



The Municipal Corporation of the Town of Fort Erie

By-law No. 60-2021

Being a By-law to Set The 2021 Tax Rates and to Levy Taxes for the Year 2021

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. 2021-25 set Niagara's 2021 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. 2021-26 set the tax rates for the Region Levy and Waste Management; and

Whereas the Minister of Finance has by Ontario Regulation 26/21 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 2021 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 2021, 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 2021 as approved by By-law No. 2-2021.
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 2021.
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 2021 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 30, 2021 and September 30, 2021:

<u>Class</u>	<u>2021 Rate</u>
Residential	1.492691%
Pipelines	3.160288%
Farmlands and Managed Forests	0.373173%
Commercial, no education (PBA)	2.324230%

b) Due on each of July 30, 2021 and September 30, 2021:

<u>Class</u>	<u>2021 Rate</u>
Multi-residential	2.792191%
Commercial occupied	3.204230%
Commercial, excess/vacant	2.681278%
Industrial, occupied	4.403388%
Industrial, excess/vacant	3.610626%
Industrial New Construction, occupied	4.403388%
Industrial New Construction, excess/vacant	3.610626%

for the final tax levy for 2021. 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.

- Read a first, second and third time and finally passed this 17th day of May, 2021.**

Clerk

**CORPORATION OF THE TOWN OF FORT ERIE
2021 TAX RATES**

Schedule "A" to By-law No. 60-2021

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	0.680184%	0.587571%	0.071936%	0.153000%	1.492691%	\$ 3,567,340,985
Multi-Residential	MT	1.9700	1.339962%	1.157515%	0.141714%	0.153000%	2.792191%	\$ 42,015,200
Commercial occupied (note 1)	CT;DT;ST;GT;XT	1.7349	1.180051%	1.019377%	0.124802%	0.880000%	3.204230%	\$ 224,758,717
General rate only (PBA)	CM	1.7349	1.180051%	1.019377%	0.124802%	0.000000%	2.324230%	\$ 26,337,000
excess land (note1)	CU;DU;SU;GU;XU	1.7349	0.914540%	0.790017%	0.096721%	0.880000%	2.681278%	\$ 4,946,888
vacant land (note1)	CX	1.7349	0.914540%	0.790017%	0.096721%	0.880000%	2.681278%	\$ 20,149,100
Industrial (note 2)	IT;LT	2.6300	1.788884%	1.545312%	0.189192%	0.880000%	4.403388%	\$ 36,328,091
excess land (note 2)	IU;LU	2.6300	1.386385%	1.197617%	0.146624%	0.880000%	3.610626%	\$ 638,200
vacant land (note 2)	IX;LX	2.6300	1.386385%	1.197617%	0.146624%	0.880000%	3.610626%	\$ 4,221,600
Industrial New Construction	JT;KT	2.6300	1.788884%	1.545312%	0.189192%	0.880000%	4.403388%	\$ 7,306,300
excess land	JU;KU	2.6300	1.386385%	1.197617%	0.146624%	0.880000%	3.610626%	\$ 127,100
vacant land	JX;KX	2.6300	1.386385%	1.197617%	0.146624%	0.880000%	3.610626%	\$ -
Pipelines	PT	1.7021	1.157741%	1.000105%	0.122442%	0.880000%	3.160288%	\$ 16,079,000
Farmlands	FT	0.2500	0.170046%	0.146893%	0.017984%	0.038250%	0.373173%	\$ 53,994,200
Managed Forests	TT	0.2500	0.170046%	0.146893%	0.017984%	0.038250%	0.373173%	\$ 1,299,300
								\$ 4,005,541,681

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 2021 Levy
\$ 24,264,483	\$ 20,960,661	\$ 2,566,202	\$ 5,458,034	\$ 53,249,380
\$ 562,988	\$ 486,332	\$ 59,541	\$ 64,283	\$ 1,173,145
\$ 2,652,267	\$ 2,291,139	\$ 280,503	\$ 1,977,877	\$ 7,201,786
\$ 310,790	\$ 268,473	\$ 32,869	\$ -	\$ 612,132
\$ 45,241	\$ 39,081	\$ 4,785	\$ 43,533	\$ 132,640
\$ 184,272	\$ 159,181	\$ 19,488	\$ 177,312	\$ 540,253
\$ 649,867	\$ 561,382	\$ 68,730	\$ 319,687	\$ 1,599,667
\$ 8,848	\$ 7,643	\$ 936	\$ 5,616	\$ 23,043
\$ 58,528	\$ 50,559	\$ 6,190	\$ 37,150	\$ 152,426
\$ 130,701	\$ 112,905	\$ 13,823	\$ 64,295	\$ 321,725
\$ 1,762	\$ 1,522	\$ 186	\$ 1,118	\$ 4,589
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 186,153	\$ 160,807	\$ 19,687	\$ 141,495	\$ 508,143
\$ 91,815	\$ 79,314	\$ 9,710	\$ 20,653	\$ 201,492
\$ 2,209	\$ 1,909	\$ 234	\$ 497	\$ 4,849
\$ 29,149,925	\$ 25,180,909	\$ 3,082,886	\$ 8,311,551	\$ 65,725,269

	Town	Region	Education	Total	CVA
Railway Right of Way	WT \$ 141.69	\$ 136.14	\$ 291.60	\$ 569.43	263.67
Hydro Right of Way	UT \$ 202.01	\$ 194.08	\$ 436.50	\$ 832.59	76.07
	\$ 52,727	\$ 50,660			

	2021 Tax Rate	2020 Tax Rate	Increase (Decrease)
Residential & Farm	1.492691%	1.479416%	0.90%
Multi-Residential	2.792191%	2.766039%	0.95%
Commercial occupied (note 1)	3.204230%	3.281199%	-2.35%
General rate only (PBA)	2.324230%	2.301199%	1.00%
excess land (note1)	2.681278%	2.590839%	3.49%
vacant land (note1)	2.681278%	2.590839%	3.49%
Industrial (note 2)	4.403388%	4.738475%	-7.07%
excess land (note 2)	3.610626%	3.691931%	-2.20%
vacant land (note 2)	3.610626%	3.691931%	-2.20%
Industrial New Construction	4.403388%	4.468475%	-1.46%
excess land	3.610626%	3.421931%	5.51%
Pipelines	3.160288%	3.237693%	-2.39%
Farmlands	0.373173%	0.369854%	0.90%
Managed Forests	0.373173%	0.369854%	0.90%

Business Improvement Areas	Tax Levy	Assessment	Rate
Bridgeburg BIA	\$ 40,709		
Commercial occupied	\$ 13,673,500	0.271338%	
Commercial vacant/excess land	\$ 1,617,000	0.210287%	
Industrial occupied	\$ -	0.411332%	
Industrial vacant/excess land	\$ 65,000	0.318782%	
Ridgeway BIA	\$ 35,000		
Commercial occupied	\$ 11,793,296	0.293978%	
Commercial vacant/excess land	\$ 145,000	0.227833%	
Crystal Beach BIA	\$ 15,000		
Commercial occupied	\$ 7,405,600	0.181496%	
Commercial vacant/excess land	\$ 869,800	0.140659%	
Industrial occupied	\$ 122,000	0.275137%	