-\$1	-0.06%
Multi-Residential	\$632,322	\$631,942	-\$380	-0.06%
Commercial	\$1,678,026	\$1,686,653	\$8,627	0.51%
Industrial	\$1,506,454	\$1,505,549	-\$905	-0.06%
Pipeline	\$135,527	\$135,446	-\$81	-0.06%
Sub-Total Taxable	\$16,038,334	\$16,038,329	-\$5	0.00%
Payment In Lieu				
Residential	\$7,429	\$7,424	-\$4	-0.06%
Commercial	\$137,430	\$137,347	-\$83	-0.06%
Sub-Total PIL	\$146,462	\$146,373	-\$88	-0.06%
Total Taxable and PIL	\$16,184,795	\$16,184,702	-\$93	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,184,795	\$16,184,702	-\$93	0.00%

**Port Colborne, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,984,811	\$11,942,928	-\$41,884	-0.35%
Farm	\$99,193	\$98,846	-\$347	-0.35%
Managed Forest	\$2,000	\$1,993	-\$7	-0.35%
Multi-Residential	\$632,322	\$630,112	-\$2,210	-0.35%
Commercial	\$1,678,026	\$1,672,162	-\$5,865	-0.35%
Industrial	\$1,506,454	\$1,557,245	\$50,791	3.37%
Pipeline	\$135,527	\$135,054	-\$474	-0.35%
Sub-Total Taxable	\$16,038,334	\$16,038,339	\$5	0.00%
Payment In Lieu				
Residential	\$7,429	\$7,403	-\$26	-0.35%
Commercial	\$137,430	\$136,949	-\$480	-0.35%
Sub-Total PIL	\$146,462	\$145,950	-\$512	-0.35%
Total Taxable and PIL	\$16,184,795	\$16,184,289	-\$507	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,184,795	\$16,184,289	-\$507	0.00%

**Port Colborne, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$11,984,811	\$11,935,766	-\$49,045	-0.41%
Farm	\$99,193	\$98,787	-\$406	-0.41%
Managed Forest	\$2,000	\$1,992	-\$8	-0.41%
Multi-Residential	\$632,322	\$629,735	-\$2,587	-0.41%
Commercial	\$1,678,026	\$1,680,762	\$2,736	0.16%
Industrial	\$1,506,454	\$1,556,313	\$49,859	3.31%
Pipeline	\$135,527	\$134,973	-\$555	-0.41%
Sub-Total Taxable	\$16,038,334	\$16,038,328	-\$6	0.00%
Payment In Lieu				
Residential	\$7,429	\$7,398	-\$30	-0.41%
Commercial	\$137,430	\$136,867	-\$562	-0.41%
Sub-Total PIL	\$146,462	\$145,862	-\$599	-0.41%
Total Taxable and PIL	\$16,184,795	\$16,184,190	-\$606	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$16,184,795	\$16,184,190	-\$606	0.00%

Appendix 8, The City of St. Catharines

St. Catharines, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$59,364,733	\$59,333,043	-\$31,690	-0.05%
Farm	\$141,604	\$141,529	-\$76	-0.05%
Multi-Residential	\$7,083,103	\$7,079,315	-\$3,788	-0.05%
New Multi-Residential	\$153,288	\$153,206	-\$82	-0.05%
Commercial	\$16,709,430	\$16,746,629	\$37,199	0.22%
Industrial	\$2,598,356	\$2,596,968	-\$1,388	-0.05%
Pipeline	\$268,596	\$268,453	-\$144	-0.05%
Sub-Total Taxable	\$86,319,111	\$86,319,143	\$32	0.00%
Payment In Lieu				
Residential	\$14,997	\$14,989	-\$8	-0.05%
Commercial	\$772,454	\$774,505	\$2,051	0.27%
Industrial	\$27,829	\$27,814	-\$15	-0.05%
Sub-Total PIL	\$815,280	\$817,308	\$2,028	0.25%
Total Taxable and PIL	\$87,134,391	\$87,136,451	\$2,060	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$87,134,391	\$87,136,451	\$2,060	0.00%

St. Catharines, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$59,364,733	\$59,336,202	-\$28,532	-0.05%
Farm	\$141,604	\$141,536	-\$69	-0.05%
Multi-Residential	\$7,083,103	\$7,079,698	-\$3,404	-0.05%
New Multi-Residential	\$153,288	\$153,214	-\$74	-0.05%
Commercial	\$16,709,430	\$16,742,892	\$33,462	0.20%
Industrial	\$2,598,356	\$2,597,108	-\$1,249	-0.05%
Pipeline	\$268,596	\$268,467	-\$129	-0.05%
Sub-Total Taxable	\$86,319,111	\$86,319,117	\$5	0.00%
Payment In Lieu				
Residential	\$14,997	\$14,990	-\$7	-0.05%
Commercial	\$772,454	\$773,625	\$1,171	0.15%
Industrial	\$27,829	\$27,816	-\$13	-0.05%
Sub-Total PIL	\$815,280	\$816,430	\$1,150	0.14%
Total Taxable and PIL	\$87,134,391	\$87,135,547	\$1,156	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$87,134,391	\$87,135,547	\$1,156	0.00%

St. Catharines, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$59,364,733	\$59,297,215	-\$67,518	-0.11%
Farm	\$141,604	\$141,442	-\$162	-0.11%
Multi-Residential	\$7,083,103	\$7,075,040	-\$8,062	-0.11%
New Multi-Residential	\$153,288	\$153,113	-\$174	-0.11%
Commercial	\$16,709,430	\$16,690,414	-\$19,016	-0.11%
Industrial	\$2,598,356	\$2,693,640	\$95,284	3.67%
Pipeline	\$268,596	\$268,291	-\$306	-0.11%
Sub-Total Taxable	\$86,319,111	\$86,319,156	\$45	0.00%
Payment In Lieu				
Residential	\$14,997	\$14,980	-\$17	-0.11%
Commercial	\$772,454	\$771,575	-\$879	-0.11%
Industrial	\$27,829	\$27,900	\$71	0.25%
Sub-Total PIL	\$815,280	\$814,455	-\$825	-0.10%
Total Taxable and PIL	\$87,134,391	\$87,133,611	-\$780	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$87,134,391	\$87,133,611	-\$780	0.00%

St. Catharines, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$59,364,733	\$59,350,359	-\$14,375	-0.02%
Farm	\$141,604	\$141,569	-\$35	-0.02%
Multi-Residential	\$7,083,103	\$7,081,388	-\$1,715	-0.02%
New Multi-Residential	\$153,288	\$153,251	-\$37	-0.02%
Commercial	\$16,709,430	\$16,705,369	-\$4,061	-0.02%
Industrial	\$2,598,356	\$2,618,652	\$20,296	0.78%
Pipeline	\$268,596	\$268,531	-\$65	-0.02%
Sub-Total Taxable	\$86,319,111	\$86,319,119	\$8	0.00%
Payment In Lieu				
Residential	\$14,997	\$14,993	-\$4	-0.02%
Commercial	\$772,454	\$772,266	-\$188	-0.02%
Industrial	\$27,829	\$30,056	\$2,227	8.00%
Sub-Total PIL	\$815,280	\$817,316	\$2,036	0.25%
Total Taxable and PIL	\$87,134,391	\$87,136,434	\$2,043	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$87,134,391	\$87,136,434	\$2,043	0.00%

**St. Catharines, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$59,364,733	\$59,304,512	-\$60,222	-0.10%
Farm	\$141,604	\$141,460	-\$144	-0.10%
Multi-Residential	\$7,083,103	\$7,075,917	-\$7,185	-0.10%
New Multi-Residential	\$153,288	\$153,132	-\$156	-0.10%
Commercial	\$16,709,430	\$16,780,064	\$70,634	0.42%
Industrial	\$2,598,356	\$2,595,719	-\$2,637	-0.10%
Pipeline	\$268,596	\$268,324	-\$273	-0.10%
Sub-Total Taxable	\$86,319,111	\$86,319,128	\$17	0.00%
Payment In Lieu				
Residential	\$14,997	\$14,982	-\$15	-0.10%
Commercial	\$772,454	\$775,675	\$3,221	0.42%
Industrial	\$27,829	\$27,801	-\$28	-0.10%
Sub-Total PIL	\$815,280	\$818,457	\$3,177	0.39%
Total Taxable and PIL	\$87,134,391	\$87,137,585	\$3,194	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$87,134,391	\$87,137,585	\$3,194	0.00%

**St. Catharines, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$59,364,733	\$59,282,841	-\$81,893	-0.14%
Farm	\$141,604	\$141,408	-\$196	-0.14%
Multi-Residential	\$7,083,103	\$7,073,332	-\$9,771	-0.14%
New Multi-Residential	\$153,288	\$153,076	-\$211	-0.14%
Commercial	\$16,709,430	\$16,686,370	-\$23,060	-0.14%
Industrial	\$2,598,356	\$2,713,892	\$115,536	4.45%
Pipeline	\$268,596	\$268,226	-\$371	-0.14%
Sub-Total Taxable	\$86,319,111	\$86,319,145	\$34	0.00%
Payment In Lieu				
Residential	\$14,997	\$14,976	-\$21	-0.14%
Commercial	\$772,454	\$771,388	-\$1,066	-0.14%
Industrial	\$27,829	\$30,125	\$2,296	8.25%
Sub-Total PIL	\$815,280	\$816,489	\$1,209	0.15%
Total Taxable and PIL	\$87,134,391	\$87,135,634	\$1,243	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$87,134,391	\$87,135,634	\$1,243	0.00%

**St. Catharines, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$59,364,733	\$59,222,728	-\$142,006	-0.24%
Farm	\$141,604	\$141,266	-\$339	-0.24%
Multi-Residential	\$7,083,103	\$7,066,159	-\$16,943	-0.24%
New Multi-Residential	\$153,288	\$152,921	-\$367	-0.24%
Commercial	\$16,709,430	\$16,756,936	\$47,505	0.28%
Industrial	\$2,598,356	\$2,711,142	\$112,786	4.34%
Pipeline	\$268,596	\$267,954	-\$643	-0.24%
Sub-Total Taxable	\$86,319,111	\$86,319,105	-\$6	0.00%
Payment In Lieu				
Residential	\$14,997	\$14,961	-\$36	-0.24%
Commercial	\$772,454	\$774,606	\$2,152	0.28%
Industrial	\$27,829	\$30,094	\$2,265	8.14%
Sub-Total PIL	\$815,280	\$819,661	\$4,381	0.54%
Total Taxable and PIL	\$87,134,391	\$87,138,766	\$4,375	0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$87,134,391	\$87,138,766	\$4,375	0.01%

Appendix 8, The City of Thorold

Thorold, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$9,607,112	\$9,592,825	-\$14,286	-0.15%
Farm	\$75,337	\$75,224	-\$112	-0.15%
Managed Forest	\$531	\$530	-\$1	-0.15%
Multi-Residential	\$453,893	\$453,218	-\$675	-0.15%
New Multi-Residential	\$347,528	\$347,011	-\$517	-0.15%
Commercial	\$1,628,396	\$1,645,814	\$17,418	1.07%
Industrial	\$992,685	\$991,209	-\$1,477	-0.15%
Pipeline	\$230,855	\$230,511	-\$343	-0.15%
Sub-Total Taxable	\$13,336,337	\$13,336,344	\$6	0.00%
Payment In Lieu				
Residential	\$26,081	\$26,042	-\$39	-0.15%
Farm	\$588	\$587	-\$1	-0.15%
Commercial	\$107,240	\$107,080	-\$159	-0.15%
Industrial	\$22,723	\$22,690	-\$34	-0.15%
Sub-Total PIL	\$156,632	\$156,399	-\$233	-0.15%
Total Taxable and PIL	\$13,492,969	\$13,492,743	-\$227	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$13,492,969	\$13,492,743	-\$227	0.00%

Thorold, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$9,607,112	\$9,598,294	-\$8,818	-0.09%
Farm	\$75,337	\$75,268	-\$69	-0.09%
Managed Forest	\$531	\$530	\$0	-0.09%
Multi-Residential	\$453,893	\$453,476	-\$417	-0.09%
New Multi-Residential	\$347,528	\$347,209	-\$319	-0.09%
Commercial	\$1,628,396	\$1,639,149	\$10,752	0.66%
Industrial	\$992,685	\$991,774	-\$912	-0.09%
Pipeline	\$230,855	\$230,643	-\$212	-0.09%
Sub-Total Taxable	\$13,336,337	\$13,336,343	\$5	0.00%
Payment In Lieu				
Residential	\$26,081	\$26,057	-\$24	-0.09%
Farm	\$588	\$587	-\$1	-0.09%
Commercial	\$107,240	\$107,142	-\$98	-0.09%
Industrial	\$22,723	\$22,703	-\$21	-0.09%
Sub-Total PIL	\$156,632	\$156,488	-\$144	-0.09%
Total Taxable and PIL	\$13,492,969	\$13,492,831	-\$138	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$13,492,969	\$13,492,831	-\$138	0.00%

Thorold, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$9,607,112	\$9,560,607	-\$46,505	-0.48%
Farm	\$75,337	\$74,972	-\$365	-0.48%
Managed Forest	\$531	\$528	-\$3	-0.48%
Multi-Residential	\$453,893	\$451,696	-\$2,197	-0.48%
New Multi-Residential	\$347,528	\$345,846	-\$1,682	-0.48%
Commercial	\$1,628,396	\$1,620,514	-\$7,882	-0.48%
Industrial	\$992,685	\$1,052,434	\$59,749	6.02%
Pipeline	\$230,855	\$229,737	-\$1,117	-0.48%
Sub-Total Taxable	\$13,336,337	\$13,336,335	-\$2	0.00%
Payment In Lieu				
Residential	\$26,081	\$25,955	-\$126	-0.48%
Farm	\$588	\$585	-\$3	-0.48%
Commercial	\$107,240	\$106,721	-\$519	-0.48%
Industrial	\$22,723	\$22,613	-\$110	-0.48%
Sub-Total PIL	\$156,632	\$155,874	-\$758	-0.48%
Total Taxable and PIL	\$13,492,969	\$13,492,209	-\$760	-0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$13,492,969	\$13,492,209	-\$760	-0.01%

Thorold, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$9,607,112	\$9,595,354	-\$11,758	-0.12%
Farm	\$75,337	\$75,244	-\$92	-0.12%
Managed Forest	\$531	\$530	-\$1	-0.12%
Multi-Residential	\$453,893	\$453,338	-\$555	-0.12%
New Multi-Residential	\$347,528	\$347,103	-\$425	-0.12%
Commercial	\$1,628,396	\$1,626,404	-\$1,993	-0.12%
Industrial	\$992,685	\$1,007,793	\$15,107	1.52%
Pipeline	\$230,855	\$230,572	-\$282	-0.12%
Sub-Total Taxable	\$13,336,337	\$13,336,338	\$1	0.00%
Payment In Lieu				
Residential	\$26,081	\$26,049	-\$32	-0.12%
Farm	\$588	\$587	-\$1	-0.12%
Commercial	\$107,240	\$107,109	-\$131	-0.12%
Industrial	\$22,723	\$22,696	-\$28	-0.12%
Sub-Total PIL	\$156,632	\$156,440	-\$192	-0.12%
Total Taxable and PIL	\$13,492,969	\$13,492,778	-\$191	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$13,492,969	\$13,492,778	-\$191	0.00%

**Thorold, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$9,607,112	\$9,584,024	-\$23,088	-0.24%
Farm	\$75,337	\$75,156	-\$181	-0.24%
Managed Forest	\$531	\$530	-\$1	-0.24%
Multi-Residential	\$453,893	\$452,803	-\$1,091	-0.24%
New Multi-Residential	\$347,528	\$346,693	-\$835	-0.24%
Commercial	\$1,628,396	\$1,656,534	\$28,137	1.73%
Industrial	\$992,685	\$990,300	-\$2,386	-0.24%
Pipeline	\$230,855	\$230,300	-\$555	-0.24%
Sub-Total Taxable	\$13,336,337	\$13,336,338	\$1	0.00%
Payment In Lieu				
Residential	\$26,081	\$26,018	-\$63	-0.24%
Farm	\$588	\$586	-\$1	-0.24%
Commercial	\$107,240	\$106,982	-\$258	-0.24%
Industrial	\$22,723	\$22,669	-\$55	-0.24%
Sub-Total PIL	\$156,632	\$156,256	-\$376	-0.24%
Total Taxable and PIL	\$13,492,969	\$13,492,593	-\$376	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$13,492,969	\$13,492,593	-\$376	0.00%

**Thorold, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$9,607,112	\$9,548,964	-\$58,147	-0.61%
Farm	\$75,337	\$74,881	-\$456	-0.61%
Managed Forest	\$531	\$528	-\$3	-0.61%
Multi-Residential	\$453,893	\$451,146	-\$2,747	-0.61%
New Multi-Residential	\$347,528	\$345,425	-\$2,103	-0.61%
Commercial	\$1,628,396	\$1,618,541	-\$9,856	-0.61%
Industrial	\$992,685	\$1,067,395	\$74,710	7.53%
Pipeline	\$230,855	\$229,457	-\$1,397	-0.61%
Sub-Total Taxable	\$13,336,337	\$13,336,337	\$0	0.00%
Payment In Lieu				
Residential	\$26,081	\$25,923	-\$158	-0.61%
Farm	\$588	\$584	-\$4	-0.61%
Commercial	\$107,240	\$106,591	-\$649	-0.61%
Industrial	\$22,723	\$22,586	-\$138	-0.61%
Sub-Total PIL	\$156,632	\$155,684	-\$948	-0.61%
Total Taxable and PIL	\$13,492,969	\$13,492,021	-\$948	-0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$13,492,969	\$13,492,021	-\$948	-0.01%

**Thorold, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$9,607,112	\$9,526,155	-\$80,956	-0.84%
Farm	\$75,337	\$74,702	-\$635	-0.84%
Managed Forest	\$531	\$526	-\$4	-0.84%
Multi-Residential	\$453,893	\$450,069	-\$3,825	-0.84%
New Multi-Residential	\$347,528	\$344,600	-\$2,929	-0.84%
Commercial	\$1,628,396	\$1,646,530	\$18,134	1.11%
Industrial	\$992,685	\$1,064,846	\$72,161	7.27%
Pipeline	\$230,855	\$228,909	-\$1,945	-0.84%
Sub-Total Taxable	\$13,336,337	\$13,336,337	\$0	0.00%
Payment In Lieu				
Residential	\$26,081	\$25,861	-\$220	-0.84%
Farm	\$588	\$583	-\$5	-0.84%
Commercial	\$107,240	\$106,336	-\$904	-0.84%
Industrial	\$22,723	\$22,532	-\$191	-0.84%
Sub-Total PIL	\$156,632	\$155,312	-\$1,320	-0.84%
Total Taxable and PIL	\$13,492,969	\$13,491,649	-\$1,320	-0.01%
Exempt	\$0	\$0	\$0	0.00%
Total	\$13,492,969	\$13,491,649	-\$1,320	-0.01%

Appendix 10, The Township of Wainfleet

Wainfleet, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,654,721	\$4,653,916	-\$806	-0.02%
Farm	\$199,888	\$199,853	-\$35	-0.02%
Managed Forest	\$1,643	\$1,642	\$0	-0.02%
Multi-Residential	\$5,377	\$5,376	-\$1	-0.02%
Commercial	\$183,102	\$183,959	\$856	0.47%
Industrial	\$53,237	\$53,228	-\$9	-0.02%
Pipeline	\$50,720	\$50,712	-\$9	-0.02%
Sub-Total Taxable	\$5,148,689	\$5,148,685	-\$4	0.00%
Payment In Lieu				
Residential	\$1,526	\$1,526	\$0	-0.02%
Commercial	\$12,604	\$12,602	-\$2	-0.02%
Sub-Total PIL	\$14,287	\$14,284	-\$2	-0.02%
Total Taxable and PIL	\$5,162,976	\$5,162,969	-\$6	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,162,976	\$5,162,969	-\$6	0.00%

Wainfleet, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,654,721	\$4,652,620	-\$2,101	-0.05%
Farm	\$199,888	\$199,797	-\$91	-0.05%
Managed Forest	\$1,643	\$1,642	-\$1	-0.05%
Multi-Residential	\$5,377	\$5,375	-\$2	-0.05%
Commercial	\$183,102	\$185,344	\$2,241	1.22%
Industrial	\$53,237	\$53,213	-\$24	-0.05%
Pipeline	\$50,720	\$50,698	-\$23	-0.05%
Sub-Total Taxable	\$5,148,689	\$5,148,688	-\$1	0.00%
Payment In Lieu				
Residential	\$1,526	\$1,526	-\$1	-0.05%
Commercial	\$12,604	\$12,599	-\$6	-0.05%
Sub-Total PIL	\$14,287	\$14,280	-\$6	-0.05%
Total Taxable and PIL	\$5,162,976	\$5,162,969	-\$7	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,162,976	\$5,162,969	-\$7	0.00%

Wainfleet, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,654,721	\$4,654,366	-\$355	-0.01%
Farm	\$199,888	\$199,872	-\$16	-0.01%
Managed Forest	\$1,643	\$1,643	\$0	-0.01%
Multi-Residential	\$5,377	\$5,377	\$0	-0.01%
Commercial	\$183,102	\$183,088	-\$14	-0.01%
Industrial	\$53,237	\$53,630	\$393	0.74%
Pipeline	\$50,720	\$50,717	-\$4	-0.01%
Sub-Total Taxable	\$5,148,689	\$5,148,692	\$3	0.00%
Payment In Lieu				
Residential	\$1,526	\$1,526	\$0	-0.01%
Commercial	\$12,604	\$12,603	-\$1	-0.01%
Sub-Total PIL	\$14,287	\$14,286	-\$1	-0.01%
Total Taxable and PIL	\$5,162,976	\$5,162,978	\$2	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,162,976	\$5,162,978	\$2	0.00%

Wainfleet, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,654,721	\$4,654,287	-\$434	-0.01%
Farm	\$199,888	\$199,869	-\$19	-0.01%
Managed Forest	\$1,643	\$1,643	\$0	-0.01%
Multi-Residential	\$5,377	\$5,377	-\$1	-0.01%
Commercial	\$183,102	\$183,085	-\$17	-0.01%
Industrial	\$53,237	\$53,712	\$475	0.89%
Pipeline	\$50,720	\$50,716	-\$5	-0.01%
Sub-Total Taxable	\$5,148,689	\$5,148,688	-\$1	0.00%
Payment In Lieu				
Residential	\$1,526	\$1,526	\$0	-0.01%
Commercial	\$12,604	\$12,603	-\$1	-0.01%
Sub-Total PIL	\$14,287	\$14,285	-\$1	-0.01%
Total Taxable and PIL	\$5,162,976	\$5,162,974	-\$2	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,162,976	\$5,162,974	-\$2	0.00%

**Wainfleet, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,654,721	\$4,651,814	-\$2,907	-0.06%
Farm	\$199,888	\$199,763	-\$125	-0.06%
Managed Forest	\$1,643	\$1,642	-\$1	-0.06%
Multi-Residential	\$5,377	\$5,374	-\$3	-0.06%
Commercial	\$183,102	\$186,199	\$3,097	1.69%
Industrial	\$53,237	\$53,204	-\$33	-0.06%
Pipeline	\$50,720	\$50,689	-\$32	-0.06%
Sub-Total Taxable	\$5,148,689	\$5,148,685	-\$4	0.00%
Payment In Lieu				
Residential	\$1,526	\$1,525	-\$1	-0.06%
Commercial	\$12,604	\$12,596	-\$8	-0.06%
Sub-Total PIL	\$14,287	\$14,278	-\$9	-0.06%
Total Taxable and PIL	\$5,162,976	\$5,162,963	-\$13	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,162,976	\$5,162,963	-\$13	0.00%

**Wainfleet, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,654,721	\$4,653,931	-\$790	-0.02%
Farm	\$199,888	\$199,854	-\$34	-0.02%
Managed Forest	\$1,643	\$1,642	\$0	-0.02%
Multi-Residential	\$5,377	\$5,376	-\$1	-0.02%
Commercial	\$183,102	\$183,071	-\$31	-0.02%
Industrial	\$53,237	\$54,105	\$868	1.63%
Pipeline	\$50,720	\$50,712	-\$9	-0.02%
Sub-Total Taxable	\$5,148,689	\$5,148,693	\$3	0.00%
Payment In Lieu				
Residential	\$1,526	\$1,526	\$0	-0.02%
Commercial	\$12,604	\$12,602	-\$2	-0.02%
Sub-Total PIL	\$14,287	\$14,284	-\$2	-0.02%
Total Taxable and PIL	\$5,162,976	\$5,162,977	\$1	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,162,976	\$5,162,977	\$1	0.00%

**Wainfleet, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,654,721	\$4,651,025	-\$3,697	-0.08%
Farm	\$199,888	\$199,729	-\$159	-0.08%
Managed Forest	\$1,643	\$1,641	-\$1	-0.08%
Multi-Residential	\$5,377	\$5,373	-\$4	-0.08%
Commercial	\$183,102	\$186,168	\$3,065	1.67%
Industrial	\$53,237	\$54,071	\$834	1.57%
Pipeline	\$50,720	\$50,680	-\$40	-0.08%
Sub-Total Taxable	\$5,148,689	\$5,148,688	-\$2	0.00%
Payment In Lieu				
Residential	\$1,526	\$1,525	-\$1	-0.08%
Commercial	\$12,604	\$12,594	-\$10	-0.08%
Sub-Total PIL	\$14,287	\$14,275	-\$11	-0.08%
Total Taxable and PIL	\$5,162,976	\$5,162,963	-\$13	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,162,976	\$5,162,963	-\$13	0.00%

Appendix 11, The City of Welland

Welland, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$28,595,153	\$28,558,051	-\$37,102	-0.13%
Farm	\$31,352	\$31,311	-\$41	-0.13%
Managed Forest	\$1,377	\$1,375	-\$2	-0.13%
Multi-Residential	\$2,428,876	\$2,425,723	-\$3,153	-0.13%
New Multi-Residential	\$59,991	\$59,913	-\$78	-0.13%
Commercial	\$4,791,853	\$4,834,280	\$42,427	0.89%
Landfill	\$5,178	\$5,171	-\$7	-0.13%
Industrial	\$1,313,735	\$1,312,030	-\$1,705	-0.13%
Pipeline	\$255,555	\$255,224	-\$332	-0.13%
Sub-Total Taxable	\$37,483,069	\$37,483,078	\$9	0.00%
Payment In Lieu				
Residential	\$6,374	\$6,366	-\$8	-0.13%
Commercial	\$142,668	\$142,483	-\$185	-0.13%
Landfill	\$15,093	\$15,074	-\$20	-0.13%
Sub-Total PIL	\$173,058	\$172,833	-\$225	-0.13%
Total Taxable and PIL	\$37,656,127	\$37,655,911	-\$216	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$37,656,127	\$37,655,911	-\$216	0.00%

Welland, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$28,595,153	\$28,579,331	-\$15,822	-0.06%
Farm	\$31,352	\$31,334	-\$17	-0.06%
Managed Forest	\$1,377	\$1,376	-\$1	-0.06%
Multi-Residential	\$2,428,876	\$2,427,534	-\$1,342	-0.06%
New Multi-Residential	\$59,991	\$59,957	-\$33	-0.06%
Commercial	\$4,791,853	\$4,809,926	\$18,073	0.38%
Landfill	\$5,178	\$5,175	-\$3	-0.06%
Industrial	\$1,313,735	\$1,313,008	-\$726	-0.06%
Pipeline	\$255,555	\$255,414	-\$141	-0.06%
Sub-Total Taxable	\$37,483,069	\$37,483,056	-\$13	0.00%
Payment In Lieu				
Residential	\$6,374	\$6,371	-\$4	-0.06%
Commercial	\$142,668	\$142,723	\$55	0.04%
Landfill	\$15,093	\$15,085	-\$8	-0.06%
Sub-Total PIL	\$173,058	\$173,096	\$38	0.02%
Total Taxable and PIL	\$37,656,127	\$37,656,152	\$25	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$37,656,127	\$37,656,152	\$25	0.00%

Welland, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$28,595,153	\$28,573,246	-\$21,907	-0.08%
Farm	\$31,352	\$31,328	-\$24	-0.08%
Managed Forest	\$1,377	\$1,376	-\$1	-0.08%
Multi-Residential	\$2,428,876	\$2,427,014	-\$1,862	-0.08%
New Multi-Residential	\$59,991	\$59,945	-\$46	-0.08%
Commercial	\$4,791,853	\$4,788,180	-\$3,672	-0.08%
Landfill	\$5,178	\$5,174	-\$4	-0.08%
Industrial	\$1,313,735	\$1,341,456	\$27,721	2.11%
Pipeline	\$255,555	\$255,359	-\$196	-0.08%
Sub-Total Taxable	\$37,483,069	\$37,483,078	\$9	0.00%
Payment In Lieu				
Residential	\$6,374	\$6,370	-\$5	-0.08%
Commercial	\$142,668	\$142,559	-\$109	-0.08%
Landfill	\$15,093	\$15,082	-\$12	-0.08%
Sub-Total PIL	\$173,058	\$172,925	-\$133	-0.08%
Total Taxable and PIL	\$37,656,127	\$37,656,003	-\$124	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$37,656,127	\$37,656,003	-\$124	0.00%

Welland, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$28,595,153	\$28,587,962	-\$7,192	-0.03%
Farm	\$31,352	\$31,344	-\$8	-0.02%
Managed Forest	\$1,377	\$1,376	\$0	-0.02%
Multi-Residential	\$2,428,876	\$2,428,265	-\$611	-0.03%
New Multi-Residential	\$59,991	\$59,975	-\$15	-0.03%
Commercial	\$4,791,853	\$4,790,647	-\$1,205	-0.03%
Landfill	\$5,178	\$5,176	-\$1	-0.03%
Industrial	\$1,313,735	\$1,322,837	\$9,102	0.69%
Pipeline	\$255,555	\$255,491	-\$64	-0.03%
Sub-Total Taxable	\$37,483,069	\$37,483,074	\$5	0.00%
Payment In Lieu				
Residential	\$6,374	\$6,373	-\$2	-0.03%
Commercial	\$142,668	\$142,632	-\$36	-0.03%
Landfill	\$15,093	\$15,090	-\$4	-0.03%
Sub-Total PIL	\$173,058	\$173,014	-\$44	-0.03%
Total Taxable and PIL	\$37,656,127	\$37,656,089	-\$38	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$37,656,127	\$37,656,089	-\$38	0.00%

**Welland, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$28,595,153	\$28,542,266	-\$52,887	-0.18%
Farm	\$31,352	\$31,294	-\$58	-0.18%
Managed Forest	\$1,377	\$1,374	-\$3	-0.18%
Multi-Residential	\$2,428,876	\$2,424,386	-\$4,491	-0.18%
New Multi-Residential	\$59,991	\$59,880	-\$111	-0.18%
Commercial	\$4,791,853	\$4,852,302	\$60,450	1.26%
Landfill	\$5,178	\$5,168	-\$10	-0.18%
Industrial	\$1,313,735	\$1,311,306	-\$2,429	-0.18%
Pipeline	\$255,555	\$255,083	-\$473	-0.18%
Sub-Total Taxable	\$37,483,069	\$37,483,059	-\$11	0.00%
Payment In Lieu				
Residential	\$6,374	\$6,363	-\$12	-0.18%
Commercial	\$142,668	\$142,538	-\$130	-0.09%
Landfill	\$15,093	\$15,065	-\$28	-0.18%
Sub-Total PIL	\$173,058	\$172,871	-\$186	-0.11%
Total Taxable and PIL	\$37,656,127	\$37,655,930	-\$197	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$37,656,127	\$37,655,930	-\$197	0.00%

**Welland, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$28,595,153	\$28,566,054	-\$29,099	-0.10%
Farm	\$31,352	\$31,320	-\$32	-0.10%
Managed Forest	\$1,377	\$1,375	-\$1	-0.10%
Multi-Residential	\$2,428,876	\$2,426,405	-\$2,472	-0.10%
New Multi-Residential	\$59,991	\$59,929	-\$61	-0.10%
Commercial	\$4,791,853	\$4,786,978	-\$4,874	-0.10%
Landfill	\$5,178	\$5,173	-\$5	-0.10%
Industrial	\$1,313,735	\$1,350,544	\$36,810	2.80%
Pipeline	\$255,555	\$255,295	-\$260	-0.10%
Sub-Total Taxable	\$37,483,069	\$37,483,074	\$5	0.00%
Payment In Lieu				
Residential	\$6,374	\$6,368	-\$6	-0.10%
Commercial	\$142,668	\$142,523	-\$145	-0.10%
Landfill	\$15,093	\$15,078	-\$15	-0.10%
Sub-Total PIL	\$173,058	\$172,882	-\$176	-0.10%
Total Taxable and PIL	\$37,656,127	\$37,655,956	-\$171	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$37,656,127	\$37,655,956	-\$171	0.00%

**Welland, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$28,595,153	\$28,513,278	-\$81,875	-0.29%
Farm	\$31,352	\$31,262	-\$90	-0.29%
Managed Forest	\$1,377	\$1,373	-\$4	-0.29%
Multi-Residential	\$2,428,876	\$2,421,922	-\$6,954	-0.29%
New Multi-Residential	\$59,991	\$59,819	-\$172	-0.29%
Commercial	\$4,791,853	\$4,847,375	\$55,522	1.16%
Landfill	\$5,178	\$5,163	-\$15	-0.29%
Industrial	\$1,313,735	\$1,348,050	\$34,315	2.61%
Pipeline	\$255,555	\$254,823	-\$732	-0.29%
Sub-Total Taxable	\$37,483,069	\$37,483,065	-\$4	0.00%
Payment In Lieu				
Residential	\$6,374	\$6,356	-\$18	-0.29%
Commercial	\$142,668	\$142,393	-\$275	-0.19%
Landfill	\$15,093	\$15,050	-\$43	-0.29%
Sub-Total PIL	\$173,058	\$172,696	-\$362	-0.21%
Total Taxable and PIL	\$37,656,127	\$37,655,761	-\$366	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$37,656,127	\$37,655,761	-\$366	0.00%

Appendix 12, The Township of West Lincoln

West Lincoln, Scenario 1: Commercial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,821,992	\$4,819,547	-\$2,445	-0.05%
Farm	\$272,732	\$272,593	-\$138	-0.05%
Managed Forest	\$1,209	\$1,209	-\$1	-0.05%
Multi-Residential	\$49,259	\$49,234	-\$25	-0.05%
Commercial	\$387,517	\$390,308	\$2,790	0.72%
Industrial	\$209,417	\$209,311	-\$106	-0.05%
Pipeline	\$152,954	\$152,876	-\$78	-0.05%
Sub-Total Taxable	\$5,895,080	\$5,895,078	-\$2	0.00%
Payment In Lieu				
Residential	\$1,375	\$1,374	-\$1	-0.05%
Commercial	\$16,543	\$16,535	-\$8	-0.05%
Landfill	\$3,794	\$3,792	-\$2	-0.05%
Sub-Total PIL	\$22,635	\$22,624	-\$11	-0.05%
Total Taxable and PIL	\$5,917,715	\$5,917,702	-\$13	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,917,715	\$5,917,702	-\$13	0.00%

West Lincoln, Scenario 2: Commercial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,821,992	\$4,820,478	-\$1,514	-0.03%
Farm	\$272,732	\$272,644	-\$88	-0.03%
Managed Forest	\$1,209	\$1,209	\$0	-0.03%
Multi-Residential	\$49,259	\$49,243	-\$15	-0.03%
Commercial	\$387,517	\$389,248	\$1,730	0.45%
Industrial	\$209,417	\$209,351	-\$66	-0.03%
Pipeline	\$152,954	\$152,906	-\$48	-0.03%
Sub-Total Taxable	\$5,895,080	\$5,895,078	-\$1	0.00%
Payment In Lieu				
Residential	\$1,375	\$1,374	\$0	-0.03%
Commercial	\$16,543	\$16,538	-\$5	-0.03%
Landfill	\$3,794	\$3,793	-\$1	-0.03%
Sub-Total PIL	\$22,635	\$22,628	-\$7	-0.03%
Total Taxable and PIL	\$5,917,715	\$5,917,706	-\$8	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,917,715	\$5,917,706	-\$8	0.00%

West Lincoln, Scenario 3: Industrial vacant land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,821,992	\$4,820,533	-\$1,458	-0.03%
Farm	\$272,732	\$272,650	-\$82	-0.03%
Managed Forest	\$1,209	\$1,209	\$0	-0.03%
Multi-Residential	\$49,259	\$49,244	-\$15	-0.03%
Commercial	\$387,517	\$387,401	-\$117	-0.03%
Industrial	\$209,417	\$211,134	\$1,717	0.82%
Pipeline	\$152,954	\$152,908	-\$46	-0.03%
Sub-Total Taxable	\$5,895,080	\$5,895,078	-\$1	0.00%
Payment In Lieu				
Residential	\$1,375	\$1,374	\$0	-0.03%
Commercial	\$16,543	\$16,538	-\$5	-0.03%
Landfill	\$3,794	\$3,793	-\$1	-0.03%
Sub-Total PIL	\$22,635	\$22,628	-\$7	-0.03%
Total Taxable and PIL	\$5,917,715	\$5,917,707	-\$8	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,917,715	\$5,917,707	-\$8	0.00%

West Lincoln, Scenario 4: Industrial excess land discount reduced to 0.0%; all other class discounts (commercial and industrial) remain unchanged from 2017 status quo.

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,821,992	\$4,821,089	-\$903	-0.02%
Farm	\$272,732	\$272,681	-\$50	-0.02%
Managed Forest	\$1,209	\$1,209	\$0	-0.02%
Multi-Residential	\$49,259	\$49,250	-\$9	-0.02%
Commercial	\$387,517	\$387,445	-\$72	-0.02%
Industrial	\$209,417	\$210,480	\$1,063	0.51%
Pipeline	\$152,954	\$152,925	-\$29	-0.02%
Sub-Total Taxable	\$5,895,080	\$5,895,080	\$0	0.00%
Payment In Lieu				
Residential	\$1,375	\$1,375	\$0	-0.02%
Commercial	\$16,543	\$16,540	-\$3	-0.02%
Landfill	\$3,794	\$3,794	-\$1	-0.02%
Sub-Total PIL	\$22,635	\$22,631	-\$4	-0.02%
Total Taxable and PIL	\$5,917,715	\$5,917,710	-\$4	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,917,715	\$5,917,710	-\$4	0.00%

**West Lincoln, Scenario 5: Discounts are set to 0.0% for the Commercial Vacant Land
and the Commercial Excess Land Subclasses;
Industrial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,821,992	\$4,818,033	-\$3,958	-0.08%
Farm	\$272,732	\$272,509	-\$223	-0.08%
Managed Forest	\$1,209	\$1,208	-\$1	-0.08%
Multi-Residential	\$49,259	\$49,218	-\$40	-0.08%
Commercial	\$387,517	\$392,036	\$4,519	1.17%
Industrial	\$209,417	\$209,245	-\$172	-0.08%
Pipeline	\$152,954	\$152,829	-\$126	-0.08%
Sub-Total Taxable	\$5,895,080	\$5,895,078	-\$1	0.00%
Payment In Lieu				
Residential	\$1,375	\$1,374	-\$1	-0.08%
Commercial	\$16,543	\$16,529	-\$14	-0.08%
Landfill	\$3,794	\$3,791	-\$3	-0.08%
Sub-Total PIL	\$22,635	\$22,617	-\$19	-0.08%
Total Taxable and PIL	\$5,917,715	\$5,917,695	-\$20	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,917,715	\$5,917,695	-\$20	0.00%

**West Lincoln, Scenario 6: Discounts are set to 0.0% for the Industrial Vacant Land
and the Industrial Excess Land Subclasses;
Commercial Discounts Remain Unchanged from 2017 Status Quo**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,821,992	\$4,819,631	-\$2,361	-0.05%
Farm	\$272,732	\$272,597	-\$135	-0.05%
Managed Forest	\$1,209	\$1,209	-\$1	-0.05%
Multi-Residential	\$49,259	\$49,235	-\$24	-0.05%
Commercial	\$387,517	\$387,328	-\$189	-0.05%
Industrial	\$209,417	\$212,196	\$2,780	1.33%
Pipeline	\$152,954	\$152,879	-\$75	-0.05%
Sub-Total Taxable	\$5,895,080	\$5,895,075	-\$5	0.00%
Payment In Lieu				
Residential	\$1,375	\$1,374	-\$1	-0.05%
Commercial	\$16,543	\$16,535	-\$8	-0.05%
Landfill	\$3,794	\$3,792	-\$2	-0.05%
Sub-Total PIL	\$22,635	\$22,624	-\$11	-0.05%
Total Taxable and PIL	\$5,917,715	\$5,917,699	-\$16	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,917,715	\$5,917,699	-\$16	0.00%

**West Lincoln, Scenario 7: All Discounts are reduced to 0.0 % for
Commercial Vacant Land and Excess Land Subclasses
and Industrial Vacant Land and Excess Land Subclasses**

Realty Tax Class	CVA Tax		Change in Tax	
	2017 As Adopted	2017 Modelled	\$	%
Taxable				
Residential	\$4,821,992	\$4,815,686	-\$6,306	-0.13%
Farm	\$272,732	\$272,373	-\$358	-0.13%
Managed Forest	\$1,209	\$1,208	-\$2	-0.13%
Multi-Residential	\$49,259	\$49,194	-\$64	-0.13%
Commercial	\$387,517	\$391,845	\$4,327	1.12%
Industrial	\$209,417	\$212,023	\$2,606	1.24%
Pipeline	\$152,954	\$152,754	-\$200	-0.13%
Sub-Total Taxable	\$5,895,080	\$5,895,083	\$3	0.00%
Payment In Lieu				
Residential	\$1,375	\$1,373	-\$2	-0.13%
Commercial	\$16,543	\$16,521	-\$22	-0.13%
Landfill	\$3,794	\$3,789	-\$5	-0.13%
Sub-Total PIL	\$22,635	\$22,606	-\$30	-0.13%
Total Taxable and PIL	\$5,917,715	\$5,917,688	-\$27	0.00%
Exempt	\$0	\$0	\$0	0.00%
Total	\$5,917,715	\$5,917,688	-\$27	0.00%

Appendix 13**Table to illustrate 2017 Regional General Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%, Tax Class Summary**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$241,502,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$2,575,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$15,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$14,858,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Multi-Residential	\$603,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$61,974,998	\$693,459	\$328,002	\$0	\$0	\$1,021,461	\$0	\$1,021,461
Landfill	\$57,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$11,219,645	\$0	\$0	\$428,637	\$106,477	\$0	\$535,108	\$535,108
Pipeline	\$2,216,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$335,024,167	\$693,459	\$328,002	\$428,637	\$106,477	\$1,021,461	\$535,108	\$1,556,569
Payment In Lieu								
Residential	\$158,891	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$5,724,026	\$26,325	\$12,731	\$0	\$0	\$39,056	\$0	\$39,056
Landfill	\$17,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$142,127	\$0	\$0	\$7,845	\$2,366	\$0	\$10,211	\$10,211
Sub-Total PIL	\$6,043,169	\$26,325	\$12,731	\$7,845	\$2,366	\$39,056	\$10,211	\$49,267
Total Taxable and PIL	\$341,067,336	\$719,784	\$340,733	\$436,483	\$108,843	\$1,060,517	\$545,319	\$1,605,836
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$341,067,336	\$719,784	\$340,733	\$436,483	\$108,843	\$1,060,517	\$545,319	\$1,605,836

Summary Table:
Illustrate 2017 Regional General Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%, Local Municipal Distribution of Regional Tax

Municipality	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Fort Erie Town	\$21,571,772	\$50,471	\$19,275	\$14,588	\$2,994	\$69,746	\$17,582	\$87,327
Grimsby Town	\$23,763,664	\$45,568	\$31,776	\$7,696	\$13,714	\$77,344	\$21,410	\$98,753
Lincoln Town	\$19,377,667	\$27,739	\$18,237	\$30,196	\$11,131	\$45,976	\$41,326	\$87,301
Niagara Falls City	\$69,964,601	\$414,224	\$143,023	\$94,844	\$21,096	\$557,255	\$115,942	\$673,205
Niagara-On-The-Lake Town	\$27,918,453	\$27,538	\$36,488	\$57,718	\$424	\$64,026	\$58,141	\$122,167
Pelham Town	\$13,803,068	\$11,199	\$1,674	\$289	\$214	\$12,873	\$504	\$13,376
Port Colborne City	\$11,312,591	\$6,127	\$675	\$30,397	\$9,283	\$6,801	\$39,679	\$46,479
St. Catharines City	\$91,403,113	\$48,886	\$43,964	\$104,148	\$22,167	\$92,848	\$126,313	\$219,159
Thorold City	\$13,158,373	\$19,605	\$12,095	\$64,003	\$16,125	\$31,699	\$80,127	\$111,825
Wainfleet Township	\$5,043,406	\$870	\$2,278	\$389	\$470	\$3,148	\$860	\$4,007
Welland City	\$27,905,898	\$36,263	\$15,434	\$21,405	\$7,025	\$51,697	\$28,430	\$80,126
West Lincoln Township	\$9,801,562	\$4,968	\$3,081	\$2,962	\$1,834	\$8,049	\$4,795	\$12,843
Total	\$335,024,167	\$693,459	\$328,002	\$428,637	\$106,477	\$1,021,461	\$535,108	\$1,556,569

Summary Table:
2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%

Municipality	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Fort Erie Town	\$25,353,468	\$59,319	\$22,653	\$17,145	\$3,518	\$81,972	\$20,663	\$102,635
Grimsby Town	\$10,424,673	\$19,989	\$13,939	\$3,376	\$6,016	\$33,928	\$9,392	\$43,320
Lincoln Town	\$14,201,893	\$20,329	\$13,365	\$22,130	\$8,157	\$33,695	\$30,287	\$63,982
Niagara Falls City	\$56,290,146	\$333,270	\$115,076	\$76,309	\$16,974	\$448,346	\$93,282	\$541,628
Niagara-On-The-Lake Town	\$10,169,515	\$10,031	\$13,291	\$21,024	\$154	\$23,322	\$21,178	\$44,500
Pelham Town	\$11,791,254	\$9,566	\$1,430	\$247	\$183	\$10,997	\$430	\$11,427
Port Colborne City	\$16,038,334	\$8,685	\$956	\$43,094	\$13,160	\$9,641	\$56,253	\$65,895
St. Catharines City	\$86,319,111	\$46,165	\$41,517	\$98,354	\$20,932	\$87,682	\$119,286	\$206,967
Thorold City	\$13,336,337	\$19,869	\$12,258	\$64,868	\$16,342	\$32,127	\$81,210	\$113,337
Wainfleet Township	\$5,148,689	\$888	\$2,325	\$398	\$480	\$3,213	\$877	\$4,091
Welland City	\$37,483,069	\$48,707	\$20,731	\$28,751	\$9,435	\$69,438	\$38,186	\$107,623
West Lincoln Township	\$5,895,080	\$2,988	\$1,853	\$1,781	\$1,103	\$4,841	\$2,884	\$7,724
Total	\$292,451,569	\$579,808	\$259,394	\$377,474	\$96,453	\$839,201	\$473,928	\$1,313,130

**Fort Erie: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$20,842,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$87,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$2,011	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$530,443	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Multi-Residential	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$2,934,042	\$59,319	\$22,653	\$0	\$0	\$81,972	\$0	\$81,972
Industrial	\$794,438	\$0	\$0	\$17,145	\$3,518	\$0	\$20,663	\$20,663
Pipeline	\$162,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$25,353,468	\$59,319	\$22,653	\$17,145	\$3,518	\$81,972	\$20,663	\$102,635
Payment In Lieu								
Residential	\$7,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$121,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$637	\$0	\$0	\$273	\$0	\$0	\$273	\$273
Sub-Total PIL	\$129,725	\$0	\$0	\$273	\$0	\$0	\$273	\$273
Total Taxable and PIL	\$25,483,193	\$59,319	\$22,653	\$17,418	\$3,518	\$81,972	\$20,936	\$102,908
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$25,483,193	\$59,319	\$22,653	\$17,418	\$3,518	\$81,972	\$20,936	\$102,908

**Grimsby: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$8,709,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$42,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$438	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$128,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$1,225,861	\$19,989	\$13,939	\$0	\$0	\$33,929	\$0	\$33,929
Industrial	\$286,437	\$0	\$0	\$3,376	\$6,016	\$0	\$9,392	\$9,392
Pipeline	\$31,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$10,424,673	\$19,989	\$13,939	\$3,376	\$6,016	\$33,928	\$9,392	\$43,320
Payment In Lieu								
Residential	\$8,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$103,998	\$7,969	\$0	\$0	\$0	\$7,969	\$0	\$7,969
Industrial	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total PIL	\$113,272	\$7,969	\$0	\$0	\$0	\$7,969	\$0	\$7,969
Total Taxable and PIL	\$10,537,945	\$27,958	\$13,939	\$3,376	\$6,016	\$41,897	\$9,392	\$51,289
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$10,537,945	\$27,958	\$13,939	\$3,376	\$6,016	\$41,897	\$9,392	\$51,289

**Lincoln: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$11,041,972	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$419,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$793	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$174,344	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$1,404,842	\$20,329	\$13,365	\$0	\$0	\$33,695	\$0	\$33,695
Industrial	\$1,025,427	\$0	\$0	\$22,130	\$8,157	\$0	\$30,287	\$30,287
Pipeline	\$135,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$14,201,893	\$20,329	\$13,365	\$22,130	\$8,157	\$33,695	\$30,287	\$63,982
Payment In Lieu								
Residential	\$18,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$109,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$14,406	\$0	\$0	\$1,128	\$0	\$0	\$1,128	\$1,128
Sub-Total PIL	\$142,497	\$0	\$0	\$1,128	\$0	\$0	\$1,128	\$1,128
Total Taxable and PIL	\$14,344,390	\$20,329	\$13,365	\$23,258	\$8,157	\$33,695	\$31,415	\$65,110
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$14,344,390	\$20,329	\$13,365	\$23,258	\$8,157	\$33,695	\$31,415	\$65,110

**Niagara Falls: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$33,673,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$76,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$2,576,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Multi-Residential	\$42,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$18,187,809	\$333,270	\$115,076	\$0	\$0	\$448,346	\$0	\$448,346
Landfill	\$43,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$1,363,751	\$0	\$0	\$76,309	\$16,974	\$0	\$93,282	\$93,282
Pipeline	\$324,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$56,290,146	\$333,270	\$115,076	\$76,309	\$16,974	\$448,346	\$93,282	\$541,628
Payment In Lieu								
Residential	\$25,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$2,984,639	\$4,029	\$2,799	\$0	\$0	\$6,828	\$0	\$6,828
Industrial	\$35,572	\$0	\$0	\$69	\$0	\$0	\$69	\$69
Sub-Total PIL	\$3,045,359	\$4,029	\$2,799	\$69	\$0	\$6,828	\$69	\$6,897
Total Taxable and PIL	\$59,335,505	\$337,299	\$117,875	\$76,377	\$16,974	\$455,174	\$93,351	\$548,525
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$59,335,505	\$337,299	\$117,875	\$76,377	\$16,974	\$455,174	\$93,351	\$548,525

**Niagara-On-The-Lake: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$7,238,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$210,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$67,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$2,386,210	\$10,031	\$13,291	\$0	\$0	\$23,322	\$0	\$23,322
Industrial	\$206,069	\$0	\$0	\$21,024	\$154	\$0	\$21,178	\$21,178
Pipeline	\$60,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$10,169,515	\$10,031	\$13,291	\$21,024	\$154	\$23,322	\$21,178	\$44,500
Payment In Lieu								
Residential	\$7,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$118,271	\$197	\$2,739	\$0	\$0	\$2,935	\$0	\$2,935
Industrial	\$5,611	\$0	\$0	\$2,142	\$0	\$0	\$2,142	\$2,142
Sub-Total PIL	\$131,287	\$197	\$2,739	\$2,142	\$0	\$2,935	\$2,142	\$5,077
Total Taxable and PIL	\$10,300,802	\$10,228	\$16,030	\$23,166	\$154	\$26,257	\$23,320	\$49,577
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$10,300,802	\$10,228	\$16,030	\$23,166	\$154	\$26,257	\$23,320	\$49,577

**Pelham: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$10,647,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$162,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$2,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$171,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$628,155	\$9,566	\$1,430	\$0	\$0	\$10,997	\$0	\$10,997
Industrial	\$50,444	\$0	\$0	\$247	\$183	\$0	\$430	\$430
Pipeline	\$129,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$11,791,254	\$9,566	\$1,430	\$247	\$183	\$10,997	\$430	\$11,427
Payment In Lieu								
Residential	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$27,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total PIL	\$28,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Taxable and PIL	\$11,819,405	\$9,566	\$1,430	\$247	\$183	\$10,997	\$430	\$11,427
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$11,819,405	\$9,566	\$1,430	\$247	\$183	\$10,997	\$430	\$11,427

**Port Colborne: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$11,984,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$99,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$632,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$1,678,026	\$8,685	\$956	\$0	\$0	\$9,641	\$0	\$9,641
Industrial	\$1,506,454	\$0	\$0	\$43,094	\$13,160	\$0	\$56,253	\$56,253
Pipeline	\$135,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$16,038,334	\$8,685	\$956	\$43,094	\$13,160	\$9,641	\$56,253	\$65,895
Payment In Lieu								
Residential	\$7,429	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$137,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$1,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total PIL	\$146,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Taxable and PIL	\$16,184,795	\$8,685	\$956	\$43,094	\$13,160	\$9,641	\$56,253	\$65,895
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$16,184,795	\$8,685	\$956	\$43,094	\$13,160	\$9,641	\$56,253	\$65,895

**St. Catharines: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$59,364,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$141,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$7,083,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Multi-Residential	\$153,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$16,709,430	\$46,165	\$41,517	\$0	\$0	\$87,682	\$0	\$87,682
Industrial	\$2,598,356	\$0	\$0	\$98,354	\$20,932	\$0	\$119,286	\$119,286
Pipeline	\$268,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$86,319,111	\$46,165	\$41,517	\$98,354	\$20,932	\$87,682	\$119,286	\$206,967
Payment In Lieu								
Residential	\$14,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$772,454	\$2,465	\$1,543	\$0	\$0	\$4,009	\$0	\$4,009
Industrial	\$27,829	\$0	\$0	\$103	\$2,234	\$0	\$2,337	\$2,337
Sub-Total PIL	\$815,280	\$2,465	\$1,543	\$103	\$2,234	\$4,009	\$2,337	\$6,346
Total Taxable and PIL	\$87,134,391	\$48,630	\$43,060	\$98,456	\$23,166	\$91,691	\$121,623	\$213,313
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$87,134,391	\$48,630	\$43,060	\$98,456	\$23,166	\$91,691	\$121,623	\$213,313

**Thorold: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$9,607,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$75,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$453,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Multi-Residential	\$347,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$1,628,396	\$19,869	\$12,258	\$0	\$0	\$32,127	\$0	\$32,127
Industrial	\$992,685	\$0	\$0	\$64,868	\$16,342	\$0	\$81,210	\$81,210
Pipeline	\$230,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$13,336,337	\$19,869	\$12,258	\$64,868	\$16,342	\$32,127	\$81,210	\$113,337
Payment In Lieu								
Residential	\$26,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$588	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$107,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$22,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total PIL	\$156,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Taxable and PIL	\$13,492,969	\$19,869	\$12,258	\$64,868	\$16,342	\$32,127	\$81,210	\$113,337
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$13,492,969	\$19,869	\$12,258	\$64,868	\$16,342	\$32,127	\$81,210	\$113,337

**Wainfleet: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$4,654,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$199,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$1,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$5,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$183,102	\$888	\$2,325	\$0	\$0	\$3,213	\$0	\$3,213
Industrial	\$53,237	\$0	\$0	\$398	\$480	\$0	\$877	\$877
Pipeline	\$50,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$5,148,689	\$888	\$2,325	\$398	\$480	\$3,213	\$877	\$4,091
Payment In Lieu								
Residential	\$1,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$12,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total PIL	\$14,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Taxable and PIL	\$5,162,976	\$888	\$2,325	\$398	\$480	\$3,213	\$877	\$4,091
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$5,162,976	\$888	\$2,325	\$398	\$480	\$3,213	\$877	\$4,091

**Welland: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$28,595,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$31,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$1,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$2,428,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Multi-Residential	\$59,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$4,791,853	\$48,707	\$20,731	\$0	\$0	\$69,438	\$0	\$69,438
Landfill	\$5,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$1,313,735	\$0	\$0	\$28,750	\$9,435	\$0	\$38,186	\$38,186
Pipeline	\$255,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$37,483,069	\$48,707	\$20,731	\$28,751	\$9,435	\$69,438	\$38,186	\$107,623
Payment In Lieu								
Residential	\$6,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$142,668	\$0	\$134	\$0	\$0	\$134	\$0	\$134
Landfill	\$15,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$8,922	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total PIL	\$173,058	\$0	\$134	\$0	\$0	\$134	\$0	\$134
Total Taxable and PIL	\$37,656,127	\$48,707	\$20,864	\$28,751	\$9,435	\$69,572	\$38,186	\$107,757
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$37,656,127	\$48,707	\$20,864	\$28,751	\$9,435	\$69,572	\$38,186	\$107,757

**West Lincoln: Table to illustrate 2017 Local Municipal Tax Rates applied to
Commercial and Industrial Subclasses; Modelled Discounts at 0.0%**

Realty Tax Class	Change in CVA Tax from Adopted							
	2017 As Adopted	2017 Modelled Scenario 1	2017 Modelled Scenario 2	2017 Modelled Scenario 3	2017 Modelled Scenario 4	2017 Modelled Scenario 5	2017 Modelled Scenario 6	2017 Modelled Scenario 7
Taxable								
Residential	\$4,821,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farm	\$272,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Managed Forest	\$1,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Residential	\$49,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$387,517	\$2,988	\$1,853	\$0	\$0	\$4,841	\$0	\$4,841
Industrial	\$209,417	\$0	\$0	\$1,781	\$1,103	\$0	\$2,884	\$2,884
Pipeline	\$152,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Taxable	\$5,895,080	\$2,988	\$1,853	\$1,781	\$1,103	\$4,841	\$2,884	\$7,724
Payment In Lieu								
Residential	\$1,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	\$16,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Landfill	\$3,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Industrial	\$923	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total PIL	\$22,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Taxable and PIL	\$5,917,715	\$2,988	\$1,853	\$1,781	\$1,103	\$4,841	\$2,884	\$7,724
Exempt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$5,917,715	\$2,988	\$1,853	\$1,781	\$1,103	\$4,841	\$2,884	\$7,724

Appendix 14

Statistical Data:

**Count of Taxable Excess Land and Taxable Vacant Land Properties
in each of the Area Municipalities, 2017**

Municipality	Commercial				Industrial			
	Excess Land (RTQ = U)		Vacant Land (RTQ = X)		Excess Land (RTQ = U)		Vacant Land (RTQ = X)	
	# of Properties	Total CVA	# of Properties	Total CVA	# of Properties	Total CVA	# of Properties	Total CVA
Fort Erie Town	43	6,328,984	96	16,572,850	13	657,300	33	3,202,919
Grimsby Town	13	10,434,040	20	14,962,750	9	3,011,125	7	1,689,750
Lincoln Town	15	5,988,200	21	9,108,325	14	2,443,825	16	6,629,750
				136,019,32				
Niagara Falls City	88	46,966,439	197	5	31	4,632,225	94	20,825,162
Niagara-On-The-Lake Town	31	11,838,152	8	9,042,475	2	92,900	22	12,673,000
Pelham Town	9	549,704	4	3,677,250	1	47,025	1	63,500
Port Colborne City	8	221,425	19	2,011,600	16	2,038,050	56	6,674,000
St. Catharines City	66	14,435,592	61	16,051,825	25	4,866,646	60	22,867,225
Thorold City	33	3,971,345	28	6,437,282	27	3,540,304	51	14,052,850
Wainfleet Township	11	747,877	3	285,650	3	103,225	1	85,500
Welland City	37	5,067,886	61	11,907,250	20	1,542,325	48	4,699,750
West Lincoln Township	14	1,011,613	10	1,631,250	3	402,550	4	650,150
		107,561,25		227,707,83		23,377,50		
Total	368	7	528	2	164	0	393	94,113,556
				335,269,08				117,491,05
	Commercial Total		896	9	Industrial Total		557	6



THE VACANCY REBATE AND REDUCTION PROGRAMS UPDATE

June 2017

Programs Update

As announced in the *2016 Ontario Economic Outlook and Fiscal Review*, municipalities now have broad flexibility to modify the vacant rebate and reduction programs to meet local circumstances, while considering the impact of such changes on the business community. The Province has an interest in continuing to ensure tax competitiveness and consistency for taxpayers and as such, has encouraged municipalities to engage with their local business community when considering program changes.

As the flexibility for the vacancy rebate and reduction programs is new for 2017, municipalities have requested additional information on the program changes being considered and the consultations being conducted in support. In response, the Ministry has completed a scan of municipal council resolutions related to this flexibility.

The Ministry provided municipalities with a bulletin and checklist in January 2017 (for copies, email info.propertytax@ontario.ca), which focus largely on municipal engagement with the business community, to assist municipalities considering changes to the programs. In support of the implementation process, the Ministry also coordinated two joint Municipal and Business Reference Group meetings to facilitate discussions between members of the business community and municipalities on the announced flexibility for the programs.

Examples of Consultations and Program Changes

Consultations

In addition to open council meetings and debates, municipalities have engaged businesses and the public using a variety of approaches, including public meetings/open houses, mail/email solicitation and online surveys. The following provides specific municipal examples.

▪ **Public Meetings/Open Houses**

- Parry Sound: The Town held two open houses for the business community and the general public. The Town also shared the details of their proposed changes to the Downtown Business Association and Chamber of Commerce.
- Peel Region: The Region held meetings with business owners in Caledon, Brampton and Mississauga and posted a questionnaire on the website to solicit feedback.
- Toronto: The City held meetings with representatives from large commercial and industrial property owners, along with representatives from the City's Business Improvement Areas. Public consultation sessions were open to all interested parties and an on-line survey was available through the City's web site.

▪ **Mail/Email Solicitation**

- Hamilton: Hamilton invited business owners to make written submissions and to appear in person at the General Issue Committee meeting. The municipality also met with the Business Improvement Area associations, the Chamber of Commerce, and circulated an information report to Community Hubs. The City also engaged through their website, as well as traditional and social media.
- Kawartha Lakes: The municipality held two public meetings and sent personalized letters to property owners receiving rebates since 2010. Details of the meetings were sent to community groups, advertised in the media, Facebook and website and included in Council agenda.
- Espanola: The municipality issued a press release to seek feedback on proposed changes to the vacancy rebate and reduction programs. This was in addition to letters mailed to businesses that received the vacancy rebate in 2015, outlining the details of the proposed changes.

▪ **Online Survey**

- Ottawa: The municipality used a survey tool and conducted public meetings to seek feedback from the retail, industrial community and/or office space property owners. Information was posted on the website and consultations were held with property owners and their representatives who benefited from the vacant unit rebate.
- Sault Ste. Marie: The municipality's engagement process included an online survey, stakeholder meetings with the Chamber of Commerce and Downtown Association, an open house and email correspondence.

Program Changes

Municipalities now have broad flexibility to modify the vacancy rebate and reduction programs to meet local circumstances, while considering the impact of such changes on the business community. The following provides specific municipal examples of proposed program changes.

▪ **Adjusting the rebate and/or reduction rates to increase or decrease the value by class to reflect local circumstances. For example:**

- Fort Frances: Council passed a resolution to reduce the value of the industrial vacant unit rebate from 35% to 30% to align with the rebate for commercial properties.

▪ **Applying declining rebate or reduction values for consecutive applications. For example:**

- Peel Region: The Region issued a news release that it would be consulting with business owners on proposed changes to the vacant unit rebate program, which include introducing eligibility criteria in 2017 to exclude recipients of the rebate in the last three consecutive years, as well as specific types of taxable non-permanent structures and property types, labour disruptions and fixturing periods. The program is proposed to be eliminated in 2020.

- Sault Ste. Marie: Council passed a resolution to amend the vacant unit rebate eligibility to exclude industrial and shopping centre properties and limit the eligibility period to three years in a ten-year cycle for all other commercial properties.
- **Tailoring eligibility requirements to include or exclude specific property uses, property types, and/or a property based on its adherence to local property standards by-laws. For example:**
 - Kawartha Lakes: For 2017, the municipality proposes to include eligibility criteria to exclude vacancies due to labour disruption, minimum square footage and adherence to property standards. Council passed a resolution to eliminate the vacant unit rebate in 2018.
 - Ottawa: For 2017, the municipality proposes to include eligibility criteria such as minimum square footage, adherence to property standards, excluding vacancies due to labour disruption, and limiting to one application per year. Council passed a resolution to phase-out the vacant unit rebate program over two years, with the rebate percentage reduced to 15% in 2017 and eliminated in 2018.
- **Phasing-out or ending the programs, where the rebate or reduction is eliminated in the municipality by a specific year or over a period of years. For example:**
 - Belleville: Council passed a resolution to eliminate the vacant unit rebate program effective 2018.
 - Charlton and Dack: Council passed a resolution to eliminate the vacant unit rebate for the 2017 tax year.
 - Espanola: Council passed a resolution to reduce the vacant unit rebate percentage for 2017 to 15% for the commercial and industrial classes and eliminate the rebate for 2018 and thereafter. For the vacant and excess land subclasses, the municipality would reduce the discount to 15% for the commercial and industrial classes for 2017 and eliminate the program in 2018 and thereafter.
 - London: Council passed a resolution to phase out the vacant unit rebate program and eliminate the subclass tax reductions on vacant/excess commercial and industrial land in 2018, or phase-out over a two-year period beginning in the year 2018. Final decisions on timing would be determined after consultation with the business community.
 - Oxford County: Through the County's online "town hall" forum, the municipality outlined a proposal to phase out the vacant unit rebate program over a three year period, beginning in 2018. Council will give final consideration to a locally designed vacant rebate policy based on feedback received from the business community
 - Parry Sound: Council passed a resolution to eliminate the rebate program as of January 1, 2017.
 - Peterborough: Council passed a resolution to eliminate the vacant unit rebate for the 2017 tax year.

- St. Marys: Council passed a resolution to reduce the vacant unit rebate to 20% in 2018 and to 10% in 2019 for the commercial and industrial classes and eliminate the rebate in 2020 and thereafter. For the vacant and excess land subclasses, the municipality would reduce the discount to 20% in 2018 and to 10% in 2019 for the commercial and industrial classes and eliminate the discount in 2020 and thereafter.
- Toronto: Council passed a resolution to reduce the vacant unit rebate percentage for commercial properties to 15% for 2017 effective July 1, 2017, and to eliminate the rebate for commercial and industrial properties effective July 1, 2018.

Important Note: The examples above are not comprehensive of the possible program changes or kinds of consultations conducted nor should they be taken as the only changes or consultation plans municipalities are considering. Where there may be differences between the information provided in this update and the local municipal source (i.e. by-law, council resolution), the municipal source should be taken as authoritative. For more information on specific municipal consultations or program changes, please contact the local municipality.

Implementation

Municipalities that have decided to modify the vacant unit rebate and the vacant/excess land subclasses can notify the Minister of their intent to utilize this flexibility and provide details of the proposed changes along with a council resolution. Changes to the rebate and reduction programs will be implemented through regulation for each municipality. However, the Province has an interest in continuing to ensure tax competitiveness and consistency for taxpayers and as such, the Minister will consider proposed program changes within this context.

Notifications to the Minister for changes applicable to 2017 were being accepted until July 1, 2017. However, the Province is **extending the submission deadline to August 1, 2017**.

Please note that changes to the 2017 rebate program affect the applications for the 2017 tax year received by the February 28, 2018 deadline. Municipalities planning to make changes to the programs for future years will have the opportunity to do so after August 1, 2017. Municipalities will be notified when the regulation implementing the requested changes has been enacted.

Please copy info.propertytax@ontario.ca when submitting notifications to the Minister.

Questions?

If you have questions regarding potential program changes and consultations, please contact your local municipality. For questions related to the implementation and regulatory process, email info.propertytax@ontario.ca.