



Corporate Report

Report from Financial Management Services, Administration

Date of Report: April 4, 2013

Date of Meeting: April 29, 2013

Report Number: FMS-104-2013

File: 10.57.12

Subject: 2013 Tax Rates

Recommendation

That Council approve the property tax rates as detailed in Appendix '1'; and

That the City Solicitor be directed to prepare the necessary by-law(s). FORTHWITH

Summary

The Regional Municipality of Niagara approved the 2013 Tax Ratios at its meeting of March 21, 2013, and passed the appropriate by-laws. The City is now in a position to finalize the City's 2013 Tax Rates.

Background

The total property bill is comprised of levies from the City of St. Catharines, Regional Municipality of Niagara and the School Boards. Property taxes are calculated by multiplying the current value assessment (CVA) by the tax rate for that class of property. The CVA is established by the Municipal Property Assessment Corporation (MPAC). MPAC is a not for profit corporation with every municipality in Ontario being a member, which is governed by a Board of Directors comprised of taxpayer, municipal and provincial representatives. MPAC's main responsibility is to classify and value all properties in Ontario for taxation purposes according to the legislation and regulations set by the Provincial Government.

Report

A tax rate is established for each class of property by dividing the tax levy requirement by the weighted assessment. The assessment is weighted by the tax ratios.

There are seven major property classes:

Class 1	Residential
Class 2	Multi-residential
Class 3	Commercial
Class 4	Industrial
Class 5	Pipeline

Class 6	Farm
Class 7	Managed Forests

In addition to these major classes, the Region has the following:

Class 8	New Multi-residential
Class 9	New Commercial
Class 10	Office Building
Class 11	Shopping Centre
Class 12	Parking Lots and Vacant Land
Class 13	Large Industrial
Class 14	New Industrial
Class 15	New Large Industrial

The tax ratio reflects how a property class's tax rate compares with the residential tax rate. The residential tax ratio is equal to "one."

A. Business Improvement Area (BIA) Levies

The City has established two Business Improvement Areas (BIA). The purpose of these BIA's is the improvement, beautification and maintenance of municipally-owned land and to promote the area as a business or shopping area. The BIA levy is raised from the commercial properties in the BIA area.

The City has two Business Improvement Areas:

- 1) The St. Catharines Downtown Association which was established in 1973 pursuant to the Ontario Municipal Act, operates to revitalize and promote the downtown core of St. Catharines.
- 2) The Port Dalhousie BIA which was established in 1986 pursuant to the Ontario Municipal Act, operates to revitalize and promote the Port Dalhousie Business Improvement Area.

The St. Catharines Downtown Association, at their General Membership meeting held February 26, 2013, approved its 2013 Budget in the amount of \$384,431 (2012 levy of \$384,431).

The Port Dalhousie BIA, at its March 27, 2013 General Membership meeting, approved its 2013 BIA levy in the amount of \$15,000 (2012 levy of \$15,000).

B. Regional General Tax Rate

The Region approved its general tax rates on March 21, 2013. These rates were amended with the establishment of Bill 50-2013 on April 18, 2013, and are detailed on Appendix '1'. On April 18, 2013, the Region approved By-law No. 50-2013 which

established that for 2013 two bands of assessment shall apply to the commercial residual property class for the purposes of facilitating graduated tax rates. By-law No. 50-2013 is attached as Appendix “2”.

C. Education Rates

The education rates for 2013 are included on Appendix “1”.

The Province of Ontario announced the 2013 uniform residential education tax rate would be reduced from the 2012 rate. The 2013 uniform residential education tax rate is set at 0.212 per cent. (0.221 per cent in 2012).

D. Regional Waste Management

The Region has two primary authorities to raise its waste management costs:

- 1) An upper tier levy - special (Section 311 (4) of the Municipal Act 2001).
- 2) Fees and Charges (Section 390 of the Municipal Act 2001).

The Region has decided to levy its waste management cost by a special levy tax rate for 2013. This is consistent with prior years.

E. Tax Ratios

Under Provincial Legislation, responsibility for taxation policy (including establishing tax ratios) rests with the Region. The Region at its March 21, 2013 meeting, established the following tax ratios:

Property Class	2013 Ratio	2012 Ratio
Residential and Farm	1.0000	1.0000
Multi-residential	2.0440	2.0440
Multi-residential - New	1.0000	1.0000
Commercial	1.7586	1.7586
Industrial - Residual	2.6300	2.6300
Large Industrial	2.6300	2.6300
Pipelines	1.7021	1.7021
Farmlands	0.2500	0.2500
Farmland Awaiting Development I	0.7500	0.7500
Farmland Awaiting Development II	1.0000	1.0000

F. City Tax Rates

The City approved its 2013 Operating Budget at its March 18, 2013 meeting.

G. Niagara Health System Funding Pre Levy

City Council, at the May 26, 2008 meeting, approved that a separate tax rate be levied for hospital purposes beginning in 2008 in the amount of \$2,029,605. This levy is intended to accumulate funds to meet the City's commitment with regard to the new hospital. The approved payment schedule indicates the amount of \$2,208,959 be levied in 2013. The hospital pre levy rates are included on Appendix '1'

H. 2013 Tax Rates and Associated Schedules

In summary, the following included in Appendix "1":

2013 Tax Rates

2013 Current Value Assessment

2013 Tax Levy

Tax Comparison for Median Household

I. Tax Installments for Protected Classes

In 1998, the Province imposed mandatory limits on reform related property tax increases for commercial, industrial and multi-residential properties (i.e. Protected Property) of 10% in 1998, 5% in 1999 and 5% in 2000. These limits were implemented under the Fairness for Property Taxpayers Act (FPTA).

The Continued Protection for Property Taxpayers Act 2000 (CPPTA) was passed in December 2000. The CPPTA imposed mandatory limits for 2001, and subsequent years, the limit for reform related property tax increases on the protected property classes is 5% per year.

Implementation of the requirements under FPTA and CPPTA has been accomplished by using the Ontario Property Tax Analysis (OPTA) System. The OPTA system is a computer data base that was created by the Provincial Ministry of Municipal Affairs to implement the FPTA and CPPTA. In a two-tier system like the Niagara Region, the Region is responsible for the co-ordination of the cut-off of data and acts as bankers for transfer between area municipalities. The City is responsible for maintenance of the assessment data which has to be updated for assessment changes (e.g. Assessment Review Board Decisions, etc.). The update of the OPTA system is complete; however, the final information from OPTA is scheduled to arrive in late June, which allows the City to plan the final billing dates for the protected property classes. This will be the subject of a future report to City Council.

Financial Implications

In order to provide for the Regional, Municipal and Educational funding for 2013, it is necessary to calculate tax rates. These tax rates are then multiplied by the appropriate assessment to calculate the individual homeowner's 2013 tax levy.

Submitted/Prepared and Approved by:

Shelley Chemnitz, CA

City of St. Catharines

2013 Tax Rates

Class	Tax Class	City				Region		School	Total	
		General	Hospital	Urban	Total	General	Waste		General	Urban
Residential	RT	0.518679%	0.015522%	0.072238%	0.606439%	0.599023%	0.077270%	0.212000%	1.422494%	1.494732%
Multi-Residential	MT	1.060180%	0.031727%	0.147654%	1.239561%	1.224403%	0.157940%	0.212000%	2.686250%	2.833904%
New Multi-Residential	NT	0.518679%	0.015522%	0.072238%	0.606439%	0.599023%	0.077270%	0.212000%	1.422494%	1.494732%
Commercial Occupied	CT,XT,CH	0.912149%	0.027297%	0.127038%	1.066484%	1.053409%	0.135887%	1.260000%	3.388742%	3.515780%
Commercial - Excess Land	CU,XU,CK	0.638504%	0.019108%	0.088926%	0.746538%	0.737386%	0.095121%	0.882000%	2.372119%	2.461045%
Commercial Other - Occupied	DT,GT,ST,YT,ZT	0.912149%	0.027297%	0.127038%	1.066484%	1.053442%	0.135887%	1.260000%	3.388775%	3.515813%
Commercial Other Excess Land	DU,SU,ZU	0.638504%	0.019108%	0.088926%	0.746538%	0.737409%	0.095121%	0.882000%	2.372142%	2.461068%
Commercial Vacant Land	CX,CJ	0.638504%	0.019108%	0.088926%	0.746538%	0.737409%	0.095121%	0.882000%	2.372142%	2.461068%
Industrial - Occupied	IT,LT,IH	1.364126%	0.040823%	0.189986%	1.594935%	1.575430%	0.203220%	1.590000%	4.773599%	4.963585%
Industrial - Excess Lands	IU,LU	0.886682%	0.026535%	0.123491%	1.036708%	1.024030%	0.132093%	1.033500%	3.102840%	3.226331%
Industrial - Vacant Lands	IX,IJ	0.886682%	0.026535%	0.123491%	1.036708%	1.024030%	0.132093%	1.033500%	3.102840%	3.226331%
Industrial - New	JT,KT	1.364126%	0.040823%	0.189986%	1.594935%	1.575430%	0.203220%	1.260000%	4.443599%	4.633585%
Industrial - New Excess Lands	JU,KU	0.886682%	0.026535%	0.123491%	1.036708%	1.024030%	0.132093%	0.819000%	2.888340%	3.011831%
Pipelines	PT	0.882844%	0.026420%	0.122956%	1.032220%	1.019597%	0.131521%	1.260000%	3.320382%	3.443338%
Farmlands	FT	0.129670%	0.003881%	0.018060%	0.151611%	0.149756%	0.019318%	0.053000%	0.355625%	0.373685%
Farmlands Awaiting Dev I	R1,C1	0.389009%	0.011642%	0.054179%	0.454830%	0.449267%	0.057953%	0.159000%	1.066871%	1.121050%
Farmlands Awaiting Dev II	R4	0.518679%	0.015522%	0.072238%	0.606439%	0.599023%	0.077270%	0.212000%	1.422494%	1.494732%

Other	Tax Rate
Downtown Association	0.410882%
- Occupied	0.287618%
- Vacant	
Port Dalhousie BIA	0.157459%
- Occupied	0.110221%
- Vacant	

Class	Tax Class
"Commercial" = Commercial Residual - Low Band as per the Region's by-law and includes commercial property types that are not specifically included in the "Commercial Other" property classes or the Commercial Vacant Land property class with an assessment for a property of up to 109,400,000	CT, XT, CH, CU, XU, CK, CF, CG, CP, CZ
"Commercial Other" = Commercial Other (not residual) as per the Region's by-law and includes land in the office building, shopping centre and parking lots property classes	DT, GT, ST, YT, ZT, DU, SU, ZU, DG, DP
"Commercial Vacant Land"	CX, CJ

City of St. Catharines

2013 Current Value Assessments

<u>Class</u>	<u>General</u>	<u>Urban</u>
Residential	\$9,772,841,622	\$9,529,258,197
Multi-Residential	573,919,115	573,919,115
New Multi-Residential	11,600,576	11,600,576
Commercial - Occupied	973,608,373	961,479,188
Commercial - Excess Lands	8,246,205	7,607,215
Commercial Other - Occupied	566,415,867	566,383,447
Commercial Other - Excess Land	3,625,795	3,594,597
Commercial - Vacant Land	19,920,850	19,698,025
Industrial - Occupied	156,545,380	153,316,730
Industrial - Excess Lands	4,097,323	4,097,323
Industrial - Vacant Lands	18,309,975	18,309,975
Industrial - New	3,486,500	3,486,500
Industrial - New Excess Lands	51,500	51,500
Pipelines	26,277,750	25,181,750
Farmlands	88,101,275	5,527,650
Total Taxable Assessment	<u>\$12,227,048,106</u>	<u>\$11,883,511,788</u>

City of St. Catharines

2013 Tax Levy

Tax Levy	City							School	Total Tax Levy
	General	Hospital	Urban	Total	General	Waste	Total		
Residential	50,689,677	1,516,940	6,883,746	59,090,363	58,541,569	7,551,475	66,093,044	20,718,424	145,901,831
Multi-Residential	6,084,576	182,087	847,415	7,114,078	7,027,083	906,448	7,933,531	1,216,709	16,264,317
New - Multi Residential	60,170	1,801	8,380	70,350	69,490	8,964	78,454	24,593	173,398
Commercial - Occupied	8,880,759	265,766	1,221,444	10,367,969	10,256,078	1,323,007	11,579,085	12,267,465	34,214,520
Commercial - Excess Land	52,652	1,576	6,765	60,993	60,806	7,844	68,650	72,732	202,375
Commercial Other - Occupied	5,166,557	154,615	719,522	6,040,693	5,966,863	769,686	6,736,548	7,136,840	19,914,082
Commercial Other- Excess Land	23,151	693	3,197	27,040	26,737	3,449	30,186	31,980	89,206
Commercial - Vacant Land	127,195	3,806	17,517	148,519	146,898	18,949	165,847	175,702	490,068
Industrial Occupied	2,135,476	63,907	291,280	2,490,663	2,466,263	318,132	2,784,394	2,489,072	7,764,129
Industrial New	47,560	1,423	6,624	55,607	54,927	7,085	62,013	43,930	161,550
Industrial - Excess Land	36,330	1,087	5,060	42,477	41,958	5,412	47,370	42,346	132,193
Industrial - New Excess Land	457	14	64	534	527	68	595	422	1,551
Industrial Vacant Land	162,351	4,859	22,611	189,821	187,500	24,186	211,686	189,234	590,740
Pipelines	231,992	6,943	30,962	269,897	267,927	34,561	302,488	331,100	903,484
Farmlands	114,241	3,419	998	118,658	131,937	17,019	148,956	46,694	314,308
Total	73,813,144	2,208,935	10,065,584	86,087,663	85,246,564	10,996,284	96,242,848	44,787,240	227,117,751

Comparison to 2012	City							School	Total Tax Levy
	General	Hospital	Urban	Total	General	Waste	Total		
2012 Tax levy	71,257,240	2,208,966	9,588,402	83,054,608	82,563,400	10,691,806	93,255,206	44,835,170	221,144,984
Change - \$	2,555,904	-31	477,182	3,033,055	2,683,164	304,478	2,987,642	-47,930	5,972,767
Change - %	3.59%	0.00%	4.98%	3.65%	3.25%	2.85%	3.20%	-0.11%	2.70%

City of St. Catharines

Tax Comparison for Median Household

Residential

	2013	2012	Change Amount	%
<u>Tax Rates:</u>				
City - General	0.518679%	0.512099%	0.006580%	1.28%
City - Urban	0.072238%	0.070348%	0.001890%	2.69%
City - Hospital	0.015522%	0.015875%	-0.000353%	-2.22%
Total City Tax Rate	0.606439%	0.598322%	0.008117%	1.36%
Region - General	0.599023%	0.593352%	0.005671%	0.96%
Region - Waste	0.077270%	0.076838%	0.000432%	0.56%
Total Region Tax Rate	0.676293%	0.670190%	0.006103%	0.91%
School	0.212000%	0.221000%	-0.009000%	-4.07%
Total Tax Rate	1.494732%	1.489512%	0.005220%	0.35%

Taxes (Median with Current Value of \$209,000)

City - General	1,084.04	1,049.80	34.24	3.26%
Region - General	1,251.96	1,216.37	35.59	2.93%
Region - Waste Management	161.49	157.52	3.97	2.52%
Urban - City	150.98	144.21	6.77	4.69%
School	443.08	453.05	-9.97	-2.20%
Total Urban Rate	3,091.55	3,020.95	70.60	2.34%
City - Hospital	32.44	32.54	-0.10	-0.31%
Total Urban Rate with Hospital	\$3,123.99	\$3,053.49	\$70.50	2.31%

Breakdown:

City	\$1,267.46	\$1,226.55	\$40.91	3.34%
Region	1,413.45	1,373.89	39.56	2.88%
School	443.08	453.05	-9.97	-2.20%
	\$3,123.99	\$3,053.49	\$70.50	2.31%

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 50-2013

A BY-LAW TO SET AND LEVY THE
RATES OF TAXATION FOR REGIONAL
GENERAL AND SPECIAL PURPOSES
FOR THE YEAR 2013

WHEREAS the Regional Council of The Regional Municipality of Niagara (hereinafter referred to as "The Regional Corporation") has prepared and adopted a budget including estimates of all sums it requires during the year 2013 for the purposes of the Regional Corporation pursuant to Section 289(1) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended (hereinafter referred to as the "Municipal Act");

AND WHEREAS Regional Council by By-Law No. 35-2013, adopted the 2013 Current levy and Waste Management budget;

AND WHEREAS for the purposes of raising the general levy for the Regional Corporation, the Regional Corporation shall pass a by-law directing each Lower-Tier Municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the Lower-Tier Municipality rateable for the purposes of the Regional Corporation, pursuant to Section 311 (2) of the Municipal Act;

AND WHEREAS the Regional Corporation may establish two or three bands of assessment of property for the purposes of facilitating graduated tax rates for any one or more of the property classes included in the commercial classes or the industrial classes pursuant to paragraph of the Municipal Act, 2001

AND WHEREAS the Regional Corporation may establish the ratio that the tax rates for each established band of assessment must bear to each other in accordance with paragraph 314(1)(a) of the Municipal Act, 2001

AND WHEREAS the tax ratios and the tax rate reductions for prescribed property classes for the 2013 taxation year have been set out in By-law No. 34-2013 of the Regional Corporation dated the 21st of March, 2013;

AND WHEREAS, the Regional Corporation is responsible for providing Waste Management services pursuant to By-laws 8280-96, 8281-96, 8282-96 and 8283-96;

AND WHEREAS, Regional Council is desirous of imposing a special levy for Waste Management purposes and the sums required by taxation in the year 2013 for the said purposes are to be levied by separate rates by the applicable Area Municipalities as directed by Regional by-law pursuant to Subsection 311 (4) of the Municipal Act, 2001;

AND WHEREAS it is necessary for the Regional Corporation, pursuant to Section 257.12.1(3) of the Education Act, R.S.O.1990, C.E. 2, to levy tax rates required to raise the sums requisitioned by the Province against each Lower-Tier Municipality for the year 2013;

AND WHEREAS Regional Council established tax rates for property classes, and other decisions consistent with setting and levying rates of taxation for regional purposes for 2013;

AND THAT for 2013 two bands of assessment shall apply to the commercial residual property class for the purposes of facilitating graduated tax rates;

AND THAT the low band shall include all assessment for a property up to 109,400,000 and the high band shall apply to all assessment in excess of 109,400,000;

AND THAT the tax rates for upper-tier and lower-tier purposes shall bear the following relationships to each other:

- i. The low band rate shall be 37.0272 per cent of the high band rate, and
- ii. The high band rate shall be 270.0716 per cent of the low band rate.

THEREFORE THE COUNCIL OF THE REGIONAL MUNICIPALITY OF NIAGARA ENACTS AS FOLLOWS


1. That By-law 35-2013 be and the same is hereby repealed;
2. That for the year 2013 in The Regional Municipality of Niagara the lower-tier municipalities shall levy upon the property tax classes set out below the property tax rates applicable thereto:

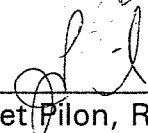
Property Classification	Ratio	Tax Reduction	Rate
Residential	1.000000	N/A	0.00599023
New Multi-Residential	1.000000	N/A	0.00599023
Multi-Residential	2.044000	N/A	0.01224403
Commercial Residual - High Band	1.758600	N/A	0.02844959
Commercial Residual - Low Band	1.758600	N/A	0.01053409
Commercial Residual - Excess Land - High Band	1.758600	30%	0.01991471
Commercial Residual - Excess Land - Low Band	1.758600	30%	0.00737386
Commercial Other (excluding residual)	1.758600	N/A	0.01053442
Commercial Other (excluding residual) – Excess Land	1.758600	30%	0.00737409
Commercial – Vacant Land	1.758600	30%	0.00737409
Industrial	2.630000	N/A	0.01575430
Industrial – Excess Land	2.630000	35%	0.01024030
Industrial – Vacant Land	2.630000	35%	0.01024030
Pipelines	1.702100	N/A	0.01019597
Farmland	0.250000	N/A	0.00149756
Farmland FAD I	1.000000	25%	0.00449267
Farmland FAD II (Residential)	Class Ratio	0%	Applicable Class Rate
Managed Forests	0.250000	N/A	0.00149756
*Commercial Other is comprised of all commercial broad class properties that are not captured by the commercial residual class.			

3. That payment of all amounts directed to be levied pursuant to the provisions of this by-law and due to the Regional Municipality of Niagara shall be due and payable in the amounts and at the times shown on Schedule "A" attached to this by-law.
4. That for the year 2013 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,377,780.04 to the Regional Corporation as the charges for Waste Management purposes set out in Schedule "B". The remaining area municipalities shall levy upon the property tax classes and applicable subclasses the tax rates for Waste Management purposes set out in Schedule "B" attached to this by-law.
5. If a lower-tier municipality fails to make any payment or portion thereof as provided in this by-law, the lower-tier municipality shall pay to the Regional Corporation interest due on the amount in default at the rate of fifteen (15) per cent per annum from the due date of the payment until the payment is made.

6. That this by-law shall come into force and take effect on the date upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA


(Gary Burroughs, Regional Chair)


(Janet Pilon, Regional Clerk)

Passed: April 18, 2013

CERTIFIED A TRUE COPY


CLERK, REGIONAL MUNICIPALITY OF NIAGARA

GENERAL TAX LEVY (2013)**2013 Upper-Tier General Levy and Dates by Local Municipality
(Taxable Levy)**

Municipality	Payment Due March 12, 2013	Payment Due May 14, 2013	Payment Due August 13, 2013	Payment Due October 15, 2013	2013 Approved General Levy
Fort Erie	\$5,328,385	\$5,328,386	\$5,382,294	\$5,382,294	\$21,421,359
Grimsby	\$4,753,396	\$4,753,397	\$5,313,413	\$5,313,412	\$20,133,618
Lincoln	\$4,070,413	\$4,070,414	\$4,436,302	\$4,436,302	\$17,013,431
Niagara Falls	\$15,864,319	\$15,864,319	\$15,936,398	\$15,936,397	\$63,601,433
Niagara-on-the-Lake	\$5,044,400	\$5,044,401	\$5,623,284	\$5,623,284	\$21,335,369
Pelham	\$2,981,913	\$2,981,913	\$3,235,117	\$3,235,117	\$12,434,060
Port Colborne	\$2,614,705	\$2,614,705	\$2,787,054	\$2,787,054	\$10,803,518
St. Catharines	\$20,640,850	\$20,640,850	\$21,982,432	\$21,982,432	\$85,246,564
Thorold	\$2,913,383	\$2,913,383	\$3,123,579	\$3,123,579	\$12,073,924
Wainfleet	\$1,118,941	\$1,118,942	\$1,167,590	\$1,167,589	\$4,573,062
Welland	\$6,321,295	\$6,321,295	\$6,748,667	\$6,748,667	\$26,139,924
West Lincoln	\$1,984,060	\$1,984,060	\$2,180,306	\$2,180,305	\$8,328,731
Regional Total Taxable Only	\$73,636,060	\$73,636,065	\$77,916,436	\$77,916,432	\$303,104,993

WASTE MANAGEMENT TAX RATES & LEVY (2013)

Fort Erie T			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	2,877,097,453	0.00075707	\$2,178,164
New Multi-Residential	27,905	0.00075707	\$21
Multi-Residential	43,701,790	0.00154745	\$67,626
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	204,528,974	0.00133138	\$272,306
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	4,810,017	0.00093197	\$4,483
Commercial Other (excluding residual)	17,420,933	0.00133138	\$23,194
Commercial Other (excluding residual) - Excess	875,360	0.00093197	\$816
Land			
Commercial - Vacant Land	23,384,210	0.00093197	\$21,793
Industrial	55,583,056	0.00199109	\$110,671
Industrial - Excess Land	1,013,692	0.00129421	\$1,312
Industrial - Vacant Land	2,661,675	0.00129421	\$3,445
Pipelines	12,721,250	0.00128861	\$16,393
Farmland	36,744,316	0.00018927	\$6,955
Farmland FAD I	0	0.00056780	\$0
Farmland FAD II (Residential Only)	0	0.00075707	\$0
Managed Forests	790,547	0.00018927	\$150
Totals	3,281,361,178		\$2,707,328

Grimsby T			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	2,830,288,838	0.00052535	\$1,486,892
New Multi-Residential	0	0.00052535	\$0
Multi-Residential	21,585,000	0.00107382	\$23,178
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	172,109,638	0.00092388	\$159,009
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	6,128,988	0.00064672	\$3,964
Commercial Other (excluding residual)	23,260,854	0.00092388	\$21,490
Commercial Other (excluding residual) - Excess	163,448	0.00064672	\$106
Land			
Commercial - Vacant Land	8,147,000	0.00064672	\$5,269
Industrial	35,761,536	0.00138167	\$49,411
Industrial - Excess Land	2,310,000	0.00089809	\$2,075
Industrial - Vacant Land	1,973,175	0.00089809	\$1,772
Pipelines	6,659,250	0.00089420	\$5,955
Farmland	50,224,375	0.00013134	\$6,596
Farmland FAD I	0	0.00039401	\$0
Farmland FAD II (Residential Only)	0	0.00052535	\$0
Managed Forests	230,100	0.00013134	\$30
Totals	3,158,842,202		\$1,765,747

Lincoln T			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	2,215,600,925	0.00054983	\$1,218,204
New Multi-Residential	0	0.00054983	\$0
Multi-Residential	14,800,550	0.00112385	\$16,634
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	141,307,419	0.00096693	\$136,634
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	5,085,523	0.00067685	\$3,442
Commercial Other (excluding residual)	8,948,963	0.00096693	\$8,653
Commercial Other (excluding residual) - Excess Land	0	0.00067685	\$0
Commercial - Vacant Land	9,523,075	0.00067685	\$6,446
Industrial	76,360,082	0.00144605	\$110,420
Industrial - Excess Land	1,457,848	0.00093993	\$1,370
Industrial - Vacant Land	2,705,500	0.00093993	\$2,543
Pipelines	16,382,750	0.00093587	\$15,332
Farmland	304,627,467	0.00013746	\$41,874
Farmland FAD I	0	0.00041237	\$0
Farmland FAD II (Residential Only)	0	0.00054983	\$0
Managed Forests	562,900	0.00013746	\$77
Totals	2,797,363,002		\$1,561,630

Niagara Falls C			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	6,153,580,010	0.00062023	\$3,816,635
New Multi-Residential	2,211,500	0.00062023	\$1,372
Multi-Residential	244,231,275	0.00126775	\$309,624
Commercial Residual - High Band	78,000	0.00294556	\$230
Commercial Residual - Low Band	1,738,804,556	0.00109066	\$1,896,445
Commercial Residual - Excess Land - High Band	0	0.00206189	\$0
Commercial Residual - Excess Land - Low Band	16,972,230	0.00076346	\$12,959
Commercial Other (excluding residual)	239,868,754	0.00109074	\$261,634
Commercial Other (excluding residual) - Excess Land	8,704,710	0.00076352	\$6,646
Commercial - Vacant Land	110,442,675	0.00076352	\$84,325
Industrial	80,389,003	0.00163120	\$131,131
Industrial - Excess Land	4,483,399	0.00106028	\$4,754
Industrial - Vacant Land	12,609,620	0.00106028	\$13,370
Pipelines	36,693,750	0.00105569	\$38,737
Farmland	41,844,176	0.00015506	\$6,488
Farmland FAD I	1,671,500	0.00046517	\$778
Farmland FAD II (Residential Only)	0	0.00062023	\$0
Managed Forests	710,075	0.00015506	\$110
Totals	8,693,295,233		\$6,585,237

Niagara-on-the-Lake T			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	2,681,231,058	N/A	\$0
New Multi-Residential	0	N/A	\$0
Multi-Residential	14,263,765	N/A	\$0
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	363,924,635	N/A	\$0
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	4,887,265	N/A	\$0
Commercial Other (excluding residual)	9,627,603	N/A	\$0
Commercial Other (excluding residual) – Excess	291,859	N/A	\$0
Land			
Commercial – Vacant Land	7,920,250	N/A	\$0
Industrial	21,296,019	N/A	\$0
Industrial – Excess Land	428,950	N/A	\$0
Industrial – Vacant Land	9,453,250	N/A	\$0
Pipelines	14,784,250	N/A	\$0
Farmland	320,372,663	N/A	\$0
Farmland FAD I	0	N/A	\$0
Farmland FAD II (Residential Only)	0	N/A	\$0
Managed Forests	453,975	N/A	\$0
Totals	3,448,935,542		\$1,377,779

Pelham T			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	1,880,906,047	0.00057181	\$1,075,521
New Multi-Residential	0	0.00057181	\$0
Multi-Residential	17,122,170	0.00116878	\$20,012
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	54,257,085	0.00100559	\$54,560
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	750,917	0.00070391	\$529
Commercial Other (excluding residual)	2,951,450	0.00100559	\$2,968
Commercial Other (excluding residual) – Excess	113,543	0.00070391	\$80
Land			
Commercial – Vacant Land	1,150,500	0.00070391	\$810
Industrial	2,996,976	0.00150386	\$4,507
Industrial – Excess Land	0	0.00097751	\$0
Industrial – Vacant Land	49,500	0.00097751	\$48
Pipelines	13,807,500	0.00097328	\$13,439
Farmland	99,760,456	0.00014295	\$14,261
Farmland FAD I	0	0.00042886	\$0
Farmland FAD II (Residential Only)	0	0.00057181	\$0
Managed Forests	1,306,850	0.00014295	\$187
Totals	2,075,172,994		\$1,186,921

Port Colborne C			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	1,341,752,398	0.00104001	\$1,395,436
New Multi-Residential	1,308,500	0.00104001	\$1,361
Multi-Residential	42,978,875	0.00212578	\$91,364
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	83,856,492	0.00182896	\$153,370
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	321,128	0.00128027	\$411
Commercial Other (excluding residual)	10,403,118	0.00182896	\$19,027
Commercial Other (excluding residual) – Excess Land	0	0.00128027	\$0
Commercial – Vacant Land	1,847,275	0.00128027	\$2,365
Industrial	66,262,926	0.00273523	\$181,244
Industrial – Excess Land	2,143,716	0.00177790	\$3,811
Industrial – Vacant Land	992,900	0.00177790	\$1,765
Pipelines	8,899,500	0.00177020	\$15,754
Farmland	34,144,600	0.00026000	\$8,878
Farmland FAD I	1,012,825	0.00078001	\$790
Farmland FAD II (Residential Only)	0	0.00104001	\$0
Managed Forests	426,225	0.00026000	\$111
Totals	1,596,350,478		\$1,875,687

St. Catharines C			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	9,772,841,622	0.00077270	\$7,551,475
New Multi-Residential	11,600,576	0.00077270	\$8,964
Multi-Residential	573,919,115	0.00157940	\$906,448
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	973,608,373	0.00135887	\$1,323,007
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	8,246,205	0.00095121	\$7,844
Commercial Other (excluding residual)	566,415,867	0.00135887	\$769,686
Commercial Other (excluding residual) – Excess Land	3,625,795	0.00095121	\$3,449
Commercial – Vacant Land	19,920,850	0.00095121	\$18,949
Industrial	160,031,880	0.00203220	\$325,217
Industrial – Excess Land	4,148,823	0.00132093	\$5,480
Industrial – Vacant Land	18,309,975	0.00132093	\$24,186
Pipelines	26,277,750	0.00131521	\$34,561
Farmland	88,101,275	0.00019318	\$17,019
Farmland FAD I	0	0.00057953	\$0
Farmland FAD II (Residential Only)	0	0.00077270	\$0
Managed Forests	0	0.00019318	\$0
Totals	12,227,048,106		\$10,996,284

Thorold C			
Property Classification	2013 Phased CVA as Returned	Waste Management	
		Tax Rates	Levy
Taxable			
Residential	1,434,443,263	0.00071560	\$1,026,488
New Multi-Residential	764,133	0.00071560	\$547
Multi-Residential	33,422,648	0.00146269	\$48,887
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	127,544,747	0.00125845	\$160,509
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	4,586,668	0.00088092	\$4,040
Commercial Other (excluding residual)	10,063,141	0.00125845	\$12,664
Commercial Other (excluding residual) – Excess Land	236,008	0.00088092	\$208
Commercial – Vacant Land	3,872,375	0.00088092	\$3,411
Industrial	73,106,048	0.00188203	\$137,588
Industrial – Excess Land	3,520,873	0.00122332	\$4,307
Industrial – Vacant Land	9,208,525	0.00122332	\$11,265
Pipelines	21,293,000	0.00121802	\$25,935
Farmland	35,605,250	0.00017890	\$6,370
Farmland FAD I	130,900	0.00053670	\$70
Farmland FAD II (Residential Only)	0	0.00071560	\$0
Managed Forests	454,375	0.00017890	\$81
Totals	1,758,251,954		\$1,442,370

Wainfleet Tp			
Property Classification	2013 Phased CVA as Returned	Waste Management	
		Tax Rates	Levy
Taxable			
Residential	694,401,568	0.00074176	\$515,079
New Multi-Residential	0	0.00074176	\$0
Multi-Residential	406,500	0.00151616	\$616
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	13,096,332	0.00130446	\$17,084
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	460,936	0.00091312	\$421
Commercial Other (excluding residual)	90,888	0.00130446	\$119
Commercial Other (excluding residual) – Excess Land	14,000	0.00091312	\$13
Commercial – Vacant Land	79,250	0.00091312	\$72
Industrial	4,063,650	0.00195083	\$7,927
Industrial – Excess Land	88,400	0.00126804	\$112
Industrial – Vacant Land	0	0.00126804	\$0
Pipelines	4,293,500	0.00126255	\$5,421
Farmland	103,939,875	0.00018544	\$19,275
Farmland FAD I	0	0.00055632	\$0
Farmland FAD II (Residential Only)	0	0.00074176	\$0
Managed Forests	736,050	0.00018544	\$136
Totals	821,670,949		\$566,275

Welland C			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	3,290,945,200	0.00092659	\$3,049,357
New Multi-Residential	3,215,883	0.00092659	\$2,980
Multi-Residential	148,732,545	0.00189395	\$281,692
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	229,320,770	0.00162950	\$373,678
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	3,417,246	0.00114065	\$3,898
Commercial Other (excluding residual)	76,505,817	0.00162950	\$124,666
Commercial Other (excluding residual) – Excess Land	1,557,368	0.00114065	\$1,776
Commercial – Vacant Land	7,527,375	0.00114065	\$8,586
Industrial	57,120,169	0.00243693	\$139,198
Industrial – Excess Land	1,264,850	0.00158401	\$2,004
Industrial – Vacant Land	16,356,175	0.00158401	\$25,908
Pipelines	17,224,750	0.00157715	\$27,166
Farmland	10,461,675	0.00023165	\$2,423
Farmland FAD I	0	0.00069494	\$0
Farmland FAD II (Residential Only)	0	0.00092659	\$0
Managed Forests	407,400	0.00023165	\$94
Totals	3,864,057,223		\$4,043,427

West Lincoln Tp			
Property Classification	2013 Phased CVA as Returned	Waste Management Tax Rates	Levy
Taxable			
Residential	1,132,503,871	0.00060590	\$686,184
New Multi-Residential	0	0.00060590	\$0
Multi-Residential	5,640,810	0.00123846	\$6,986
Commercial Residual - High Band	0	N/A	\$0
Commercial Residual - Low Band	48,286,341	0.00106554	\$51,451
Commercial Residual - Excess Land - High Band	0	N/A	\$0
Commercial Residual - Excess Land - Low Band	644,056	0.00074588	\$480
Commercial Other (excluding residual)	5,097,270	0.00106554	\$5,431
Commercial Other (excluding residual) – Excess Land	250,345	0.00074588	\$187
Commercial – Vacant Land	936,750	0.00074588	\$699
Industrial	19,723,100	0.00159352	\$31,429
Industrial – Excess Land	355,575	0.00103579	\$368
Industrial – Vacant Land	419,750	0.00103579	\$435
Pipelines	22,563,250	0.00103130	\$23,269
Farmland	227,466,567	0.00015148	\$34,457
Farmland FAD I	2,022,900	0.00045443	\$919
Farmland FAD II (Residential Only)	0	0.00060590	\$0
Managed Forests	937,400	0.00015148	\$142
Totals	1,466,847,985		\$842,438

**2013 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality
(Taxable Levy)**

Municipality	INTERIM		FINAL		2013 Approved Special Levy
	Payment Due March 12, 2013	Payment Due May 14, 2013	Payment Due August 13, 2013	Payment Due October 15, 2013	
Fort Erie	\$645,357.96	\$645,357.96	\$708,306.00	\$708,306.08	\$2,707,328.00
Grimsby	\$419,893.50	\$419,893.50	\$462,980.00	\$462,980.00	\$1,765,747.00
Lincoln	\$370,496.31	\$370,496.31	\$410,319.00	\$410,318.38	\$1,561,630.00
Niagara Falls	\$1,676,928.33	\$1,676,928.33	\$1,615,690.00	\$1,615,690.34	\$6,585,237.00
Niagara-on-the-Lake	\$329,701.01	\$329,701.01	\$359,188.00	\$359,188.98	\$1,377,779.00
Pelham	\$285,863.07	\$285,863.07	\$307,597.00	\$307,597.86	\$1,186,921.00
Port Colborne	\$449,167.08	\$449,167.08	\$488,676.00	\$488,676.84	\$1,875,687.00
St. Catharines	\$2,672,951.29	\$2,672,951.29	\$2,825,191.00	\$2,825,190.42	\$10,996,284.00
Thorold	\$345,769.96	\$345,769.96	\$375,415.00	\$375,415.08	\$1,442,370.00
Wainfleet	\$135,500.23	\$135,500.23	\$147,637.00	\$147,637.54	\$566,275.00
Welland	\$967,181.51	\$967,181.51	\$1,054,532.00	\$1,054,531.98	\$4,043,427.00
West Lincoln	\$201,378.14	\$201,378.14	\$219,841.00	\$219,840.72	\$842,438.00
Regional Total Taxable Only	\$8,500,188.38	\$8,500,188.38	\$8,975,372.00	\$8,975,374.22	\$34,951,123.00