

**CITY OF NIAGARA FALLS**

**By-law No. 2011 - 069**

A by-law to set and levy the rates of taxation for City purposes, for Regional purposes, and for Education purposes for the year 2011.

**WHEREAS** Section 312 of the *Municipal Act, 2001*, S.O. c.25 provides that the Council of a local municipality shall pass a by-law to levy a separate tax rate on the assessment in each property class;

**AND WHEREAS** the assessment of classes of rateable property described as residential/farm, multi residential, commercial, industrial, pipeline, farmland, managed forest and large industrial, as defined in the *Assessment Act*, and regulations thereto, have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the tax ratios and the tax rate reductions for prescribed property classes for the 2011 taxation year have been set out in By-law 64-2011 of the Regional Municipality of Niagara, dated 26<sup>th</sup> day of May 2011;

**AND WHEREAS** the tax rates and tax levies for purposes of the Regional Municipality of Niagara, and for public and separate school purposes for the 2011 taxation year have been set out in By-law 62-2011 of the Regional Municipality of Niagara, dated 5<sup>th</sup> day of May 2011;

**AND WHEREAS** the Council of the Corporation of the City of Niagara Falls has adopted estimates of all sums required to be raised by it during the year 2011;

**AND WHEREAS** the tax rates on the aforementioned property classes and property subclasses have been calculated pursuant to the provisions of the *Municipal Act, 2001*, and applicable regulations in the manner set out herein;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF NIAGARA FALLS HEREBY ENACTS AS FOLLOWS:**

1. The assessments for the City of Niagara Falls on which the sums required for the year 2011 are to be levied for the various purposes hereinafter set forth are as follows:

<i>Assessment Category</i>	<i>Assessment Amount General</i>	<i>Assessment Amount Urban Service Area</i>
<b>RESIDENTIAL/FARM</b>	5,664,507,105	5,283,519,881
<b>MULTI-RESIDENTIAL</b>	229,603,126	229,603,126
<b>NEW MULTI-RESIDENTIAL</b>	7,502,247	7,502,247

**COMMERCIAL**

Taxable General	10,060,000	10,060,000
Taxable Full	1,786,203,709	1,737,410,280
Excess Land	12,703,324	11,127,859
Vacant Land	102,159,081	98,802,831
New Construction		14,492,767
	14,492,767	
New Construction - Excess Land		42,152
	42,152	
Office Building	10,147,136	10,147,136
Shopping Centre	164,087,796	164,087,796
Excess Land		8,965,621
	8,965,621	
Parking Lot	25,315,542	24,856,292

**INDUSTRIAL**

Taxable Full	80,620,901	75,664,355
Excess Land	3,976,159	3,310,405
Vacant Land	14,112,973	12,596,498
New Construction		740,000
	1,125,138	
New Construction - Excess Land	42,822	0

**PIPELINES**

Taxable Full	32,100,357	18,816,107
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**FARMLANDS**

	33,091,938	1,022,024
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**MANAGED FORESTS**

	853,212	0
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**FARMLANDS AWAITING  
DEVELOPMENT I**

	1,603,370	0
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- There shall be levied and collected by taxation in the City of Niagara Falls for the year 2011 for the several purposes and in the manner hereinafter provided, the several sums and amounts following and for such purposes the several rates hereinafter mentioned are hereby imposed,

namely:

- (a) in the whole of the City of Niagara Falls:
    - (i) for the general purposes, including items of civic expenditure, except those hereinafter specifically mentioned, the sum of \$51,170,146.00, which includes the amount of \$6,674,348.00 for waste management services;
    - (ii) for public and separate school board purposes the sum of \$43,653,525.00;
    - (iii) for the purpose of The Regional Municipality of Niagara the sum of \$60,889,931.00; and
  - (b) in Urban Service Areas 1 and 2:
    - (i) for urban service purposes the sum of \$6,781,341.00.
3. The tax rate schedule set out in Schedule "A" is hereby adopted to be applied against the whole of the assessment for rateable property.
  4. Every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable for 2011 only, for,
    - (a) Residential, Pipeline, Farmland and Managed Forest Assessments on June 30, 2011 and September 30, 2011, and
    - (b) Commercial, Industrial and Multi-Residential Assessments on August 31, 2011 and October 31, 2011.
  5. The Treasurer is hereby authorized and required to make, prepare and certify a Tax Roll in accordance with the requirements of this By-law and other applicable law.
  6. It shall be the duty of the Tax Collector to pay into the hands of the Treasurer of the City of Niagara Falls all sums of money that may be collected by him under the authority of this by-law and to make a return of his or her Roll on or before the 31<sup>st</sup> day of December 2011.
  7. This by-law shall come into force and effect immediately upon passing thereof.
  8. Schedule "A" attached to this By-law shall form part of this By-law.

Passed this 30th day of May, 2011

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DEAN IORFIDA, CITY CLERK

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JAMES M. DIODATI, MAYOR

First Reading:

Second Reading:

Third Reading:

**Schedule "A"**

**CITY OF NIAGARA FALLS  
2011 Tax Rates**

Assessment		General Rates					Urban Service Area	Urban Service Area Total
Property Class	Code	City	Waste Mgmt.	Region	Schools	Total		
<b>Residential/Farm</b>	RT	0.438839%	0.065826%	0.600525%	0.231000%	<b>1.336190%</b>	0.070522%	<b>1.406712%</b>
<b>Multi-residential</b>	MT	0.896986%	0.134547%	1.227474%	0.231000%	<b>2.490004%</b>	0.144148%	<b>2.634155%</b>
<b>New Multi-residential</b>		0.438839%	0.065826%	0.600525%	0.231000%	<b>1.336190%</b>	0.070522%	<b>1.406712%</b>
<b>Commercial</b>								
- Occupied	CT/ST/DT	0.771741%	0.115761%	1.056084%	1.330000%	<b>3.273586%</b>	0.124021%	<b>3.397607%</b>
- Vacant Unit	CU/SU/DU	0.540219%	0.081033%	0.739259%	0.931000%	<b>2.291511%</b>	0.086814%	<b>2.378325%</b>
- Vacant Land	CX	0.540219%	0.081033%	0.739259%	0.931000%	<b>2.291511%</b>	0.086814%	<b>2.378325%</b>
<b>Commercial (New Construction)</b>								
- Occupied	XT	0.771741%	0.115761%	1.056084%	1.330000%	<b>3.273586%</b>	0.124021%	<b>3.397607%</b>
- Vacant Unit	XU	0.540219%	0.081033%	0.739259%	0.931000%	<b>2.291511%</b>	0.086814%	<b>2.378325%</b>
- Vacant Land	XX	0.540219%	0.081033%	0.739259%	0.931000%	<b>2.291511%</b>	0.086814%	<b>2.378325%</b>
<b>Industrial</b>								
- Occupied	IT/LT	1.154145%	0.173121%	1.579381%	1.930000%	<b>4.836647%</b>	0.185474%	<b>5.022121%</b>
- Vacant Unit	IU/LU	0.750194%	0.112529%	1.026598%	1.254500%	<b>3.143821%</b>	0.120558%	<b>3.264379%</b>
- Vacant Land	IX	0.750194%	0.112529%	1.026598%	1.254500%	<b>3.143821%</b>	0.120558%	<b>3.264379%</b>
<b>Industrial (New Construction)</b>								
- Occupied	JT	1.154145%	0.173121%	1.579381%	1.330000%	<b>4.236647%</b>	0.185474%	<b>4.422121%</b>
- Vacant Unit	JU	0.750194%	0.112529%	1.026598%	0.864500%	<b>2.753821%</b>	0.120558%	<b>2.874379%</b>
- Vacant	JX	0.750194%	0.112529%	1.026598%	0.864500%	<b>2.753821%</b>	0.120558%	<b>2.874379%</b>
<b>Pipelines</b>	PT	0.746947%	0.112042%	1.022154%	1.330000%	<b>3.211143%</b>	0.120036%	<b>3.331179%</b>
<b>Farmlands</b>	FT	0.109710%	0.016456%	0.150131%	0.057750%	<b>0.334047%</b>	0.017631%	<b>0.351678%</b>
<b>Managed Forests</b>	TT	0.109710%	0.016456%	0.150131%	0.057750%	<b>0.334047%</b>	0.017631%	<b>0.351678%</b>
<b>Farmland Awaiting Development I</b>	C1	0.329129%	0.049369%	0.450394%	0.173250%	<b>1.002142%</b>	0.052892%	<b>1.055034%</b>
<b>Farmland Awaiting Development II</b>		0.438839%	0.065826%	0.600525%	0.231000%	<b>1.336190%</b>	0.070522%	<b>1.406712%</b>