



The Municipal Corporation of the Town of Fort Erie

By-law No. 66-2019

Being a By-law to Set The 2019 Tax Rates and to Levy Taxes for the Year 2019

Whereas Section 312(2) of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended, (the “Act”) provides for the purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes; and

Whereas Section 312(6) of the *Act* provides that the tax rates to be levied under subsection (2) or (4) are subject to the following restrictions:

1. The rates must be set so that, when they are levied on the applicable assessment rateable for local municipality purposes, an amount equal to the general local municipality levy or special local municipality levy, as the case may be, is raised.
2. The rates on the different classes of property must be in the same proportion to each other as the tax ratios established under section 308 for the property classes are to each other; and

Whereas Section 257.7 (1) of the *Education Act* R.S.O. 1990, c. E.2, as amended, (the “*Education Act*”) provides that every municipality shall, subject to the regulations, in each year, levy tax at the rates prescribed under Section 257.12 of the *Education Act*, on residential and business property in the municipality, according to the last returned assessment roll; and

Whereas Section 257.12 (1) of the *Education Act* provides that the Minister of Finance may make regulations prescribing the tax rates for school purposes for the purposes of Section 257.7; and

Whereas The Regional Municipality of Niagara, has by By-law No. 2019-42 set Niagara's 2019 tax ratios at 1.9700 for the multi-residential class, 1.7021 for the pipelines class, 1.7349 for the commercial class and 2.6300 for the industrial class; and

Whereas The Regional Municipality of Niagara has by By-law No. 2019-43 set the tax rates for the Region Levy and Waste Management; and

Whereas the Minister of Finance has by Ontario Regulation 64/19 prescribed the tax rates for school purposes; and

Whereas it is necessary for the Municipal Council of The Corporation of the Town of Fort Erie, pursuant to the *Act*, to levy on the whole rateable property according to the last returned assessment roll for the 2019 tax levy for the Town of Fort Erie, the sums set forth for various purposes in Schedule “A” attached to and forming part of this by-law;

Now Therefore the Municipal Council of The Corporation of the Town of Fort Erie enacts as follows:

1. **That** for the Year 2019, the levy upon the assessment classes of the rates of taxation pursuant to current value assessment for general purposes as set out in Schedule "A" attached to and forming part of this by-law, is approved and adopted.
2. **That** the levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2019 as approved by By-law No. 6-2019.
3. **That** payments in lieu of taxes due to The Corporation of the Town of Fort Erie shall be based on the assessment roll and the tax rates for the Year 2019.
4. **That** in the case of railway right-of-way and utility transmission corridor taxes due to The Corporation of the Town of Fort Erie in accordance with the regulations as prescribed by the Minister of Finance, pursuant to the *Act*, the actual amount due to The Corporation of the Town of Fort Erie shall be based on the assessment roll and the tax rates for the Year 2019 as approved by regulation.
5. **That** the following due dates and tax rates are established for the following assessment classes:

a) Due on each of June 28, 2019 and September 30, 2019:

| <u>Class</u> | <u>2019 Rate</u> |
|--------------------------------|------------------|
| Residential | 1.476147% |
| Pipelines | 3.268511% |
| Farmlands and Managed Forests | 0.369037% |
| Commercial, no education (PBA) | 2.281649% |

b) Due on each of July 31, 2019 and September 30, 2019:

| <u>Class</u> | <u>2019 Rate</u> |
|--|------------------|
| Multi-residential | 2.751839% |
| Commercial occupied | 3.311649% |
| Commercial, excess/vacant | 2.472654% |
| Industrial, occupied | 4.748836% |
| Industrial, excess/vacant | 3.517685% |
| Industrial New Construction, occupied | 4.488836% |
| Industrial New Construction, excess/vacant | 3.296685% |

for the final tax levy for 2019. Non-payment of the amount on the dates stated above shall constitute default and any subsequent installments shall forthwith become payable.

6. **That** the minimum tax bill shall not be less than \$10.00.

7. **That** taxes shall be paid on or before the due date of each installment to the Treasurer of the Town of Fort Erie at 1 Municipal Centre Drive, Fort Erie, Ontario, L2A 2S6, or at most financial institutions, in accordance with the provisions of this by-law.
8. **That** a penalty of one and one-quarter percent (1.25%) of the amount of each installment shall be imposed on the first day of default and on the first day of each calendar month thereof in which default continues until the taxes are paid as prescribed by Section 345 of the *Act*.
9. **That** the Treasurer is authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment. No part payment shall be accepted on account of taxes in respect of which a tax arrears certificate is registered under the *Act*, except under an extension agreement entered into under Section 378 of the *Act*.
10. **That** the Clerk of the Town is authorized to effect any minor modifications, corrections or omissions solely of an administrative, numerical, grammatical, semantical or descriptive nature to this by-law or its schedules after the passage of this by-law.

Read a first, second and third time and finally passed this 6th day of May, 2019.

Mayor

Clerk

I, Carol Schofield, the Clerk, of The Corporation of the Town of Fort Erie certifies the foregoing to be a true copy of By-law No. 66-2019 of the said Town. Given under my hand and the seal of the said Corporation, this day of , 20

Schedule "A" to By-law No. 66-2019

CORPORATION OF THE TOWN OF FORT ERIE 2019 TAX RATES

| Property Class | RTC/RTQ Code | Tax Ratio | Town Tax Rate | Region General/Police | Waste Mgmt Tax Rate | Education Tax Rate | Total Tax Rate | Current Value Assessmt |
|------------------------------|----------------|-----------|---------------|-----------------------|---------------------|--------------------|------------------|-------------------------|
| Residential & Farm | RT | 1.0000 | 0.682707% | 0.566267% | 0.066173% | 0.161000% | 1.476147% | \$ 3,359,238,920 |
| Multi-Residential | MT | 1.9700 | 1.344932% | 1.115546% | 0.130361% | 0.161000% | 2.751839% | \$ 39,708,066 |
| Commercial occupied (note 1) | CT;DT;ST;GT;XT | 1.7349 | 1.184428% | 0.982417% | 0.114804% | 1.030000% | 3.311649% | \$ 211,835,055 |
| General rate only (PBA) | CM | 1.7349 | 1.184428% | 0.982417% | 0.114804% | 0.000000% | 2.281649% | \$ 25,732,250 |
| excess land (note1) | CU;DU;SU;GU;XU | 1.7349 | 0.829100% | 0.687692% | 0.080362% | 0.875500% | 2.472654% | \$ 5,947,939 |
| vacant land (note1) | CX | 1.7349 | 0.829100% | 0.687692% | 0.080362% | 0.875500% | 2.472654% | \$ 19,433,913 |
| Industrial (note 2) | IT;LT | 2.6300 | 1.795519% | 1.489282% | 0.174035% | 1.290000% | 4.748836% | \$ 36,665,835 |
| excess land (note 2) | IU;LU | 2.6300 | 1.256863% | 1.042498% | 0.121824% | 1.096500% | 3.517685% | \$ 568,750 |
| vacant land (note 2) | IX;LX | 2.6300 | 1.256863% | 1.042498% | 0.121824% | 1.096500% | 3.517685% | \$ 4,255,665 |
| Industrial New Construction | JT;KT | 2.6300 | 1.795519% | 1.489282% | 0.174035% | 1.030000% | 4.488836% | \$ 7,306,300 |
| excess land | JU;KU | 2.6300 | 1.256863% | 1.042498% | 0.121824% | 0.875500% | 3.296685% | \$ 127,100 |
| vacant land | JX;KX | 2.6300 | 1.256863% | 1.042498% | 0.121824% | 0.875500% | 3.296685% | \$ - |
| Pipelines | PT | 1.7021 | 1.162035% | 0.963843% | 0.112633% | 1.030000% | 3.268511% | \$ 15,117,375 |
| Farmlands | FT | 0.2500 | 0.170677% | 0.141567% | 0.016543% | 0.040250% | 0.369037% | \$ 53,887,634 |
| Managed Forests | TT | 0.2500 | 0.170677% | 0.141567% | 0.016543% | 0.040250% | 0.369037% | \$ 1,430,442 |
| | | | | | | | | \$ 3,781,255,244 |

Note 1: Commercial Class includes properties assessed as Commercial New Construction, Office Buildings, Shopping Centres & Parking Lots
Note 2: Industrial Class includes properties assessed as Large Industrial - Niagara consolidated this optional class in 2007

TAX IMPACT

| Town Levy | Region General/Police | Waste Mgmt Levy | Education Levy | Total 2019 Levy |
|----------------------|-----------------------|---------------------|---------------------|----------------------|
| \$ 22,933,759 | \$ 19,022,261 | \$ 2,222,909 | \$ 5,408,375 | \$ 49,587,304 |
| \$ 534,046 | \$ 442,962 | \$ 51,764 | \$ 63,930 | \$ 1,092,702 |
| \$ 2,509,034 | \$ 2,081,104 | \$ 243,195 | \$ 2,181,901 | \$ 7,015,234 |
| \$ 304,780 | \$ 252,798 | \$ 29,542 | \$ - | \$ 587,120 |
| \$ 49,314 | \$ 40,904 | \$ 4,780 | \$ 52,074 | \$ 147,072 |
| \$ 161,127 | \$ 133,645 | \$ 15,617 | \$ 170,144 | \$ 480,533 |
| \$ 658,342 | \$ 546,058 | \$ 63,811 | \$ 472,989 | \$ 1,741,200 |
| \$ 7,148 | \$ 5,929 | \$ 693 | \$ 6,236 | \$ 20,006 |
| \$ 53,488 | \$ 44,365 | \$ 5,184 | \$ 46,663 | \$ 149,700 |
| \$ 131,186 | \$ 108,811 | \$ 12,716 | \$ 75,255 | \$ 327,968 |
| \$ 1,597 | \$ 1,325 | \$ 155 | \$ 1,113 | \$ 4,190 |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 175,669 | \$ 145,708 | \$ 17,027 | \$ 155,709 | \$ 494,113 |
| \$ 91,974 | \$ 76,287 | \$ 8,915 | \$ 21,690 | \$ 198,866 |
| \$ 2,441 | \$ 2,025 | \$ 237 | \$ 576 | \$ 5,279 |
| \$ 27,613,905 | \$ 22,904,182 | \$ 2,676,545 | \$ 8,656,655 | \$ 61,851,287 |

| | Town | Region | Education | Total | CVA |
|----------------------|------------------|------------------|------------|-------------------|-------------------|
| Railway Right of Way | WT \$ 144.47 | \$ 133.36 | \$ 291.60 | \$ 569.43 | 263.67 |
| Hydro Right of Way | UT \$ 205.97 | \$ 190.12 | \$ 436.50 | \$ 832.59 | 76.07 |
| | \$ 38,093 | \$ 35,163 | n/a | \$ 76,886 | \$ 150,142 |
| | \$ 15,668 | \$ 14,462 | n/a | \$ 33,205 | \$ 63,335 |
| | \$ 53,761 | \$ 49,625 | | \$ 110,091 | \$ 213,477 |

| | 2019 Tax Rate | 2018 Tax Rate | Increase (Decrease) |
|------------------------------|---------------|---------------|---------------------|
| Residential & Farm | 1.476147% | 1.489647% | -0.91% |
| Multi-Residential | 2.751839% | 2.769705% | -0.65% |
| Commercial occupied (note 1) | 3.311649% | 3.379455% | -2.01% |
| General rate only (PBA) | 2.281649% | 2.289455% | -0.34% |
| excess land (note1) | 2.472654% | 2.365620% | 4.52% |
| vacant land (note1) | 2.472654% | 2.365620% | 4.52% |
| Industrial (note 2) | 4.748836% | 4.810672% | -1.29% |
| excess land (note 2) | 3.517685% | 3.367470% | 4.46% |
| vacant land (note 2) | 3.517685% | 3.367470% | 4.46% |
| Industrial New Construction | 4.488836% | 4.560672% | -1.58% |
| excess land | 3.296685% | 3.192470% | 3.26% |
| Pipelines | 3.268511% | 3.336171% | -2.03% |
| Farmlands | 0.369037% | 0.372412% | -0.91% |
| Managed Forests | 0.369037% | 0.372412% | -0.91% |

| Business Improvement Areas | Tax Levy | Assessment | Rate |
|-------------------------------|------------------|---------------|-----------|
| Bridgeburg BIA | \$ 41,000 | | |
| Commercial occupied | | \$ 13,168,765 | 0.288958% |
| Commercial vacant/excess land | | \$ 1,364,122 | 0.202271% |
| Industrial occupied | | \$ - | 0.438042% |
| Industrial vacant/excess land | | \$ 61,500 | 0.306630% |
| Ridgeway BIA | \$ 35,000 | | |
| Commercial occupied | | \$ 10,429,225 | 0.330827% |
| Commercial vacant/excess land | | \$ 214,750 | 0.231579% |
| Crystal Beach BIA | \$ 15,000 | | |
| Commercial occupied | | \$ 6,424,900 | 0.207295% |
| Commercial vacant/excess land | | \$ 918,979 | 0.145106% |
| Industrial occupied | | \$ 110,750 | 0.314246% |