



The Corporation of the Town of Fort Erie

By-law 47-2024

Being a By-law to Set The 2024 Tax Rates and to Levy Taxes for the Year 2024

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. 2024-19 set Niagara’s 2024 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. 2024-18 set the tax rates for the Region Levy, Waste Management and Transit; and

Whereas the Minister of Finance has by Ontario Regulation 5/24 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 2024 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 2024, 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 2024 as approved by By-law No. 6-2024.

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 2024.
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 2024 as approved by regulation.
5. **That** the following due dates and tax rates are established for the following assessment classes for the final tax levy for 2024:

a) Due on each of June 28, 2024 and September 27, 2024

<u>Class</u>	<u>2024 Rate</u>
Residential	1.701516%
Pipelines	3.515731%
Farmlands and Managed Forests	0.425379%
Commercial, no education (PBA)	2.686521%

b) Due on each of July 31, 2024 and September 27, 2024

<u>Class</u>	<u>2024 Rate</u>
Multi-residential	3.203577%
Commercial occupied	3.566521%
Commercial, excess/vacant	3.566521%
Industrial, occupied	4.952597%
Industrial, excess/vacant	4.952597%

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 an interest charge of one and one-quarter percent (1.25%) imposed 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 affect 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 22nd day of April, 2024.

Mayor

Clerk

CORPORATION OF THE TOWN OF FORT ERIE
2024 TAX RATES

Schedule A to By-law 47-2024

Property Class	RTC/RTQ Code	Tax Ratio	Town Tax Rate	Region General/Police	Waste Mgmt Tax Rate	Transit Tax Rate	Education Tax Rate	Total Tax Rate	Current Value Assessmt
Residential & Farm	RT	1.0000	0.739518%	0.666111%	0.073584%	0.069303%	0.153000%	1.701516%	\$ 3,870,279,233
Multi-Residential	MT	1.9700	1.456850%	1.312239%	0.144960%	0.136527%	0.153000%	3.203576%	\$ 43,161,796
Commercial occupied (note 1)	CT;DT;ST;GT	1.7349	1.282990%	1.155636%	0.127661%	0.120234%	0.880000%	3.566521%	\$ 232,820,705
General rate only (PBA)	CM	1.7349	1.282990%	1.155636%	0.127661%	0.120234%	0.000000%	2.686521%	\$ 26,256,000
excess land (note1)	CU;DU;SU;GU	1.7349	1.282990%	1.155636%	0.127661%	0.120234%	0.880000%	3.566521%	\$ 5,143,488
vacant land (note1)	CX	1.7349	1.282990%	1.155636%	0.127661%	0.120234%	0.880000%	3.566521%	\$ 20,963,200
Industrial (note 2)	IT;LT	2.6300	1.944932%	1.751872%	0.193526%	0.182267%	0.880000%	4.952597%	\$ 49,960,854
excess land (note 2)	IU;LU	2.6300	1.944932%	1.751872%	0.193526%	0.182267%	0.880000%	4.952597%	\$ 981,341
vacant land (note 2)	IX;LX	2.6300	1.944932%	1.751872%	0.193526%	0.182267%	0.880000%	4.952597%	\$ 4,633,700
Pipelines	PT	1.7021	1.258734%	1.133788%	0.125247%	0.117961%	0.880000%	3.515730%	\$ 17,389,000
Farmlands	FT	0.2500	0.184880%	0.166528%	0.018396%	0.017326%	0.038250%	0.425380%	\$ 58,959,800
Managed Forests	TT	0.2500	0.184880%	0.166528%	0.018396%	0.017326%	0.038250%	0.425380%	\$ 1,190,100
									<u>\$ 4,331,739,217</u>
Note 1: Commercial Class includes properties assessed as 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	Transit Levy	Education Levy	Total 2023 Levy
\$ 28,621,410	\$ 25,780,356	\$ 2,847,906	\$ 2,682,220	\$ 5,921,529	\$ 65,853,420
\$ 628,803	\$ 566,386	\$ 62,567	\$ 58,928	\$ 66,038	\$ 1,382,721
\$ 2,987,066	\$ 2,690,560	\$ 297,221	\$ 279,930	\$ 2,048,822	\$ 8,303,599
\$ 336,862	\$ 303,424	\$ 33,519	\$ 31,569	\$ -	\$ 705,373
\$ 65,990	\$ 59,440	\$ 6,566	\$ 6,184	\$ 45,263	\$ 183,444
\$ 268,956	\$ 242,258	\$ 26,762	\$ 25,205	\$ 184,476	\$ 747,657
\$ 971,705	\$ 875,250	\$ 96,687	\$ 91,062	\$ 439,656	\$ 2,474,360
\$ 19,086	\$ 17,192	\$ 1,899	\$ 1,789	\$ 8,636	\$ 48,602
\$ 90,122	\$ 81,176	\$ 8,967	\$ 8,446	\$ 40,777	\$ 229,488
\$ 218,881	\$ 197,154	\$ 21,779	\$ 20,512	\$ 153,023	\$ 611,350
\$ 109,005	\$ 98,185	\$ 10,846	\$ 10,215	\$ 22,552	\$ 250,803
<u>\$ 2,200</u>	<u>\$ 1,982</u>	<u>\$ 219</u>	<u>\$ 206</u>	<u>\$ 455</u>	<u>\$ 5,062</u>
<u>\$ 34,320,086</u>	<u>\$ 30,913,363</u>	<u>\$ 3,414,940</u>	<u>\$ 3,216,265</u>	<u>\$ 8,931,226</u>	<u>\$ 80,795,880</u>

Railway Right of Way	WT	\$ 133.36	\$ 144.47	\$ 291.60	\$ 569.43	263.67	\$ 35,163	\$ 38,092	n/a	n/a	\$ 76,886	\$ 150,142
Hydro Right of Way	UT	\$ 190.12	\$ 205.97	\$ 436.50	\$ 832.59	76.07	<u>\$ 14,462</u>	<u>\$ 15,668</u>	<u>n/a</u>	<u>n/a</u>	<u>\$ 33,205</u>	<u>\$ 63,335</u>
							<u>\$ 49,625</u>	<u>\$ 53,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,091</u>	<u>\$ 213,477</u>

	2024 Tax Rate	2023 Tax Rate	Increase (Decrease)
Residential & Farm	1.701516%	1.618793%	5.11%
Multi-Residential	3.203576%	3.040612%	5.36%
Commercial occupied (note 1)	3.566521%	3.423004%	4.19%
General rate only (PBA)	2.686521%	2.543004%	5.64%
excess land (note1)	3.566521%	3.232279%	10.34%
vacant land (note1)	3.566521%	3.232279%	10.34%
Industrial (note 2)	4.952597%	4.735035%	4.59%
excess land (note 2)	4.952597%	4.445910%	11.40%
vacant land (note 2)	4.952597%	4.445910%	11.40%
Pipelines	3.515730%	3.374926%	4.17%
Farmlands	0.425380%	0.404698%	5.11%
Managed Forests	0.425380%	0.404698%	5.11%

Business Improvement Areas	Tax Levy	Assessment	Rate
Bridgeburg BIA	\$ 40,700		
Commercial occupied		\$ 14,272,567	0.254272%
Commercial vacant/excess land		\$ 1,635,400	0.254272%
Industrial occupied		\$ -	0.385460%
Industrial vacant/excess land		\$ 65,000	0.385460%
Ridgeway BIA	\$ 45,000		
Commercial occupied		\$ 11,988,015	0.370889%
Commercial vacant/excess land		\$ 145,000	0.370889%
Crystal Beach BIA	\$ 31,800		
Commercial occupied		\$ 7,197,124	0.374957%
Commercial vacant/excess land		\$ 1,098,900	0.374957%
Industrial occupied		\$ 122,000	0.568412%