

**THE CORPORATION  
OF THE  
TOWN OF NIAGARA-ON-THE-LAKE**

**BY-LAW NO. 5165-19**

**A BY-LAW TO SET AND LEVY THE RATES OF  
TAXATION FOR TOWN OF NIAGARA-ON-THE-  
LAKE PURPOSES, FOR REGIONAL PURPOSES  
AND FOR EDUCATION PURPOSES FOR THE YEAR  
2019**

**WHEREAS** Section 312(2) of *The Municipal Act, 2001*, S.O., 2001, c. 25, as amended (from herein known as "the Municipal Act") provides that 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 Municipal 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; and,
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** the Regional Municipality of Niagara has by By-law No. 2019-16 set the tax rates for Region, Waste Management and School Board purposes;

**AND WHEREAS** the Council of The Corporation of the Town of Niagara-on-the-Lake must finalize its 2019 local municipality rate in order for the final billing to proceed;

**AND WHEREAS** pursuant to By-law No. 5121-19 (To Authorize a Levy of Taxes before the Estimates are Adopted for the Year 2019), interim bills have been sent;

**AND WHEREAS** Uncapped Classes include residential, farmlands, forests and pipelines;

**AND WHEREAS** the rebates and claw backs for the Capped Classes commercial, industrial and multi-residential have been determined.

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN  
OF NIAGARA-ON-THE-LAKE enacts as follows:**

1. **THAT** the assessment for the Town of Niagara-on-the-Lake on which the sums required for the year 2019 is to be levied as follows:

General Purposes	\$5,294,306,150
Consolidated Stormwater Management Improvement Area	\$3,509,558,373
Niagara Health System	\$5,297,444,075

2. **THAT** the following amounts be levied for the purposes listed below:

General Purposes	\$11,518,550
Consolidated Stormwater Management Improvement Area	\$ 426,604
Niagara Health System	\$ 287,951

3. **That** for the year 2019, the Town shall levy upon the property tax classes set out as per Schedule "1" attached, the property tax rates applicable thereto.
4. **That** in accordance with Section 343 of the Municipal Act, the Treasurer shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due.
5. **That** the following due dates and tax rates be and they are hereby established for all Capped and Uncapped Classes:
- a) With 50% due on each: July 26, 2019, and September 27, 2019.
  - b) The monies payable to the Municipality may also be payable into any financial institution within the Town of Niagara-on-the-Lake.
  - c) The Treasurer and Collector of Taxes may accept part payment from time-to-time on account of any current taxes due and shall give a receipt for such part payments.
  - d) On the first installment if paid after July 26, 1.25% on the first day of default and on the first day of each calendar month thereafter in which the default continues.
  - e) On the second installment if paid after September 27, 1.25% on the first day of default and on the first day of each calendar month thereafter in which default continues.

6. **That** in accordance with Section 355 of the Municipal Act, where the sum of such taxes is less than \$10.00, a minimum bill of \$10.00 shall be issued.
7. **That** all monies raised, levied or collected under authority of this by-law shall be paid into the hands of the Town Treasurer, to be applied and paid to such persons and corporations and in such manner as the laws of Ontario and the by-law or resolutions of the Council direct.

**READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 10<sup>th</sup> DAY  
OF JUNE, 2019**

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**LORD MAYOR BETTY DISERO**

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**TOWN CLERK PETER TODD**

**TOWN OF NIAGARA-ON-THE-LAKE  
2019 TAX RATE SUMMARY**

PROPERTY TAX CLASSIFICATION	RURAL TAX RATE					Special Area Levy	URBAN TOTAL TAX RATE
	Municipal General Levy	Niagara Health System	Regional Levy	Education Levy	RURAL TOTAL TAX RATE	Consolidated Storm Water	
	A	B	C	D	Rural=A+B+C+D	E	
Residential - RT, RP	0.00207364	0.00005179	0.00566267	0.00161000	<b>0.00939810</b>	0.00011035	<b>0.00950845</b>
Multi-Residential - MT	0.00408507	0.00010203	0.01115546	0.00161000	<b>0.01695256</b>	0.00021739	<b>0.01716995</b>
New Multi-Residential - NT	0.00207364	0.00005179	0.00566267	0.00161000	<b>0.00939810</b>	0.00011035	<b>0.00950845</b>
Commercial							
Full - CT, CH, CP, CF, DT, ST, GT, XT, YT, ZT	0.00359756	0.00008985	0.00982417	0.01030000	<b>0.02381158</b>	0.00019145	<b>0.02400303</b>
Excess Land - CU, CK, CW, XU, DU, SU, ZU	0.00251829	0.00006290	0.00687692	0.00875500	<b>0.01821311</b>	0.00013401	<b>0.01834712</b>
Vacant Land - CX, CJ, CZ	0.00251829	0.00006290	0.00687692	0.00875500	<b>0.01821311</b>	0.00013401	<b>0.01834712</b>
Industrial							
Full - IT, IH, IF	0.00545367	0.00013621	0.01489282	0.01290000	<b>0.03338270</b>	0.00029022	<b>0.03367292</b>
Excess Land - IU, IK	0.00381757	0.00009535	0.01042498	0.01096500	<b>0.02530290</b>	0.00020315	<b>0.02550605</b>
Vacant Land - IX, IJ, IY, IZ	0.00381757	0.00009535	0.01042498	0.01096500	<b>0.02530290</b>	0.00020315	<b>0.02550605</b>
Industrial New Construction - JT, KT	0.00545367	0.00013621	0.01489282	0.01030000	<b>0.03078270</b>	0.00029022	<b>0.03107292</b>
Industrial New Construction - Excess Land - JU, KU	0.00381757	0.00009535	0.01042498	0.00875500	<b>0.02309290</b>	0.00020315	<b>0.02329605</b>
Large Industrial							
Full - LT	0.00545367	0.00013621	0.01489282	0.01290000	<b>0.03338270</b>	0.00029022	<b>0.03367292</b>
Excess Land - LU	0.00381757	0.00009535	0.01042498	0.01096500	<b>0.02530290</b>	0.00020315	<b>0.02550605</b>
Vacant Land - LX	0.00381757	0.00009535	0.01042498	0.01096500	<b>0.02530290</b>	0.00020315	<b>0.02550605</b>
Landfill - HT	0.00609704	0.00015228	0.01664973	0.01749205	<b>0.04039110</b>	0.00032446	<b>0.04071556</b>
Pipeline - PT	0.00352954	0.00008815	0.00963843	0.01030000	<b>0.02355612</b>	0.00018783	<b>0.02374395</b>
Farmland - FT, FP	0.00051841	0.00001295	0.00141567	0.00040250	<b>0.00234953</b>	0.00002759	<b>0.00237712</b>
Managed Forest - TT	0.00051841	0.00001295	0.00141567	0.00040250	<b>0.00234953</b>	0.00002759	<b>0.00237712</b>

REGIONAL WASTE MANAGEMENT CHARGE

Basic Service:       \$177.21  
Enhanced Service:   \$946.69