

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

DATE: \_\_\_\_\_ RESOLUTION NO. \_\_\_\_\_

MOVED BY COUNCILLOR: \_\_\_\_\_

SECONDED BY COUNCILLOR: \_\_\_\_\_

WHEREAS tourism related businesses in the Heritage District are financially struggling to survive as a result of the COVID-19 pandemic;

AND WHEREAS property assessments and taxes in our Heritage District are some of the highest (per square foot) in Ontario;

AND WHEREAS these high taxes, in large part, are due to the high levels of tourist traffic and business that our Town has had over the years;

AND WHEREAS "Covid19" has decimated the Tourism Industry, and is unlikely to return to previous historic levels for several years.

THEREFORE BE IT RESOLVED that staff be directed to review the costs, and source of funds to be used to refund these taxes for the 2020 taxation year;

AND FURTHER that staff use 40% as the amount to be considered for the 2020 taxation year;

AND FURTHER that refunds be directed to the party that is responsible for paying property taxes under their current applicable leasing agreements;

AND FURTHER that staff review the program in consideration of the 2021 taxation year and the funds be used from the increased parking rates now in effect;

AND FURTHER that the Town form a delegation to seek approval from the Niagara Region to approve a similar 40% reduction in the Regional portion of the commercial taxes for the affected properties in the Heritage District;

AND FURTHER that staff confirm the amount of the Educational portion of tax relief, that will apply to this program.