

Regular Council AGENDA

Doors will be open to the public at 6:15 p.m.

If you require any accommodations for a disability in order to attend and participate in meetings or events, please contact the Office of the Clerk at 905-892-2607 ext. 315 or 320. All cell phones, pagers, radios, etc. shall be switched off, set to non-audible, or muted upon entry to the Council Chamber. Taping and/or recording of meetings shall only be permitted in accordance with the Procedure By-law, Section 31.

Regular Meeting of Council Agenda

C-08/2019 - Regular Council

Monday, May 6, 2019

6:30 PM

Town of Pelham Municipal Office - Council Chambers

20 Pelham Town Square, Fonthill

Pages

1. Call to Order and Declaration of Quorum
2. Singing of National Anthem
3. Approval of Agenda
4. Disclosure of Pecuniary Interests and General Nature Thereof
5. Hearing of Presentation, Delegations, Regional Report
 - 5.1 Presentations
 1. Pelham Minor Hockey Association Powell Drywall Midget AE OMHA Champions
 2. Dedication of Memorial Plaque - Gerry Berkhout

5.2	Delegations	
5.3	Report of Regional Councillor	
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| 9.5.5 | Peninsula West Power Inc. - Notice of Annual General Meeting of Shareholders | 78 - 78 |
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9.7 Committee Minutes for Information

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| | December 18, 2018 | |
| | January 22, 2019 | |

February 26, 2019

March 26, 2019

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March 27, 2019

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March 27, 2019

April 10, 2019

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April 9, 2019

10. Items for Separate Consideration, if Any

11. Presentation & Consideration of Reports

11.1 Reports from Members of Council:

11.1.1 Mayor's Report May 6, 2019 343 - 344

11.2 Staff Reports Requiring Action

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12. Unfinished Business

13. New Business

14. Presentation and Consideration of By-Laws 364 - 418

1. By-law #5004(2019) - Being a by-law to adopt a Code of Conduct for Council and Local Boards

2. By-law #5005(2019) - Being a by-law to authorize the execution of a site plan agreement for the lands located at 1651 Centre Street.

3. By-law #5006(2019) - Being a by-law respecting the gypsy moth

4. By-law #5007(2019) - Being a by-law to govern the proceedings of the Town of Pelham Council and Committees, the conduct of its members, and the calling of meetings, and to repeal and replace By-law #3293(2012). First and Second Reading

15. Motions and Notices of Motion

16. Matters for Committee of the Whole or Policy and Priorities Committee

17. Matters Arising Out of Committee of the Whole or Policy and Priorities Committee

17.1 Assante sign variance revised 419 - 420

18. Resolution to Move in Camera

1. Section 239(2)(c) - proposed or pending acquisition or disposition of land by the municipality - File L07-2018-07-S
2. Section 239(2)(b) - personal matters about an identifiable individuals including municipal or local board employees

19. Rise From In Camera

20. Confirming By-Law 421 - 421

21. Adjournment

Meeting #: SC-13/2019 - Special Meeting of Council
Date: Monday, April 15, 2019
Time: 4:30 pm
Location: Town of Pelham Municipal Office - Council Chambers
 20 Pelham Town Square, Fonthill

Members Present Marvin Junkin
 Mike Ciolfi
 Lisa Haun
 Bob Hildebrandt
 Ron Kore
 Marianne Stewart
 John Wink

Staff Present Nancy Bozzato
 Teresa Quinlin
 Barbara Wiens

Others Present C. Shedden
 T. Wilson
 J. Marr (Item 8)
 V. vanRavenswaay (Item 7)

1. Call to Order and Declaration of Quorum

Noting that a quorum was present, the Mayor called the meeting to order at approximately 4:31 p.m.

2. Approval of the Agenda

Moved By Mike Ciolfi

Seconded By Lisa Haun

BE IT RESOLVED THAT the agenda for the April 15, 2019 Special Meeting of Council be adopted as circulated.

Carried

3. Disclosure of Pecuniary Interest and General Nature Thereof

Councillor Wink disclosed a direct pecuniary interest relating to Closed Session Agenda Item #3 as he owns property in close proximity to the subject lands.

There were no further pecuniary interests disclosed by any of the members present.

4. Resolution to Move in Camera

Moved By Mike Ciolfi

Seconded By Lisa Haun

BE IT RESOLVED THAT the next portion of the meeting be closed to the public in order to consider the following:

1. **Section 239(2)(c) – proposed or pending acquisition or disposition of land by the municipality; Section 239(2)(f) – advice subject to solicitor-client privilege - File L07-2018-02-S**
2. **Section 239(2)(e) – litigation/potential litigation; Section 239(2)(f) – advice that is subject to solicitor-client privilege - 1 item**
3. **Section 239(2)(c) – proposed or pending acquisition or disposition of land by the municipality - File L07-2018-04-S**
4. **Section 239(2)(c) – proposed or pending acquisition or disposition of land by the municipality; Section 239(2)(f) – advice that is subject to solicitor-client privilege - File L07-2018-07-S**
5. **Section 239(2)(b) – personal matters about identifiable individuals; 239(2)(e)- litigation or potential litigation including matters before administrative tribunals affecting the municipality**
6. **Section 239(2)(c) – proposed or pending acquisition or disposition of land by the municipality - 1 item**
7. **Section 239(2)(b) – personal matters about identifiable individuals - 1 item**
8. **Section 239(2)(b) – personal matters about identifiable individuals - 1 item**

Carried

5. Rise From In Camera

Moved By Bob Hildebrandt

Seconded By John Wink

BE IT RESOLVED THAT Council recess the meeting and reconvene immediately following the Policy and Priorities Committee meeting scheduled for this evening.

Carried

Moved By Bob Hildebrandt

Seconded By John Wink

BE IT RESOLVED THAT the Special Council meeting of April 15, 2019 do now reconvene to complete the agenda, in closed session.

Carried

Moved By Bob Hildebrandt

Seconded By John Wink

THAT the Rules of Procedure as contained in the Town of Pelham Procedural By-law, be suspended;

AND THAT the specified meeting curfew time of 10:00 p.m. be and is hereby waived;

AND THAT the remainder of the business listed on the agenda for this meeting continue to be considered until all matter have been concluded.

Carried

Council convened in closed session.

Moved By Lisa Haun

Seconded By Mike Ciolfi

BE IT RESOLVED THAT Council adjourn the In Camera Session and that Council do now Rise With Report.

Carried

Moved By Lisa Haun

Seconded By Bob Hildebrandt

BE IT RESOLVED THAT the Chief Administrative Officer be and is hereby authorized to undertake the directions provided during the In Camera meeting of April 15th, 2019.

Carried

Moved By Bob Hildebrandt

Seconded By John Wink

BE IT RESOLVED THAT the following individuals be appointed to Town of Pelham Utility Sustainability Advisory Committee:

- 1. Jeffrey Fee**
- 2. Gordon Marasco**
- 3. Sean Walters**

AND THAT the Clerk be directed to prepare the necessary By-law amendments.

Carried

6. Confirming By-law

Moved By John Wink

Seconded By Bob Hildebrandt

BE IT RESOLVED THAT the following By-law be read a first, second and third time and passed:

Being a By-law No. 4092(2019) to Adopt, Ratify and Confirm the proceedings of Council of the Town of Pelham at its Special Meeting held on the 15th day of April, 2019.

Carried

7. Adjournment

Moved By Marianne Stewart

Seconded By Bob Hildebrandt

BE IT RESOLVED THAT this Special Meeting of Council be adjourned until the next regular meeting scheduled for May 6, 2019 at 6:30 pm.

Carried

Mayor Marvin Junkin

Town Clerk, Nancy J. Bozzato

Meeting #: C-07/2019 - Regular Meeting of Council
Date: Monday, April 15, 2019
Time: 6:30 PM
Location: Town of Pelham Municipal Office - Council Chambers
20 Pelham Town Square, Fonthill

Members Present: Marvin Junkin
Mike Cioffi
Lisa Haun
Bob Hildebrandt
Ron Kore
Marianne Stewart
John Wink

Staff Present: Nancy Bozzato
Bob Lymburner
Marc MacDonald
Jason Marr
Teresa Quinlin
Vickie vanRavenswaay
Barbara Wiens

Others Present F. Adamson, Item 5.2.1
C. Gresham, Item 5.2.2
Interested Citizens
Media

1. Call to Order and Declaration of Quorum

Noting that a quorum was present, the Mayor called the meeting to order at approximately 6:30 p.m.

2. Singing of National Anthem

The National Anthem was sung by those present to officially open the meeting.

3. Approval of Agenda

Moved By Marianne Stewart

Seconded By Lisa Haun

BE IT RESOLVED THAT the agenda for the April 15th, 2019 Regular meeting of Council be adopted as circulated.

Carried

4. Disclosure of Pecuniary Interests and General Nature Thereof

There were no disclosures by any of the Members present.

5. Hearing of Presentation, Delegations, Regional Report

5.2 Delegations

5.2.1 Fonthill Rotary Club and Pelham Summerfest Committee

Mr. Frank Adamson, accompanied by members of the Rotary Club and the Summerfest Committee, presented information relating to the rebuilding of the Pelham Arches over Pelham Town Square initiative.

Mr. Gibson presented information about the construction materials being proposed.

Moved By Bob Hildebrandt

Seconded By John Wink

BE IT RESOLVED THAT Council receive the delegation information from the Fonthill Rotary Club and the Pelham Summerfest Committee regarding reconstruction of the Arches over Pelham Town Square; and

THAT Staff be directed to report back to Council in May 2019 to include, but not be limited to design recommendations and costing implications.

Moved By Lisa Haun

Seconded By Marianne Stewart

THAT the Town reach out to the community to determine if there are other self-funded ideas or designs to take the place of the arches; and

THAT ideas from the community be submitted to the Town to be presented to Council; and

THAT a communication plan be prepared to describe how these ideas might be submitted.

Carried

Moved By John Wink

Seconded By Bob Hildebrandt

BE IT RESOLVED THAT Council receive the delegation information from the Fonthill Rotary Club and the Pelham Summerfest Committee regarding reconstruction of the Arches over Pelham Town Square; and

THAT Staff be directed to report back to Council in May 2019 to include, but not be limited to design recommendations and costing implications; and

THAT the Town reach out to the community to determine if there are other self-funded ideas or designs to take the place of the arches; and

THAT ideas from the community be submitted to the Town to be presented to Council; and

THAT a communication plan be prepared to describe how these ideas might be submitted.

Carried

5.2.2 Carol Gresham re Pelham Arches

Ms. Carol Gresham presented her views on the loss of the arches over Pelham Town Square and her support to see them rebuilt.

Moved By Bob Hildebrandt

Seconded By John Wink

BE IT RESOLVED THAT Council receive the delegation from Carol Gresham regarding the Pelham Arches, for information.

Carried

5.3 Report of Regional Councillor

Regional Councillor Huson was not present.

6. Adoption of Minutes

6.1 C-06/2019 Regular Council Minutes April 1, 2019

Moved By Lisa Haun

Seconded By Bob Hildebrandt

BE IT RESOLVED THAT the following minutes be adopted as printed, circulated and read:

1. C-06/2019 Regular Council Minutes April 1, 2019

Carried

7. Business Arising from Council Minutes

None

8. Request(s) to Lift Consent Agenda Item(s) for Separate Consideration

Councillor Kore lifted Item 9.3.1

9. Consent Agenda Items to be Considered in Block

Moved By Lisa Haun

Seconded By Mike Ciolfi

BE IT RESOLVED THAT the following Consent Agenda items be received and the recommendations contained therein be approved, as applicable:

9.1 Presentation of Recommendations Arising from COW or P&P, for Council Approval

BE IT RESOLVED THAT COUNCIL HEREBY approves the Recommendations Resulting from the:

- 1. COW-03/2019 Committee of the Whole of April 1, 2019; and**
- 2. Cannabis Control Committee Terms of Reference (as amended).**

9.2 Minutes Approval – Committee

BE IT RESOLVED THAT Council receive the Committee of the Whole minutes, dated April 1st, 2019 for information.

9.3 Staff Reports of a Routine Nature for Information or Action

~~9.3.1 2019 Budget – PSAB Reconciliation~~

~~BE IT RESOLVED THAT Council receives this report for information; and~~

~~THAT Council adopts this report which meets the requirements of Regulation 284/09 and outlines the preparation of the 2019 Operating and Capital budgets in PSAB compliant format (lifted for separate consideration)~~

9.3.2 Supper Market Amended Resolution

BE IT RESOLVED THAT Council designate Pelham Supper Market as a Municipally Significant Event, that will be held in the Peace Park on the following dates:

Thursday, June 06, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, June 13, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, June 20, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, June 27, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, July 4, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, July 11, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, July 25, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, August 1, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, August 8, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, August 15, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, August 22, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, August 29, 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

Thursday, September 5 2019 4:00pm-10:00pm Peace Park, Pelham Town Square

9.4 Action Correspondence of a Routine Nature

9.4.1 National Public Works Week - May 19th - 25th

BE IT RESOLVED THAT the Corporation for the Town of Pelham does hereby proclaim May 19-25th, 2019 as National Public Works Week in recognition of the importance of public works and public works programs in the Town of Pelham and communities alike.

9.4.2 John Reiter, LIPA Park, Request for Community Festival & Special Occasion Permits

**BE IT RESOLVED THAT Council receive the correspondence from John Reiter, LIPA Park, being a request for Community Festivals & Special Occasion Permits; and THAT Council approve the request to hold Community Festivals on the following dates:
May 20, 2019 - Slovenian Open House, part of Niagara Folk Art Festival; July 7, 2019 Summerfest; August 11, 2019 - Music-in-the-Park Festival; and THAT the festivals outlined therein be and are hereby designated as Community events of Municipal Significance; and THAT the Clerk be directed to advise LIPA Park.**

9.5 Information Correspondence Items

9.5.1 CannTrust Re: Cannabis Control Committee

BE IT RESOLVED THAT Council receive, for information, the March 29, 2019 correspondence from CannTrust regarding the proposed Cannabis Control Committee, highlighting their interest in participating.

9.5.2 City of Welland - Request of Niagara Region re: Safety Concerns at Intersection of Moyer and Schisler Road

BE IT RESOLVED THAT Council receive correspondence from the City of Welland dated April 5, 2019 regarding safety concerns at the intersection of Moyer and Schisler Road, for information.

9.6 Regional Municipality of Niagara - Action Items

9.6.1 Mutual Assistance Agreement for Emergency Management

BE IT RESOLVED THAT Council receive Regional Report PHD 06/2019, Mutual Assistance Agreement for Emergency Management; and

THAT Council approve the Town of Pelham's participation as a partner in the Mutual Assistance Agreement to facilitate necessary assistance required during an emergency situation; and

THAT the Mayor and Clerk be and are hereby authorized to execute the Agreement and any ancillary documents on behalf of The Town of Pelham; and

THAT the Region of Niagara and Local Area Municipalities be so advised.

9.7 Committee Minutes for Information

BE IT RESOLVED THAT Council receive the following Committee Minutes for information:

- 1. Pelham Public Library Board Minutes - February 27, 2019**
- 2. Committee of Adjustment Minutes - February 7, 2019, February 21, 2019, and March 12, 2019**
- 3. Summerfest Committee Minutes - March 6, 2019**

Carried

10. Items for Separate Consideration, if Any

10.1 2019 Budget – PSAB Reconciliation

The Treasurer was requested to review this item line by line and provide the explanations for the items listed therein.

Moved By Lisa Haun

Seconded By Mike Ciolfi

BE IT RESOLVED THAT Council receives this report for information; and

THAT Council adopts this report which meets the requirements of Regulation 284/09 and outlines the preparation of the 2019 Operating and Capital budgets in PSAB compliant format

Carried

11. Presentation & Consideration of Reports

11.1 Reports from Members of Council:

11.1.1 April 15, 2019 Mayor Junkin's Report

Moved By Mike Cioffi

Seconded By Lisa Haun

BE IT RESOLVED THAT Mayor Junkin's Report dated April 15, 2019 be received for information.

Carried

11.2 Staff Reports Requiring Action

11.2.1 Green Jobs Initiative Grant Funding

Moved By Bob Hildebrandt

Seconded By John Wink

BE IT RESOLVED THAT Council receive this report for information and

THAT Council endorse the hiring of one "Park Ambassador" and one "Parks Attendant" for the 16-week term for the total wages and benefits of \$18,716, funded by a \$9,358 grant from the CPRA and with a \$9,358 cost to the Town.

Defeated

11.2.2 Pelham Summerfest 2019

Moved By Marianne Stewart

Seconded By Ron Kore

BE IT RESOLVED THAT Council designate Pelham Summerfest 2019, July 18-21, 2019, a "Municipally Significant" event; and

THAT the Clerk be authorized to make application for a Special Occasion Permit for Pelham Summerfest on Thursday, July 18, 2019, Friday, July 19, 2019,

**Saturday, July 20, 2019 and Sunday, July 21, 2019;
and**

THAT the Mayor and Clerk be authorized to enter into agreements with the four licensed establishments located within the Summerfest festival area who have requested that they be included in the Festival Licensing pursuant to the Town's application for a Special Occasion Permit, those establishments being, Root and Bone, 1856 Social, The Butcher and Banker Fonthill and Gelato Village.

THAT the Town of Pelham offer no objection to the request from Root and Bone, 1856 Social, The Butcher and Banker Fonthill and Gelato Village for their respective applications for a Temporary Extension to their existing Liquor Sales License from the Alcohol and Gaming Commission of Ontario during Pelham Summerfest, subject to the following condition:

THAT the selling and serving of liquor to the approved outdoor area shall occur only between the hours of 4:00 pm and 11:00 pm on Friday, July 19, 2019, all patios must be cleared of patrons by 12 midnight; and between 11:00 am and midnight on Saturday, July 20, 2019 and the outdoor area shall be cleared of patrons by 1:00 am on Sunday, July 21, 2019.

THAT Council authorize a variance to the Town of Pelham By-law No. 3130(2010), being a by-law to regulate and control noise for the purpose of facilitating the Summerfest musical venues being conducted as part of the event from 4:00 pm Friday, July 19, 2019 until 1:00 am on Sunday, July 21, 2019; and

THAT Council authorize the following road closures:

Pelham Town Square from the rear entrance to the Fonthill Plaza to 60 m west from 4:00 pm Thursday, July 18, 2019 to 10:00 pm of the same day;

Pelham Town Square entrance off Pelham Street from 7:00 am Friday, July 19, 2019 to noon, Monday, July 22, 2019;

Pelham Street from Regional Road #20 (Hwy 20) to the south property line of 1419 Pelham Street from 7:00 am Friday, July 19, 2019 to 1:00 am on Sunday, July 21, 2019;

Pelham Street from the south property line of 1419 Pelham Street to College Street from 7:00 am Saturday, July 20, 2019 to 6:00 pm on the same day;

Pelham Town Square from 150 m west of Station Street to its termination at the Fonthill Plaza entrance from 7:00 am Sunday, July 21, 2019 to 5:00 pm of the same day.

Carried

12. Unfinished Business

None

13. New Business

None

14. Presentation and Consideration of By-Laws

Moved By Bob Hildebrandt

Seconded By John Wink

BE IT RESOLVED THAT the Council of the Town of Pelham, having given due consideration to the following By-laws do now read a first, second and third time and do pass same, and THAT the Mayor and Clerk be and are hereby authorized to sign and seal the by-laws

1. 4093(2019) - Being a by-law to assume the subdivision known as Village of Chestnut Ridge Phase 1 Subdivision and to designate the streets as shown on Registered Plan 59M-348 as public highways and to name the street accordingly.

2. 4094(2019) - Being a by-law to amend By-law #4068(2019) confirming various appointments to Boards, Commissions, and Committees of the Town of Pelham; And to appoint members to the Pelham Summerfest Committee (Schedule 'N'); And to remove members to the Pelham Summerfest Committee (Schedule 'N');

3. 4095(2019) - Being a by-law to authorize the Mayor & Clerk to enter into Agreements with four (4) establishments licensed by the Alcohol and Gaming Commission of Ontario that are situate within the Summerfest licensed area, those establishments being namely The Butcher and Banker Fonthill Inc., Root and Bone, 1856 Social Ltd (O/A FillFire SMK & BBQ), and Gelato Village for the purposes of obtaining a Special Occasion Permit for the Summerfest event to be held on Friday, July 19 and Saturday, July 20, 2019, and to Repeal By-law 3981(2018);

4. 4096(2019) - Being a by-law to appoint a Court of Revision for Maintenance of the Big Creek Municipal Drain in the Town of Pelham;

5. 4097(2019) - Being a by-law to adopt the estimates for the Town of Pelham for its own operations for 2019.

Carried

15. Motions and Notices of Motion

None

16. Matters for Committee of the Whole or Policy and Priorities Committee

None

17. Matters Arising Out of Committee of the Whole or Policy and Priorities Committee

None

18. Resolution to Move in Camera

There was no closed session scheduled.

19. Rise From In Camera

Not applicable.

20. Confirming By-Law

Moved By Bob Hildebrandt

Seconded By John Wink

BE IT RESOLVED THAT the following By-law be read a first, second and third time and passed:

Being a By-law No. 4098(2019) to Adopt, Ratify and Confirm the proceedings of Council of the Town of Pelham at its Regular Meeting held on the 15th day of April, 2019.

Carried

21. Adjournment

Moved By Lisa Haun

Seconded By Bob Hildebrandt

BE IT RESOLVED THAT this Regular Meeting of April 15, 2019 be adjourned until the next regular meeting scheduled for May 6, 2019 at 6:30 pm.

Carried

Mayor: Marvin Junkin

Town Clerk: Nancy J. Bozzato

Meeting #: SC-14/2019 - Special Meeting of Council
Date: Tuesday, April 23, 2019
Time: 2:30 pm
Location: Town of Pelham Municipal Office - Council Chambers
 20 Pelham Town Square, Fonthill

Members Present Marvin Junkin
 Mike Cioffi
 Lisa Haun
 Bob Hildebrandt
 Ron Kore
 Marianne Stewart
 John Wink

Staff Present Nancy Bozzato
 Bob Lymburner
 Jason Marr
 Teresa Quinlin
 Vickie vanRavenswaay
 Barbara Wiens

Others Present Moosha Gulcz, atFocus
 Stan Brown, atFocus

1. Call to Order and Declaration of Quorum

Noting that a quorum was present, the Mayor called the meeting to order at approximately 2:30 p.m.

2. Approval of the Agenda

Moved By Marianne Stewart; **Seconded By** John Wink

BE IT RESOLVED THAT the agenda for the April 23rd Special Meeting of Council be adopted as circulated.

Carried

3. Disclosure of Pecuniary Interest and General Nature Thereof

There were no pecuniary interests disclosed by any of the members present.

4. Motion to Suspend the Rules to Allow for Staff Participation in the Strategic Planning Workshop

Moved By Bob Hildebrandt; **Seconded By** John Wink

BE IT RESOLVED THAT the Rules of Procedure as contained in the Town of Pelham Procedural By-law, be suspended as they

pertain to Rules of Debate and that representatives of the Town of Pelham Staff and Moosha Gulycz, as facilitator, be permitted to participate in the discussion; and THAT this permission be recognized for the input and debate portion only and not be deemed to include making motions or for voting privileges.

Carried

5. Strategic Plan Workshop - Conclusion

Ms. Gulycz facilitated Workshop #3 to finalize the Strategic Plan.

Moved By Bob Hildebrandt; **Seconded By** John Wink

BE IT RESOLVED THAT Council endorse the Strategic Plan and associated strategic map and Action Plan as amended, and THAT Council recommend the amended Strategic Plan for final approval at the next Regular Meeting of Council scheduled for May 6, 2019.

Carried

6. Confirming By-law

Moved By Lisa Haun; **Seconded By** John Wink

BE IT RESOLVED THAT the following By-law be read a first, second and third time and passed: Being a By-law No. 4099(2019) to Adopt, Ratify and Confirm the proceedings of Council of the Town of Pelham at its Special Meeting held on the 23rd day of April, 2019.

Carried

7. Adjournment

Moved By Lisa Haun; **Seconded By** Marianne Stewart

BE IT RESOLVED THAT this Special Meeting of Council be adjourned until the next regular meeting scheduled for May 6th, 2019 at 6:30 pm.

Carried

Mayor Marvin Junkin

Town Clerk, Nancy J. Bozzato

Meeting #: SC-15/2019 - Special Meeting of Council
Date: Tuesday, April 23, 2019
Time: 5:00 pm
Location: Town of Pelham Municipal Office - Council Chambers
 20 Pelham Town Square, Fonthill

Members Present Marvin Junkin
 Mike Cioffi
 Lisa Haun
 Bob Hildebrandt
 Ron Kore
 Marianne Stewart
 John Wink

Staff Present Nancy Bozzato
 Bob Lymburner
 Jason Marr
 Teresa Quinlin
 Vickie vanRavenswaay
 Barbara Wiens
 Ryan Cook
 Charlotte Tunikaitis

Others Present Gary Scandlan
 Byron Tan
 Lynne Cunningham
 Ute Maya-Giambattista
 Interested Citizens (Item 4.1)

1. Call to Order and Declaration of Quorum

Noting that a quorum was present, the Mayor called the meeting to order at approximately 5:05 p.m.

2. Approval of the Agenda

Moved By Ron Kore

Seconded By Bob Hildebrandt

BE IT RESOLVED THAT the agenda for the April 23rd, 2019 Special Meeting of Council be adopted as circulated.

Carried

3. Disclosure of Pecuniary Interest and General Nature Thereof

There were no pecuniary interests disclosed by any of the members present.

4. Staff Report Requiring Action

4.1 2019 Town of Pelham Gypsy Moth Infestation

Moved By Marianne Stewart

Seconded By John Wink

BE IT RESOLVED THAT Council receive the report, 2019 Town of Pelham Gypsy Moth Outbreak; and

- 1. That staff be directed to implement a Gypsy Moth Control program an Aerial Tree Spray program involving the aerial spray of the biological control agent Btk to include both Town and privately owned trees within the identified affected areas to control the larval stage of the European gypsy moth which causes defoliation of trees;**
- 2. That an Implementation and Communication Plan be developed, providing defined treatment areas, measures to mitigate public concern, communication and cost recovery plans;**
- 3. That staff coordinate a process whereby a portion of the cost for aerial spray may be received from affected property owners to help offset the cost of the control measures;**
- 4. That the appropriate nuisance by-law to declare gypsy moth a nuisance pest be passed and enacted.**

Carried

5. Resolution to Move in Camera

Moved By Bob Hildebrandt

Seconded By John Wink

BE IT RESOLVED THAT the next portion of the meeting be closed to the public in order to consider the following:

Item under Section 239(3.1) - Educational or Training Session

Carried

6. Rise From In Camera

Moved By Marianne Stewart

Seconded By John Wink

BE IT RESOLVED THAT Council adjourn the In Camera Session and that Council do now Rise With No Report.

Carried

7. Confirming By-law

Moved By John Wink

Seconded By Lisa Haun

BE IT RESOLVED THAT the following By-law be read a first, second and third time and passed:

Being a By-law No. 5000 (2019) to Adopt, Ratify and Confirm the proceedings of Council of the Town of Pelham at its Special Meeting held on the 23rd day of April, 2019.

Carried

8. Adjournment

Moved By Lisa Haun

Seconded By Mike Cioffi

BE IT RESOLVED THAT this Special Meeting of Council be adjourned until the next regular meeting scheduled for May 6th, 2019 at 6:30 pm.

Carried

Mayor Marvin Junkin

Town Clerk, Nancy J. Bozzato

Meeting #: SC-16/2019 - Muzzle Order Appeal
Date: Monday, April 29, 2019
Time: 4:30 pm
Location: Town of Pelham Municipal Office - Council Chambers
20 Pelham Town Square, Fonthill

Members Present Marvin Junkin
Mike Cioffi
Lisa Haun
Bob Hildebrandt
Ron Kore
Marianne Stewart
John Wink

Staff Present Nancy Bozzato
Teresa Quinlin

Others Present Samantha Ellis, SPCA Officer
Ryan Huurman, SPCA Officer
T. Young, Owner
D. and I. Boychuk, Victim
Witnesses and Interested Citizens
Media

1. Call to Order and Declaration of Quorum

Noting that a quorum was present, the Mayor called the meeting to order at approximately 4:33 p.m.

2. Approval of the Agenda

Moved By Mike Cioffi
Seconded By Ron Kore

BE IT RESOLVED THAT the agenda for the April 29, 2019, Muzzle Order Appeal Special Meeting of Council be adopted as circulated.

Carried

3. Disclosure of Pecuniary Interest

There were no pecuniary interests disclosed by any of the members present.

4. Purpose of the Meeting

Mayor Junkin reviewed the purpose of the meeting and the outline of the agenda/meeting process.

5. Statement and Evidence of Animal Control Officers

The Clerk administered Oaths to all parties who would provide evidence to the hearing.

Officer Huurman read into the record the statement from the Society for the Prevention of Cruelty to Animals (SPCA), which was provided by the victim, Mrs. Boychuk. The Officer also noted the photographic evidence provided by the victim. Mrs. Boychuk offered no additional comments at this time.

Council asked if there have been any previous incidents with this particular animal. The Officer advised that the dog is a large breed, Bull Mastiff, weighing approximately 175 pounds and he was not aware of any previous incidents involving this dog. He did not comment on the aggressiveness of this breed, noting that upbringing and training dictates how aggressive a dog will be.

It was noted that in the occurrence report, the victim is noted to have approached the dog without asking permission to pet the dog, however the statement provided by the victim did not indicate any attempt at interaction.

In response to a question, Mrs. Young stated that the dog was leashed on the property.

Mrs. Boychuk advised that she did not approach the dog but was passing by the property on her daily walk.

In response to a question by Council, Officer Ellis stated that on average, if a dog is approached from behind is it normal to become aggressive. Officer Ellis noted that a dog will often protect the pack member and could become aggressive while not provoked.

6. Statement and Evidence of Owners

Mrs. Young submitted a Niagara Regional Police Service report dated April 25, 2019, and correspondence from her veterinarian, marked as Exhibit A by the Clerk.

Mrs. Young believed that the victim did nothing wrong, stating that her dog was relieving himself from just having returned from an errand in the family car. The victim walked up behind the dog and when the dog turned around she asked if the dog was aggressive. Mrs. Young stated that the dog is not aggressive by nature.

Council noted that in the report it states the victim walked up and without asking permission, reached out to pet the dog. Mrs. Young stated that she was walking behind the dog and the dog turned, the victim asked if he was friendly and the dog reacted to her with aggression. She noted that she was always raised to ask if a dog is friendly before petting it. Officer Huurman advised Council how the

evidence was provided to him by both Mrs. Boychuk and Mrs. Young, noting that the two accounts are conflicting.

Mrs. Young had the dog leashed, stating she always has the dog leashed when they leave the house. She explained that it is their habit to let the dog relieve himself when he gets out of the car. The dog does not get walked often, but prefers a car ride and roaming their back yard. She stated that she has three children, ages 19, 15 and 11. There has been no aggression shown to the children.

The leash is approximately four feet in length. The dog is normally confined to the fenced back yard and is not often leashed as they do not often go for walks. She clarified that the victim did not ask first if she could pet the dog.

Mrs. Boychuk indicated that she did not have any questions at this time but requested the opportunity to provide her statement.

7. Witness Statements, If Any

Mrs. Boychuk addressed Council and stated that she did not ask if the dog was friendly, noting that she would never approach any dog relieving itself no matter the size of the dog. She stated that she did not ask if the dog was friendly or put out her hand. The dog was leashed with a thin black leash and Mrs. Young was unable to control the dog after the dog bit her hand, which resulted in an additional bite to her thigh. She stated that while parts of the Owner statement are accurate, she stressed that she did not ask if the dog was friendly and did not reach to pet the dog.

Officer Huurman and Mrs. Young did not have any questions of Mrs. Boychuk.

In response to Questions by Council:

Mrs. Boychuk responded that she has seen the dog in the window, and out front under the control of Mr. Young. Mrs. Boychuk walks every day and sees many dogs. She felt that the owner did not have proper control of the dog. Although it may be the first time for this dog to show aggression, she stressed that she and her husband are not asking that the dog be put down but she did not know what triggered the attack and was fearful the dog would attack someone else in the future, perhaps a child.

When asked if she would do anything differently she indicated she would not. She walks on a regular basis and does not pet dogs while on a walk. She is a runner and does not stop to pet the dogs during her runs either. Although she continues to take the same route, she would not cross in front of this dog if it were outside but rather, she would go to the other side of the street to avoid it.

Braden Young, son of the owner stated that his mother backed into the driveway and asked him to get the pizza from the car so she could take the dog to relieve himself, or alternatively for him to take the dog while she took the pizza in the house. He watched his mom take the

dog, and witnessed the dog turn and attack and walk away. His mother called to him to take the dog into the house.

Mr. Boychuk noted that in the police report it states the dog lunged and Mrs. Young could not control the dog and it subsequently bit Mrs. Boychuk on the thigh. He displayed photographs of the injuries sustained by Mrs. Boychuk. He noted that the police report does not reference Braden Young as a witness.

Mrs. Boychuk noted that in neither the SPCA nor Mrs. Young reported her son as a witness. She saw him in the house, not in the car at the time.

Mrs. Young advised that he was on the other side of the truck and confirmed that he was questioned by Officer Brown of the Niagara Regional Police. Mrs. Young stated that she yelled to him to come and get the dog when it attacked the victim. In terms of controlling the dog, Mrs. Young said the leash makes it difficult to hold the dog back in such a small space.

Mrs. Boychuk questioned why the dog was able to lunge and bite her when it was leashed and as such, should have been controlled. Mrs. Young then questioned if all dogs should then be muzzled through this logic.

Mrs. Boychuk stated that not every dog needs to be muzzled but once a dog bites it should be muzzled, to ensure it does not happen again. She stated that she was sorry it happened but the fact is that it happened and she was injured. Mrs. Young advised the dog has never previously shown aggressive behavior.

Braden Young indicated he can control the dog better than his mother, and he described how he is able to do this. He stated the way he controls the dog is to hold the leash close to the collar, which he finds effective given the dog's size. Mrs. Young advised that in her training they have been advised to hold the dog closer. Normally, the collar on the dog is a chain with tags, but when on leash a choke chain or prong collar is on the dog.

The SPCA, with regard to the Muzzle order, advised that a muzzle would be required whenever the dog is on public property, including a sidewalk, public event, dog park, etc. When the dog is confined on private property the dog would not need to be muzzled, but an attack could still happen. However, the Officer noted that a sidewalk is public property and thus the dog should be muzzled when on a sidewalk. The Officer noted that this would apply when the dog is relieving itself at the pole as the sidewalk is on public property.

Mrs. Young described this action as a "treat" to allow him to relieve on the pole after a car ride, so to change the behavior would be difficult, but could be done.

In response to a Council question, Mrs. Young advised that obedience training was conducted in their home with the dog.

The SPCA Officer advised that when they receive a report of a dog biting or attacking, particularly with the severity of this incident, it would be negligent not to enforce the by-laws of the Town and order that the dog be muzzled. He stated that if they did not issue the muzzle order and the dog later attacked a small child the SPCA would have been found negligent. He suggested that this would not be abnormal to Muzzle after a first bite and he would continue to do so, particularly given the severity of the injury, although a muzzle could be ordered even if the injury did not result in breaking the skin.

Braden was asked if Mrs. Boychuk spoke to the dog, but he did not hear her speak to the dog or ask if the dog was friendly. Mrs. Young continued to maintain she asked if the dog was friendly, Mrs. Boychuk stating she only said hello to Mrs. Young.

8. Presentation of Summary Arguments

Officer Hurman suggested that a Muzzle Order is not a death sentence but merely a measure to prevent future instances such as this from happening. The assurance of the owner alone may not be sufficient, wherein a physical measure will provide an absolute assurance against a dog bite. The order will have restrictions on the dog or owner when in the front yard, but it would not be required in the fenced back yard. The officer advised that he has not inspected the back yard fence, however the onus is on the owner to ensure the security of the yard, such as adequate fencing.

Mrs. Young stated that she has addressed the Order. If there was a threat she would not object but there will be little to no chance of a future attack given the number of times the dog would not be in the back yard. He has never done this before. She suggested that if a dog is vicious the by-law may need to be revisited.

The Officer advised that the Order would apply to the dog anywhere in Ontario, and would be required for the rest of the dog's life.

9. Rendering of a Decision

Council obtained clarification on the repercussions of removing the order. Further, the Officer explained how only a judge can order a dog be put down under the Dog Owner's Liability Act. In response to a question by Council, should the order be removed/rescinded and the dog were to attack another time, the Town would accept liability.

The Officer reviewed different types of collars used to help control dogs, Mrs. Young confirming that a prong collar was on the dog at the time of the attack.

Moved By Ron Kore; **Seconded By** John Wink

BE IT RESOLVED THAT the evidence submitted by Amanda Ellis, Enforcement Manager, Welland & District SPCA and Officer Ryan Hurman, Welland & District SPCA, be received; and

THAT the evidence submitted by the victim, Mrs. Boychuk, be received.

Carried

Moved By Lisa Haun; **Seconded By** John Wink

BE IT RESOLVED THAT the evidence submitted by T. Young, Owner, be received for information.

Carried

Moved By Bob Hildebrandt; **Seconded By** John Wink

BE IT RESOLVED THAT the following Muzzle Order Appeal Hearing Decision be and is hereby rendered:

THAT the Muzzle Order dated February 12, 2019 to "Titan", Tara Young, be and is hereby UPHELD.

Carried

10. Confirming By-law

Moved By John Wink; **Seconded By** Bob Hildebrandt

BE IT RESOLVED THAT the following By-law be read a first, second and third time and passed:

Being a By-law No. 5001(2019) to Adopt, Ratify and Confirm the proceedings of Council of the Town of Pelham at its Special Meeting held on the 29th day of April, 2019.

Carried

11. Adjournment

Moved By Bob Hildebrandt; **Seconded By** John Wink

BE IT RESOLVED THAT this Special Meeting of April 29, 2019 be adjourned until the next regular meeting scheduled for May 6, 2019 at 6:30 pm.

Carried

Mayor Marvin Junkin

Town Clerk, Nancy J. Bozzato

Meeting #: SC-17/2019 - Special Meeting of Council
Date: Monday, April 29, 2019
Time: 5:30 pm
Location: Town of Pelham Municipal Office - Council Chambers
20 Pelham Town Square, Fonthill

Members Present Marvin Junkin
Mike Cioffi
Lisa Haun
Bob Hildebrandt
Ron Kore
Marianne Stewart
John Wink

Staff Present Nancy Bozzato
Brianna Langohr

1. Call to Order and Declaration of Quorum

Noting that a quorum was present, the Mayor called the meeting to order at approximately 5:37 p.m.

2. Approval of the Agenda

Moved By Bob Hildebrandt; **Seconded By** John Wink

BE IT RESOLVED THAT the agenda for the April 29, 2019 Special Meeting of Council be adopted as circulated.

Carried

3. Disclosure of Pecuniary Interest and General Nature Thereof

There were no pecuniary interests disclosed by any of the members present.

4. Resolution to Move in Camera

Moved By John Wink; **Seconded By** Bob Hildebrandt

BE IT RESOLVED THAT the next portion of the meeting be closed to the public in order to consider a matter under Section 239 (2) of the Municipal Act, as follows:

239(2)(b) - personal matters about an identifiable individual, including municipal employees and (d) - labour relations or employee negotiations ;

Carried

5. Rise From In Camera

Moved By Bob Hildebrandt; **Seconded By** John Wink

BE IT RESOLVED THAT Council adjourn the In Camera Session and that Council do now Rise With Report.

Carried

Moved By Lisa Haun; **Seconded By** Ron Kore

BE IT RESOLVED THAT staff be and is hereby authorized to undertake the directions provided during the In Camera meeting of April 29, 2019.

Carried

6. Confirming By-law

Moved By Ron Kore; **Seconded By** John Wink

BE IT RESOLVED THAT the following By-law be read a first, second and third time and passed:

Being a By-law No. 5002(2019) to Adopt, Ratify and Confirm the proceedings of Council of the Town of Pelham at its Special Meeting held on the 29th day of April, 2019.

Carried

7. Adjournment

Moved By Mike Ciolfi; **Seconded By** Ron Kore

BE IT RESOLVED THAT this Special Meeting of Council be adjourned until the next regular meeting scheduled for May 6, 2019 at 6:30 pm.

Carried

Mayor Marvin Junkin

Town Clerk, Nancy J. Bozzato

Recommendations of the Policy and Priorities Committee Meeting Held April 15, 2019 (P&P-03/2019)

1. **THAT the agenda for the April 15th, 2019 regular meeting of Committee be adopted as circulated.**
2. **THAT the Policy and Priorities Committee receive Department of Community Planning and Development Report as it pertains to File No. AM-01-19 regarding 770 Foss Road;**

THAT the Report be referred to Legal Counsel for review; and

AND Legal Counsel be requested to provide Council with advice regarding any potential legal implications on the municipality in terms of both approving or denying the request to amend the Interim Control By-law from the proponent.

3. **THAT COMMITTEE receive the Report entitled Pelham Street North Reconstruction Update; and THAT Committee recommend that Council approve the project to be completed as part of the 2019 Capital Budget.**
4. **THAT the Policy and Priorities Committee receive the report New Health and Safety Policies; and**

THAT Committee recommend that the Health and Safety Policies (First Aid, Individual Responsibilities and Duties Preventative Maintenance) be submitted to Council for approval at their next regular meeting scheduled for May 6, 2019

5. **THAT the Policy and Priorities Committee receive the Workplace Violence and Harassment Policy; and**

THAT Committee recommend that the Workplace Violence and Harassment policy be submitted to Council for approval at their next regular meeting scheduled for May 6, 2019

6. **THAT THE Policy and Priorities Committee recommend that Council adopt Policy S201-19, Council Correspondence, as amended.**
7. **THAT Committee recommend that Council approve the Lottery Licensing Policy, S203-05, and that Policy CLERK/R05 be repealed and replaced.**
8. **THAT the Policy and Priorities Committee refer the policy back to staff; and**

THAT the said policy be brought back to Committee once the Town of Pelham Strategic Plan has been approved.

9. **THAT the report, Update to Town of Pelham Procedural By-law – Proposed Amendments, as amended, be received; and**

THAT Committee recommend that the proposed by-law amendments, as amended, be presented to Council for First and Second Reading at their next regular meeting; and

THAT the Clerk be directed to provide Notice in accordance with the Town’s Notice Policy prior to presentation of the By-law for Third Reading and Adoption.

Amendments:

- **Section 33 – remove “and should be vetted through the Town’s Public Relations and Marketing Specialist”**
- **Section 33 – add “Prior to a press release being issued, Council shall be notified at a minimum of 12 hours in advance, except in an emergency situation.”**

10. **THAT Committee refer the report back to staff to report back to Council; and**

THAT the report includes measurements for the allowable distance of the proposed sign to be closer to the patio.

11. **That Committee receive the Public Works report, Trout Unlimited - Principles of Partnership, and**

That Committee recommend Council endorse the partnership as outlined.

12. **THAT the Policy & Priorities Committee receive the report, Integrity Commissioner Review and proposed Amendments to Code of Conduct; and**

THAT Committee recommend that the Code of Conduct, as amended, be presented to Council for final approval on May 6, 2019 which shall be in place for the Members of Council and Local Boards; and

THAT staff be directed to prepare the necessary By-law to adopt said Code; and

THAT Policy S201-15 be repealed and replaced with the new Code of Conduct; and

THAT Policy S201-16 (Code of Conduct for Board and Committee Appointees) be repealed.

13. **THAT this Regular Meeting of Committee be adjourned until the next regular meeting scheduled for May 6, 2019 following Council.**

Policy and Priorities Committee

Minutes

Meeting #: P&P-03/2019
Date: Monday, April 15, 2019
Location: Town of Pelham Municipal Office - Council Chambers
20 Pelham Town Square, Fonthill

Members Present Marvin Junkin
Mike Cioffi
Lisa Haun
Bob Hildebrandt
Ron Kore
Marianne Stewart
John Wink

Staff Present Teresa Quinlin
Nancy Bozzato
Bob Lymburner
Marc MacDonald
Jason Marr
Vickie vanRavenswaay
Barbara Wiens

Other Interested Citizens
Media

1. Call to Order and Declaration of Quorum

Noting that a quorum was present, the Mayor called the meeting to order at approximately 7:55 p.m.

2. Adoption of Agenda

Moved By Marianne Stewart

THAT the agenda for the April 15, 2019 regular meeting of Committee be adopted as circulated.

Carried

3. Disclosure of Pecuniary Interest and the General Nature Thereof

There were no pecuniary interests disclosed by any of the members present.

4. New Business

4.1 Recommendation Report Regarding Amendment to Interim Control By-law 4046 (2018) 770 Foss Road (File No. AM-01-19)

Councillors Ciolfi, Hildebrandt and Stewart read into the record the open mind statements relating to Item 4.1. This disclosure is due to their signatures appearing on a petition relating to the cannabis industry.

Moved By John Wink

THAT Committee receives this Department of Community Planning and Development Report as it pertains to File No. AM-01-19 regarding 770 Foss Road;

AND THAT Committee recommends that Council approve the by-law, attached hereto as Appendix E, amending By-law No. 1118 (1987) to require site plan control for greenhouses.

AND THAT Committee directs staff to prepare a by-law, authorizing the Mayor and Clerk to execute a Site Plan Agreement with Leviathan Cannabis Group Inc. for 770 Foss Road.

AND THAT Committee directs staff to amend the Interim Control By-law 4046 (2018) to permit a cannabis production facility at 770 Foss Road.

AND THAT Committee directs staff to prepare an amendment to the Town's nuisance by-law or a standalone cannabis by-law which would authorize the Town to issue fines to licensed cannabis producers relating to odour and light.

Moved By John Wink

THAT the Policy and Priorities Committee receive Department of Community Planning and Development Report as it pertains to File No. AM-01-19 regarding 770 Foss Road;

THAT the Report be referred to Legal Counsel for review; and

AND Legal Counsel be requested to provide Council with advice regarding any potential legal implications on the municipality in terms of both approving or denying the request to amend the Interim Control By-law from the proponent.

Carried

4.2 Pelham Street North Reconstruction Project Update

Moved By Bob Hildebrandt

THAT COMMITTEE receive the Report entitled Pelham Street North Reconstruction Update; and THAT Committee recommend that Council *approve the project to be completed as part of the 2019 Capital Budget.*

Carried

4.3 New Health and Safety Policies

Moved By Mike Ciolfi

THAT the Policy and Priorities Committee receive the report New Health and Safety Policies; and

THAT Committee recommend that the Health and Safety Policies (First Aid, Individual Responsibilities and Duties Preventative Maintenance) be submitted to Council for approval at their next regular meeting scheduled for May 6, 2019

Carried

4.4 Workplace Violence and Harassment policy

Moved By John Wink

THAT the Policy and Priorities Committee receive the Workplace Violence and Harassment Policy; and

THAT Committee recommend that the Workplace Violence and Harassment policy be submitted to Council for approval at their next regular meeting scheduled for May 6, 2019

Carried

4.5 Proposed Revisions to Council Correspondence Policy

Moved By Ron Kore

THAT THE Policy and Priorities Committee recommend that Council adopt Policy S201-19, Council Correspondence, as amended.

Carried

4.6 Update to Lottery Licensing Policy

Moved By Mike Ciolfi

THAT Committee recommend that Council approve the Lottery Licensing Policy, S203-05, and that Policy CLERK/R05 be repealed and replaced.

Carried

4.7 Policy: Council/Staff Relationships

Moved By Marianne Stewart

THAT the Policy and Priorities Committee receive the Council-Staff Relationships Policy Report; and

THAT Committee recommend that the Policy be submitted to Council for approval at their next regular meeting scheduled for May 6, 2019.

Moved By Bob Hildebrandt

THAT the Policy and Priorities Committee refer the policy back to staff; and THAT the said policy be brought back to Committee once the Town of Pelham Strategic Plan has been approved.

Carried

4.8 Update to Town of Pelham Procedural By-law – Proposed Amendments

Moved By John Wink

THAT the report, Update to Town of Pelham Procedural By-law – Proposed Amendments, be received; and

THAT Committee recommend that the proposed by-law amendments be presented to Council for First and Second Reading at their next regular meeting; and

THAT the Clerk be directed to provide Notice in accordance with the Town’s Notice Policy prior to presentation of the By-law for Third Reading and Adoption.

Amendment:

Moved By Ron Kore

THAT the reference regarding signing of petitions be removed.

Defeated

Amendment:

Moved By Ron Kore

THAT the proposed amendment of including ‘and should be vetted through the Town’s Public Relations and Marketing Specialist’ shall be removed in Section 33 titled Press Releases

Carried

Amendment:

Moved By Marianne Stewart

THAT Section 33 titled Press Release be amended to include ‘Prior to a press release being issued, Council shall be notified at a minimum of 12 hours in advance, except in an emergency situation’

Carried

Moved By John Wink

THAT the report, Update to Town of Pelham Procedural By-law – Proposed Amendments, as amended, be received; and

THAT Committee recommend that the proposed by-law amendments, as amended, be presented to Council for First and Second Reading at their next regular meeting; and

THAT the Clerk be directed to provide Notice in accordance with the Town’s Notice Policy prior to presentation of the By-law for Third Reading and Adoption.

Carried

5. Old Business

5.1 Assante sign variance update

Moved By Bob Hildebrandt

THAT Committee receive the report entitled Assante sign variance update 2019; and

THAT Committee recommend approving the variance at the next regular meeting of Council.

Moved By Bob Hildebrandt

THAT Committee refer the report back to staff to report back to Council; and

THAT the report includes measurements for the allowable distance of the proposed sign to be closer to the patio.

Carried

5.2 Trout Unlimited – Principles of Partnership

Moved By Mike Ciolfi

That Committee receive the Public Works report, Trout Unlimited - Principles of Partnership, and

That Committee recommend Council endorse the partnership as outlined.

Carried

5.3 Integrity Commissioner Review and Proposed Amendments to Code of Conduct

Moved By John Wink

THAT the Policy & Priorities Committee receive the report, Integrity Commissioner Review and proposed Amendments to Code of Conduct; and

THAT Committee recommend that the Code of Conduct, as amended, be presented to Council for final approval on May 6, 2019 which shall be in place for the Members of Council and Local Boards; and

THAT staff be directed to prepare the necessary By-law to adopt said Code; and

THAT Policy S201-15 be repealed and replaced with the new Code of Conduct; and

THAT Policy S201-16 (Code of Conduct for Board and Committee Appointees) be repealed.

Carried

6. Adjournment

Moved By Ron Kore

THAT this Regular Meeting of Committee be adjourned until the next regular meeting scheduled for May 6, 2019 following Council.

Carried

Mayor Marvin Junkin

Town Clerk, Nancy J. Bozzato

Site Plan Approval Report - 1651 Centre Street (SP 04-19)

Monday, May 06, 2019

Site Plan Approval 1651 Centre Street (SP-04-19)

Executive Summary:

The purpose of this report is to provide Council with information regarding an application for site plan control under Section 41 of the Planning Act for 1651 Centre Street.

The proposal is for the conversion of an existing single detached dwelling into a permanent farm help house and for the construction of a new single detached dwelling for the property owners.

Location:

The subject land is 10 hectares in size and is located on the southeast corner of Centre Street and Tice Road (Figure 1), municipally known as 1651 Centre Street, and legally as Concession 7, Part of Lot 9, in the Town of Pelham.



Figure 1: Subject Lands (1651 Centre Street)

Site Plan Approval Report - 1651 Centre Street (SP 04-19)

Monday, May 06, 2019

Project Description and Purpose:

The proposal is to enter into a site plan agreement to allow for the construction of a new single detached dwelling and the conversion of an existing dwelling into a permanent farm help house. No works are proposed within the road allowance for roadside ditches, culverts or driveway accesses as the existing driveway will continue to be used for both dwellings.

Policy Review:

Planning Act

Section 41 (2) of the Act authorizes the council of a local municipality to designate areas within their jurisdiction under a 'site plan control area'. Policy E1.4 of the Pelham Official Plan and By-law No. 1118 (1987) designates the entire Town as a site plan control area with certain exemptions. Farm help houses are not exempt from site plan control.

Provincial Policy Statement (PPS), 2014

The PPS designates the subject land within the 'Prime Agricultural Area'. The permitted uses (among others) include: agricultural / agricultural related uses, limited residential development and home occupations. 'Prime Agricultural Areas' are defined as including associated Canada Land Inventory Class 4-7 lands as well as 'Prime Agricultural Lands' (Class 1-3 lands).

Greenbelt Plan, 2017

The subject land is designated 'Tender Fruit & Grape Lands' within the Greenbelt Plan's *Protected Countryside*. Section 4.5.2 (Existing Uses) states that within the *Protected Countryside*, single dwelling are permitted on existing lots of record, provided they were zoned for such as of the date the Greenbelt Plan came into force. Municipalities are encouraged to retain existing lots of record for *agricultural* uses and discourage non-agricultural uses where appropriate.

The proposed farm help house will serve the fruit and vegetable farm operation and is compatible with the agricultural community.

Niagara Region Official Plan (Consolidated, August 2014)

The Regional Official Plan designates the subject parcel as 'Unique Agricultural Area' as part of the *Protected Countryside* lands in the Greenbelt Plan. Policy 5.B.11 permits additional permanent farm-related dwellings without severance for full time farm help where the size and/or nature of the farm operations makes the employment of such help necessary, where such additional dwelling does not have a significant effect on the tillable area of the farm or its viability.

The proposed dwelling is situated within the existing building cluster, and the applicant has expressed difficulty in farming this section of land which is considerably high in gravel.

Site Plan Approval Report - 1651 Centre Street (SP 04-19)

Monday, May 06, 2019

Pelham Official Plan, 2014

The local Official Plan designates the subject land as ‘Specialty Agricultural’. The principle use of these lands shall be for the production of specialty crops identified in the Greenbelt Plan. Uses which are not permitted in the *Specialty Agricultural* designation but were established prior to December 16, 2004, shall be deemed to be permitted uses.

Policy B2.1.3.5 permits the establishment of one additional dwelling units on a farm property for farm help, provided the lands are appropriately zoned to permit such a second dwelling. Council shall be satisfied that the second dwelling unit is required for farm help, is located within the existing farm-building cluster, is provided with sewage and water services, and will be designed to be compatible with the farm operation.

In no case, shall any detached residential dwelling unit established in accordance with Policy B2.1.3.5 be severed from the original parcel on which it was constructed.

Town of Pelham Zoning By-law Number 1136 (1987)

The subject land is zoned Agricultural (A) which permits agricultural uses, seasonal or permanent farm help houses on farms 10 hectares or larger, one single detached dwelling and accessory buildings.

Agency Comments:

On April 12th 2019, a ‘Request for Comments’ was circulated to internal Town departments (i.e. Public Works, Building, etc.). To date, the following comments have been received:

- Public Works Department (April 25, 2019)
 - No comments.
- Building Department (April 25, 2019)
 - All necessary permits are required prior to construction commencing.

Public Comments:

For Council’s information, site plan control is not a public process under the Planning Act as it is an agreement between the land owner and the Town; therefore, there are no public notice requirements.

Staff Comments:

The proposal for the business currently known as Town & Country Farm is to convert the existing single detached dwelling into a permanent farm help house and to construct a 236 m² single detached dwelling beside an existing building cluster which contains the barn, shed and existing

Site Plan Approval Report - 1651 Centre Street (SP 04-19)

Monday, May 06, 2019

dwelling. It is also noted that the applicants farm this property and an additional farm on Canboro Road and are considered to be bone fide farmers.

Planning staff prefer the proposed location of the new dwelling as it concentrates the farm building cluster to one area and minimizes the impact on surrounding agricultural land currently in production. Staff are of the opinion that the proposed conversion / new dwelling will not result in any adverse impacts regarding land use compatibility, agricultural viability and drainage among other things.

The existing driveway access from Centre Street will be maintained and continue to serve the farm and both dwellings. A new septic system is required to serve the new dwelling. The Region of Niagara is responsible for private sewage systems approvals for systems capable of sewage flows less than 10,000 L / day. The Region's septic system permit will be a condition of the Site Plan Agreement and is also required upon building permit application regardless.

Planning staff are of the opinion that the executed site plan agreement will result in the continued successful operation of a fruit and vegetable farm with on-site farm worker(s). The applicant has addressed Town comments and is in the process of obtaining septic system approvals with the Region of Niagara. It is noted that the possibility for the farm help house to be severed from the original parcel is not permitted in the future.

Planning staff recommend that Council approve the By-law and enter into a Site Plan Agreement with the land owner as the application is consistent with Provincial, Regional and Town policies, and represents good land use planning.

Prepared by: Curtis Thompson, B.URPI, Planner

Reviewed by: Barb Wiens, MCIP, RPP, Director of Community Planning & Development

Alternatives:

Council may choose to not approve the by-law and enter into a site plan agreement with the Owner.

Recommendation:

BE IT RESOLVED THAT Council receives this Department of Community Planning & Development Report for information as it pertains to application File No. SP 04-19, 1651 Centre Street;

Site Plan Approval Report - 1651 Centre Street (SP 04-19)

Monday, May 06, 2019

AND THAT, Council approve the by-law and authorize the Mayor and Clerk to enter into a site plan agreement between the Town and Joseph & Teresa Hozjan.

**Site Plan Agreement
Joseph & Teresa Hozjan
1651 Centre Street**

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THIS AGREEMENT made on the 16th day of May, 2019.

BETWEEN:

Joseph & Teresa Hozjan

Hereinafter called the "Owner"

OF THE FIRST PART

- and -

THE CORPORATION OF THE TOWN OF PELHAM

Hereinafter called the "Town"

OF THE SECOND PART

WHEREAS the Owner represents and warrants that it is the owner of the lands in the Town of Pelham described in Schedule 'A' attached hereto (the "Lands");

AND WHEREAS the Owner has assumed and agreed to be bound by the terms and conditions of the Site Plan Agreement;

AND WHEREAS the Owner is looking forward to develop the parcel with a permanent farm help house and residential use in accordance with Schedule 'C-G' attached hereto, being a Site Plan filed in the Town's offices;

AND WHEREAS the Town has agreed to permit the said construction subject to certain terms and conditions;

NOW THEREFORE THIS AGREEMENT WITNESSETH that in consideration of the sum of One Dollar (\$1.00) now paid by the Owner to the Town (the receipt whereof is hereby acknowledged), the Parties hereto mutually covenant and agree as follows:

1. Definitions

In this Agreement:

- (a) **Chief Building Official** shall mean the Chief Building Official of the Corporation of the Town of Pelham.
- (b) **Clerk** shall mean the Clerk of the Corporation of the Town of Pelham.
- (c) **Council** shall mean the Council of the Corporation of the Town of Pelham.
- (d) **Director of Community Planning & Development** shall mean the Director of Community Planning & Development of the Corporation of the Town of Pelham.
- (e) **Director of Corporate Services** shall mean the Director of Corporate Services of the Corporation of the Town of Pelham.
- (f) **Director of Public Works** shall mean the Director of Public Works of the

Corporation of the Town of Pelham.

- (g) **Facilities and Works** shall mean and includes those facilities and works which are shown on or referred to in any one or more of the plans, drawings and schedules to this Agreement.
- (h) **Lands** shall mean the lands described in Schedule 'A' attached hereto.
- (i) **Professional Engineer** shall mean a Professional Engineer registered in good standing with the Association of Professional Engineers.
- (j) **Surveyor** shall mean an Ontario Land Surveyor registered in good standing with the Association of Ontario Land Surveyors.

2. General Provisions

- (a) The Owner shall develop and maintain the Lands only in accordance with the terms and conditions contained herein and any other applicable by-law of the Town.
- (b) Unless the context otherwise requires, where the Owner is obligated by this Agreement or the approved plans to make any payments or install, construct, or carry out any services or action, the provisions therefore contained herein shall be deemed to include the words, "at the sole expense of the Owner".
- (c) The Owner shall perform any and all construction and installation of works on the Lands and any off-site works in accordance with the terms and conditions contained herein and as shown on Schedule 'B-C' attached hereto and forming part of this Agreement to the reasonable satisfaction of the Town.
- (d) The Owner shall not perform any construction or installation on the Lands except in accordance with the terms and conditions contained herein and shown on said Schedule 'B-C' attached hereto and forming part of this Agreement and to the reasonable satisfaction of the Town.
- (e) The Owner shall maintain and keep in good repair driveways and access servicing the buildings located on the lands.
- (f) The Owner shall ensure that adequate dust control, mud tracking and debris control measures are carried out during the site's development.
- (g) During construction, the Owner shall ensure all construction related vehicles that are not carrying out the works are parked on the subject lands and are not parked within the municipal road allowance.
- (h) All delivery / construction trucks taking materials from the subject lands included within this Agreement shall be adequately covered and not unreasonably loaded so as to scatter refuse, rubbish, dust or debris on neighbouring properties or public roadways.
- (i) Should deeply buried archaeological remains / resources be found on the property during construction activities, the Heritage Operations Unit of the Ontario Ministry of Tourism, Culture & Sport and the Owner's archaeology

consultant shall be notified immediately. In the event that human remains are encountered during construction, the Owner shall immediately notify the Police or coroner, the Registrar of Cemeteries of the Ministry of Small Business and Consumer Services, the Ministry of Tourism, Culture & Sport and the Owner's archaeology consultant.

- (j) The Owner grants to the Town, its servants, agents, and assigns permission to enter upon the Lands for the purpose of inspection of any Facilities and Works referred to in this Agreement and for the purpose of the completion of any Facilities and Works in accordance with this Clause and this Agreement.
- (k) The Owner will, at all times, indemnify and save harmless the Town from all loss, costs, damages and injuries which the Town may suffer or be put to for or by reason of the construction, maintenance, or existence of any Facilities and Works done by the Owner, its contractors, servants or agents on the Lands or which the Town may suffer or be put to for or by reason of the completion by the Town of any of the required Facilities and Works in accordance with this clause and this Agreement.
- (l) The Owner shall not call into question directly or indirectly in any proceeding whatsoever in law or in equity or before any administrative tribunal the right of the Town to enter into this Agreement and to enforce each and every term, covenant, and condition herein contained and this Agreement may be pleaded as an estoppel against the Owner in any such proceeding.
- (m) In the event that a Mortgagee(s) exercises any rights as to sale, possession or foreclosure or takes any other steps to enforce its security against the subject lands, then such Mortgagee(s) agrees on behalf of itself, its heirs, executors, administrators, successors and assigns not to deal with the lands as a development or part thereof unless and until a new Agreement in the same form, mutatis mutandis, as this Agreement has been entered into with the Town.
- (n) Any lands required to be conveyed by the Owner in accordance with the provisions hereof shall be in a neat and tidy condition, free of all debris and trash, and the Owner shall complete all services for the lands in accordance with the terms of this Agreement.
- (o) Notwithstanding the provisions of this Agreement, the Owner shall be subject to all of the Town's By-laws and all Provincial and Federal government statutes and / or regulations and amendments thereto affecting the site's development and installation of municipal services.

3. Sanitary Sewer System

- (a) Domestic waste water from the existing and proposed building(s) shall be discharged into a private sanitary sewer system approved by the Region of Niagara at the time of building permit approval.

4. Water Supply

- (a) The Owner shall, at its own expense, provide and maintain an internal private water supply necessary to serve the lands.

- (b) The Owner shall comply with the provisions of the *Ontario Water Resources Act and Safe Drinking Water Act* and amendments thereto and all regulations thereunder, on all internal water supply services, which said Act and regulations shall be enforced by the Town.

5. Storm Sewer System

- (a) The Owner shall ensure all storm water runoff is maintained on-site and does not negatively impact adjacent property.

6. Roads & Access

- (a) The Owner shall utilize the existing driveway for access to the new dwelling and all other existing buildings.

7. Building & Services

- (a) The Owner shall construct and the Town shall permit the construction of the buildings and other structures on the Lands in accordance with the Schedules attached hereto to permit the development provided that all such uses shall comply with all building and zoning requirements of the Town.

8. Default

Upon breach by the Owner of any covenant, term, condition or requirement of this Agreement, or upon the Owner becoming insolvent or making any assignment for the benefit of creditors, the Town, at its option, may declare the Owner to be in default. Notice of such default shall be given by the Town, and if the Owner shall not remedy such default within such time as provided in the notice, the Town may declare the Owner to be in final default under this Agreement. Upon notice of default having been given, the Town may require all work by the Owner, its servants, agents, independent contractors and sub-contractors to cease (other than any work necessary to remedy such default) until such default shall have been remedied, and in the event of final default, may require all work as aforesaid, to cease. Upon final default of the Owner, the Town may, at its option, adopt or pursue any or all of the following remedies, but shall not be bound to do so:

- i. Enter upon the subject Lands by its servants, agents and contractors and complete any work, service, repair or maintenance wholly or in part required herein to be done by the Owner, and collect the cost thereof from the Owner and/or enforce any security available to it;
- ii. Make any payment which ought to have been made by the Owner to the Town, for any purpose, and apply the same in payment or part payment for any work which the Town may undertake;
- iii. Retain any sum of money heretofore paid by the Owner to the Town, for any purpose, and apply the same in payment or part payment for any work which the Town may undertake;
- iv. Bring action to compel specific performance of all or any part of this

Agreement for damages; and

- v. Exercise any other remedy granted to the Town under the terms of this Agreement or available to the Town in law.

9. Covenants

The Owner covenants for itself, its successors and assigns and the Owners from time to time of the said Lands and the burden of the covenants contained in this Agreement shall be deemed to be negative and shall run with and be binding upon the Lands to and for the Town, its successors and assigns.

10. Obligation

This Agreement and the provisions hereof do not give to the Owner or any person acquiring any interest in the said Lands (each hereinafter in this paragraph called "such person") or any other person any rights against the Town with respect to the failure of any such person to perform or fully perform any obligation under this Agreement, or the failure of the Town to force any such person to perform or fully perform any obligation under this Agreement or any negligence of any such person in the performance of the said obligation.

11. Building Permit

Notwithstanding any of the provisions of this Agreement, the Owner, its successors and assigns, shall be subject to all of the by-laws, as amended, of the Town at the time of the issuance of a Building Permit required pursuant to the terms of the Agreement or at the time of the execution of this Agreement, whichever is applicable.

The Owner shall pay parkland dedication fees and applicable Regional development charges at the time a building permit is issued for the dwelling shown on Schedule 'B'.

12. Plans

The Owner agrees that all plans shall be drawn by a Qualified Designer or by a Professional Engineer and all surveys by an Ontario Land Surveyor, as required, subject to the reasonable satisfaction of the Town.

13. Notices

Any notice, demand, acceptance or request provided for in this Agreement shall be in writing and shall be deemed to be sufficiently given if personally delivered or sent by registered mail (postage prepaid) as follows:

To the Town at: Clerk
Town of Pelham
P.O. Box 400
20 Pelham Town Square
Fonthill, ON L0S 1E0

To the Owner at: Joseph & Teresa Hozjan

361 Canboro Road
Ridgeville, ON L0S 1M0

or as such other address as the party to whom such notice is to be given shall have last notified the party giving the notice in the manner provided in this Section 13. Any notice delivered to the party to whom it is addressed in this Section 13 shall be deemed to have been given and received on the day it is so delivered at such address. Any notice mailed as aforesaid shall be deemed to have been given and received on the fifth day next following the date of its mailing.

14. Schedules

The originals of the plans set out in Schedule 'B' and 'C' are available at the offices of the Town at the address set out in Section 13.

15. Binding Effect

This Agreement shall be binding upon the parties hereto and their heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the date and year first above written.

JOSEPH & TERESA HOZJAN

WITNESS

(printed name)

(printed name)

(signature)

(signature)

(date)

(date)

**THE CORPORATION OF THE TOWN OF
PELHAM**

Mayor Dave Augustyn

Clerk Nancy J. Bozzato

SCHEDULE 'A'

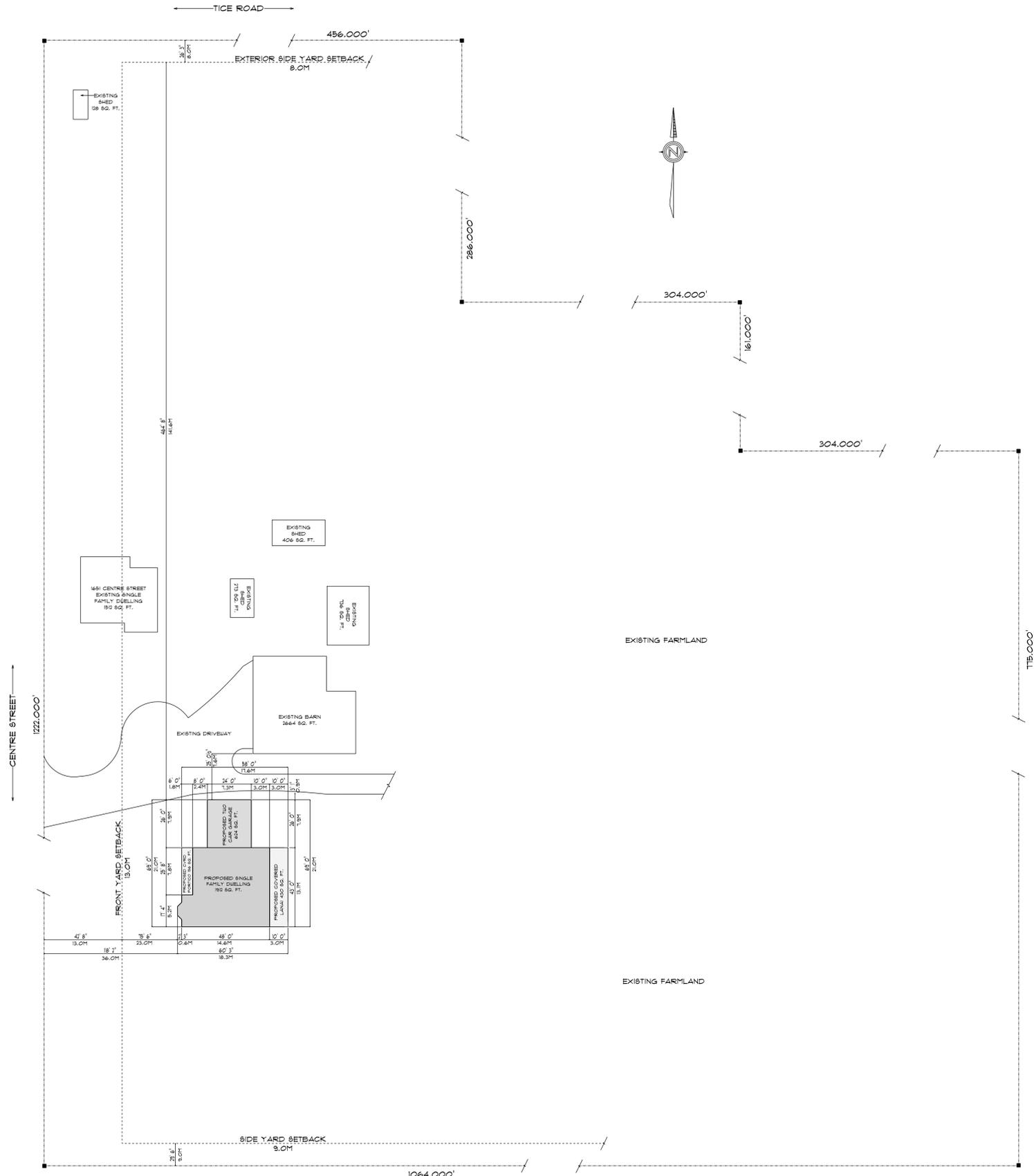
LEGAL DESCRIPTION

Concession 7, Part of Lot 9; Pelham

PIN: _____ - _____ (LT)
Municipal: 1651 Centre Street
Roll Number: 2732 020 013 03000

THESE PLANS FORM THE BASIS FOR PERMIT ISSUANCE AND ANY DEVIATIONS FROM THESE PLANS AND DETAILS, INCLUDING THE VENTILATION SYSTEM, HEATING SYSTEM, WOODSTOVE, FIREPLACES, DECKS, BALCONIES AND FINISHED BASEMENTS, WILL REQUIRE A REVISED DRAWING AND CLEARANCE BY THE BUILDING DEPARTMENT.

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GENERAL NOTES

1. ALL WORK PERFORMED AND MATERIAL SUPPLIED SHALL COMPLY TO THE LATEST EDITION OF THE ONTARIO BUILDING CODE.
2. NAUTA HOME DESIGNS IS NOT LIABLE FOR ANY ERRORS OR OMISSIONS FOUND IN THESE BLUEPRINTS.
3. DO NOT SCALE BLUEPRINTS.
4. ALL WINDOW AND DOOR LITELS SHALL BE #2 GRADE 30X30 UNLESS NOTED OTHERWISE ON THESE PLANS.

DESIGN CHANGES

ANY DEVIATION TO THE DESIGN OF THIS BUILDING OR USE OF ALTERNATIVE BUILDING MATERIALS SHALL BE NOTIFIED TO THE DESIGNER OF THESE PLANS AND SHALL NOT BE CARRIED OUT UNTIL SUCH CAN CHECKED FOR ENGINEERING AND APPROVED.

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IT IS ILLEGAL TO COPY THIS PLAN IN WHOLE OR IN PART WITHOUT THE EXPRESS WRITTEN PERMISSION OF NAUTA HOME DESIGNS.

REVISIONS

NO.	DATE	DESCRIPTION

The undersigned has reviewed and takes responsibility for this design, and has the qualifications and meets the requirements set out in the Ontario Building Code to be a designer.

QUALIFICATION INFORMATION

Hank Nauta
NAME

SIGNATURE

BCIN

REGISTRATION INFORMATION

Nauta Home Designs
NAME

BCIN



1-866-474-4320

1789 MERRITTVILLE HWY
WELLAND, ON L3B 5N5

PLAN NUMBER:

BN1111

2018-344

PROJECT :

**BUNGALOW
1912 SQ. FT.**

WIDTH: 63' - 0"

DEPTH: 60' - 3"

BDRMS: 2

BATHS: 2

LOCATION:

1651 CENTRE STREET,
FONTHILL,
ONTARIO

TITLE:

SITE PLAN

DATE : PAGE:

MAR. 2019 1 OF 6

SITE PLAN N.T.S.
March 26, 2019 R.S. 07:59 AM

SITE DATA	
LOT AREA	• 1071360 SQ. FT.
PROPOSED LOT COVERAGE	• 107136 SQ. FT. (10.0%)
PROPOSED LOT COVERAGE	• 8,841 SQ. FT. (0.8%)

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SEARCH OVER 1000 HOUSE PLANS ONLINE,
CUSTOM DESIGNS, ADDITIONS, & RENOVATIONS.

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3. DO NOT SCALE BLUEPRINTS.
4. ALL WINDOW AND DOOR LITELS SHALL BE #2 GRADE 20x20 UNLESS NOTED OTHERWISE ON THESE PLANS.

DESIGN CHANGES

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REVISIONS

NO.	DESCRIPTION

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QUALIFICATION INFORMATION

Required unless design is exempt under 2.17.3.1. of the building code

Hank Nauta

NAME

SIGNATURE

BCIN

REGISTRATION INFORMATION

Required unless design is exempt under 2.17.4.1. of the building code

Nauta Home Designs

NAME

BCIN

NAUTA HOME DESIGNS

1-866-474-4320

1789 MERRITTVILLE HWY
WELLAND, ON L3B 5N5

PLAN NUMBER:

B N 1111

2018-344

PROJECT :

**BUNGALOW
1912 SQ. FT.**

WIDTH: 63' - 0"

DEPTH: 60' - 3"

BDRMS: 2

BATHS: 2

LOCATION:

**1651 CENTRE STREET,
FONTHILL,
ONTARIO**

TITLE:

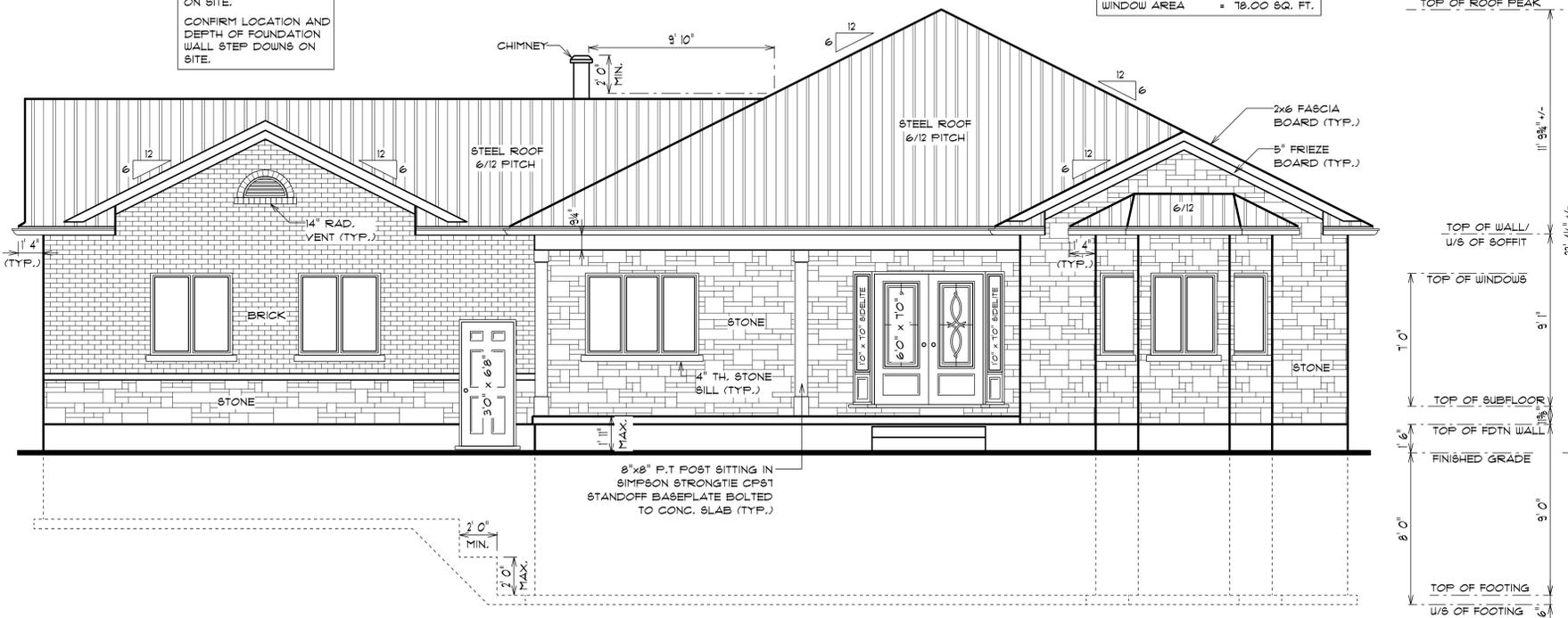
**FRONT ELEV.
LEFT ELEV.**

DATE :	PAGE:
MAR. 2019	2 OF 6

ELEVATION CONSTRUCTION NOTES

1. EAVE PROTECTION AS PER 9.26.5 OBC.
2. FLASHING AT INTERFACE BETWEEN ROOFS WHERE THEY ABUT WALLS AS PER OBC 9.26.4.
3. PROVIDE "ICE AND WATER SHIELD" LAYER OVER ROOF SLOPES OF 3/12 AND LESS, AND ALL VALLEYS.
4. SLOPE GRADE AWAY FROM HOUSE. MINIMUM 6" DROP FOR 6'-0" DISTANCE AWAY FROM HOUSE.
5. CONTRACTOR TO VERIFY ALL EXISTING GRADES AND ALL FINISHED GRADES ON SITE.
6. CONFIRM LOCATION AND DEPTH OF FOUNDATION WALL STEP DOWNS ON SITE.
7. HANDRAIL FOR INTERIOR STAIRS AS PER DIV. B, PART 9, 9.8.1 OF THE O.B.C. STAIRS OVER 3'-1" WIDE TO HAVE 2 HANDRAILS.
8. INTERIOR STAIR HEADROOM TO CONFORM TO DIV. B, PART 9, 9.8.2.2 OF THE O.B.C. MINIMUM HEADROOM TO BE 6'-5" WITHIN DWELLING UNITS AND 6'-3" NOT WITHIN DWELLING UNITS
9. ALL HANDRAILS AND GUARDS TO BE INSTALLED AS PER 9B-1 OF THE O.B.C.
10. ENERGY REQUIREMENTS AS PER 9B-12 OF THE O.B.C
11. WINDOW WELLS MAY BE REQUIRED DUE TO FINAL GRADE, AND MUST BE DRAINED TO FOOTING LEVEL.

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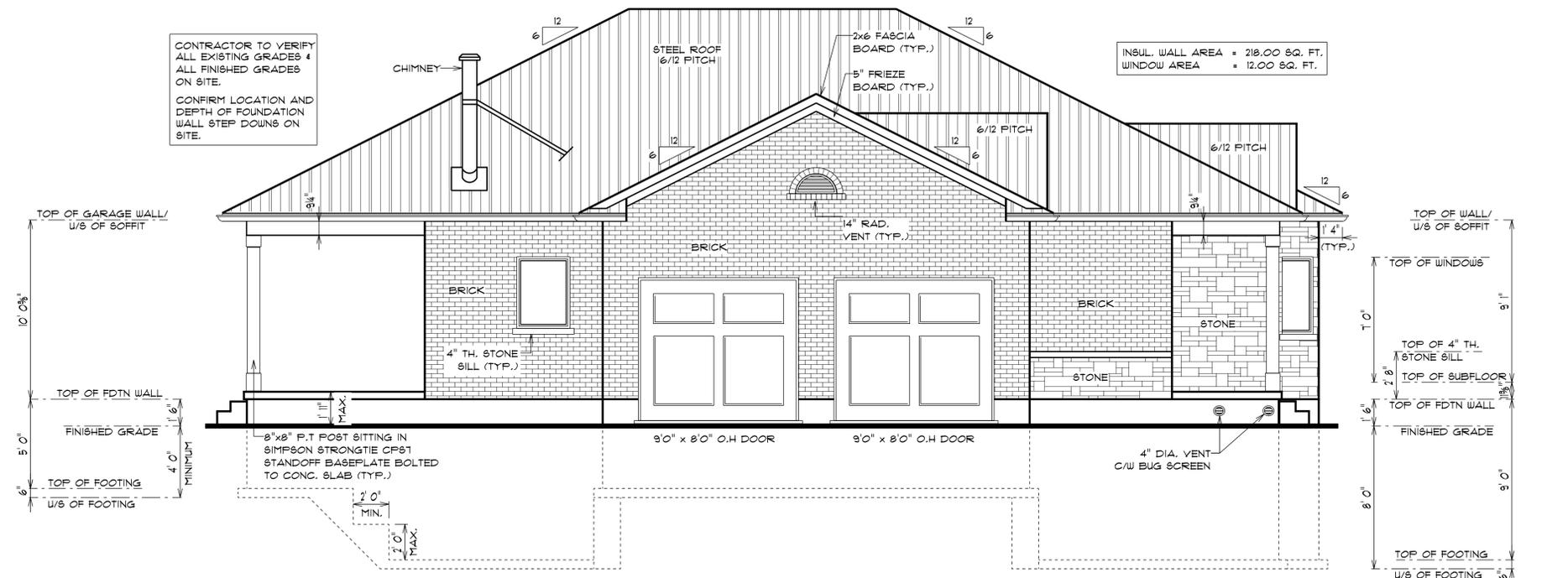
FRONT ELEVATION 1/4" = 1'-0"

March 26, 2019 R.S. 07:59 AM

INSUL. WALL AREA = 387.60 SQ. FT.
WINDOW AREA = 78.00 SQ. FT.

COMPLIANCE PACKAGE "A-1"

GROSS INSULATED WALL AREA	= 1426.2 SQ. FT.
GROSS WINDOW AREA	= 245.0 SQ. FT.
% WINDOWS	= 17.2 %



LEFT ELEVATION 1/4" = 1'-0"

March 26, 2019 R.S. 07:59 AM

INSUL. WALL AREA = 218.00 SQ. FT.
WINDOW AREA = 12.00 SQ. FT.

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Hank Nauta

NAME

SIGNATURE

BCIN

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Nauta Home Designs

NAME

BCIN

NAUTA HOME DESIGNS

1-866-474-4320

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BATHS: 2

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**1651 CENTRE STREET,
FONTHILL,
ONTARIO**

TITLE:

**REAR ELEV.
RIGHT ELEV.**

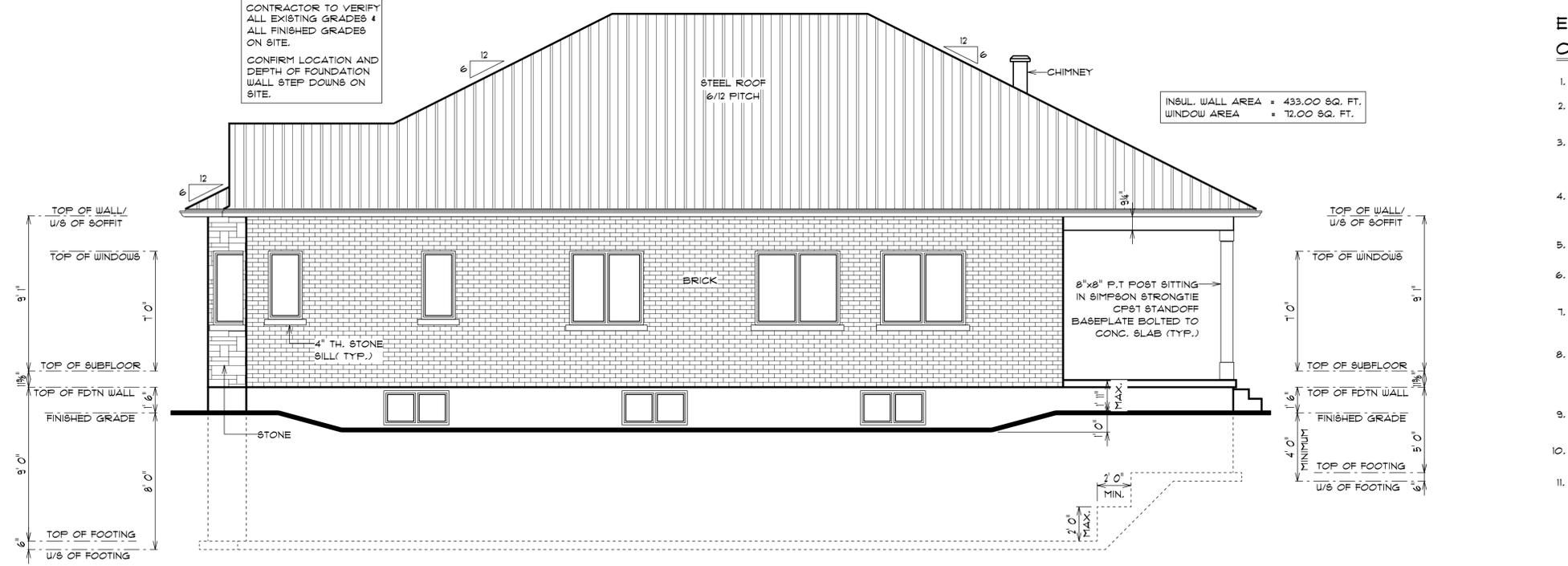
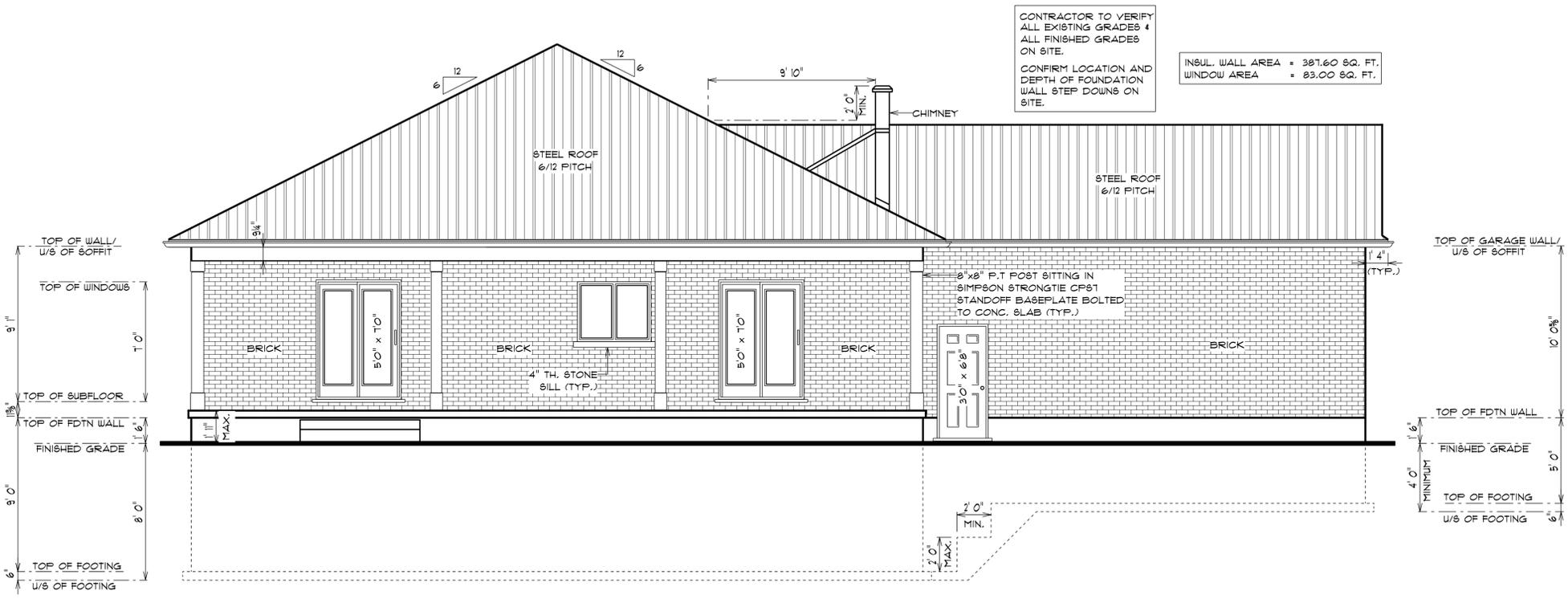
DATE:

PAGE:

MAR. 2019 3 OF 6

ELEVATION CONSTRUCTION NOTES

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CUSTOM DESIGNS, ADDITIONS, & RENOVATIONS.

Memorandum

Public Works Department - Engineering

DATE: April 25, 2019
TO: Curtis Thompson, Planner
CC: Nancy J. Bozzato, Clerk; Holly Willford, Deputy Clerk; Jason Marr,
Director of Public Works
FROM: Xenia Pasiecznik, Engineering Technologist
RE: Site Plan Application
File No. SP-04-19
1651 Centre Street

The Public Works Department has reviewed the following drawings for the application regarding the proposed development at 1651 Centre Street:

- Site Plan, Dated March 26, 2019

Public Works has no comments.

Curtis Thompson

From: Belinda Menard
Sent: April 25, 2019 10:50 AM
To: Curtis Thompson
Subject: Comments- SPA 1651 Centre St.,(SP-04-19)

Good morning Curtis,

The Building Department has no comment regarding the farm help house.

Regards,
Belinda



Belinda Menard, Dipl.T
Building Intake/Plans Examiner
**Community Planning &
Development**

e: bmenard@pelham.ca
p: 905.892.2607 x344
pelham.ca

20 Pelham Town Square
P.O. Box 400
Fonthill, ON L0S 1E0

TOWN OF PELHAM CONFIDENTIALITY NOTICE

The information contained in this communication, including any attachments, may be confidential and is intended only for the use of the recipient(s) named above, and may be legally privileged. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, disclosure, or copying of this communication, or any of its contents, is strictly prohibited. If you have received this communication in error, please re-send this communication to the sender and permanently delete the original and any copy of it from your computer system. Thank you.



361 Canboro Road,
P.O. Box 145,
Ridgeville, ON L0S 1M0

April 11, 2019

Town of Pelham

ATTENTION: CURTIS THOMPSON

Dear Mr. Thompson

**RE: 1651 Centre Street, Ridgeville
SITE PLAN APPROVAL REQUEST – ADDITIONAL INFORMATION**

Please be advised that the Business information is as follows:

- Town and Country Farm
- Joseph and Teresa Hozjan (Owners)
- Business Number: 89716 7532
- Nature of Business: Fruit and Vegetable Farm
- Number of Employees: One Foreign Worker (Seasonal)

If you require any further information, please contact us at 905-892-4428.

Sincerely,

Joseph and Teresa Hozjan

Enc.

Handwritten signatures in black ink. The top signature reads "Teresa Hozjan" and the bottom signature reads "Joe Hozjan".



Vibrant · Creative · Caring

APPLICATION FOR PROCLAMATION

Organization	
Name:	The CURE Foundation
Contact Name:	Robyn Dalton
Address:	1320 Graham Blvd., Suite 130
City:	T.M.R. Postal Code: H3P 3C8
Phone:	888-592-2873 Email: rdalton@curefoundation.com
Proclamation Requested:	National Denim Day
Dates of Proclamation:	<input checked="" type="checkbox"/> Day(s) May 14, 2019 <input type="checkbox"/> Week <input type="checkbox"/> Month <i>Please check and insert dates</i>
Purpose of Proclamation:	Founded in 1996, CURE's mission is threefold: we purchase life-saving medical equipment, we fund cutting edge scientific research and we support community programs for breast cancer patients and their families. These initiatives are all funded thanks to our major fundraising event, National Denim Day. Every year, on the Tuesday after Mother's Day, close
Description of Organization:	to 3000 organizations take part in National Denim Day in their place of work. <i>(Please include a brief description. Additional information may be attached to this form).</i>
Has the same or a similar proclamation been requested of the Town of Pelham Council in past years?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date: _____
You must provide the draft wording for your proclamation in order to receive an official signed proclamation from the Mayor.	
Personal information on this form is collected pursuant to the Municipal Freedom of Information and Protection of Privacy Act and will be used for the purpose of processing your request. Questions about this collection should be directed to the Town Clerk, 20 Pelham Town Square, P.O.Box 400, Fonthill, ON L0S 1E0 905-892-2607, ext. 315.	
Signature:	Date: April 10, 2019

Please complete and submit your completed form at least two weeks in advance of the occasion to:

Nancy J. Bozzato, Town Clerk
20 Pelham Town Square, PO Box 400
Fonthill, ON L0S 1E0

Email: njbozzato@pelham.ca Phone: (905) 892-2607 ext. 315

From the Clerk's Department



- P R O C L A M A T I O N -

- WHEREAS** breast cancer is the most frequently diagnosed cancer in Canadian women – it can be completely cured if caught in time.
- AND WHEREAS** 26,300 Canadian women were diagnosed with breast cancer in 2017; this represents 25% of all new cancer cases. 230 were men.
- AND WHEREAS** 5,000 women died of this disease in 2017; 13% of all cancer deaths
- AND WHEREAS** women younger than 35 tend to be diagnosed with more aggressive, higher grade tumors; they are often more advanced at diagnosis
- AND WHEREAS** 1 in 8 Canadian women will develop breast cancer in her lifetime, and 1 in 31 will die from it!
- AND WHEREAS** by proclaiming Tuesday, May 14th, 2019, **National Denim Day**, the City of Pelham assists the CURE Foundation for breast cancer in raising awareness about the seriousness of this women's disease.
- NOW THEREFORE BE IT RESOLVED THAT I, _____, MAYOR** of the Town of Cambridge, do hereby proclaim that Tuesday, May 14th, 2019, to be:

“NATIONAL DENIM DAY”

in the Town of Pelham in the province of Ontario, and in issuing this proclamation, ask our citizens to recognize this day.

Dated this 10th day of the month of April 2019 at Town of Pelham in the province of Ontario.

XXXX,

Proclamation

National Denim Day May 14, 2019

WHEREAS, breast cancer is the most frequently diagnosed cancer in Canadian women – it can be completely cured if caught in time;

WHEREAS, 26, 300 Canadian women were diagnosed with breast cancer in 2017. This represents 25% of all new cancer cases. 230 were men;

WHEREAS, 5,000 women died of this disease in 2017 which is 13% of all cancer deaths;

WHEREAS, women younger than 35 tend to be diagnosed with more aggressive, higher grade tumors. They are often more advanced at diagnosis;

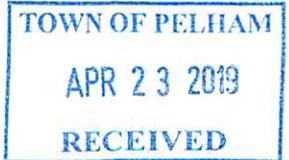
WHEREAS, 1 in 8 Canadian women will develop breast cancer in her lifetime, and 1 in 31 women will die from it;

WHEREAS, by proclaiming Tuesday, May 14th, 2019 as National Denim Day, the Town of Pelham assists the CURE Foundation for breast cancer in raising awareness about the seriousness of this women's disease.

THEREFORE BE IT RESOLVED THAT, the Corporation of the Town of Pelham does hereby proclaim May 14th, 2019 as National Denim Day, and

DATED AT the Town of Pelham this 06th day of May 2019.

**MAYOR MARVIN JUNKIN
TOWN OF PELHAM**



April 22, 2019

Mr. Mayor and Members of Town Council:

We take strong exception to your response to our offer of a Volunteer Gift to the Town of Pelham, to permanently replace the Town Square Arches. The Rotary Club of Fonthill and the Summerfest Committee have offered to fully finance this project (over \$100,000.00), including the engineering, tendering, erection processes and maintenance costs to bring this project to fruition, again, at no cost to the Town.

This Volunteer Gift was presented by two long serving and productive citizen volunteers (aka taxpayers):

- Frank Adamson as Council appointed member of the Summerfest Committee, as Citizen of the Year and as a Rotarian leader and;
- Bill Gibson who has sat for over five years on numerous Town Committees, past Chair of the Community Centre Oversight Committee, Chair of the Summerfest Committee and a person who offers professional services to the Town pro-bono.

We stood before you with a Gift to the Town formulated by a great number of dedicated citizen volunteers who have over the years expended their talent, time and personnel reputation in delivering extraordinary services for the betterment of our community.

Instead of graciously accepting this generous citizen gift to the Town, and based on musings, by the Mayor, who claims not to have strong feelings one way or the other you all voted to amend our submitted motion to:

Conduct a poll/survey to gauge public support for the acceptance of our Volunteer Gift with no:

- time line (posting/closure) for the issuance of the poll
- criteria for council to accept and or reject our proposal (50%+1, 85% in favour?)
- wording for this poll/survey
- notification for the public on how to partake in a poll/survey
- etc.

Canvas for other designs/projects by interested parties with no:

- Time line for the issuance of the request for Interest (RFI)
- Minimum criteria that an alternative submission must meet (fully funded, engineering, erected, etc.)
- How the RFI will be posted
- The evaluation criteria, and who will evaluate any submitted RFI
- Indication if we have to resubmit through this RFI process

- etc.

Of Note:

- a. Councillor Wink, stated that it is a very small minority of disgruntled people who oppose the Arches. The Voice of Pelham has already conducted a poll, with 55% in favour of the replacement of the Arches at no cost to the taxpayer. Thirty-six percent noted they were willing to contribute financially.

The Question arises:

-why is this poll not sufficient for council to approve a Volunteer Gift such as ours?

- b. The Arches have received a Niagara Community Design Award and are prominently featured in the Town's web site and other promotional and advertising material. The arches have a very strong brand recognition and serve a useful purpose for Pelham Summerfest, the Town Christmas Celebration, World Polio Day Lighting and on the cover of the most recent edition of the Community Guide, etc.

The Question arises:

– given the success and the acceptance by the community of the Arches Design – over the last six years – why are you seeking another design or replacement project?

- c. Given that at least two prominent volunteer organizations in town, plus other Individual Citizens, Volunteer Groups and four Community Business Leaders, only hearing of our proposal without any fundraising campaign have stepped forward pledging substantial monetary donations to this Volunteer Gift.

The Question arises:

-Given the above why does council not see this as a strong affirmation of public support for our proposed Volunteer Gift?

- d. This Volunteer Gift is being presented by two organizations in Town. These organizations are composed of very long-serving and dedicated volunteer citizens that donate cumulatively thousands of hours of their time contributing greatly to the quality of life in Pelham and have expended and will continue to expend a significant amount of personal time, some through gratis professional services to fundraising, formulating, presenting and bringing this Volunteer Gift to fruition.

The Question arises:

By obfuscating on your approval to accept this gift, why has council voted to be so disingenuous and insulting to citizen volunteers, and is this the new norm for council vis a vis volunteer proposals to improve the community in the future?

- e. Given that your open-ended delay in approving this Gift to the Town and knowing that your actions will significantly delay the planning for the final design and more importantly the necessary fundraising for this initiative.

The Question arises:

How are you going to justify (given the Voice of Pelham's poll results) to the citizens, property owners, voters and the hundreds of volunteers that through your actions, the Mayor and Councillors of this Town, are significantly jeopardizing and obstructing the delivery of this Gift to the community? (again at no cost to the rate payers)

With encouragement from many citizens of Pelham, the support of a great many Citizen Volunteers and in good faith we presented to Council a Volunteer Gift to replace the Town Square Arches. As Council's actions have indicated you do not share our philanthropic gesture to improve the community in which we live.

We trust that on receipt of this letter that Council will immediately re-visit its previous actions on this Volunteer Gift at your next Council Meeting and accept our generosity to the Community in the spirit in which it is intended.

Respectfully yours,

Frank Adamson



Bill Gibson



Cc. Nancy Bozzato

371 Weslemkoon Lake Road
Box 436, R.R. #2
GILMOUR, ON K0L 1W0
clerk@tudorandcashel.com
www.tudorandcashel.com



LIBBY CLARKE, REEVE
BERNICE CROCKER, CLERK-TREASURER
613-474-2583 (Phone)
613-474-0664 (Facsimile)

THE CORPORATION OF THE TOWNSHIP OF TUDOR AND CASHEL

RESOLUTION

TOWNSHIP OF TUDOR AND CASHEL

APRIL 02, 2019

RESOLUTION NO: 2019 - 090

MOVED BY: NOREEN REILLY

SECONDED BY: RONALD CARROLL

WHEREAS hydro is essential for all individuals and the cost to receive hydro should not be so excessive that individuals cannot afford it;

AND WHEREAS the cost for service delivery for hydro should be affordable to all individuals;

AND WHEREAS the Hydro One invoices received over the last few months for the Township of Tudor and Cashel have indicated that 46% to 56% of the total cost has been related to service delivery fee;

AND WHEREAS the Township of Tudor and Cashel believes the cost for service delivery is not affordable to the Township or its residents;

AND WHEREAS the Township of Tudor and Cashel believes that Hydro One and the Ontario Energy Board should review its plans regarding delivery service to ensure that the cost of service delivery is fair to everyone;

NOW THEREFORE BE IT RESOLVED, THAT a copy of this motion be circulated to Hydro One, Daryl Kramp, MPP Hastings-Lennox & Addington, the Hon. Doug Ford, Premier of Ontario, Ontario Energy Board, all municipalities and the Association of Municipalities of Ontario.

Carried: LIBBY CLARKE, HEAD OF COUNCIL



April 23, 2019

Niagara Region
1815 Sir Isaac Brock Way
P.O. Box 1042
Thorold, ON
L2V 4T7

SENT ELECTRONICALLY

Dear Chair Bradley and Regional Council,

Please be advised that at its regular meeting of April 17, 2019, the Board of Directors of the Niagara Peninsula Conservation Authority adopted the following resolution:

Resolution No. FA-113-19

Moved by Board Member Steele

Seconded by Board Member Foster

WHEREAS the Region of Niagara requested the NPCA, in their March 1st, 2019 letter, for comment regarding the NPCA Board composition and qualifications; and

WHEREAS the Auditor General of Ontario provided recommendations regarding Board skills, experience and training in her September 14th, 2018 report on the NPCA; and

WHEREAS Province of Ontario is currently reviewing regional governments, which could impact the future Board of the NPCA; and

WHEREAS the City of Hamilton appeal regarding the NPCA levy is under review; and

WHEREAS the City of Hamilton, Haldimand County and the Niagara Region agreed to address the composition of the NPCA Board after the NPCA levy review is complete;

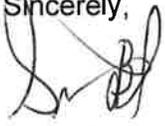
THEREFORE, BE IT RESOLVED THAT the NPCA request to the Niagara Region that the twelve temporary members' (or their replacements') terms be extended, until such time as the appeal by the City of Hamilton is complete, and the agreement between the three municipalities is finalized.

FURTHER THAT the NPCA Board and Staff recommend a list of competencies, modelled from the Alberta Public Agencies matrix, to the Region of Niagara in order that the Region can forward the competencies to their municipalities regarding whether they wish to recommend to the Region to appoint an elected or citizen appointees.

CARRIED

Please find attached a copy of the Alberta Public Agencies Board Profile & Competency Matrix Tool for your reference. Any inquiries with respect to this resolution may be directed to Gayle Wood, Interim CAO / Secretary Treasurer of the Niagara Peninsula Conservation Authority at gwood@npca.ca or at 905- 788-3135 ext.251.

Sincerely,



Grant Bivol
Interim Clerk

Attachment: Alberta Public Agencies Board Profile & Competency Matrix Tool

cc: Region of Niagara area municipalities
City of Hamilton
Haldimand County
NPCA Board of Directors
Ron Tripp, CAO, Niagara Region
Gayle Wood, CAO / Secretary Treasurer, NPCA

Board Profile & Competency Matrix Tool

This tool provides a list of critical competencies organized in three major areas. These competencies are intended to balance professional experience, environmental or contextual knowledge and personal attributes and skills.

The competencies listed below are examples that can be used to create an overall board profile for the board, as well as inform the development of a unique competency matrix, recruitment postings and director profiles for specific vacancies. Public agencies are encouraged to tailor the competencies to best suit their needs and accurately reflect the requirements of that board.

Definitions for each of the competencies and the competency matrix tool are included in section 9.1 as part of the recruitment plan.

Competency Area	Critical Competencies	Brief Description
Relevant Professional Experience	<ul style="list-style-type: none"> • Governance • Business/Management • Legal/Regulatory • Human Resources • Accounting/Financial • Risk Management • Public Relations/Media 	The candidate has professional/volunteer experience that is relevant and valuable to the board of the public agency.
Specialized Environmental Knowledge	<ul style="list-style-type: none"> • Government/Public Policy • Community/Stakeholder Relations • Industry/Sector 	The candidate has specialized knowledge of the environment or context affecting the board of the public agency.
Personal Effectiveness Skills	<ul style="list-style-type: none"> • Leadership/Teamwork • Strategic Thinking/Planning • Critical Thinking/Problem Solving 	The candidate has personal skills or attributes of value to the board of the public agency.
Other	Additional competencies may be identified that do not fall within the categories provided above but are essential to the needs of the public agency.	

Relevant Professional Experience

Governance Experience

- The applicant has experience with, or is able to demonstrate knowledge or expertise in, board governance in the private, public, and/or voluntary/non-profit sector. The applicant has a clear understanding of the distinction between the role of the board versus the role of management. Governance experience could be acquired through prior board or committee service or reporting to/or working with a board as an employee.

Business/Management Experience

- The applicant has experience with, or is able to demonstrate knowledge or expertise in, sound management and operational business processes and practices in the private or public sector. This competency may include an understanding of topics such as managing complex projects, leveraging information technology, planning and measuring performance, and allocating resources to achieve outcomes.

Legal/Regulatory Experience

- The applicant has experience with, or is able to demonstrate knowledge or expertise in, legal principles, processes, and systems. This may include interpreting and applying legislation, experience with adjudicative or quasi-judicial hearings or tribunals, or an understanding of the legal dimensions of organizational issues.

Human Resources Experience

- The applicant has experience with, or is able to demonstrate knowledge or expertise in, strategic human resource management. This may include workforce planning, employee engagement, succession planning, organizational capacity, compensation, and professional development. Depending on the public agency, knowledge or expertise in CEO performance management and evaluation may be a related asset.

Accounting/Financial Experience

- The applicant has experience with, or is able to demonstrate knowledge or expertise in, accounting or financial management. This may include analyzing and interpreting financial statements, evaluating organizational budgets and understanding financial reporting.

Risk Management Experience

- The applicant has experience with, or is able to demonstrate knowledge or expertise in, enterprise risk management. This may include identifying potential risks, recommending and implementing preventive measures, and devising plans to minimize the impact of risks. This competency may also include experience or knowledge of auditing practices, organizational controls, and compliance measures.

Public Relations/Media Experience

- The applicant has experience with, or is able to demonstrate knowledge or expertise in, communications, public relations or interacting with the media. This may include knowledge of effective advocacy and public engagement strategies, developing key messages, crisis communications, or social media and viral marketing.

Specialized Environmental Knowledge

Government/Public Policy Knowledge

- The applicant has experience with, or is able to demonstrate knowledge or expertise of, the broader public policy context affecting the public agency. This may include the strategic priorities of government and the relationship between those priorities and the work of the public agency.

Community/Stakeholder Relations Knowledge

- The applicant has experience with, or is able to demonstrate knowledge or expertise of, the community or communities the public agency serves, including the stakeholder landscape affecting the public agency. This may include a demonstrated capacity to build networks and foster trusting relationships with communities and stakeholders.

Industry/Sector Knowledge

- The applicant has experience with, or is able to demonstrate knowledge or expertise of, the industry or sector the public agency operates within. This may include an understanding of particular trends, challenges and opportunities, or unique dynamics within the sector that are relevant to the public agency.

Personal Effectiveness Skills

Leadership/Teamwork Skills

- The applicant demonstrates an ability to inspire, motivate and offer direction and leadership to others. The candidate also demonstrates an understanding of the importance of teamwork to the success of the board. This may include an ability to recognize and value the contributions of board members, staff, and stakeholders.

Strategic Thinking/Planning Skills

- The applicant demonstrates an ability to think strategically about the opportunities and challenges facing the public agency and to engage in short, medium and long-range planning to provide high-level guidance and direction for the public agency.

Critical Thinking/Problem Solving Skills

- The applicant demonstrates an ability to apply critical thinking to creatively assess situations and to generate novel or innovative solutions to challenges facing the board of the public agency.

Board Profile & Competency Matrix Template

GENERAL BOARD MEMBER COMPETENCY MATRIX <i>(*Choose as many competencies as applicable)</i>	<Candidate 1>	<Candidate 2>	<Candidate 3>	<Candidate 4>	<Candidate 5>
Relevant Professional Experience					
Governance Experience					
Business/Management Experience					
Legal/Regulatory Experience					
Human Resources Experience					
Accounting/Financial Experience					
Risk Management Experience					
Public Relations/Media Experience					
Specialized Environmental Knowledge					
Government/Public Policy Knowledge					
Community/Stakeholder Relations Knowledge					
Industry/Sector Knowledge					
Personal Effectiveness Skills					
Leadership/Teamwork Skills					
Strategic Thinking/Planning Skills					
Critical Thinking/Problem Solving Skills					
Other					
<Competency 1>					
<Competency 2>					
<Competency 3>					

**To be completed as part of the recruitment plan, as outlined in section 9.1.*



City of Welland
Legislative Services
Office of the City Clerk
60 East Main Street, Welland, ON L3B 3X4
Phone: 905-735-1700 Ext. 2280 | **Fax:** 905-732-1919
Email: clerk@welland.ca | www.welland.ca

April 18, 2019

File No. 19-70

SENT VIA EMAIL

Niagara Region
1815 Sir Isaac Brock Way
Thorold, ON L2V 4T7

Attention: Ann-Marie Norio, Niagara Regional Clerk

Dear Ms. Norio:

Re: April 16, 2019 – WELLAND CITY COUNCIL

At its meeting of April 16, 2019, Welland City Council passed the following motion:

“THAT THE COUNCIL OF THE CITY OF WELLAND receives for information the correspondence from the Region of Niagara dated April 9, 2019 regarding Report PDS 9-2019: New Official Plan Consultation Timeline Framework.”

Yours truly,

A handwritten signature in cursive script, appearing to read "Tara Stephens".

TS
Tara Stephens
City Clerk

TS:cap

- c.c:
- Local Area Municipality Clerks
 - D. Degazio, Director of Economic Development
 - G. Munday, Manager of Development Approvals
 - E Nickel, General Manager, Infrastructure & Development Services/City Engineer



City of Welland
Legislative Services
Office of the City Clerk
60 East Main Street, Welland, ON L3B 3X4
Phone: 905-735-1700 Ext. 2280 | **Fax:** 905-732-1919
Email: clerk@welland.ca | www.welland.ca

April 18, 2019

File No. 19-68

SENT VIA EMAIL

Niagara Region
1815 Sir Isaac Brock Way
Thorold, ON L2V 4T7

Attention: Ann-Marie Norio, Niagara Regional Clerk

Dear Ms. Norio:

Re: April 16, 2019 – WELLAND CITY COUNCIL

At its meeting of April 16, 2019, Welland City Council passed the following motion:

“THAT THE COUNCIL OF THE CITY OF WELLAND receives for information the correspondence from the Region of Niagara dated April 9, 2019 regarding Report PDS 5-2019: Statutory Public Meeting for Draft Regional Official Plan Amendment 15 - Exemption Policies.”

Yours truly,

 Tara Stephens
City Clerk

TS:cap

c.c: - Local Area Municipality Clerks
- G. Munday, Manager of Development Approvals
- E Nickel, General Manager, Infrastructure & Development Services/City Engineer



City of Welland
Legislative Services
Office of the City Clerk
60 East Main Street, Welland, ON L3B 3X4
Phone: 905-735-1700 Ext. 2280 | **Fax:** 905-732-1919
Email: clerk@welland.ca | www.welland.ca

April 18, 2019

File No. 19-66

SENT VIA EMAIL

Niagara Region
1815 Sir Isaac Brock Way
Thorold, ON L2V 4T7

Attention: Ann-Marie Norio, Niagara Regional Clerk

Dear Ms. Norio:

Re: April 16, 2019 – WELLAND CITY COUNCIL

At its meeting of April 16, 2019, Welland City Council passed the following motion:

“THAT THE COUNCIL OF THE CITY OF WELLAND endorses the updated Memorandum of Understanding for Planning Function and Services between the Regional Municipality of Niagara and Local Area Municipalities dated March 2019; and further THAT Welland City Council authorizes the Chief Administrative Officer to sign the updated Memorandum of Understanding for Planning Function and Services on behalf of the City of Welland.”

Yours truly,

TS Tara Stephens
City Clerk

TS:cap

c.c: - R. Di Felice, Manager of Policy Planning
- E. Nickel, General Manager, Infrastructure & Development Services/ City Engineer
- Local Area Municipality Clerks



City of Welland
Legislative Services
Office of the City Clerk
60 East Main Street, Welland, ON L3B 3X4
Phone: 905-735-1700 Ext. 2280 | **Fax:** 905-732-1919
Email: clerk@welland.ca | www.welland.ca

April 18, 2019

File No. 19-67

SENT VIA EMAIL

Niagara Region
1815 Sir Isaac Brock Way
Thorold, ON L2V 4T7

Attention: Ann-Marie Norio, Niagara Regional Clerk

Dear Ms. Norio:

Re: April 16, 2019 – WELLAND CITY COUNCIL

At its meeting of April 16, 2019, Welland City Council passed the following motion:

“THAT THE COUNCIL OF THE CITY OF WELLAND receives for information and supports the request from the Region of Niagara dated April 2, 2019 regarding Report PHD 06-2019: Mutual Assistance Agreement for Emergency Management.”

Yours truly,

for Tara Stephens
City Clerk

TS:cap

c.c: - Local Area Municipality Clerks
- B. Kennedy, Chief, Fire & Emergency Services
- A. Eckhart, Deputy Fire Chief

NOTICE OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS

PENINSULA WEST POWER INC.

NOTICE IS HEREBY GIVEN that the Annual General Meeting of Shareholders of **PENINSULA WEST POWER INC.** (the “Corporation”) will be held at the Niagara Peninsula Energy service centre, 2676 Clifford Street, Smithville on Wednesday May 15, 2019 at 4:00 in the afternoon (local time). The purpose of the meeting is as follows:

1. To elect the following six nominees as directors of the Corporation:

DAVE BYLSMA
TONY BRUNET
BOB HILDEBRANDT
PAUL MacPHERSON
JOHN NICOL
JASON TROMBETTA

2. To approve the Corporation’s audited financial statements for the fiscal period ended December 31, 2018.
3. To appoint the auditors of the Corporation.
4. To ratify, sanction, approve and confirm the actions of the Board of Directors.
5. To transact such other business as may properly come before the Meeting.

DATED AT FONTHILL, ONTARIO, APRIL 25, 2019.

BY ORDER OF THE BOARD OF DIRECTORS.

Brian Walker, President and Secretary-Treasurer

Administration

Office of the Regional Clerk
 1815 Sir Isaac Brock Way, PO Box 1042, Thorold, ON L2V 4T7
 Telephone: 905-685-4225 Toll-free: 1-800-263-7215 Fax: 905-687-4977
www.niagararegion.ca

April 29, 2019

CL 9-2019, April 25, 2019
CSC 4-2019, April 17, 2019
CSD 16-2019, April 17, 2019

LOCAL AREA MUNICIPALITIES

SENT ELECTRONICALLY

2019 Property Tax Policy, Ratios and Rates
 CSD 16-2019

Regional Council, at its meeting held on April 25, 2019, passed the following recommendation of its Corporate Services Committee:

That Report CSD 16-2019, dated April 17, 2019, respecting 2019 Property Tax Policy, Ratios and Rates, **BE RECEIVED** and the following recommendations **BE APPROVED**:

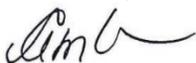
1. That Regional Council **APPROVE** the following tax ratios and sub-class reductions for the 2019 taxation year:

<u>Property Classification</u>	<u>Tax Ratio</u>	<u>Sub-Class Reduction</u>
Residential	1.000000	
New Multi-Residential	1.000000	
Multi-Residential	1.970000	
Commercial	1.734900	
Commercial – Excess Land	1.734900	30%
Commercial – Vacant Land	1.734900	30%
Industrial	2.630000	
Industrial – Excess Land	2.630000	30%
Industrial – Vacant Land	2.630000	30%
Pipeline	1.702100	
Farmland	0.250000	
Managed Forest	0.250000	
Farmland Awaiting Development 1	1.000000	25%
Farmland Awaiting Development 2	Class Ratio	
Landfill Sites	2.940261	

2. That by having no properties eligible for capping in the industrial class, Regional Council **OPT OUT** of the capping program for the industrial tax class for the 2019 and subsequent taxation years;
3. That the 2019 tax capping program for the commercial class reflecting the following criteria **BE APPROVED**:
 - a) An annual cap **BE SET** at the greater of:
 - i. An amount representing an increase of 10% of the previous year's annualized tax, or
 - ii. An amount representing an increase of 10% of the previous year's Current Value Assessment (CVA) tax;
 - b) That, following the application of the capping program, all increasing properties within \$500 threshold and decreasing properties within \$50 threshold of the CVA taxes **BE MOVED** directly to CVA taxation;
 - c) Properties at CVA tax in 2018 **BE EXCLUDED** from the capping program; and
 - d) Properties that would cross over CVA tax in 2019 **BE EXCLUDED** from the capping program;
4. That the phase-out of the capping program over four years for the Commercial property class with 2019 being year three of the four years **BE ADOPTED**;
5. That the 2019 capping program **BE FUNDED** by claw back from within respective classes pursuant to section 330 of the *Municipal Act*;
6. That the Region **BE DIRECTED** to act as a banker, under section 330(6) of the *Municipal Act* for the 2019 municipal tax adjustments;
7. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration and **CIRCULATED** to the Councils of the local area municipalities for information; and
8. That this report **BE CIRCULATED** to the Councils of the local area municipalities for information.

A copy of CSD 16-2019 is enclosed for your reference.

Yours truly,



Ann-Marie Norio

Regional Clerk

:mt

CLK-C 2019-098

cc: R. Fleming Senior Tax & Revenue Analyst, Enterprise Resource Management Services
M Montague Executive Assistant, Enterprise Resource Management Services
T. Harrison Commissioner/Treasurer, Enterprise Resource Management Services

Subject: 2019 Property Tax Policy, Ratios and Rates

Report to: Corporate Services Committee

Report date: Wednesday, April 17, 2019

Recommendations

1. That Regional Council **APPROVE** the following tax ratios and sub-class reductions for the 2019 taxation year:

Property Classification	Tax Ratio	Sub-Class Reduction
Residential	1.000000	
New Multi-Residential	1.000000	
Multi-Residential	1.970000	
Commercial	1.734900	
Commercial – Excess Land	1.734900	30%
Commercial – Vacant Land	1.734900	30%
Industrial	2.630000	
Industrial – Excess Land	2.630000	30%
Industrial – Vacant Land	2.630000	30%
Pipeline	1.702100	
Farmland	0.250000	
Managed Forest	0.250000	
Farmland Awaiting Development 1	1.000000	25%
Farmland Awaiting Development 2	Class Ratio	
Landfill Sites	2.940261	

2. That by having no properties eligible for capping in the industrial class, Regional Council **OPT OUT** of the capping program for the industrial tax class for the 2019 and subsequent taxation years.
3. That the 2019 tax capping program for the commercial class reflecting the following criteria **BE APPROVED**:
 - a. An annual cap **BE SET** at the greater of:
 - i. An amount representing an increase of 10% of the previous year’s annualized tax, or
 - ii. An amount representing an increase of 10% of the previous year’s Current Value Assessment (CVA) tax.
 - b. That, following the application of the capping program, all increasing properties within \$500 threshold and decreasing properties within \$50 threshold of the CVA taxes **BE MOVED** directly to CVA taxation.
 - c. Properties at CVA tax in 2018 **BE EXCLUDED** from the capping program.
 - d. Properties that would cross over CVA tax in 2019 **BE EXCLUDED** from the capping program.

4. That the phase-out of the capping program over four years for the Commercial property class with 2019 being year three of the four years **BE ADOPTED**.
5. That the option to limit capping protection only to reassessment-related changes prior to 2019 **BE ADOPTED**.
6. That the 2019 capping program **BE FUNDED** by claw back from within respective classes pursuant to section 330 of the Municipal Act.
7. That the Region **BE DIRECTED** to act as a banker, under section 330(6) of the Municipal Act for the 2019 municipal tax adjustments.
8. That the necessary by-laws **BE PREPARED** and **PRESENTED** to Council for consideration and **CIRCULATED** to the Councils of the local area municipalities for information.
9. That this report **BE APPROVED** and **CIRCULATED** to the Councils of the local area municipalities for information.

Key Facts

- The purpose of this report is to set the 2019 tax policy which sets the tax ratio and tax capping program details. Tax policy accounts for property assessment changes and impacts the actual taxes paid by property owners. These tax policy changes may shift the distribution of taxes between property classes.
- The recommended tax policy for 2019 is status quo based on the tax policy decision adopted for the 2018 taxation year and is being recommended by Regional staff and Area Treasurers.
- 2019 is the third year of the four year reassessment phase-in period ending 2020.
- In order for the local area municipalities to complete final tax billings in June, Regional bylaws should be established no later than April.
- The Region approved a levy increase of 3.83%. Local area municipal increases are projected to range from 0% to 9.28%.
- Under the status quo tax policy the residential class in aggregate will see an increase of 3.55% over 2018 as a result of a negative reassessment shift of 0.28% (see table 1).
- The reassessment impacts, proposed tax policy and approved Regional tax levy will result in an increase of approximately \$51 (3.5%) to the typical residential property with a CVA of \$267,711 in 2019 for an annual Regional property tax of \$1,516.
- As of the date of this report, the Province has not released the 2019 education tax rates.

- The Region continues strategies to exit the capping program. The commercial class is projected to have 0 capped properties and 0 clawed back properties for 2019 (eligible to exit 2020). The multi-residential tax class was exited fully in 2017 and the industrial class will be exited fully in 2019.

Financial Considerations

There are no direct costs to the Region as a result of setting 2019 tax policy. There are taxpayer impacts as a result of tax shifts between property classes due to re-assessment phase-in, assessment growth and tax ratio decisions. Detailed analysis of assessment growth, reassessment and phase-in changes and tax ratios is included in the Tax Policy Study attached as Appendix 1.

The recommendations related to capping protection for the commercial property class are funded through a clawing back of tax reductions within the same class. The recommendations will have implications to those existing property owners whose properties are capped and those whose properties are subject to claw back. However, for 2019 it is projected that there will not be any capped properties.

As will be discussed under the Other Policy Consideration section of this report, Council approved the phase-out of the commercial/industrial vacant unit rebate program starting in 2019 through CSD 3-2019. Included as part of the 2019 levy supported operating budget, was a budgeted reduction of approximately \$300,000 for the vacant unit program. Also as part of Report CSD 3-2019, Council approved the phase-out of the vacant/excess land subclass discount which does not have an impact on tax policy until 2022.

Analysis

The Municipal Act provides the Region with the responsibility to establish tax policy to raise levy requirements. These tax policy decisions are reviewed and discussed with local Area Treasurers. Regional staff met with the local Area Treasurers and discussed options for the 2019 tax policy and all Area Treasurers strongly support the recommendation in this report.

Due to the 2016 reassessment, assessment growth and provincial legislation, tax shifts will occur across all property classes. These factors are outside the control of Niagara Regional Council and the budget process. The only opportunity to affect these is through the thorough analysis of options available for ratios and resulting impacts. Staff with the use of a third party consultant undertook analysis of a number of options to arrive at the recommendations presented in this report.

The Region has several tax related performance metrics that are being measured and are reported in Appendix 2. These metrics as well as BMA relative tax burden metrics

were considered in the evaluation of tax policy options identified in this report. Policy decisions proposed have been made with the following considerations in mind:

- Residential taxpayer - The residential class is responsible for 73% of the overall tax levy. Under the status quo tax policy the residential class in aggregate will see an increase of 3.55% over 2018 as a result of a negative reassessment shift of 0.28% (see table 1). This decrease in the residential class' proportionate share of taxes will continue for the balance of the reassessment cycle (2020). In previous years, the Region utilized the negative shift away from the residential class to provide relief to multi-residential and commercial tax classes through reduced tax ratios. As identified in the most recent BMA study, the weighted average residential property taxes payable as a percentage of household income is above the BMA study average (i.e., Niagara 4.9% [5.2% weighted average] versus BMA average 4.8%). The negative shift from the reassessment will assist with narrowing the gap between Niagara and the BMA average.

As can also be seen in Appendix 2 to this report, all three categories of residential developments have average property taxes per unit above the BMA survey average for 2018. The residential categories included in the BMA study are detached bungalow, two-storey homes and senior executive homes.

- Job creation/growth – per Table 2, Industrial properties pay 3.24% of Regional taxes. Due to significant reassessment and appeal reductions in the property class in the recent past, the Industrial class represents 3.24% in taxation which is down from 3.61% in 2016 and remains below or at the BMA relative tax burden averages provided in Appendix 2.
- Commercial properties pay the second largest share (after residential) of Regional taxes at 18.38%. Appendix 2 illustrates that Niagara taxation of shopping centres and hotels are moderately above the BMA average while office buildings and motels are below. It should be noted that significant hotel appeals outstanding may reduce the overall tax burden for this property type if the appeals are successful (\$907 million in CVA). The current assessment practice for hotels is the net rental income approach. A higher potential income per night from a higher concentration of hotels in Niagara Falls tourist areas (51 out of 80 hotels) helps explain the higher Niagara hotel taxes relative to neighbouring municipalities. For the 2018 taxation year Council approved a reduction in the commercial tax ratio from 1.7586 to 1.7349. Under the status quo tax policy for 2019, this reduction in the tax ratio will be retained.

Basis for Policy Recommendations

1. Assessment Growth

The overall real assessment growth that occurred in 2019 was 1.65% (as included in the approved 2019 operating budget), equivalent to \$5,705,152 in tax dollars. Table 1 summarizes the overall assessment growth that occurred in 2018 as well as the impacts affecting each of the tax classes based on maintaining the status quo tax ratios for 2019.

Table 1 – 2019 Tax Levy Impacts by Property Class (Status Quo Policy)

Property Class	2018 Levy	Impacts			2019 Levy	Avg % Increase
		Growth	Phase-In	Levy		
Residential	\$ 250,722,218	\$ 5,647,400	\$ (726,422)	\$ 9,626,725	\$ 265,269,921	3.55%
New Multi-Residential	766,871	13,926	5,500	29,609	\$ 815,906	4.58%
Multi-Residential	14,913,471	(366,364)	(66,918)	545,286	\$ 15,025,475	3.21%
Farm	2,832,219	(30,642)	198,501	112,985	\$ 3,113,063	11.00%
Management Forest	16,253	1,952	770	715	\$ 19,690	9.14%
Commercial	63,691,226	439,228	666,478	2,440,106	\$ 67,237,038	4.88%
Industrial	11,497,293	(14,706)	(48,010)	430,586	\$ 11,865,163	3.33%
Pipelines	2,250,941	14,358	(28,998)	84,212	\$ 2,320,513	2.45%
Landfill	57,780	-	(1,034)	2,137	\$ 58,883	1.91%
Total	\$ 346,748,272	\$ 5,705,152	\$ (133)	\$ 13,272,361	\$ 365,725,652	3.83%
% Increase		1.65%	0%	3.83%	5.47%	

2. Re-Assessment Phase-In and Tax Shifts

Reassessments of all properties is mandated by the Province every four years across Ontario to ensure that current value assessments (CVA) relied upon for property tax purposes are reflective of current market conditions. The 2017 taxation year represented the first phase-in year of the current four year reassessment cycle based on the January 1, 2016 valuation date. This reassessment cycle applies to the taxation years 2017 to 2020. Any assessment related decreases are implemented in the first year of the four year cycle with any increases being phased-in equally over the four years. As a result of decreases coming into effect in the 2017 tax year, the tax shifts across property classes are most significant in year one of the phase-in period which is what occurred with the Industrial property class reduction in 2017. These factors are as a result of MPAC assessment and outside of the control of Niagara Regional Council and the budget process

As mentioned above, this decrease in the residential class' proportionate share of taxes will continue for the balance of the reassessment cycle (2020) as seen in Table 2. This redistribution will shift taxes to commercial and farm properties. The 2019 amounts in Table 2 are based on the proposed status quo rates from 2018. The table represents a starting point for the ratio analysis. This will assist with the residential tax payer affordability.

Table 2 – Multi-Year Tax Distribution by Tax Class

Realty Tax Class	2018 Year End (As Revised)	Share	2019 Levy (As Returned)	Share
Taxable				
Residential	\$ 256,369,618	72.74%	\$ 265,269,922	72.53%
Farm	2,801,577	0.79%	3,113,064	0.85%
Managed Forest	18,205	0.01%	19,689	0.01%
New Multi-Residential	780,797	0.22%	815,906	0.22%
Multi-Residential	14,547,107	4.13%	15,025,476	4.11%
Commercial	64,130,454	18.20%	67,237,038	18.38%
Industrial	11,482,587	3.26%	11,865,164	3.24%
Landfill	57,780	0.02%	58,884	0.02%
Pipeline	2,265,299	0.64%	2,320,512	0.63%
Total Taxable	\$ 352,453,424	100%	\$ 365,725,655	100%

3. Education Rates

At this time, the Province has not released the 2019 education tax rates. It is anticipated that the rates will be established with the Provincial budget in April. In previous years, the Province has maintained a revenue neutral approach for the residential property class meaning that the residential class typically will see a reduction in the education tax rate from year to year. We expect the same for 2019. The education tax “room” that is created as a result of the revenue neutral education approach assists in offsetting municipal tax increases. Table 3 summarizes the historical education tax rates for all property classes.

Table 3 – Historic Education Tax Rates

Realty Tax Class	Education Rates			
	2015	2016	2017	2018
Residential	0.00195000	0.00188000	0.00179000	0.0017000
Farm	0.00048750	0.00047000	0.00044750	0.0004250
Managed Forest	0.00048750	0.00047000	0.00044750	0.0004250
Multi-Residential	0.00195000	0.00188000	0.00179000	0.0017000
New Multi-Residential	0.00195000	0.00188000	0.00179000	0.0017000
Commercial	0.01190000	0.01180000	0.01140000	0.0109000
Landfill	N/A	N/A	0.01822671	0.0178518
Industrial	0.01530000	0.01500000	0.01390000	0.0134000
New Industrial	0.01190000	0.01180000	0.01140000	0.0109000
Pipeline	0.01190000	0.01180000	0.01140000	0.0109000

4. Waste Management Rates

Waste management tax rates are also set based on the Regional tax ratios. The waste management requisition by municipality was already approved through report CSD 7-2019; however the by-law setting for the waste management rates for the 2019 requisitions will be brought forward with the general tax levy by-law as the rates are based on each municipality's assessment and are dependent on the tax ratios (with the exception of Niagara-on-the-Lake). Overall, the waste management levy requirements increased by \$725,976 from \$34,602,337 in 2018 to \$35,328,313 in 2019, an increase of 2.1% before assessment growth. As discussed as part of CSD 7-2019 2019 Budget-Waste Management Services Operating Budget and Requisition, assessment growth in aggregate for the Region is 1.65% for 2018, resulting in the net requisition changes by local area municipality ranging from a decrease of 1.24% to an increase of 1.94% (total net requisition after growth of 0.45%). Therefore the combined waste management levy and general levy increase will result in a residential tax class increase of less than the Regional levy impact noted above.

Tax Policy Considerations

A number of scenarios were reviewed for the 2019 tax policy. All scenarios considered utilizing the negative tax shift away from the residential class to benefit other tax classes (i.e., commercial, multi-residential).

Despite the additional scenarios considered, staff are recommending a status quo scenario for 2019 for the reasons outlined in the Residential Taxpayer Affordability section. Specifically, keeping the negative shift with the residential class will mitigate the residential Regional tax levy increase to 3.55% from 3.83%. Further to this, the BMA study has shown that all residential categories are above the BMA study average. This position has been supported by the Treasurers of the local area municipalities as they are also projecting levy increase ranging from 0 to 9.28%.

Further to this, in previous years, the Region has utilized the negative tax shift away from the residential class to benefit commercial and multi-residential property owners. In addition, the Region also created a New Multi-Residential tax class in 2003 which carries the same ratio as residential properties which provides greater relief to newly constructed multi-residential buildings. See appendix 4 for historical Regional tax ratios.

Consideration was given to reduce the commercial tax burden as the hotel category is above BMA average (as discussed above). However as there are also a number of incentive programs that are available to this segment (including Tax Increment Grants, Development Charge exemptions/grants) this was not recommended. No consideration was given to adjusting the industrial ratio as the industrial tax class allocation is decreasing as noted in Table 2 as well as the fact that the Region is at or below the BMA average for this segment.

2019 Property Tax Levy Impacts

Table 4 shows the Regional tax increases for status quo tax policy. As per Appendix 1, reassessment impacts increased the overall Region taxable assessment by an average of 4.05% for all tax classes. Properties that are reassessed with increases greater than the average will see tax increases greater than the Region’s budget increase of 3.83% and conversely properties reassessed less than the 4.05% average will see increases (or decreases) of less than 3.83%.

Table 4 – Regional Tax Increases for Status Quo Tax Policy

Taxation Class	2018 Final		2019	2019 - Status Quo		
	Avg CVA*	Regional Taxes	Avg CVA	Regional Taxes	\$ Increase	% Increase
Residential	258,361	1,465	267,711	1,516	51	3.5%
Multi-Res.	2,449,215	27,361	2,533,468	28,262	901	3.3%
Commercial	735,600	7,237	772,380	7,588	351	4.8%
Industrial	708,763	10,571	735,909	10,960	389	3.7%
Farmland	326,484	463	363,311	514	51	11.1%

Municipal Impacts

As part of the 2019 tax policy review, the background documentation and scenario analysis was distributed to and discussed with the local Area Treasurers. Appendix 1 shows the municipal tax levy impacts of status quo tax policy recommendations in addition to an alternative scenario to be discussed further in the alternatives section. Under this option the relative tax impact on the residential class will be lower than the 2019 general levy increase as a result of the shift away from the residential class due to reassessment impacts.

While the tax shift away from the residential class for the Region as a whole is -0.28% it ranges from -1.55% to 1.73% for each area municipality based on localized assessment trends and is summarized below in Table 5 (Region portion only).

Table 5 – Regional Tax Levy Shifts (2018 Revised to 2019 Notional)

Area Municipality	Assessment Impacts by Tax Class	
	Residential	Total (Includes All Tax Classes)
Fort Erie	-1.55%	-1.58%
Grimsby	1.73%	2.05%
Lincoln	0.75%	0.72%
Niagara Falls	0.07%	0.22%
Niagara-on-the-Lake	0.13%	0.77%
Pelham	-0.86%	-0.73%
Port Colborne	-1.24%	-0.98%
St. Catharines	-0.79%	-0.26%
Thorold	-1.03%	-0.88%
Wainfleet	0.04%	0.53%
Welland	-1.06%	-0.94%
West Lincoln	0.98%	1.13%
Region Average	-0.28%	0.00%

- Six Municipalities (Fort Erie, Port Colborne, Welland, Lincoln, Pelham and St. Catharines) see a tax shift away from the residential class above the Region average of 0.28% under the status quo scenario due to the residential reassessment increase being below the average increase for other municipalities.
- The remaining six municipalities will still see a positive tax shift on the residential class under a status quo scenario ranging from 0.04% to 1.73%.
- Overall (when considering all tax classes) Fort Erie tax payers will incur a reduced share of the Region levy for 2019 in comparison to 2018 under the status quo scenario (-1.58%) with Grimsby tax payers incurring an increased share (2.05%). Any municipality, class or other group of properties subject to a rate of phase-in change around 4.05% would likely carry a similar share of the Regional levy in 2019 as in 2018. Representative property groupings (class, municipality, ward, etc.) experiencing higher rates of change will attract a greater share of the overall levy; and vice-versa for those increasing at rates below the aggregate.

Other Policy Consideration

- Optional Sub-class to Facilitate Reduced Tax Rates for Small-Scale Value-Added Industrial & Commercial Activities on Farms.

The Province announced a new optional subclass for commercial and industrial improvements on farm properties. If a municipality adopts this new optional tax

class, the first \$50,000 of commercial and industrial assessment attached to a farm property will be taxed at 25% of the rate that otherwise would have applied for that specific property. The purpose of this new policy is to support small-scale agri-food enterprises with not more than \$1,000,000 in CVA. MPAC has recently processed and identified all properties eligible for this reduction across Ontario. In total, 250 eligible properties have been identified across the Province with 45 being within the Region. The Province has legislated that eligible properties must receive the benefit on the education portion of property taxes. Upper-tier municipalities have the option of adopting the subclasses which would provide the same reduction of 75% for both area municipal and Regional taxes.

Of the 45 properties identified, the majority are located in NOTL and Lincoln and have been identified by MPAC as wineries. The maximum benefit that these properties could experience is approximately \$500 on education taxes and approximately \$675 to \$1,000 on Region/LAM taxes combined (if adopted).

Staff is not recommending the subclass be adopted which is supported by the Area Treasurers. Existing Provincial legislation has already set the maximum farm property tax ratio at 0.25, meaning that farm properties already benefit from a reduced tax rate when compared to the residential rate. Also, with over 6,000 farm properties located in Niagara, only a select portion have been identified as eligible for the new subclass, meaning if the policy was adopted by the Region, only a small fraction of properties would receive any benefit. Further to this and as outlined on pages 47 and 48 of Appendix 1, additional farm property analysis shows that the combined impact for a typical farm property (when including house/secondary assessments) results in only a 2.78% tax related shift which is less than the 7.40% when only considering the actual farm portion of the typical property. Meaning that the reassessment related impacts on Farm properties may be less overall.

- Changes in discounts to commercial and industrial classes for excess and vacant land.

In 2017, the Province enacted legislation to allow municipalities increased flexibility to create a vacant and excess land reduction program that would better meet the needs of individual municipalities. During early 2019, Regional Council reviewed and approved report CSD 3-2019 which recommended the elimination of this discount over a 4 year phase-out starting 2021. As per the Council approved phase-out schedule, there are no impacts for 2019 for the commercial/industrial subclass property discounts. As part of report CSD 3-2019, Council also approved the phase-out of the vacant unit tax rebate for commercial and industrial properties. This revision to the vacant unit program does not have an impact on the annual tax policy process.

The revisions for both programs have been submitted to Ontario's Minister of Finance in early 2019. Regional staff have been advised by the Province that the program revisions will be presented to the Minister in April 2019 and become legislation in June 2019.

Tax Capping Program

Business tax capping was introduced by the Province in 1998 to ensure the impact of CVA reform was manageable for taxpayers in the Multi-Residential, Commercial and Industrial property classes. The system was originally intended to last just 3 years, with increases on these classes limited to 10% in 1998, 15% in 1999 and 20% in 2000 (referred to as 10-5-5). In 2005 there were over 4,000 properties impacted by capping (1,111 capped, 3,212 subject to claw back) in the amount of \$9,398,541. Appendix 3 shows the number of capped properties by class since 2005. For 2019, there are no capped properties projected. The Region opted out of the capping program for multi-residential properties in 2017 and is eligible for opting out the industrial tax class in 2019. It is being recommended that the necessary steps be completed to fully opt out the industrial tax class from the capping program. While there are no commercial properties projected to be effected by capping in 2019, this class cannot be opted out of until the 2020 taxation year.

Despite there being no projected properties to capped in 2019, staff are recommending that the CVA tax threshold for clawed back properties be maintained at \$50 for 2019 for the commercial property class in the event that a property does become eligible. The claw back threshold was reduced in 2018 from the 2017 level of \$500. The reduced claw back threshold eliminated the potential for a higher contribution being borne by very few properties.

Alternatives Reviewed

As identified above, staff explored numerous options. Given the strong emphasis on affordable housing an alternative analyzed was utilizing half of the negative residential tax shift (0.14% of 0.28%) to reduce the tax ratio of the Multi-Residential tax class from 1.97 (status-quo) to 1.902. As per section 131 of the Residential Tenancy Act, tenants are entitled to an automatic rent reduction when landlord's property taxes have been reduced by more than 2.49% from one year to the next. This alternative is **NOT RECOMMENDED**. Based on current levy requirements for the Region and the anticipated levy requirements for the area municipalities, it is not anticipated that a significant number of properties (if any) would be eligible for the mandatory rent reduction as outlined in the Act, meaning that there would be no legislated requirement for the landlords to pass any of the property tax savings as a result of a ratio reduction to the tenant.

Further to this, Regional Council approved a multi-residential tax class ratio reduction for 2018 which also utilized the negative residential shift from 2018.

Important to note as well, is that the New-multi-residential tax class has a legislated tax ratio of 1 (same as residential tax class). The intent behind the new class as legislated in 2017 (adopted by Region in 2003) is to assist in rental affordability of newly constructed multi-residential properties.

Relationship to Council Strategic Priorities

This tax policy was developed with Residential affordability in mind.

Other Pertinent Reports

- CSD 7-2019 - 2019 Budget-Waste Management Services Operating Budget and Requisition
- CSD 3-2019 - Vacancy Program Revisions Submission to Ministry of Finance

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Appendices

Appendix 1	2019 Tax Policy Study
Appendix 2	Performance Measures
Appendix 3	Number of Properties Impacted by Capping
Appendix 4	History of Regional Tax Ratios

2019
TAX POLICY AND REASSESSMENT IMPACT STUDY

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INTRODUCTION

For the 2017 taxation year all properties in Ontario were reassessed based on their Current Value Assessment (CVA) as of January 1st, 2016. These updated CVA values, as adjusted under the Province's assessment phase-in program, will be the basis of taxation through the 2020 taxation year. Those properties that experienced a CVA increase as of 2017 will be taxed in accordance with a *phase-adjusted* CVA value through 2019, while all properties in the province will be subject to taxation based on their full, unmitigated CVA for 2020.

As we proceed through this cycle the influence of phase-in, growth and a host of other factors will keep the assessment roll in a state of constant flux. As such, it is essential for municipalities to gain a thorough and accurate understanding of assessment and consequential taxation impacts resulting from the newly returned assessment roll every year. Without making every effort to quantify and understand the impacts of the new assessment landscape, it will not be possible for municipalities to make informed and effective decisions in respect of those tax policies that affect the apportionment of the tax burden within and between tax classes.

In order to ensure that informed and locally sensitive tax policy choices can be made in a timely manner, a careful examination of the following relationships and circumstances must be undertaken:

1. Revenue growth and/or loss that has occurred over the past year, which will inform the municipality's starting point, or revenue limit, for budgetary and rate setting purposes;
2. The inevitable tax impacts related to reassessment, the assessment phase-in program and other changes to the assessment roll;
3. The redistribution of the property tax burden, which will occur within and between classes due to the reassessment, phase-in, and growth trends;
4. The effect of status quo and optional tax policy schemes on the distribution of the tax burden among classes, including "levy restriction" provisions, where applicable; and
5. The local implications and impacts related to 2019 provincial education tax rates.

Municipalities may also choose to further evaluate:

1. The impact of the "tax capping" protection program on both the capped and uncapped classes, including the effects of any optional capping tools that may be adopted by the municipality;
2. Making changes to existing tax policies affecting taxation on vacant property or land and farmland awaiting development;
3. The implications of the use or discontinuation of other optional tax policy tools, such as optional tax classes and graduated taxation; and/or
4. Reviewing or revising programs that provide tax relief for charitable and similar organizations, and low income seniors and persons with disabilities.

In satisfying their local tax policy responsibilities, municipalities must be cognisant of the following key considerations:

1. Changes in current value assessment (CVA) do not occur consistently for all property within a municipality in any given year. Because of this, shifts in the tax burden are inevitable, within ratepayer groups, and between classes.
2. Measuring municipal tax increases and decreases becomes a matter of comparing the current year's adopted tax rate against a revenue neutral tax rate to raise last year's levy. As a result of the changing values on the assessment roll, the current year's tax rate cannot be compared to last year's actual rate.
3. Similarly, changes in a property owner's taxes may be due to the combined effect of:
 - Reassessment (equity) change;
 - Changes to a property's physical state, condition or use;
 - Assessment phase-in adjustments;
 - Tax policy decisions made by Council;
 - Budgetary (levy) change for the municipality; and/or
 - Provincial education tax rates.
4. Outcomes of Provincial programs to restrict the effect of tax increases to the business classes (e.g. levy restriction, limitations on tax ratio movement and capping) will also be affected by overall changes in assessment from year-to-year.

Scope of the Study

This study has been prepared for the consideration of staff and Council to assist with the municipality's tax policy responsibilities. The core material is intended to provide a thorough analysis of the local tax policy scheme, as well as the impact of reassessment, phase-in, growth and other changes to the municipality's assessment base.

The analysis contained in this report is based on the 2018 tax policy parameters adopted by the municipality, the general purpose municipal levies imposed for 2018, and on the assessment roll as revised for 2018 and returned for 2019 taxation.

These various inputs and parameters have been relied upon to build a thorough quantitative model of the municipality's 2019 property assessment and taxation landscape as it would exist in the absence of any budgetary or tax policy changes. We will also model the impacts of various tax policy options and choices to demonstrate how they might influence final tax outcomes.

The key elements of this report can be categorized into the following sections.

Part One: Assessment and Revenue Growth

- Real assessment growth;
- Real revenue growth; and
- The distribution of growth patterns.

Part Two: Market Value Update and Assessment Phase-In

- Market Value Update;
- Assessment Phase-In Program;
- Measuring and Understanding Changes in Full and Phased CVA; and
- Distribution of Phase-In and Value Change Patterns.

Part Three: Reassessment and Phase-In Related Taxation Impacts

- 2019 Start Ratios and Revenue Neutral (notional) Tax Rates;
- 2019 Notional Taxable Levies and PIL Revenue;
- Quantification of Inter-Class Tax Shifts;
- Taxation Impacts/Implications of Assessment Phase-In; and
- Changing Tax Patterns for Typical Properties and other Taxpayer Groupings.

Part Four: Expanded Farm Class and Whole-Farm Impact Analysis

In light of the increased attention to changing farm values throughout the province, MTE has added a new section to this study for 2019. In this section we discuss and consider a host of factors relevant to considering the rate of assessment and tax change being seen for the farm property class and actual farms. Specifically, this section addresses

- Farm class and farm class portions vs. whole farm assessment and tax;
- Tax impacts being experienced at the portion and whole-farm level; and
- The new on-farm business sub-classes.

Part Five: Municipal Tax Policy Sensitivity Analysis

Municipalities need to address a variety of tax policy choices and options that will ultimately impact the distribution of taxes within and between the various classes of property. To this end, MTE has undertaken analysis of:

- Starting tax ratios and relationships to Provincial limits; and
- Tax impacts for 2019 associated with various tax policy and levy change scenarios.

Part Six: Other Revenue and Levies

In this section, MTE considers the following:

- Potential changes in the education tax levy from 2018 to 2019 based on the municipality's changing assessment base and the 2019 Provincial education tax rates;
- Assessment for qualifying Payment in Lieu (PIL) properties in respect of which education levy amounts may be retained by the local municipality; and
- Levies associated with linear properties including hydro rights-of-way, railroads and the new category of shortline railroads.

Part Seven: Business Tax Capping

Capping for the commercial, industrial and multi-residential tax classes is analyzed based on the application of the various options and tools that have been made available to municipalities including:

- An estimate of the costs of capping protection for 2018;
- Quantifying the pressures on decrease retention and claw-back rates and identification of shortfall risks; and
- The options open to the municipality in respect of capping exit strategies for each of the three capped classes.

Part Eight: Consultants' Report and Suggested Next Steps/Additional Study

Part seven of this report contains a summary of the observations and thoughts that arose throughout the preparation and review of this report, including any suggestions for next steps or additional analysis that these base-line results may give rise to.

The qualitative content in this final section does not represent a comprehensive commentary on any issue and it is not intended to be provided as policy advice, but only as general observations, which may or may not be of interest to the reader. Where the report identifies areas of concern to Council or staff, additional work should be undertaken to explore alternate policy options. As well, the effects of further municipal policy change or budgetary decisions should also be modelled.

Assumptions and Limiting Conditions

In reviewing the results set out in this report, the following assumptions and limiting conditions should be considered.

The possibility that further adjustments to tax policy could be introduced by the Province does exist. Results presented in this report may be affected by Provincial regulatory and/or statutory changes or decisions about municipal tax policy that could occur subsequent to the publication of this document. MTE will update the analysis, upon request, in such an event.

Analysis contained in the report is based on the use of tax rates for general municipal purposes only. Special area rates have been applied where appropriate and necessary in order to undertake the pro forma capping analysis.

All municipal tax rate calculations and tax levies have been calculated based on the following protocol:

- 2018 tax calculations are based on actual 2018 tax rates as supplied by the municipality to MTE;
- Revenue neutral rates have been calculated for the purposes of 2019;
- The municipality's current tax ratio schedule has been applied for 2019, except where levy restriction (hard capping) and/or optional property classes apply. In these circumstances, new starting ratios have been calculated;
- Tax amounts represent CVA taxes; no capping adjustments have been applied except where explicitly noted;
- Tax rate calculations have been based on taxable assessment only and exclude grantable (payment in lieu) assessment as requested by the municipality;
- Revenue from payments in lieu of taxes has been included at the full value of assessment times the appropriate tax rate. Recognizing that municipalities may be unable to recover the full amount of those revenues from the Federal or Provincial governments, appropriate allowances should be made in interpreting the results; and
- All 2019 education values are based on speculative / estimated tax rates. These amounts are provided for general illustrative purposes and must be taken as completely hypothetical.

Important Note Regarding Provincial Policy and Legislation

The possibility that changes in tax policy may be introduced by the Province does exist, and the results presented in this report may be affected by Provincial regulatory and/or statutory changes that could occur subsequent to the publication of this document. In the absence of specific direction to the contrary, however, existing property tax rules have been applied.

PART ONE: ASSESSMENT AND REVENUE GROWTH

The Assessment Roll is a living data set, which is continually evolving in response to real-world market and property changes. The assessed value of a property can change for a number of reasons; for the purposes of the property tax system in Ontario, all valuation changes must be considered in one of only two categories:

- 1) Growth (positive or negative), which reflects the value increase or decrease associated with a change to a property's state, use or condition; or
- 2) Valuation change, which is driven by changes in the real estate market over time and reflected via Reassessment and Phase-In updates.

Real Assessment Growth

Property assessments change in one of two fundamental ways; to reflect a property's value as of a more current or recent point in time (reassessment change), or to reflect actual changes in a property's state, condition or use. Changes categorized as the latter represent real assessment growth and it is critical to measure and understand growth separately from the impacts of market change due to the reassessment and the four-year phase-in program. While assessment growth and loss impacts the municipal revenue stream, reassessment changes should not.

To effectively measure growth independently it is necessary to separately quantify any changes made to assessment values set for taxation in 2018, from the changes occurring between 2018 and 2019. This growth component will be made up of both positive and negative growth. Positive growth will be reflective of such things as new construction, additions, improvements, etc. The drivers of negative growth may include demolitions, Minutes of Settlement, and/or decisions of the Assessment Review Board.

Table 1 provides a comparison between the Full CVA values contained on the roll as returned for 2018 and the roll as revised for 2018. Theoretically, Table 1 summarizes the net in-year changes to property within the municipality, as reflected for assessment and taxation purposes. Table 2 examines how this growth is distributed among the constituent lower tiers.

Table 3 has been prepared as a means of comparing the Full CVA growth realized during 2018 with the municipality's 2017 growth.

Table 1
2018 Assessment Growth Resulting from Changes in the
State and/or Use of Property

Realty Tax Class	2018 Full CVA		Full Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	47,454,073,405	48,515,013,074	1,060,939,669	2.24%
Farm	2,447,113,831	2,421,864,835	-25,248,996	-1.03%
Managed Forest	13,412,500	14,974,700	1,562,200	11.65%
New Multi-Residential	148,124,700	150,482,442	2,357,742	1.59%
Multi-Residential	1,426,261,900	1,391,666,340	-34,595,560	-2.43%
Commercial	7,232,884,723	7,285,824,308	52,939,585	0.73%
Industrial	877,677,621	870,844,399	-6,833,222	-0.78%
Landfill	3,607,900	3,607,900	0	0.00%
Pipeline	245,153,000	246,821,000	1,668,000	0.68%
Sub-Total Taxable	59,848,309,580	60,901,098,998	1,052,789,418	1.76%
<i>Payment in Lieu</i>				
Residential	34,583,804	34,577,004	-6,800	-0.02%
Farm	491,000	491,000	0	0.00%
Commercial	642,886,199	641,128,299	-1,757,900	-0.27%
Industrial	13,688,200	13,814,800	126,600	0.92%
Landfill	1,706,000	1,706,000	0	0.00%
Sub-Total PIL	693,355,203	691,717,103	-1,638,100	-0.24%
Total (Taxable + PIL)	60,541,664,783	61,592,816,101	1,051,151,318	1.74%

Table 2
2018 Assessment Growth Resulting from Changes in the
State and/or Use of Property

Local Municipality	2018 Full CVA		Full Growth	
	As Returned	As Revised	\$	%
Fort Erie	3,792,643,272	3,880,588,772	87,945,500	2.32%
Grimsby	4,718,119,017	4,860,105,126	141,986,109	3.01%
Lincoln	3,971,382,456	4,010,652,865	39,270,409	0.99%
Niagara Falls	12,048,160,621	12,296,998,024	248,837,403	2.07%
Niagara-on-the-Lake	5,484,557,483	5,591,385,701	106,828,218	1.95%
Pelham	2,735,384,300	2,790,353,100	54,968,800	2.01%
Port Colborne	1,934,391,236	1,949,497,036	15,105,800	0.78%
St. Catharines	15,354,034,953	15,458,482,062	104,447,109	0.68%
Thorold	2,307,411,400	2,415,195,000	107,783,600	4.67%
Wainfleet	1,129,343,718	1,144,824,018	15,480,300	1.37%
Welland	4,789,751,627	4,868,049,127	78,297,500	1.63%
West Lincoln	2,276,484,700	2,326,685,270	50,200,570	2.21%
Niagara Region	60,541,664,783	61,592,816,101	1,051,151,318	1.74%

Table 3
Year-To-Year Assessment Growth Comparison
(2017 vs 2018 Full CVA)

Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	830,024,099	1.78%	1,060,939,669	2.24%
Farm	-31,385,969	-1.27%	-25,248,996	-1.03%
Managed Forest	-157,900	-1.16%	1,562,200	11.65%
New Multi-Residential	30,574,200	26.01%	2,357,742	1.59%
Multi-Residential	-352,500	-0.02%	-34,595,560	-2.43%
Commercial	39,904,573	0.55%	52,939,585	0.73%
Industrial	-2,157,979	-0.25%	-6,833,222	-0.78%
Landfill	-4,668,600	-56.41%	0	0.00%
Pipeline	1,860,000	0.76%	1,668,000	0.68%
Sub-Total Taxable	863,639,924	1.46%	1,052,789,418	1.76%
<i>Payment in Lieu</i>				
Residential	-555,000	-1.58%	-6,800	-0.02%
Farm	0	0.00%	0	0.00%
Commercial	-217,700	-0.03%	-1,757,900	-0.27%
Industrial	1,700	0.01%	126,600	0.92%
Landfill	0	0.00%	0	0.00%
Sub-Total PIL	-771,000	-0.11%	-1,638,100	-0.24%
Total (Taxable + PIL)	862,868,924	1.45%	1,051,151,318	1.74%

Growth vs. Loss

As noted above, a municipality's net growth is the product of both positive and negative growth, or gains and loss in CVA. While it is ultimately this net figure that will inform taxation and revenue models as we move into the new taxation year, considering the differential patterns and impacts of growth and loss can be a valuable exercise.

When these change patterns are broken out as in Table 4, it is possible to see trends and movement within the assessment base that may otherwise be obscured or skewed when only the net impact is being considered. For example, a trend of robust growth within a subset of a class may not be as evident if it is being offset by losses in another subset.

Considering loss patterns independently can assist in identifying potential areas of concern with respect to property valuations within a class, tax erosion stemming from appeals, or even economic pressures being felt within certain sectors, industries and/or geographic areas. Conversely, considering positive growth on its own can provide a better understanding of how new development, improvements and expansions are impacting the assessment base.

Table 4
2018 Assessment Growth and Loss Patterns
(Full CVA)

Realty Tax Class	Positive CVA Growth		Negative CVA Growth		Net CVA Growth	
	\$	%	\$	%	\$	%
<i>Taxable</i>						
Residential	1,247,527,596	2.63%	-186,587,927	-0.39%	1,060,939,669	2.24%
Farm	68,723,394	2.81%	-93,972,390	-3.84%	-25,248,996	-1.03%
Managed Forest	1,686,200	12.57%	-124,000	-0.92%	1,562,200	11.65%
New Multi-Residential	2,683,800	1.81%	-326,058	-0.22%	2,357,742	1.59%
Multi-Residential	10,762,200	0.75%	-45,357,760	-3.18%	-34,595,560	-2.43%
Commercial	223,113,064	3.08%	-170,173,479	-2.35%	52,939,585	0.73%
Industrial	34,008,927	3.87%	-40,842,149	-4.65%	-6,833,222	-0.78%
Landfill	0	0.00%	0	0.00%	0	0.00%
Pipeline	4,242,000	1.73%	-2,574,000	-1.05%	1,668,000	0.68%
Sub-Total Taxable	1,592,747,181	2.66%	-539,957,763	-0.90%	1,052,789,418	1.76%
<i>Payment in Lieu</i>						
Residential	349,000	1.01%	-355,800	-1.03%	-6,800	-0.02%
Farm	0	0.00%	0	0.00%	0	0.00%
Commercial	12,337,100	1.92%	-14,095,000	-2.19%	-1,757,900	-0.27%
Industrial	134,000	0.98%	-7,400	-0.05%	126,600	0.92%
Landfill	0	0.00%	0	0.00%	0	0.00%
Sub-Total PIL	12,820,100	1.85%	-14,458,200	-2.09%	-1,638,100	-0.24%
Total (Tax + PIL)	1,605,567,281	2.65%	-554,415,963	-0.92%	1,051,151,318	1.74%

The results in these tables are not intended to provide a complete understanding of the assessment and economic dynamics of the municipality, however, considering growth in these ways can be an important first step to the identification of potentially important trends.

Phase Adjusted CVA

As phased CVA values were actually employed for taxation in 2018, it is the difference between the phased assessment contained on the 2018 returned and revised rolls that represents the municipality's real assessment growth (or loss) for 2019 budget purposes. These details are summarized by class and local municipality in Tables 5 and 6 respectively.

Table 5
2018 Phase Adjusted Assessment Growth

Realty Tax Class	2018 Phase Adjusted CVA		Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	44,244,870,351	45,240,747,203	995,876,852	2.25%
Farm	1,997,755,669	1,976,142,587	-21,613,082	-1.08%
Managed Forest	11,464,213	12,840,739	1,376,526	12.01%
New Multi-Residential	135,231,800	137,687,680	2,455,880	1.82%
Multi-Residential	1,334,961,674	1,302,167,148	-32,794,526	-2.46%
Commercial	6,577,283,039	6,623,548,330	46,265,291	0.70%
Industrial	810,434,494	808,952,273	-1,482,221	-0.18%
Landfill	3,465,350	3,465,350	0	0.00%
Pipeline	233,203,729	234,691,343	1,487,614	0.64%
Sub-Total Taxable	55,348,670,319	56,340,242,653	991,572,334	1.79%
<i>Payment in Lieu</i>				
Residential	29,535,632	29,502,283	-33,349	-0.11%
Farm	431,500	431,500	0	0.00%
Commercial	609,817,827	608,666,087	-1,151,740	-0.19%
Industrial	11,253,544	11,375,076	121,532	1.08%
Landfill	1,257,850	1,257,850	0	0.00%
Sub-Total PIL	652,296,353	651,232,796	-1,063,557	-0.16%
Total (Taxable + PIL)	56,000,966,672	56,991,475,449	990,508,777	1.77%

Table 6
2018 Phase Adjusted Assessment Growth

Local Municipality	2018 Phase Adjusted CVA		Growth	
	As Returned	As Revised	\$	%
Fort Erie	3,621,652,318	3,708,186,880	86,534,562	2.39%
Grimsby	4,209,897,538	4,337,412,240	127,514,702	3.03%
Lincoln	3,586,928,780	3,625,822,739	38,893,959	1.08%
Niagara Falls	11,144,090,244	11,375,340,598	231,250,354	2.08%
Niagara-on-the-Lake	4,981,937,725	5,081,683,194	99,745,469	2.00%
Pelham	2,560,231,201	2,611,943,917	51,712,716	2.02%
Port Colborne	1,827,629,817	1,843,266,987	15,637,170	0.86%
St. Catharines	14,343,966,393	14,443,423,751	99,457,358	0.69%
Thorold	2,173,843,110	2,276,958,216	103,115,106	4.74%
Wainfleet	1,015,744,945	1,030,375,581	14,630,636	1.44%
Welland	4,522,722,637	4,598,364,737	75,642,100	1.67%
West Lincoln	2,012,321,964	2,058,696,609	46,374,645	2.30%
Niagara Region	56,000,966,672	56,991,475,449	990,508,777	1.77%

Revenue Growth

On an annualized basis, the net growth related gain or loss in taxation is the difference between the total tax amount as determined against the returned roll and the total tax as determined against the roll as revised. Not all of this value will, however, have been realized in the form of additional revenue during the 2018 year. Many changes to the roll for 2018 taxation would not have been effective for the full tax year, or in the case of year-end changes, for any portion of the year. In contrast, some changes will have reached back to prior years. The full impact of this growth will only be realized on a go-forward basis, as it serves to inform the municipality's "revenue limit" for 2019, which represents the tax dollars that can be raised for the current year under a zero percent levy change scenario.

Table 7 provides a summary of the net effect of all annualized in-year and year-end changes in CVA for 2018 expressed in general levy tax dollars. This is accomplished by applying the 2018 general tax rate against the values as returned for 2018 and comparing this to the taxation that would be raised against the revised assessment for the year. Table 8 provides a summary of the current year's Regional growth by local municipality. Table 9 compares the municipality's current year revenue growth against the final growth figures calculated as of roll return for 2018.

Table 7
2018 Annualized Revenue Growth by Property Class
(Regional General Levy)

Realty Tax Class	2018 Regional General Levy		Revenue Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$250,722,218	\$256,369,618	\$5,647,400	2.25%
Farm	\$2,832,219	\$2,801,577	-\$30,642	-1.08%
Managed Forest	\$16,253	\$18,205	\$1,952	12.01%
New Multi-Residential	\$766,871	\$780,797	\$13,926	1.82%
Multi-Residential	\$14,913,471	\$14,547,107	-\$366,364	-2.46%
Commercial	\$63,691,226	\$64,130,454	\$439,228	0.69%
Industrial	\$11,497,293	\$11,482,587	-\$14,706	-0.13%
Landfill	\$57,780	\$57,780	\$0	0.00%
Pipeline	\$2,250,941	\$2,265,299	\$14,358	0.64%
Sub-Total Taxable	\$346,748,272	\$352,453,424	\$5,705,152	1.65%
<i>Payment in Lieu</i>				
Residential	\$167,490	\$167,300	-\$190	-0.11%
Farm	\$612	\$612	\$0	0.00%
Commercial	\$5,958,393	\$5,947,061	-\$11,332	-0.19%
Industrial	\$155,087	\$156,900	\$1,813	1.17%
Landfill	\$20,973	\$20,973	\$0	0.00%
Sub-Total PIL	\$6,302,555	\$6,292,846	-\$9,709	-0.15%
Total (Taxable + PIL)	\$353,050,827	\$358,746,270	\$5,695,443	1.61%

Table 8
2018 Annualized Revenue Growth by Area Municipality
(Regional General Levy)

Local Municipality	2018 Regional General Levy		Revenue Growth	
	As Returned	As Revised	\$	%
Fort Erie	\$22,057,615	\$22,551,062	\$493,449	2.24%
Grimsby	\$25,379,956	\$26,167,838	\$787,883	3.10%
Lincoln	\$20,380,055	\$20,650,523	\$270,468	1.33%
Niagara Falls	\$76,834,567	\$78,173,195	\$1,338,627	1.74%
Niagara-on-the-Lake	\$29,831,818	\$30,453,118	\$621,300	2.08%
Pelham	\$14,442,506	\$14,746,837	\$304,333	2.11%
Port Colborne	\$11,617,162	\$11,717,771	\$100,610	0.87%
St. Catharines	\$94,348,045	\$94,654,250	\$306,207	0.32%
Thorold	\$13,716,586	\$14,304,660	\$588,073	4.29%
Wainfleet	\$5,217,626	\$5,295,274	\$77,648	1.49%
Welland	\$28,647,307	\$29,165,410	\$518,102	1.81%
West Lincoln	\$10,577,586	\$10,866,333	\$288,747	2.73%
Niagara Region	\$353,050,829	\$358,746,271	\$5,695,447	1.61%

Table 9
Year-To-Year Revenue Growth Comparison
(2017 vs 2018 General Levy)

Realty Tax Class	2017 Revenue Growth		2018 Revenue Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	\$4,444,246	1.84%	\$5,647,400	2.25%
Farm	-\$17,053	-0.66%	-\$30,642	-1.08%
Managed Forest	-\$287	-1.86%	\$1,952	12.01%
New Multi-Residential	\$140,041	23.21%	\$13,926	1.82%
Multi-Residential	\$25,893	0.17%	-\$366,364	-2.46%
Commercial	\$479,032	0.77%	\$439,228	0.69%
Industrial	\$42,823	0.38%	-\$14,706	-0.13%
Landfill	\$245	0.43%	\$0	0.00%
Pipeline	\$16,488	0.74%	\$14,358	0.64%
Sub-Total Taxable	\$5,131,428	1.53%	\$5,705,152	1.65%
<i>Payment in Lieu</i>				
Residential	-\$2,970	-1.87%	-\$190	-0.11%
Farm	\$0	0.00%	\$0	0.00%
Commercial	\$259,510	4.53%	-\$11,332	-0.19%
Industrial	-\$1,243	-0.88%	\$1,813	1.17%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total PIL	\$255,297	4.22%	-\$9,709	-0.15%
Total (Taxable + PIL)	\$5,386,725	1.58%	\$5,695,443	1.61%

PART TWO: MARKET VALUE UPDATE AND ASSESSMENT PHASE-IN

Reassessment

As of the return of the roll for 2017 taxation, all property values in Ontario were updated to reflect their *current value* as of January 1st, 2016 versus the values used for the 2013 through 2016 taxation years, which were based on a valuation date of January 1st, 2012.

By all accounts this may represent the most dramatic and volatile market value update in well over a decade. Some change patterns are driven by *real world* volatility and change in the real estate market, business environment and general economic climate that we have witnessed since early 2012. Other patterns are more directly related to regional and/or industry specific factors, and also by changes to assessment practices and methodologies that have been refined, challenged, and/or updated since the last reassessment.

In consideration of all these pressures and change factors, it is imperative that municipalities thoroughly understand the scope and magnitude of the market value update, and the corresponding tax implications for various classes and groupings of ratepayers.

To help illustrate the impacts of both market value change and the application of the phase-in program, various elements of this report incorporate quantitative results based on both full and phase-in mitigated CVA values.

Market Value Update: Changes in Full CVA

A comparison of full CVA as at January 1, 2012 (Phase-In Base) and January 1, 2016 (Full / Phase-In Destination) as contained on the roll as returned for 2019 is provided in Table 10. This table relies on the full CVA value of all properties, exclusive of any assessment phase-in adjustments. While not all of these values will be used for taxation until the 2020 tax year, it is important to review the magnitude and pattern of pure value changes related directly to the market update.

Market Value Increases and Decreases

Every property in the municipality is changing to reflect its own circumstances and while the net class level results do provide a general indication as to how the real estate markets have changed across different sectors, complex change trends also exist within classes. Table 11 has been prepared to summarize the change patterns for properties that are subject to market value increases and those with market value decreases. This table also gives the reader an understanding as to the frequency and relative magnitude of increasing and decreasing assessment pools. This additional layer of detail clearly shows that there is more change occurring than might be evident if only class level results are considered.

Table 10
Summary of Latest Market Value Update
(As of Roll Return for 2019)

Realty Tax Class	Full CVA (Destination) Values		Market Value Update	
	Jan. 1, 2012 (2013-2016 Taxation)	Jan. 1, 2016 (2017-2020 Taxation)	\$	%
<i>Taxable</i>				
Residential	42,252,426,190	48,515,013,074	6,262,586,884	14.82%
Farm	1,591,797,789	2,421,864,835	830,067,046	52.15%
Managed Forest	10,938,262	14,974,700	4,036,438	36.90%
New Multi-Residential	126,684,138	150,482,442	23,798,304	18.79%
Multi-Residential	1,251,666,894	1,391,666,340	139,999,446	11.19%
Commercial	6,130,123,061	7,285,824,308	1,155,701,247	18.85%
Industrial	806,194,157	870,844,399	64,650,242	8.02%
Landfill	6,353,700	3,607,900	-2,745,800	-43.22%
Pipeline	222,561,681	246,821,000	24,259,319	10.90%
Sub-Total Taxable	52,398,745,872	60,901,098,998	8,502,353,126	16.23%
<i>Payment in Lieu</i>				
Residential	25,703,160	34,577,004	8,873,844	34.52%
Farm	372,000	491,000	119,000	31.99%
Commercial	585,385,002	641,128,299	55,743,297	9.52%
Industrial	9,005,948	13,814,800	4,808,852	53.40%
Landfill	816,000	1,706,000	890,000	109.07%
Sub-Total PIL	621,282,110	691,717,103	70,434,993	11.34%
Total (Taxable + PIL)	53,020,027,982	61,592,816,101	8,572,788,119	16.17%

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**Table 11
Distribution, Frequency and Magnitude of Market Value Increases and Decreases**

Realty Tax Class	Increasing Properties			Decreasing Properties		
	Count	% of Class CVA	Market Value Update \$	Count	% of Class CVA	Market Value Update \$
Taxable						
Residential	165,202	94.68%	6,548,537,487	9,465	5.32%	-285,950,603
Farm	5,889	93.74%	891,444,909	192	6.26%	-61,377,863
Managed Forest	144	90.38%	4,267,942	19	9.62%	-231,504
New Multi-Residential	27	94.19%	25,589,526	12	5.81%	-1,791,222
Multi-Residential	379	75.58%	178,998,395	207	24.42%	-38,998,949
Commercial	6,124	86.79%	1,324,552,264	1,580	13.21%	-168,851,017
Industrial	968	70.61%	123,784,338	309	29.39%	-59,134,096
Landfill	1	12.62%	285,100	1	87.38%	-3,030,900
Pipeline	27	100.00%	24,259,319	1	0.00%	0
Sub-Total Taxable	178,761	92.94%	9,121,719,280	11,786	7.06%	-619,366,154
Payment in Lieu						
Residential	130	84.81%	10,149,444	62	15.19%	-1,275,600
Farm	1	100.00%	119,000	0	0.00%	0
Commercial	228	90.45%	64,924,432	88	9.55%	-9,181,135
Industrial	62	95.78%	4,879,452	27	4.22%	-70,600
Landfill	1	78.21%	896,300	1	21.79%	-6,300
Sub-Total PIL	422	90.25%	80,968,628	178	9.75%	-10,533,635
Total (Taxable + PIL)	179,183	92.91%	9,202,687,908	11,964	7.09%	-629,899,789
						-12.60%

Assessment Phase-In Program

Where an increase in market value has materialized, the increase is added to the property's "Phased" CVA in twenty-five percent (25%) increments each year over the four-year period. As such, effected taxpayers will not be taxed on their new full market value until 2020, which is the last year of the new assessment cycle.

Assessment decreases are not phased-in. Where a property's CVA has been reduced as a result of reassessment, the new, lower CVA has been set as the property's phased or effective CVA for the duration of the four-year assessment cycle.

The phase-in is calculated and administered at the property portion, or RTC/RTQ level, which means that a property with multiple portions could have some portions that are increasing and some that are decreasing. The following has been prepared to illustrate how this works at the property and portion level.

		Market Value Update			Eligible Phase-In Amount	Phase-Adjusted Assessment			
		1/1/2012		1/1/2016		2017	2018	2019	2020
Property A	RT	100,000	↑	140,000	40,000	110,000	120,000	130,000	140,000
Property A	CT	100,000	↓	80,000	0	80,000	80,000	80,000	80,000
Property B	RT	100,000	→	100,000	0	100,000	100,000	100,000	100,000

While MPAC is chiefly responsible for the administration of the assessment phase-in program, it is critical that all municipal finance staff and Council members have an understanding of both the mechanics of this program, and the impacts it will have on the municipality and taxpayers.

The following tables have been prepared to consider the separate and combined impacts of these two critical factors that shape and influence the assessment values that are utilized for taxation purposes.

The cumulative effect of each property specific change, and the application of the phase-in adjustments at the portion (RTC/RTQ) level produce a unique pattern of progression that the assessment base will go through over the cycle. This is set out by year and class in Table 12.

Table 13 looks more specifically at the change in phased CVA from 2018 to 2019 as the third installment of increased CVA is added to those properties with market values that were higher in 2016 than they were in 2012. Table 14 displays the taxable only assessment phase-in change by local municipality.

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**Table 12
Progression of Phased Adjusted CVA: 2017 to 2020**

Realty Tax Class	2016 Full CVA Jan. 1, 2012 Value	Progression of CVA for Taxation Purposes				2020 Full CVA Jan. 1, 2016 Value
		2017 Phased CVA	2018 Phased CVA	2019 Phased CVA	2020 Full CVA	
Taxable						
Residential	42,252,426,190	43,603,611,524	45,240,747,203	46,877,880,220	48,515,013,074	
Farm	1,591,797,789	1,753,281,260	1,976,142,587	2,199,003,701	2,421,864,835	
Managed Forest	10,938,262	11,773,747	12,840,739	13,907,719	14,974,700	
New Multi-Residential	126,684,138	131,290,298	137,687,680	144,085,061	150,482,442	
Multi-Residential	1,251,666,894	1,257,417,550	1,302,167,148	1,346,916,747	1,391,666,340	
Commercial	6,130,123,061	6,292,410,243	6,623,548,330	6,954,686,379	7,285,824,308	
Industrial	806,194,157	778,006,166	808,952,273	839,898,339	870,844,399	
Landfill	6,353,700	3,394,075	3,465,350	3,536,625	3,607,900	
Pipeline	222,561,681	228,626,513	234,691,343	240,756,173	246,821,000	
Sub-Total Taxable	52,398,745,872	54,059,811,376	56,340,242,653	58,620,670,964	60,901,098,998	
Payment in Lieu						
Residential	25,703,160	26,964,921	29,502,283	32,039,644	34,577,004	
Farm	372,000	401,750	431,500	461,250	491,000	
Commercial	585,385,002	592,434,978	608,666,087	624,897,194	641,128,299	
Industrial	9,005,948	10,155,211	11,375,076	12,594,937	13,814,800	
Landfill	816,000	1,033,775	1,257,850	1,481,925	1,706,000	
Sub-Total PIL	621,282,110	630,990,635	651,232,796	671,474,950	691,717,103	
Total (Taxable + PIL)	53,020,027,982	54,690,802,011	56,991,475,449	59,292,145,914	61,592,816,101	

Table 13
Summary of 2018 to 2019 Phase-In Change

Realty Tax Class	Phase Adjusted CVA		Change in Phased CVA	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	45,240,747,203	46,877,880,220	1,637,133,017	3.62%
Farm	1,976,142,587	2,199,003,701	222,861,114	11.28%
Managed Forest	12,840,739	13,907,719	1,066,980	8.31%
New Multi-Residential	137,687,680	144,085,061	6,397,381	4.65%
Multi-Residential	1,302,167,148	1,346,916,747	44,749,599	3.44%
Commercial	6,623,548,330	6,954,686,379	331,138,049	5.00%
Industrial	808,952,273	839,898,339	30,946,066	3.83%
Landfill	3,465,350	3,536,625	71,275	2.06%
Pipeline	234,691,343	240,756,173	6,064,830	2.58%
Sub-Total Taxable	56,340,242,653	58,620,670,964	2,280,428,311	4.05%
<i>Payment in Lieu</i>				
Residential	29,502,283	32,039,644	2,537,361	8.60%
Farm	431,500	461,250	29,750	6.89%
Commercial	608,666,087	624,897,194	16,231,107	2.67%
Industrial	11,375,076	12,594,937	1,219,861	10.72%
Landfill	1,257,850	1,481,925	224,075	17.81%
Sub-Total PIL	651,232,796	671,474,950	20,242,154	3.11%
Total (Taxable + PIL)	56,991,475,449	59,292,145,914	2,300,670,465	4.04%

Table 14
Summary of 2018 to 2019 Phase-In Change

Realty Tax Class	Phase Adjusted CVA		Change in Phased CVA	
	2018 Revised	2019 Returned	\$	%
Fort Erie	3,695,244,080	3,781,255,244	86,011,164	2.33%
Grimsby	4,304,891,690	4,562,453,495	257,561,805	5.98%
Lincoln	3,603,468,239	3,794,236,761	190,768,522	5.29%
Niagara Falls	10,970,556,208	11,423,994,476	453,438,268	4.13%
Niagara-on-the-Lake	5,041,890,222	5,294,306,150	252,415,928	5.01%
Pelham	2,609,030,217	2,698,198,822	89,168,605	3.42%
Port Colborne	1,830,776,114	1,883,392,977	52,616,863	2.87%
St. Catharines	14,356,077,009	14,860,665,217	504,588,208	3.51%
Thorold	2,259,087,290	2,327,497,177	68,409,887	3.03%
Wainfleet	1,028,851,431	1,086,036,827	57,185,396	5.56%
Welland	4,585,317,044	4,719,658,916	134,341,872	2.93%
West Lincoln	2,055,053,109	2,188,974,902	133,921,793	6.52%
Niagara Region (Tax Only)	56,340,242,653	58,620,670,964	2,280,428,311	4.05%

Cycle Progression to Date

Table 15 has been included to give the reader a more detailed picture as to the market value changes that have been applied as of return of the roll for 2019 and the remaining assessment increases yet to be phased in. As can be seen, the total number of assessment dollars increase each year and while this will have an impact on the municipality's tax rate, it is not assessment growth. Growth and loss materialize independent of these anticipated changes.

**Table 15
Phase-In Cycle Progression**

Realty Tax Class	Phase-In Base (Jan. 1, 2012)	Decreases Flowed Through	Increases to Date (2017 - 2019)	Outstanding Mitigation	Destination CVA (Jan. 1, 2016)
<i>Taxable</i>					
Residential	42,252,426,190	-285,950,603	4,911,404,633	1,637,132,854	48,515,013,074
Farm	1,591,797,789	-61,377,863	668,583,775	222,861,134	2,421,864,835
Managed Forest	10,938,262	-231,504	3,200,961	1,066,981	14,974,700
New Multi-Residential	126,684,138	-1,791,222	19,192,145	6,397,381	150,482,442
Multi-Residential	1,251,666,894	-38,998,949	134,248,802	44,749,593	1,391,666,340
Commercial	6,130,123,061	-168,851,017	993,414,335	331,137,929	7,285,824,308
Industrial	806,194,157	-59,134,096	92,838,278	30,946,060	870,844,399
Landfill	6,353,700	-3,030,900	213,825	71,275	3,607,900
Pipeline	222,561,681	0	18,194,492	6,064,827	246,821,000
Sub-Total Taxable	52,398,745,872	-619,366,154	6,841,291,246	2,280,428,034	60,901,098,998
<i>Payment in Lieu</i>					
Residential	25,703,160	-1,275,600	7,612,084	2,537,360	34,577,004
Farm	372,000	0	89,250	29,750	491,000
Commercial	585,385,002	-9,181,135	48,693,327	16,231,105	641,128,299
Industrial	9,005,948	-70,600	3,659,589	1,219,863	13,814,800
Landfill	816,000	-6,300	672,225	224,075	1,706,000
Sub-Total PIL	621,282,110	-10,533,635	60,726,475	20,242,153	691,717,103
Total (Tax + PIL)	53,020,027,982	-629,899,789	6,902,017,721	2,300,670,187	61,592,816,101

PART THREE: REASSESSMENT AND PHASE-IN RELATED TAXATION IMPACTS

Revenue Neutral Tax Rates (NTR)

An increase in a property's assessment does not necessarily result in increased taxes, nor does a reduction in assessment automatically translate into lower taxes. In order to measure the true tax impact associated with changes in market value (reassessment), revenue neutral tax rates, or notional tax rates (NTR) as they are also commonly known, must be calculated.

Simply put, revenue neutral tax rates are the rates that would be set to raise the 2018 final annualized tax from the newly updated assessment roll as returned for 2019 taxation. They are employed to isolate the effects of reassessment from impacts that could result from other budgetary or tax policy changes.

Table 16 demonstrates the relationship between the municipality's actual 2018 tax rates and revenue neutral rates. Also included in this table are the revenue sub-totals and totals associated with the application of each rate set against their respective assessment data. These are critical figures as they highlight the importance of restating tax rates in order to compensate for changes in assessment that are purely related to reassessment and/or phase-in. This is even more important in cases where the notional tax rates increase.

2019 Start Ratios

For the purposes of this report, MTE has calculated start ratios based on the municipality's tax rate relationships for 2018. In most cases the current year's start ratios will match the prior year's by-lawed ratios, however, adjustments can be required where optional classes and or levy restriction applies. While levy restriction does apply to the Region's multi-Residential class, MTE confirmed that no adjustment was required to the start ratio for that, or any other class for 2019.

PIL Assessment and Revenue

For municipalities that do not include the assessment and revenues associated with Payment in Lieu of Tax (PIL) properties in the calculation of tax rates, the amount of PIL revenue is dictated by, or dependant on the rates calculated using the municipality's taxable assessment base. As such, municipalities that have directed MTE to calculate their rates exclusive of PIL revenue and assessment will see that their revenue neutral levy amounts balance with the *Taxable Sub-Total* for 2018. In contrast, where a municipality includes both taxable and PIL revenue and assessment in their tax rate calculations, the total levy (Taxable + PIL) will balance on a year-over-year basis. Where the former approach has been applied, and a loss of PIL revenue is anticipated, the municipality may wish to consider an alternate calculation protocol.

Tax Shifts Using Revenue Neutral Rates

Although the rates calculated and shown in Table 16 are revenue neutral, changes in assessment will inevitably result in shifts between individual properties and groups of properties. The inter-class shifts of the Regional general levy are documented in Table 17.

Percent Share / Balance of Taxation

As taxes shift among properties, classes and other groupings, the balance of taxation changes. Table 18 shows how the share of the Regional levy each class carries based on the 2018 roll as finally revised and the 2019 roll as returned.

Table 16
Starting Ratios and Revenue Neutral (Notional) Tax Rates

Realty Tax Class	Tax Ratios			General Levy Rates		
	2018 Actual	2019 Start	% Change	2018 Actual	2019 Notional	% Change
Residential	1.000000	1.000000	0.00%	0.00567079	0.00545717	-3.77%
Farm	0.250000	0.250000	0.00%	0.00141770	0.00136429	-3.77%
Managed Forest	0.250000	0.250000	0.00%	0.00141770	0.00136429	-3.77%
New Multi-Residential	1.000000	1.000000	0.00%	0.00567079	0.00545717	-3.77%
Multi-Residential	1.970000	1.970000	0.00%	0.01117146	0.01075062	-3.77%
Commercial	1.734900	1.734900	0.00%	0.00983825	0.00946764	-3.77%
Industrial	2.630000	2.630000	0.00%	0.01491418	0.01435236	-3.77%
Landfill	2.940261	2.940261	0.00%	0.01667360	0.01604550	-3.77%
Pipeline	1.702100	1.702100	0.00%	0.00965225	0.00928865	-3.77%

Table 17
Reassessment Related Inter-Class Tax Shifts
(Regional General Levy)

Realty Tax Class	Regional General Levy		Inter-Class Shifts	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$256,369,618	\$255,643,196	-\$726,422	-0.28%
Farm	\$2,801,577	\$3,000,078	\$198,501	7.09%
Managed Forest	\$18,205	\$18,975	\$770	4.23%
New Multi-Residential	\$780,797	\$786,297	\$5,500	0.70%
Multi-Residential	\$14,547,107	\$14,480,189	-\$66,918	-0.46%
Commercial	\$64,130,454	\$64,796,932	\$666,478	1.04%
Industrial	\$11,482,587	\$11,434,577	-\$48,010	-0.42%
Landfill	\$57,780	\$56,746	-\$1,034	-1.79%
Pipeline	\$2,265,299	\$2,236,301	-\$28,998	-1.28%
Sub-Total Taxable	\$352,453,424	\$352,453,291	-\$133	0.00%
<i>Payment in Lieu</i>				
Residential	\$167,300	\$174,847	\$7,547	4.51%
Farm	\$612	\$629	\$17	2.78%
Commercial	\$5,947,061	\$5,873,532	-\$73,529	-1.24%
Industrial	\$156,900	\$167,080	\$10,180	6.49%
Landfill	\$20,973	\$23,778	\$2,805	13.37%
Sub-Total PIL	\$6,292,846	\$6,239,866	-\$52,980	-0.84%
Total (Taxable + PIL)	\$358,746,270	\$358,693,157	-\$53,113	-0.01%

Table 18
Reassessment Related Change in Proportional Share of Tax
(Regional General Levy)

Realty Tax Class	Share of Regional General Levy		
	2018	2019	%
<i>Taxable</i>			
Residential	71.46%	71.27%	-0.27%
Farm	0.78%	0.84%	7.10%
Managed Forest	0.01%	0.01%	4.25%
New Multi-Residential	0.22%	0.22%	0.72%
Multi-Residential	4.05%	4.04%	-0.45%
Commercial	17.88%	18.06%	1.05%
Industrial	3.20%	3.19%	-0.40%
Landfill	0.02%	0.02%	-1.78%
Pipeline	0.63%	0.62%	-1.27%
Sub-Total Taxable	98.25%	98.26%	0.01%
<i>Payment in Lieu</i>			
Residential	0.05%	0.05%	4.53%
Farm	0.00%	0.00%	2.79%
Commercial	1.66%	1.64%	-1.22%
Industrial	0.04%	0.05%	6.50%
Landfill	0.01%	0.01%	13.39%
Sub-Total PIL	1.75%	1.74%	-0.83%
Total (Taxable + PIL)	100.00%	100.00%	0.00%

In addition to shifting among property classes, the regional levy will also shift among and within local municipalities based on the differential rates of change being experienced Region-wide. Table 19 documents these shifts of the regional notional levy at the local level.

Table 20 plots the rate of phase-in change for each local municipality in ascending order and also includes the rate of inter-municipal levy shift. As can be seen, those municipalities with overall phase-in change rates that fall below the Region-wide level may expect negative tax shifts. Those experiencing higher rates of change can expect their proportional share of the regional levy to increase on a year-over-year basis.

Table 19
Reassessment Related Regional Inter-Municipal Tax Shifts

Local Municipality	Regional General Levy		Inter-Municipal Shifts	
	2018 As Revised	2019 Notional	\$	%
Fort Erie	\$22,428,328	\$22,072,979	-\$355,349	-1.58%
Grimsby	\$25,883,857	\$26,414,076	\$530,219	2.05%
Lincoln	\$20,443,857	\$20,591,427	\$147,570	0.72%
Niagara Falls	\$74,209,801	\$74,370,381	\$160,580	0.22%
Niagara-on-the-Lake	\$30,082,399	\$30,313,217	\$230,818	0.77%
Pelham	\$14,718,064	\$14,611,236	-\$106,828	-0.73%
Port Colborne	\$11,599,092	\$11,484,857	-\$114,235	-0.98%
St. Catharines	\$93,802,595	\$93,556,655	-\$245,940	-0.26%
Thorold	\$14,142,691	\$14,018,740	-\$123,951	-0.88%
Wainfleet	\$5,281,328	\$5,309,361	\$28,033	0.53%
Welland	\$29,032,299	\$28,758,816	-\$273,483	-0.94%
West Lincoln	\$10,829,113	\$10,951,546	\$122,433	1.13%
Niagara Region	\$352,453,424	\$352,453,291	-\$133	0.00%

Table 20
Inter-Municipal Tax Shifts and Rate of Phase-In Change

Local Municipality	Rate of Phase-In Change	Inter-Municipal Shifts	
		\$	%
Fort Erie	2.33%	-\$355,349	-1.58%
Port Colborne	2.87%	-\$114,235	-0.98%
Welland	2.93%	-\$273,483	-0.94%
Thorold	3.03%	-\$123,951	-0.88%
Pelham	3.42%	-\$106,828	-0.73%
St. Catharines	3.51%	-\$245,940	-0.26%
Niagara Region	4.05%	-\$133	0.00%
Niagara Falls	4.13%	\$160,580	0.22%
Niagara-on-the-Lake	5.01%	\$230,818	0.77%
Lincoln	5.29%	\$147,570	0.72%
Wainfleet	5.56%	\$28,033	0.53%
Grimsby	5.98%	\$530,219	2.05%
West Lincoln	6.52%	\$122,433	1.13%

The rate of tax shift will generally follow the rate of phase-in change a property, or group of properties is experiencing relative to the overall rate of change for the pool of assessment against which the taxes are levied.

This is true at the inter-municipal level as shown in Table 19, but it is also true at the class and property level. Simply put, any municipality, class or other group of properties subject to a rate of phase-in change around 4.05% would likely carry a similar share of the Regional levy in 2019 in 2018. Representative property groupings (class, municipality, ward, etc.) experiencing higher rates of change will attract a greater share of the overall levy; and vice-versa for those increasing at rates below the aggregate.

Local General Levies

As with the regional levy, local levies will shift amongst classes and taxpayers. Table 21 displays the inter-class shifts of the local general on a Region-wide basis.

Table 21
Reassessment Related Inter-Class Tax Shifts
(All Local General Levies)

Realty Tax Class	Local General Levies		Inter-Class Shifts	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$225,755,794	\$225,170,702	-\$585,092	-0.26%
Farm	\$1,999,035	\$2,127,559	\$128,524	6.43%
Managed Forest	\$16,112	\$16,706	\$594	3.69%
New Multi-Residential	\$787,488	\$796,596	\$9,108	1.16%
Multi-Residential	\$14,118,786	\$14,073,822	-\$44,964	-0.32%
Commercial	\$54,192,228	\$54,745,931	\$553,703	1.02%
Industrial	\$10,794,723	\$10,754,106	-\$40,617	-0.38%
Landfill	\$49,225	\$48,926	-\$299	-0.61%
Pipeline	\$2,007,012	\$1,986,014	-\$20,998	-1.05%
Sub-Total Taxable	\$309,720,403	\$309,720,362	-\$41	0.00%
<i>Payment in Lieu</i>				
Residential	\$134,378	\$140,381	\$6,003	4.47%
Farm	\$632	\$656	\$24	3.80%
Commercial	\$4,844,650	\$4,768,925	-\$75,725	-1.56%
Industrial	\$131,921	\$139,634	\$7,713	5.85%
Landfill	\$23,950	\$28,149	\$4,199	17.53%
Sub-Total PIL	\$5,135,531	\$5,077,745	-\$57,786	-1.13%
Total (Taxable + PIL)	\$314,855,934	\$314,798,107	-\$57,827	-0.02%

Table 22 considers how the combined (Regional + local) general levies are shifting among the property classes. The local levy amounts used in this section, as well as the underlying municipal specific notional tax rates are further documented in the Local Results Addenda attached to this study.

Table 22
Reassessment Related Inter-Class Tax Shifts
(Combined Local and Regional General Levies)

Realty Tax Class	Combined (UT + LT) General Levies		Inter-Class Shift	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$482,125,412	\$480,813,898	-\$1,311,514	-0.27%
Farm	\$4,800,612	\$5,127,637	\$327,025	6.81%
Managed Forest	\$34,317	\$35,681	\$1,364	3.97%
New Multi-Residential	\$1,568,285	\$1,582,893	\$14,608	0.93%
Multi-Residential	\$28,665,893	\$28,554,011	-\$111,882	-0.39%
Commercial	\$118,322,682	\$119,542,863	\$1,220,181	1.03%
Industrial	\$22,277,310	\$22,188,683	-\$88,627	-0.40%
Landfill	\$107,005	\$105,672	-\$1,333	-1.25%
Pipeline	\$4,272,311	\$4,222,315	-\$49,996	-1.17%
Sub-Total Taxable	\$662,173,827	\$662,173,653	-\$174	0.00%
<i>Payment in Lieu</i>				
Residential	\$301,678	\$315,228	\$13,550	4.49%
Farm	\$1,244	\$1,285	\$41	3.30%
Commercial	\$10,791,711	\$10,642,457	-\$149,254	-1.38%
Industrial	\$288,821	\$306,714	\$17,893	6.20%
Landfill	\$44,923	\$51,927	\$7,004	15.59%
Sub-Total PIL	\$11,428,377	\$11,317,611	-\$110,766	-0.97%
Total (Taxable + PIL)	\$673,602,204	\$673,491,264	-\$110,940	-0.02%

Future Year Tax Trend Projections

As soon as the assessment roll is returned for a taxation year it begins to change in response to growth, value adjustments, corrections, etc. In light of this constant change as well as not knowing what the revenue needs of the municipality will be any given point in the future, it is not possible to predict actual future year tax outcomes with any degree of reliability. What we can do however, is gain an understanding as to how we can expect taxes to change and shift over the coming years as the current assessment and phase-in cycle progresses. Tables 23 and 24 utilize a constant revenue target and the current assessment roll to demonstrate how taxes may shift amongst the property classes between now and 2020. This approach controls for future growth and revenue (budgetary) increases to consider the pure impacts of reassessment and phase-in.

Table 23
Multi-Year Tax Trend
(General Levy / Revenue Neutral / Status Quo Policy)

Realty Tax Class	2018 Revised	Share	2019 Notional	Share	2020 Projected	Share
<i>Taxable</i>						
Residential	\$256,369,618	71.46%	\$255,643,196	71.27%	\$254,969,514	71.09%
Farm	\$2,801,577	0.78%	\$3,000,078	0.84%	\$3,184,196	0.89%
Managed Forest	\$18,205	0.01%	\$18,975	0.01%	\$19,688	0.01%
New Multi-Residential	\$780,797	0.22%	\$786,297	0.22%	\$791,396	0.22%
Multi-Residential	\$14,547,107	4.05%	\$14,480,189	4.04%	\$14,418,151	4.02%
Commercial	\$64,130,454	17.88%	\$64,796,932	18.06%	\$65,415,030	18.24%
Industrial	\$11,482,587	3.20%	\$11,434,577	3.19%	\$11,390,056	3.18%
Landfill	\$57,780	0.02%	\$56,746	0.02%	\$55,789	0.02%
Pipeline	\$2,265,299	0.63%	\$2,236,301	0.62%	\$2,209,408	0.62%
Sub-Total Taxable	\$352,453,424	98.25%	\$352,453,291	98.26%	\$352,453,228	98.27%
<i>Payment in Lieu</i>						
Residential	\$167,300	0.05%	\$174,847	0.05%	\$181,838	0.05%
Farm	\$612	0.00%	\$629	0.00%	\$646	0.00%
Commercial	\$5,947,061	1.66%	\$5,873,532	1.64%	\$5,805,348	1.62%
Industrial	\$156,900	0.04%	\$167,080	0.05%	\$176,522	0.05%
Landfill	\$20,973	0.01%	\$23,778	0.01%	\$26,380	0.01%
Sub-Total PIL	\$6,292,846	1.75%	\$6,239,866	1.74%	\$6,190,734	1.73%
Total (Tax + PIL)	\$358,746,270	100.00%	\$358,693,157	100.00%	\$358,643,962	100.00%

Table 24
Multi-Year Reassessment / Phase-In Related Tax Shifts
(General Levy / Revenue Neutral / Status Quo Policy)

Realty Tax Class	2018 - 2019		2019 - 2020	
<i>Taxable</i>				
Residential	-\$726,422	-0.28%	-\$673,682	-0.26%
Farm	\$198,501	7.09%	\$184,118	6.14%
Managed Forest	\$770	4.23%	\$713	3.76%
New Multi-Residential	\$5,500	0.70%	\$5,099	0.65%
Multi-Residential	-\$66,918	-0.46%	-\$62,038	-0.43%
Commercial	\$666,478	1.04%	\$618,098	0.95%
Industrial	-\$48,010	-0.42%	-\$44,521	-0.39%
Landfill	-\$1,034	-1.79%	-\$957	-1.69%
Pipeline	-\$28,998	-1.28%	-\$26,893	-1.20%
Sub-Total Taxable	-\$133	0.00%	-\$63	0.00%
<i>Payment in Lieu</i>				
Residential	\$7,547	4.51%	\$6,991	4.00%
Farm	\$17	2.78%	\$17	2.70%
Commercial	-\$73,529	-1.24%	-\$68,184	-1.16%
Industrial	\$10,180	6.49%	\$9,442	5.65%
Landfill	\$2,805	13.37%	\$2,602	10.94%
Sub-Total PIL	-\$52,980	-0.84%	-\$49,132	-0.79%
Total (Taxable + PIL)	-\$53,113	-0.01%	-\$49,195	-0.01%

Taxation Impacts/Implications of Assessment Phase-In

Although the assessment phase-in program does not place any specific limitations on year-over-year tax change for individual properties, it does necessarily have consequences for final tax outcomes. The most obvious tax impact of the phase-in program is the benefit to increasing properties, which will not be taxed on their full CVA values until 2020. The tax implications for decreasing properties are not quite as direct, but they are material and measurable.

While there is no delay or phase-in of assessment decreases, the reduced availability of CVA against which to levy taxes in the first three years of a cycle results in the tax rates for those years being higher than would otherwise be the case if the phase-in did not exist. That is, if the full CVA for all properties were made available for 2019 taxation, and revenue requirements were held constant, the tax rates set would be lower. Under such a scenario, all decreasing properties would pay less, while most increasing properties would pay more.

Table 25 considers the difference in tax levy distribution among classes with and without an assessment phase-in program.

Table 25
Tax Mitigation Effects of Assessment Phase-In Program by Class
(Regional General Levy)

Realty Tax Class	2019 Regional General Levy		Tax Impacts of Assessment Phase-In	
	(Full CVA)	(Phased CVA)	\$	%
<i>Taxable</i>				
Residential	\$254,969,514	\$255,643,196	\$673,682	0.26%
Farm	\$3,184,196	\$3,000,078	-\$184,118	-5.78%
Managed Forest	\$19,688	\$18,975	-\$713	-3.62%
New Multi-Residential	\$791,396	\$786,297	-\$5,099	-0.64%
Multi-Residential	\$14,418,151	\$14,480,189	\$62,038	0.43%
Commercial	\$65,415,030	\$64,796,932	-\$618,098	-0.94%
Industrial	\$11,390,056	\$11,434,577	\$44,521	0.39%
Landfill	\$55,789	\$56,746	\$957	1.72%
Pipeline	\$2,209,408	\$2,236,301	\$26,893	1.22%
Sub-Total Taxable	\$352,453,228	\$352,453,291	\$63	0.00%
<i>Payment in Lieu</i>				
Residential	\$181,838	\$174,847	-\$6,991	-3.84%
Farm	\$646	\$629	-\$17	-2.63%
Commercial	\$5,805,348	\$5,873,532	\$68,184	1.17%
Industrial	\$176,522	\$167,080	-\$9,442	-5.35%
Landfill	\$26,380	\$23,778	-\$2,602	-9.86%
Sub-Total PIL	\$6,190,734	\$6,239,866	\$49,132	0.79%
Total (Taxable + PIL)	\$358,643,962	\$358,693,157	\$49,195	0.01%

Increases and Decreases

While the phase-in program should not have an overall impact on the municipality's taxable levy in any year, that revenue neutrality will not extend to individual taxpayers. As the assessment phase-in program ultimately "delays" increases in CVA, it also delays the movement of tax outcomes. Those with assessment decreases will pay more than they otherwise would if everyone's full unmitigated CVA's were available to be taxed in 2019, and those with assessment increases being phased-in benefit from paying taxes on an assessed value that is less than their full market value.

As these two groups are being treated differently under the system, the relationship between them, and the relationship between the taxes they would be liable for with or without the assessment phase-in program is an important dynamic to be understood.

Measuring Other Assessment and Taxation Shifts

In addition to considering the broad, class and municipal level impacts that can be expected for 2019 taxation, it is also important to understand how reassessment and the assessment phase-in program is going to affect more specific groups of taxpayers.

Business, Non-Business and Public Sector Revenue

Although some groups or categories of taxpayers are not specifically defined by the *Municipal or Assessment Acts*, it is possible to make distinctions between various types of taxpayers to support informative, interesting and useful analysis.

For many, the distinction between revenue that comes from non-business, business and public sector property owners is of significant interest. Figures 1 through 3 have been prepared to show how the relative burden of assessment and CVA tax may change, and/or be influenced by reassessment and the assessment phase-in program. For the purposes of this report, these categories incorporate the following assessment elements:

Residential	Taxable Residential
Multi-Residential	Taxable Multi-Residential
Business	Taxable Commercial, Industrial, and Pipeline Classes
PIL	Properties from any class, which are subject to a Payment in Lieu, or Payment on Account of taxes

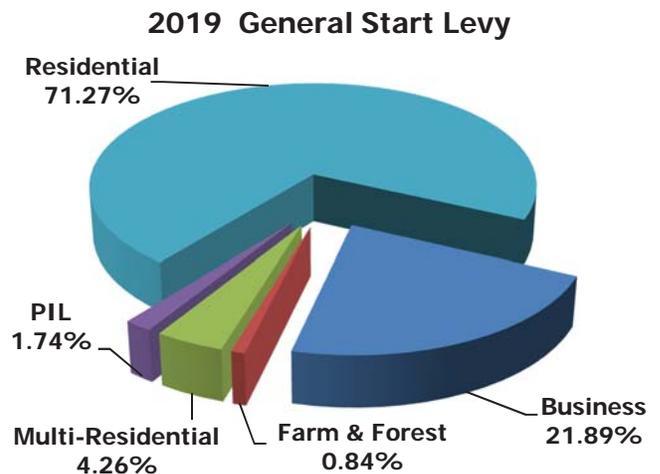
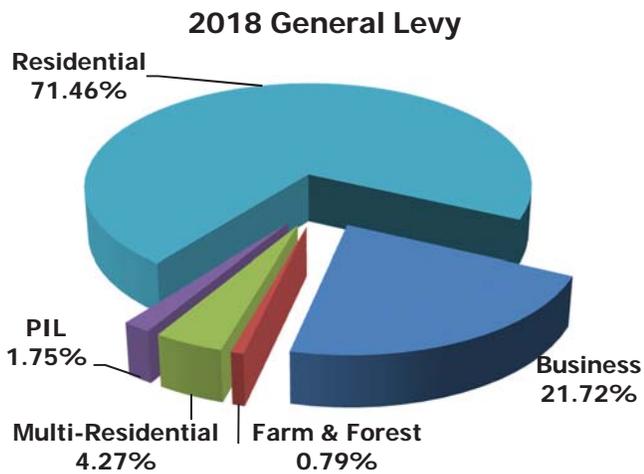
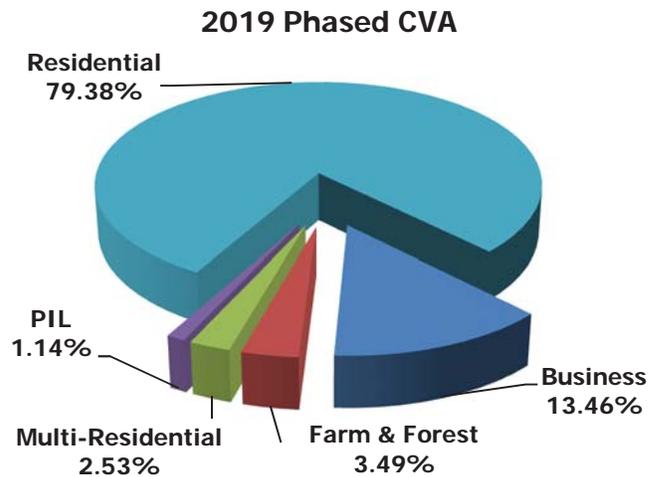
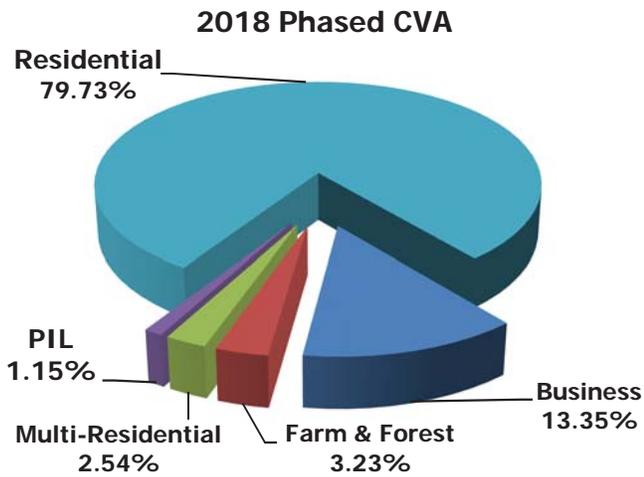
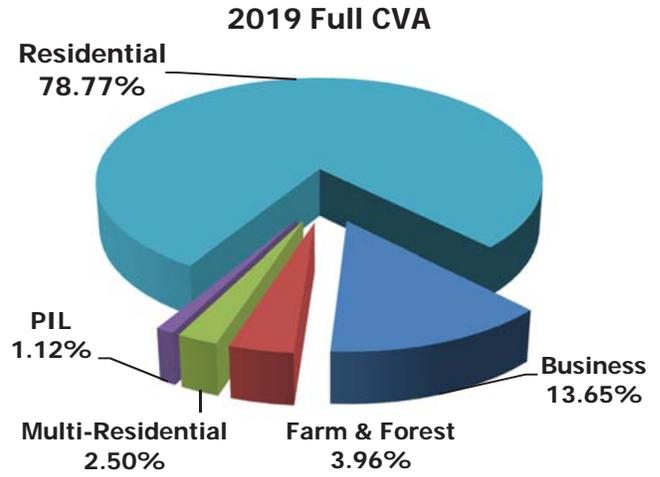
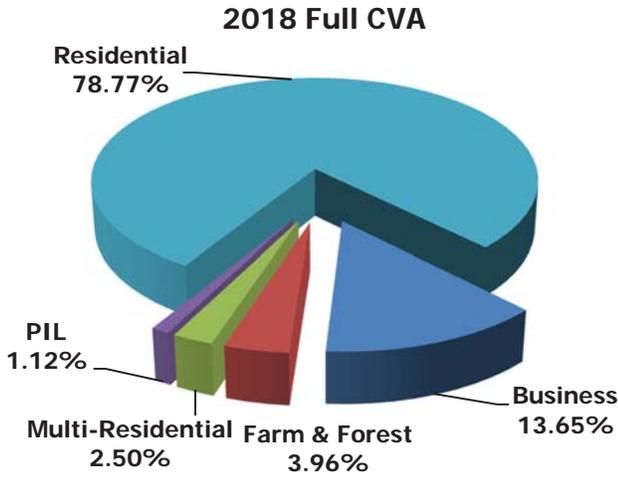
Typical Properties

It is also important to consider the impacts of reassessment at the property level. While the specific changes experienced by each ratepayer can vary widely, considering how the assessment and tax changes will materialize for a typical or average property can be very helpful in placing the broader change trends in an understandable perspective.

To this end, we have prepared Tables 26-A through F to illustrate the potential impact on various "typical" taxable properties within the jurisdiction, including:

- Single Detached Residential;
- All Residential;
- Multi-Residential;
- Commercial Occupied (CT/XT); and
- Industrial Occupied (IT/JT).

**Figures 1 through 3
 Distribution of Assessment and General Levy
 Among Broad Taxpayer Groups**



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**Table 26-A
Reassessment Related CVA and CVA Tax Change: Single Detached Typical Residential Properties**

Municipality	Average CVA		2018 Municipal General Levy			2019 Municipal General Levy			Phase-In Related Tax Shift		
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined		
Fort Erie	211,537	216,653	2.42%	\$1,200	\$1,448	\$2,648	\$1,182	\$1,450	\$2,632	-\$16	-0.60%
Grimsby	397,390	419,933	5.67%	\$2,254	\$989	\$3,243	\$2,292	\$986	\$3,278	\$35	1.08%
Lincoln	362,709	377,697	4.13%	\$2,057	\$1,546	\$3,603	\$2,061	\$1,539	\$3,600	-\$3	-0.08%
Niagara Falls	254,741	265,133	4.08%	\$1,445	\$1,157	\$2,602	\$1,447	\$1,156	\$2,603	\$1	0.04%
Niagara-on-the-Lake	486,509	506,367	4.08%	\$2,759	\$1,012	\$3,771	\$2,763	\$1,006	\$3,769	-\$2	-0.05%
Pelham	370,931	381,082	2.74%	\$2,103	\$1,829	\$3,932	\$2,080	\$1,821	\$3,901	-\$31	-0.79%
Port Colborne	186,162	190,504	2.33%	\$1,056	\$1,570	\$2,626	\$1,040	\$1,561	\$2,601	-\$25	-0.95%
St. Catharines	255,711	263,847	3.18%	\$1,450	\$1,378	\$2,828	\$1,440	\$1,372	\$2,812	-\$16	-0.57%
Thorold	243,077	249,292	2.56%	\$1,378	\$1,424	\$2,802	\$1,360	\$1,418	\$2,778	-\$24	-0.86%
Wainfleet	278,243	290,453	4.39%	\$1,578	\$1,616	\$3,194	\$1,585	\$1,615	\$3,200	\$6	0.19%
Welland	210,473	216,112	2.68%	\$1,194	\$1,630	\$2,824	\$1,179	\$1,626	\$2,805	-\$19	-0.67%
West Lincoln	345,520	361,900	4.74%	\$1,959	\$1,192	\$3,151	\$1,975	\$1,188	\$3,163	\$12	0.38%
Region Average	271,856	281,548	3.57%	\$1,542	\$1,401	\$2,943	\$1,536	\$1,400	\$2,936	-\$7	-0.24%
Region Median	242,500	251,000	3.51%	\$1,375	\$1,250	\$2,625	\$1,370	\$1,249	\$2,619	-\$6	-0.23%



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**Table 26-B
Reassessment Related CVA and CVA Tax Change: Other Typical Residential Properties**

Municipality	Average CVA		2018 Municipal General Levy			2019 Municipal General Levy			Phase-In Related Tax Shift		
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined	Tax Shift	
Fort Erie	197,139	201,230	2.08%	\$1,118	\$1,350	\$2,468	\$1,098	\$1,347	\$2,445	-\$23	-0.93%
Grimsby	296,595	313,758	5.79%	\$1,682	\$738	\$2,420	\$1,712	\$737	\$2,449	\$29	1.20%
Lincoln	307,378	324,702	5.64%	\$1,743	\$1,311	\$3,054	\$1,772	\$1,323	\$3,095	\$41	1.34%
Niagara Falls	207,735	215,305	3.64%	\$1,178	\$944	\$2,122	\$1,175	\$939	\$2,114	-\$8	-0.38%
Niagara-on-the-Lake	398,655	414,545	3.99%	\$2,261	\$829	\$3,090	\$2,262	\$823	\$3,085	-\$5	-0.16%
Pelham	254,314	264,888	4.16%	\$1,442	\$1,254	\$2,696	\$1,446	\$1,266	\$2,712	\$16	0.59%
Port Colborne	220,320	227,490	3.25%	\$1,249	\$1,858	\$3,107	\$1,241	\$1,864	\$3,105	-\$2	-0.06%
St. Catharines	216,114	222,224	2.83%	\$1,226	\$1,165	\$2,391	\$1,213	\$1,155	\$2,368	-\$23	-0.96%
Thorold	169,763	175,851	3.59%	\$963	\$995	\$1,958	\$960	\$1,000	\$1,960	\$2	0.10%
Wainfleet	229,091	237,228	3.55%	\$1,299	\$1,331	\$2,630	\$1,295	\$1,319	\$2,614	-\$16	-0.61%
Welland	178,504	184,404	3.31%	\$1,012	\$1,383	\$2,395	\$1,006	\$1,387	\$2,393	-\$2	-0.08%
West Lincoln	215,177	226,676	5.34%	\$1,220	\$742	\$1,962	\$1,237	\$744	\$1,981	\$19	0.97%
Region Average	231,577	240,288	3.76%	\$1,313	\$1,193	\$2,506	\$1,311	\$1,195	\$2,506	\$0	0.00%
Region Median	191,000	197,750	3.53%	\$1,083	\$984	\$2,067	\$1,079	\$984	\$2,063	-\$4	-0.19%



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**Table 26-C
Reassessment Related CVA and CVA Tax Change: All Typical Residential Properties**

Municipality	Average CVA		2018 Municipal General Levy			2019 Municipal General Levy			Phase-In Related Tax Shift		
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined	Phase-In Related Tax Shift	
Fort Erie	206,438	211,190	2.30%	\$1,171	\$1,413	\$2,584	\$1,153	\$1,414	\$2,567	-\$17	-0.66%
Grimsby	359,364	379,877	5.71%	\$2,038	\$895	\$2,933	\$2,073	\$892	\$2,965	\$32	1.09%
Lincoln	339,761	355,718	4.70%	\$1,927	\$1,449	\$3,376	\$1,941	\$1,449	\$3,390	\$14	0.41%
Niagara Falls	242,743	252,415	3.98%	\$1,377	\$1,103	\$2,480	\$1,377	\$1,101	\$2,478	-\$2	-0.08%
Niagara-on-the-Lake	451,899	470,194	4.05%	\$2,563	\$940	\$3,503	\$2,566	\$934	\$3,500	-\$3	-0.09%
Pelham	340,072	350,335	3.02%	\$1,928	\$1,677	\$3,605	\$1,912	\$1,674	\$3,586	-\$19	-0.53%
Port Colborne	195,705	200,837	2.62%	\$1,110	\$1,650	\$2,760	\$1,096	\$1,646	\$2,742	-\$18	-0.65%
St. Catharines	244,050	251,589	3.09%	\$1,384	\$1,315	\$2,699	\$1,373	\$1,308	\$2,681	-\$18	-0.67%
Thorold	216,895	223,065	2.84%	\$1,230	\$1,271	\$2,501	\$1,217	\$1,269	\$2,486	-\$15	-0.60%
Wainfleet	250,430	260,335	3.96%	\$1,420	\$1,455	\$2,875	\$1,421	\$1,447	\$2,868	-\$7	-0.24%
Welland	202,531	208,235	2.82%	\$1,149	\$1,569	\$2,718	\$1,136	\$1,567	\$2,703	-\$15	-0.55%
West Lincoln	288,455	302,699	4.94%	\$1,636	\$995	\$2,631	\$1,652	\$994	\$2,646	\$15	0.57%
Region Average	259,215	268,598	3.62%	\$1,470	\$1,336	\$2,806	\$1,466	\$1,336	\$2,802	-\$4	-0.14%
Region Median	226,500	234,500	3.53%	\$1,284	\$1,167	\$2,451	\$1,280	\$1,166	\$2,446	-\$5	-0.20%



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**Table 26-D
Reassessment Related CVA and CVA Tax Change: Typical Occupied Multi-Residential Properties**

Municipality	Average CVA		2018 Municipal General Levy			2019 Municipal General Levy			2019 Municipal General Levy		Phase-In Related Tax Shift
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined		
Fort Erie	1,353,474	1,364,071	0.78%	\$15,120	\$18,254	\$33,374	\$14,665	\$17,989	\$32,654	-\$720	-2.16%
Grimsby	2,078,250	2,138,583	2.90%	\$23,217	\$10,194	\$33,411	\$22,991	\$9,892	\$32,883	-\$528	-1.58%
Lincoln	1,530,158	1,588,225	3.79%	\$17,094	\$12,852	\$29,946	\$17,074	\$12,746	\$29,820	-\$126	-0.42%
Niagara Falls	2,427,686	2,543,287	4.76%	\$27,121	\$21,723	\$48,844	\$27,342	\$21,853	\$49,195	\$351	0.72%
Niagara-on-the-Lake	7,053,775	7,235,412	2.58%	\$78,801	\$28,903	\$107,704	\$77,785	\$28,313	\$106,098	-\$1,606	-1.49%
Pelham	1,589,273	1,598,864	0.60%	\$17,754	\$15,435	\$33,189	\$17,189	\$15,052	\$32,241	-\$948	-2.86%
Port Colborne	1,168,530	1,172,780	0.36%	\$13,054	\$19,408	\$32,462	\$12,608	\$18,932	\$31,540	-\$922	-2.84%
St. Catharines	3,118,202	3,239,842	3.90%	\$34,835	\$33,101	\$67,936	\$34,830	\$33,184	\$68,014	\$78	0.11%
Thorold	1,117,886	1,139,586	1.94%	\$12,488	\$12,902	\$25,390	\$12,251	\$12,769	\$25,020	-\$370	-1.46%
Wainfleet	456,500	456,750	0.05%	\$5,100	\$5,223	\$10,323	\$4,910	\$5,003	\$9,913	-\$410	-3.97%
Welland	2,164,489	2,190,994	1.22%	\$24,181	\$33,025	\$57,206	\$23,555	\$32,476	\$56,031	-\$1,175	-2.05%
West Lincoln	1,414,125	1,441,312	1.92%	\$15,798	\$9,613	\$25,411	\$15,495	\$9,323	\$24,818	-\$593	-2.33%
Region Average	2,390,928	2,472,484	3.41%	\$26,710	\$24,270	\$50,980	\$26,581	\$24,229	\$50,810	-\$170	-0.33%
Region Median	976,000	1,008,000	3.28%	\$10,903	\$9,907	\$20,810	\$10,837	\$9,878	\$20,715	-\$95	-0.46%



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**Table 26-E
Reassessment Related CVA and CVA Tax Change: Typical Commercial Properties**

Municipality	Average CVA			2018 Municipal General Levy			2019 Municipal General Levy			Phase-In Related Tax Shift	
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined		
Fort Erie	339,270	347,778	2.51%	\$3,338	\$4,030	\$7,368	\$3,293	\$4,039	\$7,332	-\$36	-0.49%
Grimsby	898,814	974,014	8.37%	\$8,843	\$3,883	\$12,726	\$9,222	\$3,968	\$13,190	\$464	3.65%
Lincoln	532,601	553,157	3.86%	\$5,240	\$3,940	\$9,180	\$5,237	\$3,909	\$9,146	-\$34	-0.37%
Niagara Falls	1,332,387	1,391,071	4.40%	\$13,108	\$10,499	\$23,607	\$13,170	\$10,526	\$23,696	\$89	0.38%
Niagara-on-the-Lake	1,292,235	1,360,831	5.31%	\$12,713	\$4,663	\$17,376	\$12,884	\$4,690	\$17,574	\$198	1.14%
Pelham	419,447	434,160	3.51%	\$4,127	\$3,587	\$7,714	\$4,110	\$3,600	\$7,710	-\$4	-0.05%
Port Colborne	279,893	291,555	4.17%	\$2,754	\$4,094	\$6,848	\$2,760	\$4,145	\$6,905	\$57	0.83%
St. Catharines	678,800	711,485	4.82%	\$6,678	\$6,346	\$13,024	\$6,736	\$6,418	\$13,154	\$130	1.00%
Thorold	434,972	453,065	4.16%	\$4,279	\$4,421	\$8,700	\$4,289	\$4,471	\$8,760	\$60	0.69%
Wainfleet	174,727	186,274	6.61%	\$1,719	\$1,761	\$3,480	\$1,764	\$1,797	\$3,561	\$81	2.33%
Welland	436,801	454,005	3.94%	\$4,297	\$5,869	\$10,166	\$4,298	\$5,926	\$10,224	\$58	0.57%
West Lincoln	342,576	351,416	2.58%	\$3,370	\$2,051	\$5,421	\$3,327	\$2,002	\$5,329	-\$92	-1.70%
Region Average	744,604	779,103	4.63%	\$7,326	\$6,656	\$13,982	\$7,376	\$6,724	\$14,100	\$118	0.84%
Region Median	263,600	273,750	3.85%	\$2,593	\$2,356	\$4,949	\$2,592	\$2,362	\$4,954	\$5	0.10%



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**Table 26-F
Reassessment Related CVA and CVA Tax Change: Typical Industrial Properties**

Municipality	Average CVA		2018 Municipal General Levy			2019 Municipal General Levy			2018 Municipal General Levy			2019 Municipal General Levy			Phase-In Related Tax Shift		
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined	Region	Local	Combined	Region	Local	Combined		
Fort Erie	744,268	747,878	0.49%	\$11,100	\$13,401	\$24,501	\$10,734	\$13,167	\$23,901	\$10,734	\$13,167	\$23,901	\$10,734	\$13,167	\$23,901	-\$600	-2.45%
Grimsby	1,557,132	1,664,868	6.92%	\$23,223	\$10,197	\$33,420	\$23,895	\$10,281	\$34,176	\$23,895	\$10,281	\$34,176	\$23,895	\$10,281	\$34,176	\$756	2.26%
Lincoln	817,578	838,193	2.52%	\$12,194	\$9,168	\$21,362	\$12,030	\$8,980	\$21,010	\$12,030	\$8,980	\$21,010	\$12,030	\$8,980	\$21,010	-\$352	-1.65%
Niagara Falls	823,446	851,884	3.45%	\$12,281	\$9,837	\$22,118	\$12,227	\$9,772	\$21,999	\$12,227	\$9,772	\$21,999	\$12,227	\$9,772	\$21,999	-\$119	-0.54%
Niagara-on-the-Lake	584,770	610,600	4.42%	\$8,721	\$3,199	\$11,920	\$8,764	\$3,190	\$11,954	\$8,764	\$3,190	\$11,954	\$8,764	\$3,190	\$11,954	\$34	0.29%
Pelham	174,331	185,559	6.44%	\$2,600	\$2,260	\$4,860	\$2,663	\$2,332	\$4,995	\$2,663	\$2,332	\$4,995	\$2,663	\$2,332	\$4,995	\$135	2.78%
Port Colborne	756,609	773,746	2.27%	\$11,284	\$16,777	\$28,061	\$11,105	\$16,675	\$27,780	\$11,105	\$16,675	\$27,780	\$11,105	\$16,675	\$27,780	-\$281	-1.00%
St. Catharines	728,746	748,640	2.73%	\$10,869	\$10,328	\$21,197	\$10,745	\$10,237	\$20,982	\$10,745	\$10,237	\$20,982	\$10,745	\$10,237	\$20,982	-\$215	-1.01%
Thorold	658,452	668,169	1.48%	\$9,820	\$10,146	\$19,966	\$9,590	\$9,995	\$19,585	\$9,590	\$9,995	\$19,585	\$9,590	\$9,995	\$19,585	-\$381	-1.91%
Wainfleet	242,133	250,103	3.29%	\$3,611	\$3,699	\$7,310	\$3,590	\$3,657	\$7,247	\$3,590	\$3,657	\$7,247	\$3,590	\$3,657	\$7,247	-\$63	-0.86%
Welland	825,962	845,782	2.40%	\$12,319	\$16,824	\$29,143	\$12,139	\$16,737	\$28,876	\$12,139	\$16,737	\$28,876	\$12,139	\$16,737	\$28,876	-\$267	-0.92%
West Lincoln	423,030	430,625	1.80%	\$6,309	\$3,839	\$10,148	\$6,180	\$3,719	\$9,899	\$6,180	\$3,719	\$9,899	\$6,180	\$3,719	\$9,899	-\$249	-2.45%
Region Average	725,196	746,101	2.88%	\$10,816	\$9,828	\$20,644	\$10,708	\$9,761	\$20,469	\$10,708	\$9,761	\$20,469	\$10,708	\$9,761	\$20,469	-\$175	-0.85%
Region Median	335,000	345,750	3.21%	\$4,996	\$4,540	\$9,536	\$4,962	\$4,523	\$9,485	\$4,962	\$4,523	\$9,485	\$4,962	\$4,523	\$9,485	-\$51	-0.53%



Those experiencing higher rates of change can expect their proportional share of the regional levy to increase on a year-over-year basis. This is also true at the inter-municipal and property level. Simply put, any municipality, class or other group of properties subject to a rate of phase-in change around 4.05% would likely carry a similar share of the regional levy in 2019 in 2018. Representative property groupings (class, municipality, ward, etc.) experiencing higher rates of change will attract a greater share of the overall levy; and vice-versa for those increasing at rates below the aggregate.

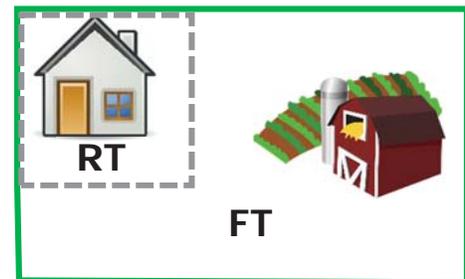
Farm Class vs. Whole Farm Property Tax

Although it is clear that farmland, captured by the farm property class is currently experiencing a relatively high rate of reassessment/phase-in change, this information is not sufficient to fully consider how bottom line taxes are changing for farms and farmers within the municipality.

The farm property class is considered to be a special tax incentive class and inclusion is based on a host of ownership, use and occupancy criteria. A large proportion of farms as understood outside the realm of property tax are made up of a farm class portion and portions that fall into other classes. It is important to consider these other elements in order to fully and accurately understand how farm taxes are changing.

The most common combination is a farm portion mixed with a residential portion associated with a farm house or other non-farm related improvements. Some farms also have elements classified as commercial or industrial based on use; this will be discussed later in the report.

This figure provides a simple illustration of a typical farm with a farmhouse. This property would fall under a single roll number, but would be comprised of two separate portions; a farm class portion and a residential portion.



For assessment purposes the underlying land is valued as farmland and the home and barn are valued on a replacement cost model derived from comparable farms.

One acre of land along with the farmhouse is classified and taxed as residential; the remainder of the land and all farm related out buildings are classified and taxed in the farm property class and subject to tax rates that are $\frac{1}{4}$ of those applicable to residential property.

As of roll return for 2019 taxation, there are 6,081 roll numbers (properties) in the Region that fall entirely or partially in the farm property class. The following tables have been prepared to give the reader a sense of these properties.

Table 28 shows that approximately 64% of all properties that make up the farm class have at least one other portion on the same roll number that is captured by another property class. Further, approximately 79% of farm property portions within the Region are part of multi-portion farms.

Table 28
Farm Class Rolls and Whole-Farm Property Portions

Local Municipality	Farm Class Rolls	Farm Property Portions	Farm Class Only			Multi-Portion Farms		
			Count	Share of Farm Rolls	Share of Farm Portions	Count	Share of Farm Rolls	Share of Farm Portions
Fort Erie	285	467	108	37.89%	23.13%	177	62.11%	76.87%
Grimsby	220	390	56	25.45%	14.36%	164	74.55%	85.64%
Lincoln	975	1,726	294	30.15%	17.03%	681	69.85%	82.97%
Niagara Falls	301	489	125	41.53%	25.56%	176	58.47%	74.44%
Niagara-on-the-Lake	895	1,483	360	40.22%	24.28%	535	59.78%	75.72%
Pelham	524	921	134	25.57%	14.55%	390	74.43%	85.45%
Port Colborne	291	473	115	39.52%	24.31%	176	60.48%	75.69%
St. Catharines	245	402	97	39.59%	24.13%	148	60.41%	75.87%
Thorold	202	306	100	49.50%	32.68%	102	50.50%	67.32%
Wainfleet	706	1,083	342	48.44%	31.58%	364	51.56%	68.42%
Welland	101	168	35	34.65%	20.83%	66	65.35%	79.17%
West Lincoln	1,336	2,300	422	31.59%	18.35%	914	68.41%	81.65%
Niagara Region	6,081	10,208	2,188	35.98%	21.43%	3,893	64.02%	78.57%

Typical Farm Property Changes

In light of the fact that the Region's Farms are not fully, or well represented by changes to farm class assessment and tax change alone, MTE has expanded on the typical farm property analysis.

- Table 29-A includes farm class property portions only, regardless of whether they represent the entire farm or only a component of the property;
- Table 29-B is based on single portion farms classified solely in the farm property class;
- Table 29-C looks at only those farm properties with additional non-farm portions; and
- Table 29-D includes all portions of all properties including both single and multi-portion farms.

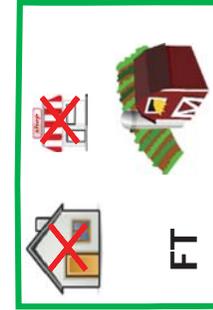
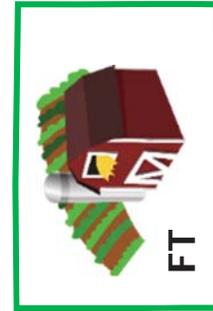
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Table 29-A
Typical Farm Class (FT) Property Portions Only: Single and Multi-Portion Farms
(2018 actual to 2019 Notional General Municipal Levy Amounts – Farm Class Tax Only)

Municipality	Average CVA		2018 Municipal General Levy			2019 Municipal General Levy			2019 Municipal General Levy		Phase-In Related Tax Shift
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined		
Fort Erie	180,070	189,079	5.00%	\$255	\$308	\$563	\$258	\$316	\$574	\$11	1.95%
Grimsby	344,093	377,873	9.82%	\$488	\$214	\$702	\$516	\$222	\$738	\$36	5.13%
Lincoln	445,875	492,092	10.37%	\$632	\$475	\$1,107	\$671	\$501	\$1,172	\$65	5.87%
Niagara Falls	236,918	264,488	11.64%	\$336	\$269	\$605	\$361	\$288	\$649	\$44	7.27%
Niagara-on-the-Lake	496,492	552,532	11.29%	\$704	\$258	\$962	\$754	\$274	\$1,028	\$66	6.86%
Pelham	273,263	299,637	9.65%	\$387	\$337	\$724	\$409	\$358	\$767	\$43	5.94%
Port Colborne	174,557	184,769	5.85%	\$247	\$368	\$615	\$252	\$379	\$631	\$16	2.60%
St. Catharines	470,259	521,208	10.83%	\$667	\$634	\$1,301	\$711	\$677	\$1,388	\$87	6.69%
Thorold	232,298	245,058	5.49%	\$329	\$340	\$669	\$334	\$348	\$682	\$13	1.94%
Wainfleet	225,642	257,103	13.94%	\$320	\$328	\$648	\$351	\$357	\$708	\$60	9.26%
Welland	177,207	197,696	11.56%	\$251	\$343	\$594	\$270	\$372	\$642	\$48	8.08%
West Lincoln	273,501	313,331	14.56%	\$388	\$236	\$624	\$427	\$257	\$684	\$60	9.62%
Region Average	324,970	361,619	11.28%	\$461	\$419	\$880	\$493	\$450	\$943	\$63	7.16%
Region Median	229,450	259,000	12.88%	\$325	\$296	\$621	\$353	\$322	\$675	\$54	8.70%

Interpretation Note:

Based on all property in the farm property class but does not consider any portions of those properties that may be classified in other classes.



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Table 29-B
Typical Single Portion / Stand-Alone Farm Class (FT) Properties
(2018 actual to 2019 Notional General Municipal Levy Amounts – Farm Class Tax Only)

Municipality	Average CVA			2018 Municipal General Levy			2019 Municipal General Levy			Phase-In Related Tax Shift	
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined		
Fort Erie	168,265	176,167	4.70%	\$239	\$288	\$527	\$240	\$295	\$535	\$8	1.52%
Grimsby	361,181	399,388	10.58%	\$512	\$225	\$737	\$545	\$234	\$779	\$42	5.70%
Lincoln	436,891	483,580	10.69%	\$619	\$466	\$1,085	\$660	\$492	\$1,152	\$67	6.18%
Niagara Falls	243,201	271,929	11.81%	\$345	\$276	\$621	\$371	\$297	\$668	\$47	7.57%
Niagara-on-the-Lake	512,624	576,892	12.54%	\$727	\$267	\$994	\$787	\$286	\$1,073	\$79	7.95%
Pelham	299,414	330,051	10.23%	\$424	\$369	\$793	\$450	\$394	\$844	\$51	6.43%
Port Colborne	177,977	190,367	6.96%	\$252	\$375	\$627	\$260	\$390	\$650	\$23	3.67%
St. Catharines	574,638	634,721	10.46%	\$815	\$774	\$1,589	\$866	\$825	\$1,691	\$102	6.42%
Thorold	206,898	218,302	5.51%	\$293	\$303	\$596	\$298	\$310	\$608	\$12	2.01%
Wainfleet	206,996	237,785	14.87%	\$293	\$301	\$594	\$324	\$331	\$655	\$61	10.27%
Welland	186,597	209,257	12.14%	\$265	\$361	\$626	\$285	\$394	\$679	\$53	8.47%
West Lincoln	253,710	293,242	15.58%	\$360	\$219	\$579	\$400	\$241	\$641	\$62	10.71%
Niagara Region	321,388	359,757	11.94%	\$456	\$328	\$784	\$491	\$351	\$842	\$58	7.40%

Interpretation Note:
This table only includes properties that are solely assessed in the farm property class. Farm properties attached to non-farm portions have been excluded.



Table 29-C
Multi-Portion Farm Properties: Farm (FT) + Mixed Portion(s)
(2018 actual to 2019 Notional General Municipal Levy Amounts for all Applicable Classes)

Municipality	Average CVA		2018 Municipal General Levy			2019 Municipal General Levy			Phase-In Related Tax Shift		
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined	Tax Shift	
Fort Erie	361,410	380,319	5.23%	\$1,299	\$1,569	\$2,868	\$1,315	\$1,613	\$2,928	\$60	2.09%
Grimsby	558,910	602,836	7.86%	\$1,751	\$769	\$2,520	\$1,794	\$772	\$2,566	\$46	1.83%
Lincoln	704,146	765,723	8.74%	\$2,340	\$1,759	\$4,099	\$2,413	\$1,802	\$4,215	\$116	2.83%
Niagara Falls	488,772	533,536	9.16%	\$2,113	\$1,693	\$3,806	\$2,202	\$1,760	\$3,962	\$156	4.10%
Niagara-on-the-Lake	764,561	833,522	9.02%	\$2,626	\$963	\$3,589	\$2,716	\$989	\$3,705	\$116	3.23%
Pelham	490,752	525,931	7.17%	\$1,692	\$1,471	\$3,163	\$1,720	\$1,506	\$3,226	\$63	1.99%
Port Colborne	356,793	374,711	5.02%	\$1,427	\$2,122	\$3,549	\$1,443	\$2,167	\$3,610	\$61	1.72%
St. Catharines	662,391	723,685	9.25%	\$2,270	\$2,157	\$4,427	\$2,348	\$2,237	\$4,585	\$158	3.57%
Thorold	465,959	490,963	5.37%	\$1,565	\$1,617	\$3,182	\$1,586	\$1,653	\$3,239	\$57	1.79%
Wainfleet	407,394	449,662	10.38%	\$1,325	\$1,357	\$2,682	\$1,377	\$1,402	\$2,779	\$97	3.62%
Welland	378,214	406,210	7.40%	\$1,442	\$1,969	\$3,411	\$1,461	\$2,015	\$3,476	\$65	1.91%
West Lincoln	477,428	527,852	10.56%	\$1,628	\$991	\$2,619	\$1,680	\$1,011	\$2,691	\$72	2.75%
Niagara Region	549,600	598,167	8.84%	\$1,891	\$1,381	\$3,272	\$1,947	\$1,416	\$3,363	\$91	2.78%

Interpretation Note:

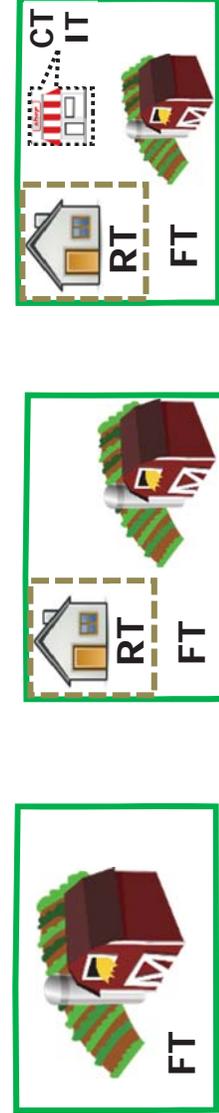
These results consider all multi-portion farms, which are those rolls with a farm classification and at least one other portion (residential, commercial, etc...). Properties solely assessed in the farm property class have been excluded.



Table 29-D
All Farm Rolls: Single and Multi-Portion Farms
(2018 actual to 2019 Notional General Municipal Levy Amounts for all Applicable Classes)

Municipality	Average CVA		2018 Municipal General Levy			2019 Municipal General Levy			Phase-In Related Tax Shift		
	2018	2019	Change	Region	Local	Combined	Region	Local	Combined	Tax Shift	
Fort Erie	288,218	302,956	5.11%	\$897	\$1,083	\$1,980	\$907	\$1,113	\$2,020	\$40	2.02%
Grimsby	508,579	551,049	8.35%	\$1,435	\$630	\$2,065	\$1,476	\$635	\$2,111	\$46	2.23%
Lincoln	623,558	680,646	9.16%	\$1,821	\$1,369	\$3,190	\$1,885	\$1,407	\$3,292	\$102	3.20%
Niagara Falls	386,790	424,895	9.85%	\$1,379	\$1,105	\$2,484	\$1,441	\$1,152	\$2,593	\$109	4.39%
Niagara-on-the-Lake	663,223	730,296	10.11%	\$1,862	\$683	\$2,545	\$1,940	\$706	\$2,646	\$101	3.97%
Pelham	441,822	475,840	7.70%	\$1,368	\$1,189	\$2,557	\$1,395	\$1,222	\$2,617	\$60	2.35%
Port Colborne	286,127	301,860	5.50%	\$963	\$1,432	\$2,395	\$975	\$1,464	\$2,439	\$44	1.84%
St. Catharines	627,648	688,462	9.69%	\$1,694	\$1,609	\$3,303	\$1,762	\$1,678	\$3,440	\$137	4.15%
Thorold	337,711	355,982	5.41%	\$936	\$967	\$1,903	\$948	\$989	\$1,937	\$34	1.79%
Wainfleet	310,317	347,025	11.83%	\$825	\$845	\$1,670	\$867	\$883	\$1,750	\$80	4.79%
Welland	311,812	337,959	8.39%	\$1,034	\$1,412	\$2,446	\$1,054	\$1,453	\$2,507	\$61	2.49%
West Lincoln	406,763	453,746	11.55%	\$1,228	\$747	\$1,975	\$1,276	\$768	\$2,044	\$69	3.49%
Niagara Region	467,487	512,385	9.60%	\$1,374	\$1,002	\$2,376	\$1,423	\$1,033	\$2,456	\$80	3.37%

Interpretation Note:
This table shows the average assessment and corresponding taxes for all properties with a farm classification. It considers single portion farms and all elements of multi-portion farm properties.



New Agri-Food Business Subclasses for Farm Properties

As part of the previous Government's *2017 Ontario Economic Outlook and Fiscal Review (Fall Budget)*, The Minister of Finance announced that new property sub-classes would be introduced to facilitate special treatment of commercial and industrial improvements on farm properties. These new sub-classes are *optional for municipal purposes* and are intended to give municipalities a means of incenting / supporting small scale Agri-Food enterprises.

It was announced that these sub-classes would apply for education purposes, regardless of whether a municipality chooses to participate. This means that local municipalities will be required to administer these new sub-classes even if they do not use them for municipal tax purposes.

The following has been prepared to provide staff and decision makers with a measure of general insight regarding the purpose, nature and potential financial implications of these new sub-classes.

As MPAC did not include these property portions on the roll as returned for 2019 it is not possible to incorporate these new sub-classes into a fully realized tax policy model. Instead, we have prepared a general qualitative overview to consider the purpose, structure and function of the new sub-classes.

Farm Class and New Sub-Class Overview

Currently Ontario's property assessment and taxation system includes two mandated sub-classes within each of the commercial and industrial property classes: vacant land and excess land. In simple terms, the vacant land sub-classes include complete parcels (rolls) that are classified as commercial or industrial due to zoning or historic use but which are completely absent of assessable improvements. The excess land sub-class is assigned to unused portions of improved property that exceed local zoning requirements¹.

The new farm sub-classes will also be constituent of the commercial and industrial classes but distinct from those described above in three critical ways:

- 1) They will be optional and will not apply for municipal purposes unless adopted ²;
- 2) They will only apply to commercial or industrial portions of rolls that also include a portion included in the farm property class; and
- 3) Rather than applying to a physically delineated or identifiable property or portion of property, they apply to a portion of the property's value and as such will really only exist for taxation purposes alone.

Also, with uniform class specific reductions of 75% these sub-classes will attract much larger discounts than the current sub-classes, which default at 30% and 35% for commercial and industrial respectively.

¹ For example: If zoning required two acres for a gas station and the property was 10 acres, the buildings and two acres may be assessed as full commercial and the remaining eight acres assessed as commercial excess.

² The existing sub-classes apply by default and municipalities must seek special regulatory authority to opt out.

Eligible Properties

A large proportion of *farms* as understood outside the realm of property tax are made up of a farm class portion and portions that fall into other classes. The most common combination is a farm (FT) portion mixed with a residential (RT) portion associated with a farm house or other non-farm related improvements.

Some farms do have elements classified as commercial or industrial based on use. For example, if a farmer were to operate a produce market or butcher shop as part of their overall business model, the property could be made up of three separate portions: farmland, residential and commercial.

In this example the property is captured by a single roll number but made up of three separately classified and valued portions, each of which attracts distinct tax rates for both municipal and education purposes.

Element	Classification	CVA	Ratio	Rate	Tax
Farm Land & Buildings	Farm (FT)	300,000	0.25	0.25%	\$750
Home	Residential (RT)	100,000	1.00	1.00%	\$1,000
Retail Store	Commercial (CT)	125,000	1.50	1.50%	\$1,875
Property Total		525,000			\$3,625



It is understood that these new sub-classes will be exclusive to properties such as this that have a commercial or industrial portion, but which are mainly, or at least partially, assessed in the farm property class.

If adopted, the subclass would apply to the first 50,000 of the commercial CVA, thereby splitting the property into four portions rather than three. The following table illustrates the impact on our hypothetical example.

Element	Classification	CVA	Ratio	Discount	Rate	Tax
Farm Land & Buildings	Farm (FT)	300,000	0.25	1.00	0.25%	\$750
Home	Residential (RT)	100,000	1.00	1.00	1.00%	\$1,000
Retail Store	<i>Commercial</i>					
	Agri-Food Sub-Class	50,000	1.50	0.25	0.38%	\$188
	Fully Occupied	75,000	1.50	1.00	1.50%	\$1,125
Property Total		525,000				\$3,063
Without Sub-Class		525,000				\$3,625
Tax Savings			0			-\$563

As noted above, the application of this new treatment should not impact the overall assessment of the commercial (industrial) element or any other portion of the property. Also, unlike portions classified into one of the vacant or excess land sub-classes, the eligible element cannot be physically delineated or identified separately from the greater commercial (industrial portion).

What will really happen is that the value of the commercial portion will be split and a lower rate of taxation will be applied to the first 50,000. If the business class portion as a whole was assessed at less than 50,000 it would be captured solely by the sub-class.

As the program was conceived to be an incentive/benefit for small-scale commercial and industrial operations that are ostensibly ancillary to farming operations, they will place a ceiling of 1,000,000 of CVA on the overall value of eligible portions. As such, if our example property included a large scale industrial processing operation with over 1,000,000 in CVA, the sub-class would not apply.

This limitation is intended to ensure a level playing field among larger on-farm and off-farm commercial and industrial enterprises.

Nature of Enterprise

These sub-classes will not capture all on-farm business activities. The Regulation restricts the application to commercial and industrial activities that are derivative of the broader farm operation. Specifically, commercial and industrial activities must meet the following eligibility criteria.

Commercial: Land used primarily to sell farm products, or a product derived from a farm product or products, that are produced on the land or on land used to carry on the same farming business.

Industrial: Land used primarily to process, or manufacture something from, a farm product or products that are produced on the land or on land used to carry on the same farming business.

Although this seems to be consistent with the spirit and intent of introducing these new sub-classes we suspect that these criteria will prove exceptionally problematic. Of primary concern is the time and resources that it will take to identify and confirm the nature of each enterprise. If the Province had simply left it at on-farm commercial and industrial improvements, the new sub-classes could have been implemented easily without the need to identify what was actually going on at each site.

We anticipate this will result in implementation problems and delays and is also ripe for endless disputes and appeals over what is, and what is not, a derivative activity. Unfortunately such disputes will consume already scarce assessment resources and create additional and unnecessary points of potential frustration and conflict. Further, when we consider the quantum of tax involved here (+/- less than \$700 per property), the effort and complications involved may far outweigh any benefit for taxpayers or to the overall taxation system.

PART FIVE: TAX POLICY SENSITIVITY ANALYSIS

For 2019, the *Municipal Act* continues to provide upper and single-tier municipalities with a range of tax policy tools that may be used to alter the distribution of the tax burden both within and between tax classes. The following tools may be used to change or achieve local tax policy objectives, target the benefits of growth, or redistribute the impacts of assessment change.³

1. Tax ratios may be adjusted to affect the level of taxation on different tax classes;
2. Optional business property classes may be employed or collapsed to alter taxation within broad commercial or industrial tax classes;
3. Sub-class discounts for vacant and excess land may be adjusted;
4. Graduated taxation schemes for the business classes can be used to impose higher rates of taxation on properties with higher current value assessment in order to provide tax relief on properties with lower assessed values.

A comprehensive examination of tax ratios and a relevant sensitivity analysis should be undertaken each year. Specific examination of the use of optional tax classes and graduated taxation are generally only required if these options are being actively considered. After considering the contents of this report Council may wish to further explore the utility and application of these alternate apportionment and mitigation strategies.

Moving Tax Ratios

Single-tier municipalities are required to establish tax ratios for the multi-residential, commercial, industrial, landfill and pipeline classes prior to finalizing tax rates for the current year's tax cycle. Established ratios will ultimately govern the relationship between the rate of taxation for each affected class and the tax rate for the residential property class.

The tax ratio for the residential class is legislated at 1.0, while the farm and managed forest classes have a prescribed tax ratio of 0.25. Municipalities do have the flexibility to set a tax ratio for the farm class that is below 0.25, however, this reduction would only apply to the municipal portion of the property tax bill.

In setting tax ratios for all other property classes, municipalities must do so within the guidelines prescribed by the Province. Council may choose to adopt: (1) either the current tax ratio for any class (2018 adopted or 2019 starting ratio where levy restriction and/or optional classes applied in 2018), (2) establish a new tax ratio for the year that is closer to or within the Range of Fairness, as shown in Table 30; or (3) utilize restated revenue neutral transition ratios to mitigate reassessment related tax shifts between classes in accordance with the regulated calculations.

³ The by-law deadlines for many tax policy decisions is December 31st of the subject taxation year.

**Table 30
Tax Ratio Summary**

Realty Tax Class	2018 Ratios	2019 Start Ratios	Ranges of Fairness		Threshold Ratios	
			Lower Limit	Upper Limit	Threshold	Subject to Levy Restriction
Residential	1.000000	1.000000	1.00	1.00	-	N/A
Farm	0.250000	0.250000	0.00	0.25	-	N/A
Managed Forest	0.250000	0.250000	0.25	0.25	-	N/A
New Multi-Residential	1.000000	1.000000	1.00	1.10	-	N/A
Multi-Residential	1.970000	1.970000	1.00	1.10	2.00	No
Commercial	1.734900	1.734900	0.60	1.10	1.98	No
Industrial	2.630000	2.630000	0.60	1.10	2.63	No
Landfill	2.940261	2.940261	0.60	1.10	25.00	No
Pipeline	1.702100	1.702100	0.60	0.70	-	N/A

Where Optional Classes Apply

Where a municipality has elected to use optional tax classes, changes to tax ratios are regulated based on the relationship of the municipality's broad class ratios (the weighted average of commercial, shopping centre, office, and parking lot is equivalent to the broad commercial class, and industrial and large industrial are deemed to be the broad industrial class).

Council must ensure that the weighted average broad class ratio for the current year does not exceed the broad class ratio for the prior year. To strictly comply with the provisions of Section 308 of the *Municipal Act*, adjustments to tax ratios may be required for the commercial and industrial tax classes.

The legislated deadline that previously applied to the creation of new, or the collapsing of existing optional classes, has now been eliminated, however, municipalities that intend to make a change to the class structure need to make this decision before any tax rate or ratio by-laws can be passed. It is also critical to provide the Province with as much advanced notice of any such change, as it could impact the manner in which education tax rates are calculated and/or regulated for the taxation year.

Tax Ratios and Balance of Taxation

Tax ratios govern the tax rate of each property class in relation to the tax rate for the residential property class. Ontario's tax ratio system is not simply about expressing the relationship among tax rates, the real function of tax ratios is to manipulate the balance of taxation among property classes.

Tax ratios effectively alter the weighting, or distribution of the tax burden compared to how the total levy would be shared if each dollar of CVA was treated equally. Table 31 shows how the share of tax differs from the share of assessment for each class in accordance with the municipality's starting ratios for the year. The more dramatic the ratio, the larger the difference between the share of assessment and share of tax each class carries. By changing tax ratios, the municipality can influence and alter this balance.

Table 31
Balance of Taxation

Realty Tax Class	Assessment		General Levy	
	2019 CVA	%	2019 Tax	%
<i>Taxable</i>				
Residential	46,877,880,220	79.06%	\$255,643,196	71.27%
Farm	2,199,003,701	3.71%	\$3,000,078	0.84%
Managed Forest	13,907,719	0.02%	\$18,975	0.01%
New Multi-Residential	144,085,061	0.24%	\$786,297	0.22%
Multi-Residential	1,346,916,747	2.27%	\$14,480,189	4.04%
Commercial	6,954,686,379	11.73%	\$64,796,932	18.06%
Industrial	839,898,339	1.42%	\$11,434,577	3.19%
Landfill	3,536,625	0.01%	\$56,746	0.02%
Pipeline	240,756,173	0.41%	\$2,236,301	0.62%
Sub-Total Taxable	58,620,670,964	98.87%	\$352,453,291	98.26%
<i>Payment in Lieu</i>				
Residential	32,039,644	0.05%	\$174,847	0.05%
Farm	461,250	0.00%	\$629	0.00%
Commercial	624,897,194	1.05%	\$5,873,532	1.64%
Industrial	12,594,937	0.02%	\$167,080	0.05%
Landfill	1,481,925	0.00%	\$23,778	0.01%
Sub-Total PIL	671,474,950	1.13%	\$6,239,866	1.74%
Total (Taxable + PIL)	59,292,145,914	100.00%	\$358,693,157	100.00%

Discussion and Explanation

The assistance of Municipal Tax Equity (MTE) Consultants Inc. has been sought by the Region of Niagara to generate tax rates and corresponding levy amounts which may be under consideration for 2019.

In preparing these results, MTE has relied on the following general parameters:

1. The 2019 start ratios as documented in Table 16 of the municipality's 2019 Tax Policy Study dated January 16, 2019;
2. A 2019 revenue neutral general levy of \$352,453,424;
3. A 2019 target levy of \$365,725,637;
4. Tax amounts represent CVA taxes, no capping adjustments have been applied; and
5. Tax rate calculations performed are based on taxable only and exclude grantable (payment in lieu) assessment, as requested by the municipality.

Scenario 1 has been prepared to set out the impact of the levy increase using status quo ratios. The results of this model have been documented in the following tables.

Table 1-A summarizes the full class municipal purpose tax rates and the 2019 tax rate increase required to raise the levy requirement using status quo tax ratios.

Table 1-A
2019 Tax Ratios and General Tax Rates
(Start Ratios)

Realty Tax Class	Start Ratios	General Levy Tax Rates		
		Status Quo	Model	Change
Residential	1.000000	0.00545717	0.00566267	3.77%
Farm	0.250000	0.00136429	0.00141567	3.77%
Managed Forest	0.250000	0.00136429	0.00141567	3.77%
New Multi-Residential	1.000000	0.00545717	0.00566267	3.77%
Multi-Residential	1.970000	0.01075062	0.01115546	3.77%
Commercial	1.734900	0.00946764	0.00982417	3.77%
Industrial	2.630000	0.01435236	0.01489282	3.77%
Landfill	2.940261	0.01604550	0.01664973	3.77%
Pipeline	1.702100	0.00928865	0.00963843	3.77%

Table 1-B has been prepared to summarize the Region's revenue neutral (base) levy and full levy using status quo tax ratios and the tax rates set out in Table 1-A.

Table 1-B
2019 Regional General Levy Increase
(Start Ratios)

Realty Tax Class	2019 General Levy		Levy Increase	
	Revenue Neutral	Target Levy	\$	%
<i>Taxable</i>				
Residential	\$255,643,196	\$265,269,922	\$9,626,726	3.77%
Farm	\$3,000,078	\$3,113,064	\$112,986	3.77%
Managed Forest	\$18,975	\$19,689	\$714	3.76%
New Multi-Residential	\$786,297	\$815,906	\$29,609	3.77%
Multi-Residential	\$14,480,189	\$15,025,476	\$545,287	3.77%
Commercial	\$64,796,932	\$67,237,038	\$2,440,106	3.77%
Industrial	\$11,434,577	\$11,865,165	\$430,588	3.77%
Landfill	\$56,746	\$58,884	\$2,138	3.77%
Pipeline	\$2,236,301	\$2,320,512	\$84,211	3.77%
Sub-Total Taxable	\$352,453,291	\$365,725,656	\$13,272,365	3.77%
<i>Payment in Lieu</i>				
Residential	\$174,847	\$181,430	\$6,583	3.77%
Farm	\$629	\$653	\$24	3.82%
Commercial	\$5,873,532	\$6,094,719	\$221,187	3.77%
Industrial	\$167,080	\$173,372	\$6,292	3.77%
Landfill	\$23,778	\$24,674	\$896	3.77%
Sub-Total PIL	\$6,239,866	\$6,474,848	\$234,982	3.77%
Total (Taxable + PIL)	\$358,693,157	\$372,200,504	\$13,507,347	3.77%

Table 1-C documents the net year-over-year tax change by class before and after the levy increase is applied. Status quo starting ratios are applied in both instances.

Table 1-C
2019 Regional General Levy and Year-Over-Year Tax Change

Realty Tax Class	2018 As Revised	Revenue Neutral		Target Levy	
		\$	%	\$	%
<i>Taxable</i>					
Residential	\$256,369,618	-\$726,422	-0.28%	\$8,900,304	3.47%
Farm	\$2,801,577	\$198,501	7.09%	\$311,487	11.12%
Managed Forest	\$18,205	\$770	4.23%	\$1,484	8.15%
New Multi-Residential	\$780,797	\$5,500	0.70%	\$35,109	4.50%
Multi-Residential	\$14,547,107	-\$66,918	-0.46%	\$478,369	3.29%
Commercial	\$64,130,454	\$666,478	1.04%	\$3,106,584	4.84%
Industrial	\$11,482,587	-\$48,010	-0.42%	\$382,578	3.33%
Landfill	\$57,780	-\$1,034	-1.79%	\$1,104	1.91%
Pipeline	\$2,265,299	-\$28,998	-1.28%	\$55,213	2.44%
Sub-Total Taxable	\$352,453,424	-\$133	0.00%	\$13,272,232	3.77%
<i>Payment in Lieu</i>					
Residential	\$167,300	\$7,547	4.51%	\$14,130	8.45%
Farm	\$612	\$17	2.78%	\$41	6.70%
Commercial	\$5,947,061	-\$73,529	-1.24%	\$147,658	2.48%
Industrial	\$156,900	\$10,180	6.49%	\$16,472	10.50%
Landfill	\$20,973	\$2,805	13.37%	\$3,701	17.65%
Sub-Total PIL	\$6,292,846	-\$52,980	-0.84%	\$182,002	2.89%
Total (Taxable + PIL)	\$358,746,270	-\$53,113	-0.01%	\$13,454,234	3.75%

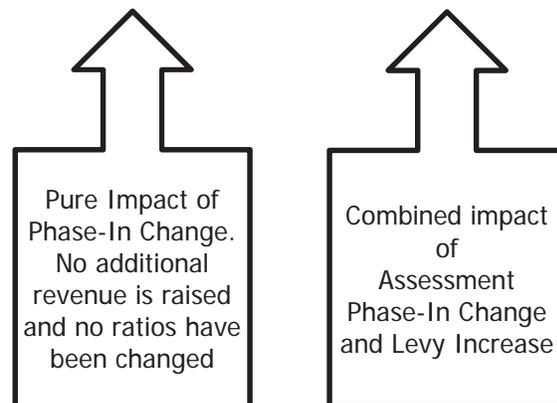


Table 1-D has been prepared to summarize the Region's revenue neutral (base) levy and full levy using status quo tax ratios by local municipality. Table 1-E documents the net year-over-year tax change by municipality before and after the levy increase is applied. Status quo starting ratios are applied in both instances.

Table 1-D
Regional General Levy Sensitivity
(In comparison to 2019 Base-Line Levy)

Local Municipality	Regional Levy		Difference	
	Revenue Neutral	Target Levy	\$	%
Fort Erie	\$22,072,979	\$22,904,183	\$831,204	3.77%
Grimsby	\$26,414,076	\$27,408,753	\$994,677	3.77%
Lincoln	\$20,591,427	\$21,366,842	\$775,415	3.77%
Niagara Falls	\$74,370,381	\$77,170,956	\$2,800,575	3.77%
Niagara-on-the-Lake	\$30,313,217	\$31,454,724	\$1,141,507	3.77%
Pelham	\$14,611,236	\$15,161,450	\$550,214	3.77%
Port Colborne	\$11,484,857	\$11,917,344	\$432,487	3.77%
St. Catharines	\$93,556,655	\$97,079,729	\$3,523,074	3.77%
Thorold	\$14,018,740	\$14,546,646	\$527,906	3.77%
Wainfleet	\$5,309,361	\$5,509,296	\$199,935	3.77%
Welland	\$28,758,816	\$29,841,789	\$1,082,973	3.77%
West Lincoln	\$10,951,546	\$11,363,949	\$412,403	3.77%
Niagara Region	\$352,453,291	\$365,725,661	\$13,272,370	3.77%

Table 1-E
Regional General Levy Sensitivity / Year-Over-Year Tax Change
(In comparison to 2018 Year-End Levy)

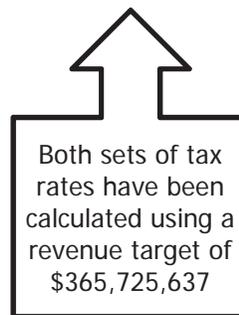
Local Municipality	2018 As Revised	Revenue Neutral		Target Levy	
		\$	%	\$	%
Fort Erie	\$22,428,328	-\$355,349	-1.58%	\$475,855	2.12%
Grimsby	\$25,883,857	\$530,219	2.05%	\$1,524,896	5.89%
Lincoln	\$20,443,857	\$147,570	0.72%	\$922,985	4.51%
Niagara Falls	\$74,209,801	\$160,580	0.22%	\$2,961,155	3.99%
Niagara-on-the-Lake	\$30,082,399	\$230,818	0.77%	\$1,372,325	4.56%
Pelham	\$14,718,064	-\$106,828	-0.73%	\$443,386	3.01%
Port Colborne	\$11,599,092	-\$114,235	-0.98%	\$318,252	2.74%
St. Catharines	\$93,802,595	-\$245,940	-0.26%	\$3,277,134	3.49%
Thorold	\$14,142,691	-\$123,951	-0.88%	\$403,955	2.86%
Wainfleet	\$5,281,328	\$28,033	0.53%	\$227,968	4.32%
Welland	\$29,032,299	-\$273,483	-0.94%	\$809,490	2.79%
West Lincoln	\$10,829,113	\$122,433	1.13%	\$534,836	4.94%
Niagara Region	\$352,453,424	-\$133	0.00%	\$13,272,237	3.77%

Scenario 3 has been prepared to document the impact of utilizing 50% of the negative residential shift at revenue neutral to reduce the multi-residential ratio. All classes share equally in the levy increase.

Table 3-A summarizes both the status quo starting ratios and the alternate ratios applied in this model; only the multi-residential ratio has been adjusted. This table also contains the full class municipal purpose tax rates required to raise the levy target using both the start and modified ratios.

Table 3-A
2019 Tax Ratios and Municipal Purpose Tax Rates
(To Raise Target Levy)

Realty Tax Class	Tax Ratios			General Levy Tax Rates		
	Start	Model	Change	Start	Model	Change
Residential	1.000000	1.000000	0.00%	0.00566267	0.00567071	0.14%
Farm	0.250000	0.250000	0.00%	0.00141567	0.00141768	0.14%
Managed Forest	0.250000	0.250000	0.00%	0.00141567	0.00141768	0.14%
New Multi-Residential	1.000000	1.000000	0.00%	0.00566267	0.00567071	0.14%
Multi-Residential	1.970000	1.902000	-3.45%	0.01115546	0.01078569	-3.31%
Commercial	1.734900	1.734900	0.00%	0.00982417	0.00983811	0.14%
Industrial	2.630000	2.630000	0.00%	0.01489282	0.01491397	0.14%
Landfill	2.940261	2.940261	0.00%	0.01664973	0.01667337	0.14%
Pipeline	1.702100	1.702100	0.00%	0.00963843	0.00965212	0.14%



Both sets of tax rates have been calculated using a revenue target of \$365,725,637

Table 3-B summarizes the 2019 municipal levy model prepared using the reduced multi-residential ratio.

Table 3-C compares that base-line, status-quo levy model with this revised model.

Table 3-B
2019 Regional General Levy Increase
(Reduced Multi-Residential Ratio)

Realty Tax Class	2019 General Levy		Levy Increase	
	Revenue Neutral	Levy Target	\$	%
<i>Taxable</i>				
Residential	\$256,006,250	\$265,646,559	\$9,640,311	3.77%
Farm	\$3,004,345	\$3,117,484	\$113,139	3.77%
Managed Forest	\$19,001	\$19,717	\$716	3.77%
New Multi-Residential	\$787,414	\$817,065	\$29,651	3.77%
Multi-Residential	\$14,000,230	\$14,527,426	\$527,197	3.77%
Commercial	\$64,888,976	\$67,332,445	\$2,443,462	3.77%
Industrial	\$11,450,813	\$11,882,014	\$431,200	3.77%
Landfill	\$56,827	\$58,967	\$2,140	3.77%
Pipeline	\$2,239,477	\$2,323,807	\$84,332	3.77%
Sub-Total Taxable	\$352,453,333	\$365,725,484	\$13,272,148	3.77%
<i>Payment in Lieu</i>				
Residential	\$175,091	\$181,687	\$6,593	3.77%
Farm	\$630	\$654	\$24	3.81%
Commercial	\$5,881,881	\$6,103,367	\$221,488	3.77%
Industrial	\$167,317	\$173,618	\$6,301	3.77%
Landfill	\$23,812	\$24,709	\$897	3.77%
Sub-Total PIL	\$6,248,731	\$6,484,035	\$235,303	3.77%
Total (Taxable + PIL)	\$358,702,064	\$372,209,519	\$13,507,451	3.77%

Both the revenue neutral
and target levy have been
calculated using the
adjusted multi-residential
ratio

Table 3-C
2019 Regional General Levy Interclass Shifts

Realty Tax Class	2019 General Levy		Interclass Shifts	
	Start Ratio	Alternate Model	\$	%
<i>Taxable</i>				
Residential	\$265,269,922	\$265,646,559	\$376,637	0.14%
Farm	\$3,113,064	\$3,117,484	\$4,420	0.14%
Managed Forest	\$19,689	\$19,717	\$28	0.14%
New Multi-Residential	\$815,906	\$817,065	\$1,159	0.14%
Multi-Residential	\$15,025,476	\$14,527,426	-\$498,050	-3.31%
Commercial	\$67,237,038	\$67,332,445	\$95,407	0.14%
Industrial	\$11,865,165	\$11,882,014	\$16,849	0.14%
Landfill	\$58,884	\$58,967	\$83	0.14%
Pipeline	\$2,320,512	\$2,323,807	\$3,295	0.14%
Sub-Total Taxable	\$365,725,656	\$365,725,484	-\$172	0.00%
<i>Payment in Lieu</i>				
Residential	\$181,430	\$181,687	\$257	0.14%
Farm	\$653	\$654	\$1	0.15%
Commercial	\$6,094,719	\$6,103,367	\$8,648	0.14%
Industrial	\$173,372	\$173,618	\$246	0.14%
Landfill	\$24,674	\$24,709	\$35	0.14%
Sub-Total PIL	\$6,474,848	\$6,484,035	\$9,187	0.14%
Total (Taxable + PIL)	\$372,200,504	\$372,209,519	\$9,015	0.00%

↑
Both models
include levy
increase

↑
Isolated impact
of pipeline tax
ratio change

Table 3-D compares the net year-over-year tax change between the two models set out above. Both document the combined impacts of phase-in related tax change and municipal levy change; the alternate shift summary also reflects the multi-residential ratio change.

**Table 3-D
2019 Regional General Levy Year-Over-Year Tax Change**

Realty Tax Class	2018 As Revised	Start Ratio		Alternate Model	
		\$	%	\$	%
<i>Taxable</i>					
Residential	\$256,369,618	\$8,900,304	3.47%	\$9,276,941	3.62%
Farm	\$2,801,577	\$311,487	11.12%	\$315,907	11.28%
Managed Forest	\$18,205	\$1,484	8.15%	\$1,512	8.31%
New Multi-Residential	\$780,797	\$35,109	4.50%	\$36,268	4.64%
Multi-Residential	\$14,547,107	\$478,369	3.29%	-\$19,681	-0.14%
Commercial	\$64,130,454	\$3,106,584	4.84%	\$3,201,991	4.99%
Industrial	\$11,482,587	\$382,578	3.33%	\$399,427	3.48%
Landfill	\$57,780	\$1,104	1.91%	\$1,187	2.05%
Pipeline	\$2,265,299	\$55,213	2.44%	\$58,508	2.58%
Sub-Total Taxable	\$352,453,424	\$13,272,232	3.77%	\$13,272,060	3.77%
<i>Payment in Lieu</i>					
Residential	\$167,300	\$14,130	8.45%	\$14,387	8.60%
Farm	\$612	\$41	6.70%	\$42	6.86%
Commercial	\$5,947,061	\$147,658	2.48%	\$156,306	2.63%
Industrial	\$156,900	\$16,472	10.50%	\$16,718	10.66%
Landfill	\$20,973	\$3,701	17.65%	\$3,736	17.81%
Sub-Total PIL	\$6,292,846	\$182,002	2.89%	\$191,189	3.04%
Total (Taxable + PIL)	\$358,746,270	\$13,454,234	3.75%	\$13,463,249	3.75%

Table 3-E compares the base-line, status-quo levy model with the alternate model. Table 3-F compares the net year-over-year tax change between the two models. Both document the combined impacts of phase-in related tax change and regional levy change; the alternate shift summary also reflects the multi-residential ratio change.

Table 3-E
Regional General Levy Sensitivity
(In comparison to 2019 Base-Line Levy)

Local Municipality	Regional Levy		Difference	
	Start Ratio	Model	\$	%
Fort Erie	\$22,904,183	\$22,921,389	\$17,206	0.08%
Grimsby	\$27,408,753	\$27,436,488	\$27,735	0.10%
Lincoln	\$21,366,842	\$21,389,118	\$22,276	0.10%
Niagara Falls	\$77,170,956	\$77,162,857	-\$8,099	-0.01%
Niagara-on-the-Lake	\$31,454,724	\$31,493,800	\$39,076	0.12%
Pelham	\$15,161,450	\$15,176,195	\$14,745	0.10%
Port Colborne	\$11,917,344	\$11,919,324	\$1,980	0.02%
St. Catharines	\$97,079,729	\$96,958,487	-\$121,242	-0.12%
Thorold	\$14,546,646	\$14,551,360	\$4,714	0.03%
Wainfleet	\$5,509,296	\$5,516,941	\$7,645	0.14%
Welland	\$29,841,789	\$29,822,088	-\$19,701	-0.07%
West Lincoln	\$11,363,949	\$11,377,440	\$13,491	0.12%
Niagara Region	\$365,725,661	\$365,725,487	-\$174	0.00%

Table 3-F
Regional General Levy Sensitivity / Year-Over-Year Tax Change
(In comparison to 2018 Year-End Levy)

Local Municipality	2018 As Revised	Status Quo		Alternate Model	
		\$	%	\$	%
Fort Erie	\$22,428,328	\$475,855	2.12%	\$493,061	2.20%
Grimsby	\$25,883,857	\$1,524,896	5.89%	\$1,552,631	6.00%
Lincoln	\$20,443,857	\$922,985	4.51%	\$945,261	4.62%
Niagara Falls	\$74,209,801	\$2,961,155	3.99%	\$2,953,056	3.98%
Niagara-on-the-Lake	\$30,082,399	\$1,372,325	4.56%	\$1,411,401	4.69%
Pelham	\$14,718,064	\$443,386	3.01%	\$458,131	3.11%
Port Colborne	\$11,599,092	\$318,252	2.74%	\$320,232	2.76%
St. Catharines	\$93,802,595	\$3,277,134	3.49%	\$3,155,892	3.36%
Thorold	\$14,142,691	\$403,955	2.86%	\$408,669	2.89%
Wainfleet	\$5,281,328	\$227,968	4.32%	\$235,613	4.46%
Welland	\$29,032,299	\$809,490	2.79%	\$789,789	2.72%
West Lincoln	\$10,829,113	\$534,836	4.94%	\$548,327	5.06%
Niagara Region	\$352,453,424	\$13,272,237	3.77%	\$13,272,063	3.77%

Effects of Levy Restriction

Section 311 of the *Municipal Act* mandates that where a municipality's tax ratio for any of the multi-residential, or broad commercial and industrial classes is above the Provincial "threshold", the class is deemed to be *levy restricted* and is protected from the full effect of any municipal budgetary increase. When this circumstance prevails a larger share of levy change is absorbed by the unrestricted classes.

Table 30 includes a comparison of the municipality's 2018 starting tax ratios at the broad class level to the current Provincial Threshold Ratios. Where a levy restriction applies, the limitations on municipal increases must be considered relative to a specific budgetary decision. The municipality's revenue neutral tax rate, which raises the revenue limit on taxation, can be used as the benchmark.

Under certain budget increase scenarios, Council may wish to consider exercising its option to reduce the tax ratio for any restricted class(es) to or below the Provincial Threshold. By doing so, the class previously receiving the benefit of the restriction would absorb its full share of the municipality's budgetary increase. This should, however, be carefully weighed against the cost of reducing the tax ratio, which will result in tax shifts to all other classes.

The Region of Niagara is not subject to levy restriction in any class.

PART SIX: OTHER REVENUE AND LEVIES

Provincial Education Taxes

While municipalities levy and collect the education portion of the property tax bill, they have no authority over the tax rates employed for this purpose. Since 1998, education tax rates have been regulated by the Minister of Finance on an annual basis. Uniform education tax rates have been prescribed for properties in residential, multi-residential, farm and managed forest property classes, which apply across the entire province. Traditionally, annual adjustments to the uniform residential education rate have been made to maintain approximate revenue neutrality on a Province-wide basis; it will inevitably impact overall tax levels within each municipal jurisdiction, depending on how values in each area have behaved relative to Province-wide phase-in change averages.

The Province also prescribes business education (BET) rates, however, these are set at a unique level for each upper and single-tier jurisdiction. From 1998 through 2007, the Province attempted to maintain revenue neutrality at the single and upper-tier municipal level when setting education tax rates for the business classes, which meant municipal specific adjustments in reassessment years and rate freezes for non-reassessment years. This changed, however, in 2008 at which time the Minister of Finance began a migration towards uniform commercial and industrial education tax rates. This migration was slowed as of 2011, however, some progress has been made since and the schedule of rates for each year is shown below.

BET Annual Target and Ceiling Rates

Year	Uniform Residential Education Rate	Uniform Farm / Forest Education Rates	Target BET Rates (C&I)	Maximum BET Rates	
				Commercial	Industrial
2008	0.00264000	0.00066000	1.60%	2.50%	3.00%
2009	0.00252000	0.00063000	1.52%	2.30%	2.70%
2010	0.00241000	0.00060250	1.43%	2.15%	2.45%
2011	0.00231000	0.00057750	1.33%	1.73%	1.93%
2012	0.00221000	0.00055250	1.26%	1.49%	1.59%
2013	0.00212000	0.00053000	1.26%	1.49%	1.59%
2014	0.00203000	0.00050750	1.22%	1.46%	1.56%
2015	0.00195000	0.00048750	1.19%	1.43%	1.53%
2016	0.00188000	0.00047000	1.18%	1.40%	1.50%
2017	0.00179000	0.00044750	1.14%	1.39%	1.39%
2018	0.00170000	0.00042500	1.09%	1.34%	1.34%
2019	NOT YET ANNOUNCED OR REGULATED				

Treatment of "New Construction" Properties

Certain business properties may also receive special tax treatment for education purposes if they are eligible for inclusion in one of the "new construction" classes.

- Commercial New Construction: commercial residual, shopping centre or office building.
- Industrial New Construction: industrial residual or large industrial.

The five new construction property classes are based on the same criteria as their traditional counterpart classes, and are subject to differential treatment for education tax purposes only.

2019 Education Tax Rates Not Available as of Publication

As of the date of publication the Province has not announced or published any details regarding 2019 education tax rates. While rates have yet to be spoken about, the Province did publish its education property tax revenue projections as part of its Fall Economic Outlook and Fiscal Review, published on November 15th. The revenue estimates used are consistent with projections from the previous Government's spring budget and suggest a status quo approach to rate setting.

Based on this information, MTE has calculated hypothetical 2019 education tax rates using historic protocols traditionally employed by the Ministry of Finance in setting these rates. The purpose of this exercise is simply to illustrate how the local education levy may change on a year-over-year basis if a status-quo approach is utilized in the setting of these rates for 2019.

**Table 37
2018 vs. 2019 Hypothetical Education Levy**

Realty Tax Class	Education Levy		Difference	
	2018 as Revised	2019 as Returned	\$	%
<i>Taxable</i>				
Residential	\$76,924,700	\$75,959,200	-\$965,500	-1.26%
Farm	\$840,000	\$890,800	\$50,800	6.05%
Managed Forest	\$5,500	\$5,600	\$100	1.82%
New Multi-Residential	\$234,100	\$233,400	-\$700	-0.30%
Multi-Residential	\$2,213,700	\$2,182,000	-\$31,700	-1.43%
Commercial	\$64,305,400	\$65,013,500	\$708,100	1.10%
Commercial New Construction	\$7,868,700	\$8,009,900	\$141,200	1.79%
Industrial	\$9,008,600	\$9,067,500	\$58,900	0.65%
Industrial New Construction	\$1,175,300	\$1,160,300	-\$15,000	-1.28%
Landfill	\$84,300	\$84,300	\$0	0.00%
Pipeline	\$2,558,100	\$2,527,900	-\$30,200	-1.18%
Total (Taxable + PIL)	\$165,218,400	\$165,134,400	-\$84,000	-0.05%

Results based on Speculative / Estimated Tax Rates and are provided for illustrative purposes only.

The results contained in Table 37 could be impacted by a host of factors once final education tax rates are levied for 2019 including, but not limited to:

- Differences in data/methodology employed by the Ministry in setting tax rates;
- A decision to freeze or even increase education tax rates for 2019;
- A change in the treatment of sub-classes for education purposes; or
- A wholesale change of some description to the manner in which these rates are set or education taxes levied.

One of the reasons we chose to prepare estimated tax rates based on historic protocol was to facilitate the quantification of local impacts should a change in methodology be adopted.

Linear Properties

Unlike the types of properties discussed in preceding elements of this report, railway and power utility lands (commonly known as linear properties) are taxed on the basis of area rather than market value. To facilitate this from an assessment perspective linear properties are returned on the roll with an acreage area rather than a CVA. The tax liability of each property is calculated by applying Provincially regulated rates per acre by the reported area.

The rates per acre prescribed for municipal and education purposes are set out by geographic region in *Ontario Regulations 387/98* and *392/98* respectively. A summary of the current rates for each property type and levy is contained in Table 38. As only a single municipal rate is prescribed, municipalities within two-tier jurisdictions must calculate the upper-tier and local shares of the revenue within the context of their broader “banking” function. In its simplest form, the sharing formula relies on the proportional share each tier collects from the commercial property class.

The treatment of these properties for education purposes, and the manner in which the education portion raised is shared, varies depending on the ownership and tax status of each specific property. The education portion is remitted to the school boards unless local retention is explicitly provided for. Properties coded with an RTQ of “G” do not attract an education rate.

Table 39 provides a summary of the linear properties in each local municipality. Particular attention should be paid to the addition of the new Shortline Railway classification. These applied for 2018, but were not reflected on the original roll as returned. The reader will note that these Shortline Railways are exempt from the municipal rate increases imposed in 2017 and again in 2018 and are therefore subject to a lower rate per acre.

Table 38
Rate per Acre Summary

Linear Property Type	2018 Rates Per Acre	
	Municipal	Education
Utility Corridors	396.09	436.50
Railway Right-of-Way	277.83	291.60
Shortline Railway Right-of-Way	264.83	291.60

Linear Rate Critical Notes

The rates utilized herein are those most recently regulated by the Ministry of Finance. It is unknown if rates will be updated for 2019. Municipalities must confirm final application of rates prior to billing.

Table 40 has been prepared to assist the municipality in quantifying the revenue that may be collected from these properties. These results are summarized by local municipality and RTC-Q. The retention of education levy amounts is discussed further in this report.

Table 39
Linear Property Summary

Local Municipality	RTC/ RTQ	Category	2018 Roll Return		2018 Revised / 2019 Roll Return	
			Count	Acreage	Count	Acreage
Fort Erie	WT	Railway	2	263.67	2	263.67
	UT	Utility	3	74.57	3	76.07
Grimsby	WT	Railway	2	105.24	2	105.24
	UH	Utility	1	91.70	1	91.70
Lincoln	WT	Railway	1	150.69	1	150.69
	UH	Utility	1	246.76	1	246.76
Niagara Falls	WT	Railway	2	339.72	2	339.72
	UT	Utility	1	19.89	1	19.89
	UH	Utility	1	739.63	1	729.21
NOTL	UH	Utility	1	0.44	1	0.44
Pelham	WT	Railway	1	62.01	1	62.01
	UH	Utility	1	398.34	1	398.34
Port Colborne	WT	Railway	2	149.14	2	149.14
	WF	Railway	4	145.83	1	96.13
	BT	Shortline Rail	0	0.00	3	49.70
St. Catharines	WT	Railway	2	176.77	1	107.07
	BT	Shortline Rail	0	0.00	2	69.70
	UH	Utility	1	102.15	1	102.15
Thorold	WT	Railway	2	244.97	1	124.47
	BT	Shortline Rail	0	0.00	2	120.50
	UH	Utility	1	547.76	1	547.76
Wainfleet	WT	Railway	5	221.02	3	160.02
	BT	Shortline Rail	0	0.00	2	61.00
Welland	WT	Railway	5	223.80	2	51.35
	BT	Shortline Rail	0	0.00	3	172.45
	UH	Utility	1	143.66	1	143.66
West Lincoln	WT	Railway	1	146.00	1	146.00
	UH	Utility	1	1,123.09	1	1,123.09
Total			42	5,716.85	44	5,707.93

Municipalities that have had shortline railways added should check to ensure all appropriate adjustments have been made.

Table 40
Linear Property Levy Summary

Local Municipality / Category	2018 Roll Return		2018 Roll Revised		Change	
	Municipal	Education	Municipal	Education	Municipal	Education
Fort Erie						
WT	\$73,255	\$76,886	\$73,255	\$76,886	\$0	\$0
UT	\$29,536	\$32,550	\$30,131	\$33,205	\$595	\$655
Grimsby						
WT	\$29,239	\$30,688	\$29,239	\$30,688	\$0	\$0
UH	\$36,321	\$40,027	\$36,321	\$40,027	\$0	\$0
Lincoln						
WT	\$41,866	\$43,941	\$41,866	\$43,941	\$0	\$0
UH	\$97,739	\$107,711	\$97,739	\$107,711	\$0	\$0
Niagara Falls						
WT	\$94,384	\$99,062	\$94,384	\$99,062	\$0	\$0
UT	\$7,878	\$8,682	\$7,878	\$8,682	\$0	\$0
UH	\$292,960	\$322,848	\$288,833	\$318,300	-\$4,127	-\$4,548
NOTL						
UH	\$174	\$192	\$174	\$192	\$0	\$0
Pelham						
WT	\$17,228	\$18,082	\$17,228	\$18,082	\$0	\$0
UH	\$157,778	\$173,875	\$157,778	\$173,875	\$0	\$0
Port Colborne						
WT	\$41,436	\$43,489	\$41,436	\$43,489	\$0	\$0
WF	\$40,516	\$42,524	\$26,708	\$28,032	-\$13,808	-\$14,492
BT	\$0	\$0	\$13,162	\$14,493	\$13,162	\$14,493
St. Catharines						
WT	\$49,112	\$51,546	\$29,747	\$31,222	-\$19,365	-\$20,324
BT	\$0	\$0	\$18,459	\$20,325	\$18,459	\$20,325
UH	\$40,461	\$44,588	\$40,461	\$44,588	\$0	\$0
Thorold						
WT	\$68,060	\$71,433	\$34,582	\$36,295	-\$33,478	-\$35,138
BT	\$0	\$0	\$31,912	\$35,138	\$31,912	\$35,138
UH	\$216,962	\$239,097	\$216,962	\$239,097	\$0	\$0
Wainfleet						
WT	\$61,406	\$64,449	\$44,458	\$46,662	-\$16,948	-\$17,787
BT	\$0	\$0	\$16,155	\$17,788	\$16,155	\$17,788
Welland						
WT	\$62,178	\$65,260	\$14,267	\$14,974	-\$47,911	-\$50,286
BT	\$0	\$0	\$45,670	\$50,286	\$45,670	\$50,286
UH	\$56,902	\$62,708	\$56,902	\$62,708	\$0	\$0
West Lincoln						
WT	\$40,563	\$42,574	\$40,563	\$42,574	\$0	\$0
UH	\$444,845	\$490,229	\$444,845	\$490,229	\$0	\$0
Total	\$2,000,799	\$2,172,441	\$1,991,115	\$2,168,551	-\$9,684	-\$3,890

It is critical for the reader to note that Table 40 is based on the linear rates regulated for the 2018 taxation year. It is unknown if or how these rates may be adjusted for 2019. If they remain unchanged, the municipality can expect its 2019 linear property levies to match the 2018 levies as revised.

Retained Education Levies for Certain Payment in Lieu Properties

Federal and Provincially owned and occupied properties are exempt from both municipal and Provincial (education) property taxes. Both levels of government do, however, maintain programs whereby payments are made to local governments in lieu of the taxes that would otherwise be applicable to property that they own and occupy.

PIL payments are made and administered under a variety of Federal and Provincial statutes and regulations, including the federal *Payment in Lieu of Taxes Act*, and Ontario's *Municipal Tax Assistance Act*, *Municipal Act, 2001*, *Assessment Act*, and various supporting regulations. This collection of statutes and regulations prescribe not only the circumstances and amounts of PILs that are made, but also the manner in which the payments are shared and distributed.

Of particular interest regarding the sharing of revenues raised against PIL properties is the fact that in certain circumstances the local municipality retains the education portion of the levy as local revenue. This is provided for under sections 2 and 3 of *Ontario Regulation 392/98*, which state that in the case of payments made under a number of specific authorities, the "education" portion is ultimately retained by the local municipality. The eligible payments captured by these rules, are those made in accordance with:

- Subsection 27 (3) of the *Assessment Act*;
- The *Municipal Grants Act (Canada)*, which may be referenced as the *Payment in Lieu of Taxes Act*; and
- Subsections 84(2), (3) or (5) of the *Electricity Act*.

Table 41 provides a speculative summary of the education levy amounts that may be raised under these authorities and which may be retained by the local municipality. As discussed above, all 2019 calculations are based on speculative / estimated tax rates and are provided for general illustrative purposes only.

Table 41
Retained Education Levy Amounts
(Based on Hypothetical 2019 Rates – For Illustrative Purposes only)

RTC/RTQ	Education Levy		Change	
	2018	2019	\$	%
Fort Erie				
CF	\$107,217	\$104,674	-\$2,543	-2.37%
Total Fort Erie	\$107,217	\$104,674	-\$2,543	-2.37%
Grimsby				
CF	\$184,317	\$194,825	\$10,508	5.70%
CH	\$12,535	\$13,550	\$1,015	8.10%
IH	\$743	\$886	\$143	19.25%
UH	\$40,027	\$40,027	\$0	0.00%
Total Grimsby	\$237,622	\$249,288	\$11,666	4.91%
Lincoln				
CF	\$54,477	\$54,966	\$489	0.90%
CH	\$9,785	\$10,291	\$506	5.17%
IH	\$6,977	\$7,853	\$876	12.56%
IK	\$1,004	\$1,301	\$297	29.58%
UH	\$107,711	\$107,711	\$0	0.00%
Total Lincoln	\$179,954	\$182,122	\$2,168	1.20%
Niagara Falls				
CF	\$237,493	\$242,440	\$4,947	2.08%
CH	\$73,452	\$77,563	\$4,111	5.60%
CJ	\$7,007	\$7,030	\$23	0.33%
CK	\$6,904	\$6,650	-\$254	-3.68%
IH	\$41,817	\$46,117	\$4,300	10.28%
IJ	\$175	\$170	-\$5	-2.86%
IK	\$2,359	\$2,708	\$349	14.79%
UH	\$322,848	\$318,300	-\$4,548	-1.41%
Total Niagara Falls	\$692,055	\$700,978	\$8,923	1.29%
Niagara-on-the-Lake				
CF	\$268,392	\$269,955	\$1,563	0.58%
CH	\$11,044	\$11,411	\$367	3.32%
CJ	\$1,399	\$1,390	-\$9	-0.64%
CK	\$384	\$397	\$13	3.39%
CV	\$16,783	\$17,459	\$676	4.03%
IH	\$1,702	\$1,859	\$157	9.22%
IJ	\$13,864	\$15,151	\$1,287	9.28%
UH	\$192	\$192	\$0	0.00%
Total NOTL	\$313,760	\$317,814	\$4,054	1.29%
Pelham				
CF	\$9,310	\$9,238	-\$72	-0.77%
IH	\$310	\$333	\$23	7.42%
UH	\$173,875	\$173,875	\$0	0.00%
Total Pelham	\$183,495	\$183,446	-\$49	-0.03%

Table 41 Continued
Retained Education Levy Amounts
(Based on Hypothetical 2019 Rates – For Illustrative Purposes only)

RTC/RTQ	Education Levy		Change	
	2018	2019	\$	%
<i>Port Colborne</i>				
CF	\$117,861	\$116,711	-\$1,150	-0.98%
IH	\$1,014	\$999	-\$15	-1.48%
WF	\$42,524	\$28,032	-\$14,492	-34.08%
Total Port Colborne	\$161,399	\$145,742	-\$15,657	-9.70%
<i>St. Catharines</i>				
CF	\$382,032	\$376,663	-\$5,369	-1.41%
CH	\$59,943	\$59,339	-\$604	-1.01%
CK	\$4,184	\$4,116	-\$68	-1.63%
IH	\$23,421	\$25,155	\$1,734	7.40%
IK	\$5,057	\$5,084	\$27	0.53%
UH	\$44,588	\$44,588	\$0	0.00%
Total St. Catharines	\$519,225	\$514,945	-\$4,280	-0.82%
<i>Thorold</i>				
CF	\$68,330	\$69,422	\$1,092	1.60%
CH	\$6,938	\$7,043	\$105	1.51%
IF	\$1,695	\$1,680	-\$15	-0.88%
IH	\$20,360	\$20,271	-\$89	-0.44%
UH	\$239,097	\$239,097	\$0	0.00%
Total Thorold	\$336,420	\$337,513	\$1,093	0.32%
<i>Wainfleet</i>				
IH	\$137	\$136	-\$1	-0.73%
Total Wainfleet	\$137	\$136	-\$1	-0.73%
<i>Welland</i>				
CF	\$103,764	\$102,189	-\$1,575	-1.52%
CH	\$13,999	\$13,485	-\$514	-3.67%
CK	\$250	\$240	-\$10	-4.00%
IH	\$6,230	\$6,401	\$171	2.74%
IJ	\$15	\$15	\$0	0.00%
HF	\$15,819	\$18,653	\$2,834	17.92%
UH	\$62,708	\$62,708	\$0	0.00%
Total Welland	\$202,785	\$203,691	\$906	0.45%
<i>West Lincoln</i>				
CF	\$21,689	\$21,205	-\$484	-2.23%
IH	\$1,306	\$1,317	\$11	0.84%
HF	\$6,636	\$6,245	-\$391	-5.89%
UH	\$490,229	\$490,229	\$0	0.00%
Total West Lincoln	\$519,860	\$518,996	-\$864	-0.17%
Total Niagara Region	\$3,453,929	\$3,459,345	\$5,416	0.16%

PART SEVEN: BUSINESS TAX CAPPING

Since 1998, property in the multi-residential, commercial and industrial tax classes have been subject to mandatory tax impact mitigation measures that are intended to protect them from year-over-year increases in taxation above maximum thresholds, exclusive of any municipal budgetary change.

Over time, a variety of modified tax capping protection regimes have been implemented, replacing earlier incarnations with more permanent forms of relief. This tradition has created a long legacy of inequity within the multi-residential, commercial and industrial tax classes, which has effectively undermined the original goals of a stable, fair, transparent, and easily administered assessment and property tax system in the Province of Ontario.

The following has been prepared as an overview of the newly expanded slate of capping tools and exit options, and to provide the municipality with an understanding of what its locally specific policy options and program outcomes may be for 2018. The first step is to discuss the options and local eligibility for immediate and/or phased opt-out. The municipality must then consider the newly expanded capping calculation options and the local implications of various strategic combinations.

Expanded Local Capping Options

The Minister of Finance passed legislation that granted municipalities more local autonomy in respect of the business tax capping program as of 2016. The increased options included the ability for municipalities to opt-out of capping altogether if no properties remained eligible for protection. Where properties remained eligible for protection, progress towards full CVA tax (assessment X applicable tax rates) could be further accelerated using the expanded and newly added calculation parameter options. These options were further enhanced and expanded as of the 2017 taxation year.

Similar to the traditional capping calculation/parameter options, the options to opt-out of the business tax capping program have been provided on a class-by-class basis, as are the constraints and limitations being imposed for their use. As such, municipalities must consider both the availability and desirability of these opt-out provisions for each of the multi-residential, commercial and industrial property classes. These options are summarized below.

Immediate Opt-Out: A municipality may exclude a class from the capping program in its entirety if no property within that class was subject to a capping adjustment as of final 2018 tax billing.

Phased Opt-Out: If properties continue to be eligible for capping adjustments, but no property classified as occupied (CT vs. CX, IT vs. IX, etc.) received a capping credit greater than 50% of its total un-capped tax liability for the previous taxation year, the municipality may initiate a staged, four-year exit plan for that class.

In addition to the opt-out and phase-out options, municipalities may also choose to limit protection levels to any outstanding capping protection related to prior reassessment cycles, while flowing through any tax increases resulting from the current reassessment. In effect, this means that taxpayers will not have historic protection removed, but new increases will not be capped.

Capping Decisions

Where a property class is eligible for immediate opt-out, and the municipality chooses this option, the implications are simple; capping will not apply to that class for the tax year in respect of which the policy option is taken, or any subsequent taxation year.

For all other property classes, including those eligible to enter a four-year phase-out, the municipality must establish a complete set of capping parameters for the year, and undertake all of the elements of the capping exercise as in the past. The phase-out will be applied by means of reducing any calculated capping protection by staged percentages. The mechanics of this program are detailed later in this section.

It is important to note that as with any change to a municipality's tax policy, opting out of capping does not apply to prior taxation years, or any adjustment made in respect of a prior taxation year. That is, if a municipality were to exclude the commercial property class for 2018, it would continue to be responsible for considering, and applying any capping protection (or claw-back) that might apply should a recalculation of taxes be required for a prior year.

For any class not eligible for immediate opt-out, or where that option is not exercised, it remains mandatory for the municipality to establish the local capping parameters via by-law before final billing can occur. The range of optional capping tools available fall into three distinct categories and any may be used on their own, or in combination, and be applied differently to each capped class. These categories are:

- 1) Calculation Parameters;
- 2) Property Specific Exclusions; and
- 3) Phase-Out and Flow-Through of Current Cycle Increases.

Calculation Parameters

The first category includes options for adjusting the parameters/thresholds applied in the capping calculation itself. Under these options, municipalities now have the flexibility to:

- Increase the annual cap from 5% of the previous year's final (annualized) capped taxes up to 10%;
- Set a second limit for annual increases of up to 10% of the previous year's annualized CVA (uncapped) taxes;
- Institute a threshold of up to \$500 for increasing properties, decreasing properties, or both. Where a threshold is set, and the difference between a property's capped tax and CVA tax is less than the threshold amount, that property is moved directly to its CVA tax destination; and/or
- For any class with no occupied properties eligible for protection in excess of 50% of CVA tax, initiate the first year of a four-year phase-out.

What is important to take note of in respect of these first two options is the fact that the 10% of Prior Year's CVA Tax limit will always exceed the maximum tax calculated against the Prior Year's Annualized Capped Tax. When the CVA tax limit was restricted to 5%, these two tests were mutually exclusive with one always being greater than the other; this is no longer the case.

Property Specific Exclusions

The second category consists of elements that can be employed to exclude properties from the cap based on the relationship between a property's "Capped tax" and "CVA tax" liability. These options, which may be adopted on their own or in combination with one another, are as follows:

- Exclude properties that reach their CVA tax destination; under this option a property is excluded from the current year's capping program if its final (capped) taxes for the previous year were equal to its CVA taxes for that year;
- Exclude properties that are subject to a cap in one year, and if it were not for the exclusion, would be subject to a claw-back in the next; and/or
- Exclude properties that are subject to claw-back in one year, and if it were not for the exclusion, would be subject to capping in the next.

Although the availability of these various tools has not eliminated all issues related to capping, their use, particularly in light of the enhancements, can be used to effectively move towards a full capping opt-out.

Phase-Out and Current Cycle Flow-Through

For properties in a class that has entered a phase-out plan, a final adjustment will be made to any amount of capping protection calculated for the year, allowing only a portion of the capping credit to flow through. For example, a property that would otherwise be entitled to a \$1,000 capping credit would only receive a \$750 credit in Year 1 of a phase-out plan; the other 25% of this credit would be *phased-out*.

The proportion of the calculated billing adjustment to be added back in, or phased-out, will be based on an annual phase-out factor that will increase from 25% to 100% over four years.

Phase-Out Year	Phase-Out Factor
Pre-Qualifying Year	Once no adjustment exceeds 50%
Year 1	25%
Year 2	33%
Year 3	50%
Year 4	100%

As a class must meet an eligibility requirement before entering Year 1 of the phase-out, the percentages change based on the program year, not the calendar year and different classes may be subject to different phase-out factors. In our example below, the hypothetical multi-residential and commercial classes are in Year 1, while the industrial class has not yet qualified for the phase-out program. If the 2019 capping campaign resulted in all occupied industrial properties being billed at greater than 50% of their CVA tax liability, the industrial class would be eligible for Year 1 treatment in 2019.

The following example has been prepared to illustrate how the phase-out will work in its simplest form. We have used the property with the lowest tax level in each class in order to illustrate how both eligibility for the phase-out and the phase-out itself function.

Illustrative Eligibility and Phase-Out Model

Capping Calculation Elements	Capped / Increasing Properties		
	Multi-Residential	Commercial	Industrial
2018 CVA Tax	\$9,000	\$9,000	\$9,000
2018 Capped Tax	\$5,000	\$8,065	\$4,000
2018 Tax Level	55%	90%	44%
2019 CVA Tax	\$9,500	\$9,500	\$9,500
Maximum Increase (10% Limit)	\$500	\$807	\$400
Pre Phase-Out Maximum Tax	\$5,500	\$8,872	\$4,400
Pre Phase-Out Billing Adjustment	-\$4,000	-\$628	-\$5,100
Threshold Test - \$500	No	No	No
Eligible for Capping Phase-Out*	Yes	Yes	No
Phase-Out Factor	25%	25%	-
Capping Phase-Out Adjustment	\$1,000	\$157	-
Final Billing Adjustment	-\$3,000	-\$471	-\$5,100
Final Capped Tax	\$6,500	\$9,029	\$4,400

**Eligibility determination made at the class, not the property level*

The option to allow current reassessment cycle increases to flow-through functions in a manner quite similar to the phase-out tool in that it layers on an additional tax increase for eligible properties after the core capping calculation has been completed.

With the traditional capping calculation, we adjust based on the relationship between the previous year's actual capped (base) tax and the current year's CVA (destination) tax. To effectively allow current cycle increases to flow-through, while continuing to provide mitigation for prior cycle increases, this new tool considers the tax change that would have occurred if the property had not been capped. The basic mechanics of this tool can be best explained by using the multi-residential property above as an illustrative example. In this simplified model, we have considered the difference between how two identical properties would experience the current cycle reassessment change if one was capped in 2018 and the other was already at its CVA tax destination.

Illustrative Example: Current Cycle Increase Flow-Through

	No 2018 Capping	Capped in 2018	
		No Flow- Through	Flow- Through
2018 CVA Tax	\$9,000	\$9,000	\$9,000
2018 Capped Tax	\$9,000	\$5,000	\$5,000
2019 CVA Tax	\$9,500	\$9,500	\$9,500
CVA Tax Change	\$500	\$500	\$500
Amount Subject to Capping	\$0	\$4,500	\$4,500
Pre Flow-Through Billing Adjustment	\$0	-\$3,000	-\$3,000
Pre Flow-Through Adjusted Tax	\$9,500	\$6,500	\$6,500
Current Cycle Flow-Through	-	-	\$500
Final Billing Adjustment	\$0	-\$3,000	-\$2,500
Final Capped Tax	\$9,500	\$6,500	\$7,000

As with all capping calculations there are a number of complications and nuances that the Provincial regulations impose, however, the general phase-out and flow-through mechanisms will see the final billing adjustments for increasing properties reduced ***after*** the traditional capping calculations have been completed. Where a property is deemed eligible for a phase-out, that adjustment will be the last step in the calculation and the threshold test will not be re-applied.

No Final Threshold Test for Increasing/Capped Properties

The manner in which the threshold will be applied for increasing properties is illustrated in our commercial class example above where the Pre Phase-Out billing adjustment does not meet the threshold test but the final billing adjustment does. Even though the final billing adjustment is less than \$500, we do not move the property to CVA tax after the phase-out has been applied. The logic behind this is that a taxpayer should not be moved too many steps in one year. The logic/reasoning does not give consideration to the movement of decreasing/clawed back properties, which might otherwise benefit from the increasing threshold being applied as a final test.

Understanding the Municipality's Capping Dynamics

In light of the significant number of capping options, an even broader range of possible combinations, and the potential for revenue shortfalls to materialize, undertaking a comprehensive pro forma capping analysis is an educational exercise that remains a critical element of Council's annual tax policy decision making process.

To document the implications of the options available to the municipality, MTE has modelled the effects of different combinations of these tools in an effort to ensure that these capping options are given comprehensive treatment and consideration as part of the 2018 tax policy development process.

The pro forma capping models that have been produced and presented in this section of the report are intended to give the reader an understanding as to how the overall capping dynamic will be manifested in each eligible property class this year. The models have been prepared on the following basis:

1. 2018 (final) capped tax figures are employed as the "previous year's base taxes";
2. 2019 CVA taxes are determined by applying revenue neutral tax rates for municipal purposes and 2018 actual education tax rates against the 2019 phased CVA for each property; and
3. Overall levy change is set at zero, as revenue neutral tax rates are employed.

While these results remain speculative in light of the outstanding details regarding how each specific test will be operationalized, they will provide the municipality with some valuable preliminary indications as to the potential capping outcomes for 2019, including:

1. Which, if any, classes the municipality may be able to opt-out of capping completely;
2. Which classes may be eligible for the initiation of a four-year phase-out;
3. The progress of the local capping program, where protection remains mandatory;
4. How the enhanced parameters may be applied to further accelerate properties to their full CVA tax; and
5. Where preliminary results indicate undesirable, or less than ideal outcomes could materialize as part of the actual 2018 capping campaign, this "early warning" allows for the exploration and modelling of alternative options and/or cost recovery strategies.

Preliminary Pro forma Results

As the availability of some policy options depends on the current or anticipated state of the local capping program, Table 42 has been prepared to summarize what the municipality's range of options may be for 2019.

**Table 42
2019 Capping Options**

	Multi-Residential	Commercial	Industrial
<i>Full Opt-Out</i>			
Number of Properties Protected for 2018	0	2	0
Anticipated Protected Property Count for 2019	0	0	0
Eligible for Full / Immediate Opt-Out	✓	✗	✓
<i>Program Phase-Out</i>			
Minimum Tax Level in 2018	-	92%	-
Eligible for Four-Year Phase-Out	-	Y3	-
<i>Flow-Through Current Cycle Increase</i>			
	-	✓	-
<i>Calculation Parameters and Limits</i>			
0% - 10% of Prior Year's CVA Tax Limit	-	✓	-
5% - 10% of Prior Year's Capped Tax Limit	-	✓	-
\$0 - \$500 Threshold: Increasing Properties	-	✓	-
\$0 - \$500 Threshold: Decreasing Properties	-	✓	-
<i>Property Specific Exclusions</i>			
At CVA Tax Exclusion Option	-	✓	-
Cross CVA Tax Exclusion – Claw-back to Cap	-	✓	-
Cross CVA Tax Exclusion – Cap to Claw-back	-	✓	-
<i>Cost Recovery</i>			
Claw-back	-	✓	-
Forgone Revenue	-	✓	-

The Region has already opted out of capping for multi-residential class and will be able to opt out of the industrial class in 2019. Pro forma results for the commercial class are contained in Table 43. The first column summarizes the 2018 actual capping results at the time that the cap was run for final billing. The second column represents a 2019 pro forma model based on the recommended mix of capping tools for 2019.

Table 43
2019 Pro Forma Capping

	Commercial	
	2018 Actual	2019 Pro Forma
Class Level Opt-Out	Not Eligible	Not Eligible
Capping Phase-Out	Y2	Y3
Flow-Through Current Cycle Increase	Yes	Yes
Annualized Tax Limit	10%	10%
Prior Year CVA Tax Limit	10%	10%
CVA Tax Threshold – Increasers	\$500	\$500
CVA Tax Threshold – Decreasers	\$50	\$50
At CVA Tax Exclusion Option	Yes	Yes
Cross CVA Tax Exclusion: CB to Cap	Yes	Yes
Cross CVA Tax Exclusion: Cap to CB	Yes	Yes
Cost of Capping Protection	\$5,570	\$0
Decrease Retained	97.4%	100%
Decrease Clawed Back	2.5%	0%
Net Class Impact	\$0	\$0
Number of Properties Capped	2	0
Number of Properties Clawed Back	19	0

Pro Forma Commentary

It is anticipated that all properties in the commercial class will reach full CVA tax in 2019, allowing the Region to opt out of capping entirely for 2020.

PART EIGHT: GENERAL SUMMARY AND NEXT STEPS

PURPOSE AND SCOPE

The following notes, commentary and suggestions represent a compilation of the observations and thoughts that arose throughout the preparation and review of this report. This qualitative content does not represent a comprehensive commentary on any issue and it is not intended to be provided as policy advice. No financial, taxation or municipal policy decisions should be made on the basis of these comments; they are intended only as general observations, which may or may not be of interest to the reader.

ASSESSMENT AND REVENUE GROWTH

The Region's assessment and revenue growth remained steady in 2018 with the regional general levy revenue growth standing at 1.61% which is similar to last year's growth of 1.58%.

This is in part driven by positive growth trends and efforts to update/correct the assessment roll throughout the year. This may also be impacted by the new ARB rules and scheduling protocols, which are putting appeal matters off further into the assessment cycle than in the past. The municipality is advised to monitor assessment and taxes at risk closely.

BUSINESS TAX CAPPING

The Region's commercial class will remain subject to business tax capping rules for 2019, however, there is the potential that the commercial class will see no actual adjustments. If this materializes, the commercial class will be eligible for full exclusion in 2020.

POTENTIAL FOR PROVINCIAL TAX POLICY CHANGES

As of publication the new Provincial Government has been virtually silent on municipal finance matters which could mean that no significant changes are being contemplated for 2019, however, in the absence of any information we must be prepared for any matter of change or adjustment. Should any changes be announced, the contents of this study will provide a solid baseline against which local impacts can be measured.

Decision makers should also be well informed of the potential for Provincial tax policy changes. Additional care should be taken in announcing any tax outcomes for the coming year.

RECOMMENDED NEXT STEPS

- 1) It is recommended that specific tax policy options be modelled and considered with care before any annual decisions are made. For 2019 we also recommend that no final decisions be put before Council prior to receiving word from the Province with regards to their 2019 tax policy intentions.
- 2) Staff will want to keep a keen eye on any Provincial policy changes or suggestions in respect of multi-residential treatment or tax policy rules in general for 2019. MTE will keep the Region informed as we become aware of any information in this regard.
- 3) The municipality may wish to update the education levy results contained herein once final decisions have been announced in regards to those levies for 2019.

- 4) Where specific tax policy challenges or pressures are anticipated, early attention should be devoted in order to effectively address and understand any potential challenges, opportunities and/or tax implications.
- 5) Staff are also encouraged to take steps necessary to ensure that both Council and the public are well informed regarding base line tax impacts and any implications related to potential policy change. MTE would be pleased to provide any level or type of support that may be deemed appropriate and/or necessary in this regard.

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Fort Erie</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	3,340,920,372	3,434,792,472	93,872,100	2.81%
Farm	59,595,600	56,455,300	-3,140,300	-5.27%
Managed Forest	1,212,400	1,461,200	248,800	20.52%
New Multi-Residential	47,900	47,900	0	0.00%
Multi-Residential	40,015,400	40,015,400	0	0.00%
Commercial	272,240,409	269,280,809	-2,959,600	-1.09%
Industrial	48,992,791	49,745,291	752,500	1.54%
Pipeline	15,286,000	15,468,000	182,000	1.19%
Sub-Total: Taxable	3,778,310,872	3,867,266,372	88,955,500	2.35%
<i>Payment In Lieu</i>				
Residential	1,111,500	1,111,500	0	0.00%
Commercial	13,166,900	12,156,900	-1,010,000	-7.67%
Industrial	54,000	54,000	0	0.00%
Sub-Total: Payment In Lieu	14,332,400	13,322,400	-1,010,000	-7.05%
Total (Taxable + PIL)	3,792,643,272	3,880,588,772	87,945,500	2.32%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Fort Erie</i> Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	46,944,482	1.43%	93,872,100	2.81%
Farm	-491,100	-0.82%	-3,140,300	-5.27%
Managed Forest	-63,300	-4.96%	248,800	20.52%
New Multi-Residential	0	0.00%	0	0.00%
Multi-Residential	0	0.00%	0	0.00%
Commercial	1,395,309	0.52%	-2,959,600	-1.09%
Industrial	388,391	0.80%	752,500	1.54%
Pipeline	222,000	1.47%	182,000	1.19%
Sub-Total: Taxable	48,395,782	1.30%	88,955,500	2.35%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	2,447,700	22.83%	-1,010,000	-7.67%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	2,447,700	20.60%	-1,010,000	-7.05%
Total (Taxable + PIL)	50,843,482	1.36%	87,945,500	2.32%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Fort Erie</i>	2018 Phased CVA		Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	3,191,825,704	3,283,595,985	91,770,281	2.88%
Farm	54,179,128	51,319,965	-2,859,163	-5.28%
Managed Forest	1,155,706	1,399,686	243,980	21.11%
New Multi-Residential	41,450	41,450	0	0.00%
Multi-Residential	39,400,733	39,400,733	0	0.00%
Commercial	259,220,846	256,617,503	-2,603,343	-1.00%
Industrial	47,299,751	48,102,009	802,258	1.70%
Pipeline	14,593,000	14,766,749	173,749	1.19%
Sub-Total: Taxable	3,607,716,318	3,695,244,080	87,527,762	2.43%
<i>Payment In Lieu</i>				
Residential	1,111,000	1,111,000	0	0.00%
Commercial	12,773,000	11,779,800	-993,200	-7.78%
Industrial	52,000	52,000	0	0.00%
Sub-Total: Payment In Lieu	13,936,000	12,942,800	-993,200	-7.13%
Total (Taxable + PIL)	3,621,652,318	3,708,186,880	86,534,562	2.39%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Fort Erie</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$21,851,654	\$22,479,926	\$628,271	2.88%
Farm	\$92,729	\$87,836	-\$4,894	-5.28%
Managed Forest	\$1,978	\$2,396	\$418	21.13%
New Multi-Residential	\$284	\$284	\$0	0.00%
Multi-Residential	\$531,393	\$531,393	\$0	0.00%
Commercial	\$2,992,945	\$2,960,197	-\$32,748	-1.09%
Industrial	\$828,321	\$842,766	\$14,445	1.74%
Pipeline	\$170,049	\$172,074	\$2,025	1.19%
Sub-Total: Taxable	\$26,469,353	\$27,076,872	\$607,517	2.30%
<i>Payment In Lieu</i>				
Residential	\$7,606	\$7,606	\$0	0.00%
Commercial	\$151,709	\$139,912	-\$11,797	-7.78%
Industrial	\$655	\$655	\$0	0.00%
Sub-Total: Payment In Lieu	\$159,970	\$148,173	-\$11,797	-7.37%
Total (Taxable + PIL)	\$26,629,323	\$27,225,045	\$595,720	2.24%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Fort Erie</i>	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$306,405	1.47%	\$628,271	2.88%
Farm	-\$684	-0.78%	-\$4,894	-5.28%
Managed Forest	-\$99	-4.92%	\$418	21.13%
New Multi-Residential	\$0	0.00%	\$0	0.00%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	-\$2,467	-0.08%	-\$32,748	-1.09%
Industrial	\$14,687	1.85%	\$14,445	1.74%
Pipeline	\$2,399	1.48%	\$2,025	1.19%
Sub-Total: Taxable	\$320,241	1.26%	\$607,517	2.30%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$28,491	23.44%	-\$11,797	-7.78%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$28,491	21.96%	-\$11,797	-7.37%
Total (Taxable + PIL)	\$348,732	1.37%	\$595,720	2.24%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Fort Erie</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	3,283,595,985	3,359,194,245	75,598,260	2.30%
Farm	51,319,965	53,887,634	2,567,669	5.00%
Managed Forest	1,399,686	1,430,442	30,756	2.20%
New Multi-Residential	41,450	44,675	3,225	7.78%
Multi-Residential	39,400,733	39,708,066	307,333	0.78%
Commercial	256,617,503	262,949,157	6,331,654	2.47%
Industrial	48,102,009	48,923,650	821,641	1.71%
Pipeline	14,766,749	15,117,375	350,626	2.37%
Sub-Total: Taxable	3,695,244,080	3,781,255,244	86,011,164	2.33%
<i>Payment In Lieu</i>				
Residential	1,111,000	1,111,250	250	0.02%
Commercial	11,779,800	11,968,350	188,550	1.60%
Industrial	52,000	53,000	1,000	1.92%
Sub-Total: Payment In Lieu	12,942,800	13,132,600	189,800	1.47%
Total (Taxable + PIL)	3,708,186,880	3,794,387,844	86,200,964	2.32%

Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
 (Local General Levy)

Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00684613	0.00669430	-2.22%
Farm	0.250000	0.250000	0.00%	0.00171153	0.00167358	-2.22%
Managed Forest	0.250000	0.250000	0.00%	0.00171153	0.00167358	-2.22%
New Multi-Residential	1.000000	1.000000	0.00%	0.00684613	0.00669430	-2.22%
Multi-Residential	1.970000	1.970000	0.00%	0.01348688	0.01318777	-2.22%
Commercial	1.734900	1.734900	0.00%	0.01187735	0.01161394	-2.22%
Industrial	2.630000	2.630000	0.00%	0.01800532	0.01760601	-2.22%
Pipeline	1.702100	1.702100	0.00%	0.01165280	0.01139437	-2.22%
Sub-Total of Taxable Levy				\$27,076,872	\$27,076,885	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00684613	0.00669430	-2.22%
Commercial	1.734900	1.734900	0.00%	0.01187735	0.01161394	-2.22%
Industrial	2.630000	2.630000	0.00%	0.01800532	0.01760601	-2.22%
Sub-Total of Payment In Lieu Levy				\$148,173	\$147,092	-0.73%
Total Taxable + PIL Levies Based on Rate Set				\$27,225,045	\$27,223,977	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Fort Erie</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$22,479,926	\$22,487,454	\$7,528	0.03%
Farm	\$87,836	\$90,185	\$2,349	2.67%
Managed Forest	\$2,396	\$2,394	-\$2	-0.08%
New Multi-Residential	\$284	\$299	\$15	5.28%
Multi-Residential	\$531,393	\$523,661	-\$7,732	-1.46%
Commercial	\$2,960,197	\$2,965,441	\$5,244	0.18%
Industrial	\$842,766	\$835,198	-\$7,568	-0.90%
Pipeline	\$172,074	\$172,253	\$179	0.10%
Sub-Total: Taxable	\$27,076,872	\$27,076,885	\$13	0.00%
<i>Payment In Lieu</i>				
Residential	\$7,606	\$7,439	-\$167	-2.20%
Commercial	\$139,912	\$139,000	-\$912	-0.65%
Industrial	\$655	\$653	-\$2	-0.31%
Sub-Total: Payment In Lieu	\$148,173	\$147,092	-\$1,081	-0.73%
Total (Taxable + PIL)	\$27,225,045	\$27,223,977	-\$1,068	0.00%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Fort Erie</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$18,620,583	\$18,331,694	-\$288,889	-1.55%
Farm	\$72,756	\$73,518	\$762	1.05%
Managed Forest	\$1,984	\$1,952	-\$32	-1.61%
New Multi-Residential	\$235	\$244	\$9	3.83%
Multi-Residential	\$440,164	\$426,886	-\$13,278	-3.02%
Commercial	\$2,451,993	\$2,417,415	-\$34,578	-1.41%
Industrial	\$698,081	\$680,850	-\$17,231	-2.47%
Pipeline	\$142,532	\$140,420	-\$2,112	-1.48%
Sub-Total: Taxable	\$22,428,328	\$22,072,979	-\$355,349	-1.58%
<i>Payment In Lieu</i>				
Residential	\$6,300	\$6,064	-\$236	-3.75%
Commercial	\$115,893	\$113,311	-\$2,582	-2.23%
Industrial	\$543	\$532	-\$11	-2.03%
Sub-Total: Payment In Lieu	\$122,736	\$119,907	-\$2,829	-2.30%
Total (Taxable + PIL)	\$22,551,064	\$22,192,886	-\$358,178	-1.59%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Fort Erie</i>	Municipal General Levies (UT + Local)		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$41,100,509	\$40,819,148	-\$281,361	-0.68%
Farm	\$160,592	\$163,703	\$3,111	1.94%
Managed Forest	\$4,380	\$4,346	-\$34	-0.78%
New Multi-Residential	\$519	\$543	\$24	4.62%
Multi-Residential	\$971,557	\$950,547	-\$21,010	-2.16%
Commercial	\$5,412,190	\$5,382,856	-\$29,334	-0.54%
Industrial	\$1,540,847	\$1,516,048	-\$24,799	-1.61%
Pipeline	\$314,606	\$312,673	-\$1,933	-0.61%
Sub-Total: Taxable	\$49,505,200	\$49,149,864	-\$355,336	-0.72%
<i>Payment In Lieu</i>				
Residential	\$13,906	\$13,503	-\$403	-2.90%
Commercial	\$255,805	\$252,311	-\$3,494	-1.37%
Industrial	\$1,198	\$1,185	-\$13	-1.09%
Sub-Total: Payment In Lieu	\$270,909	\$266,999	-\$3,910	-1.44%
Total (Taxable + PIL)	\$49,776,109	\$49,416,863	-\$359,246	-0.72%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Grimsby</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	4,144,665,522	4,274,136,031	129,470,509	3.12%
Farm	92,321,395	90,563,795	-1,757,600	-1.90%
Managed Forest	907,400	913,800	6,400	0.71%
Multi-Residential	29,469,000	29,772,000	303,000	1.03%
Commercial	349,888,500	359,891,900	10,003,400	2.86%
Industrial	53,036,400	56,906,800	3,870,400	7.30%
Pipeline	7,741,000	7,831,000	90,000	1.16%
Sub-Total: Taxable	4,678,029,217	4,820,015,326	141,986,109	3.04%
<i>Payment In Lieu</i>				
Residential	4,797,300	4,797,300	0	0.00%
Commercial	35,211,700	35,211,700	0	0.00%
Industrial	80,800	80,800	0	0.00%
Sub-Total: Payment In Lieu	40,089,800	40,089,800	0	0.00%
Total (Taxable + PIL)	4,718,119,017	4,860,105,126	141,986,109	3.01%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Grimsby</i> Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	72,279,723	1.77%	129,470,509	3.12%
Farm	1,802,895	1.99%	-1,757,600	-1.90%
Managed Forest	0	0.00%	6,400	0.71%
Multi-Residential	2,151,000	7.87%	303,000	1.03%
Commercial	-9,909,300	-2.75%	10,003,400	2.86%
Industrial	-3,659,200	-6.45%	3,870,400	7.30%
Pipeline	-12,000	-0.15%	90,000	1.16%
Sub-Total: Taxable	62,653,118	1.36%	141,986,109	3.04%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	0	0.00%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	0	0.00%
Total (Taxable + PIL)	62,653,118	1.35%	141,986,109	3.01%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Grimsby</i> Realty Tax Class	2018 Phased CVA		Phased CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	3,719,249,292	3,836,277,963	117,028,671	3.15%
Farm	77,100,310	75,700,412	-1,399,898	-1.82%
Managed Forest	763,200	769,196	5,996	0.79%
Multi-Residential	28,062,758	28,202,445	139,687	0.50%
Commercial	299,143,522	307,399,787	8,256,265	2.76%
Industrial	45,613,945	49,011,380	3,397,435	7.45%
Pipeline	7,443,961	7,530,507	86,546	1.16%
Sub-Total: Taxable	4,177,376,988	4,304,891,690	127,514,702	3.05%
<i>Payment In Lieu</i>				
Residential	3,965,750	3,965,750	0	0.00%
Commercial	28,499,350	28,499,350	0	0.00%
Industrial	55,450	55,450	0	0.00%
Sub-Total: Payment In Lieu	32,520,550	32,520,550	0	0.00%
Total (Taxable + PIL)	4,209,897,538	4,337,412,240	127,514,702	3.03%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Grimsby</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$9,247,779	\$9,539,167	\$291,388	3.15%
Farm	\$47,993	\$47,121	-\$871	-1.81%
Managed Forest	\$475	\$479	\$4	0.84%
Multi-Residential	\$137,650	\$138,335	\$685	0.50%
Commercial	\$1,263,413	\$1,298,006	\$34,594	2.74%
Industrial	\$290,063	\$309,834	\$19,771	6.82%
Pipeline	\$31,548	\$31,915	\$367	1.16%
Sub-Total: Taxable	\$11,018,921	\$11,364,857	\$345,938	3.14%
<i>Payment In Lieu</i>				
Residential	\$9,874	\$9,874	\$0	0.00%
Commercial	\$114,451	\$114,451	\$0	0.00%
Industrial	\$363	\$363	\$0	0.00%
Sub-Total: Payment In Lieu	\$124,688	\$124,688	\$0	0.00%
Total (Taxable + PIL)	\$11,143,609	\$11,489,545	\$345,938	3.10%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Grimsby</i>	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
	\$	%	\$	%
Realty Tax Class				
<i>Taxable</i>				
Residential	\$157,766	1.81%	\$291,388	3.15%
Farm	\$1,081	2.52%	-\$871	-1.81%
Managed Forest	\$0	0.00%	\$4	0.84%
Multi-Residential	\$10,307	8.04%	\$685	0.50%
Commercial	-\$32,077	-2.62%	\$34,594	2.74%
Industrial	-\$14,582	-5.09%	\$19,771	6.82%
Pipeline	-\$49	-0.16%	\$367	1.16%
Sub-Total: Taxable	\$122,446	1.17%	\$345,938	3.14%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	\$0	0.00%
Total (Taxable + PIL)	\$122,446	1.16%	\$345,938	3.10%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Grimsby</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	3,836,277,963	4,055,206,983	218,929,020	5.71%
Farm	75,700,412	83,132,103	7,431,691	9.82%
Managed Forest	769,196	841,498	72,302	9.40%
Multi-Residential	28,202,445	28,987,222	784,777	2.78%
Commercial	307,399,787	333,645,846	26,246,059	8.54%
Industrial	49,011,380	52,959,089	3,947,709	8.05%
Pipeline	7,530,507	7,680,754	150,247	2.00%
Sub-Total: Taxable	4,304,891,690	4,562,453,495	257,561,805	5.98%
<i>Payment In Lieu</i>				
Residential	3,965,750	4,381,525	415,775	10.48%
Commercial	28,499,350	31,855,525	3,356,175	11.78%
Industrial	55,450	68,125	12,675	22.86%
Sub-Total: Payment In Lieu	32,520,550	36,305,175	3,784,625	11.64%
Total (Taxable + PIL)	4,337,412,240	4,598,758,670	261,346,430	6.03%

Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
 (Local General Levy)

Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00248988	0.00234799	-5.70%
Farm	0.250000	0.250000	0.00%	0.00062247	0.00058700	-5.70%
Managed Forest	0.250000	0.250000	0.00%	0.00062247	0.00058700	-5.70%
Multi-Residential	1.970000	1.970000	0.00%	0.00490507	0.00462554	-5.70%
Commercial	1.734900	1.734900	0.00%	0.00431970	0.00407353	-5.70%
Industrial	2.630000	2.630000	0.00%	0.00654839	0.00617521	-5.70%
Pipeline	1.702100	1.702100	0.00%	0.00423803	0.00399651	-5.70%
Sub-Total of Taxable Levy				\$11,364,857	\$11,364,863	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00248988	0.00234799	-5.70%
Commercial	1.734900	1.734900	0.00%	0.00431970	0.00407353	-5.70%
Industrial	2.630000	2.630000	0.00%	0.00654839	0.00617521	-5.70%
Sub-Total of Payment In Lieu Levy				\$124,688	\$131,433	5.41%
Total Taxable + PIL Levies Based on Rate Set				\$11,489,545	\$11,496,296	0.06%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Grimsby</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$9,539,167	\$9,509,050	-\$30,117	-0.32%
Farm	\$47,121	\$48,799	\$1,678	3.56%
Managed Forest	\$479	\$494	\$15	3.13%
Multi-Residential	\$138,335	\$134,082	-\$4,253	-3.07%
Commercial	\$1,298,006	\$1,326,848	\$28,842	2.22%
Industrial	\$309,834	\$314,894	\$5,060	1.63%
Pipeline	\$31,915	\$30,696	-\$1,219	-3.82%
Sub-Total: Taxable	\$11,364,857	\$11,364,863	\$6	0.00%
<i>Payment In Lieu</i>				
Residential	\$9,874	\$10,288	\$414	4.19%
Commercial	\$114,451	\$120,724	\$6,273	5.48%
Industrial	\$363	\$421	\$58	15.98%
Sub-Total: Payment In Lieu	\$124,688	\$131,433	\$6,745	5.41%
Total (Taxable + PIL)	\$11,489,545	\$11,496,296	\$6,751	0.06%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Grimsby</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$21,725,791	\$22,100,819	\$375,028	1.73%
Farm	\$107,320	\$113,416	\$6,096	5.68%
Managed Forest	\$1,090	\$1,148	\$58	5.32%
Multi-Residential	\$315,062	\$311,631	-\$3,431	-1.09%
Commercial	\$2,956,251	\$3,083,842	\$127,591	4.32%
Industrial	\$705,657	\$731,876	\$26,219	3.72%
Pipeline	\$72,686	\$71,344	-\$1,342	-1.85%
Sub-Total: Taxable	\$25,883,857	\$26,414,076	\$530,219	2.05%
<i>Payment In Lieu</i>				
Residential	\$22,489	\$23,911	\$1,422	6.32%
Commercial	\$260,665	\$280,588	\$19,923	7.64%
Industrial	\$827	\$978	\$151	18.26%
Sub-Total: Payment In Lieu	\$283,981	\$305,477	\$21,496	7.57%
Total (Taxable + PIL)	\$26,167,838	\$26,719,553	\$551,715	2.11%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Grimsby</i> Realty Tax Class	Municipal General Levies (UT + Local)		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$31,264,958	\$31,609,869	\$344,911	1.10%
Farm	\$154,441	\$162,215	\$7,774	5.03%
Managed Forest	\$1,569	\$1,642	\$73	4.65%
Multi-Residential	\$453,397	\$445,713	-\$7,684	-1.69%
Commercial	\$4,254,257	\$4,410,690	\$156,433	3.68%
Industrial	\$1,015,491	\$1,046,770	\$31,279	3.08%
Pipeline	\$104,601	\$102,040	-\$2,561	-2.45%
Sub-Total: Taxable	\$37,248,714	\$37,778,939	\$530,225	1.42%
<i>Payment In Lieu</i>				
Residential	\$32,363	\$34,199	\$1,836	5.67%
Commercial	\$375,116	\$401,312	\$26,196	6.98%
Industrial	\$1,190	\$1,399	\$209	17.56%
Sub-Total: Payment In Lieu	\$408,669	\$436,910	\$28,241	6.91%
Total (Taxable + PIL)	\$37,657,383	\$38,215,849	\$558,466	1.48%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Lincoln</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	3,038,939,656	3,090,842,665	51,903,009	1.71%
Farm	538,161,200	524,850,700	-13,310,500	-2.47%
Managed Forest	1,024,100	1,024,100	0	0.00%
Multi-Residential	22,996,000	21,808,500	-1,187,500	-5.16%
Commercial	219,369,900	220,776,700	1,406,800	0.64%
Industrial	104,898,000	105,122,600	224,600	0.21%
Pipeline	20,572,000	20,580,000	8,000	0.04%
Sub-Total: Taxable	3,945,960,856	3,985,005,265	39,044,409	0.99%
<i>Payment In Lieu</i>				
Residential	5,320,200	5,320,200	0	0.00%
Commercial	17,969,900	18,195,900	226,000	1.26%
Industrial	2,131,500	2,131,500	0	0.00%
Sub-Total: Payment In Lieu	25,421,600	25,647,600	226,000	0.89%
Total (Taxable + PIL)	3,971,382,456	4,010,652,865	39,270,409	0.99%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Lincoln</i> Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	35,676,920	1.19%	51,903,009	1.71%
Farm	2,966,000	0.55%	-13,310,500	-2.47%
Managed Forest	75,900	8.00%	0	0.00%
Multi-Residential	-813,000	-3.41%	-1,187,500	-5.16%
Commercial	117,400	0.05%	1,406,800	0.64%
Industrial	1,275,300	1.23%	224,600	0.21%
Pipeline	60,000	0.29%	8,000	0.04%
Sub-Total: Taxable	39,358,520	1.01%	39,044,409	0.99%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	0	0.00%	226,000	1.26%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	226,000	0.89%
Total (Taxable + PIL)	39,358,520	1.00%	39,270,409	0.99%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Lincoln</i> Realty Tax Class	2018 Phased CVA		Phased CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	2,776,672,062	2,825,453,252	48,781,190	1.76%
Farm	445,646,389	434,728,211	-10,918,178	-2.45%
Managed Forest	877,352	877,352	0	0.00%
Multi-Residential	20,968,650	19,991,400	-977,250	-4.66%
Commercial	202,418,299	203,881,217	1,462,918	0.72%
Industrial	98,795,528	99,107,189	311,661	0.32%
Pipeline	19,422,000	19,429,618	7,618	0.04%
Sub-Total: Taxable	3,564,800,280	3,603,468,239	38,667,959	1.08%
<i>Payment In Lieu</i>				
Residential	4,661,900	4,661,900	0	0.00%
Commercial	15,825,350	16,051,350	226,000	1.43%
Industrial	1,641,250	1,641,250	0	0.00%
Sub-Total: Payment In Lieu	22,128,500	22,354,500	226,000	1.02%
Total (Taxable + PIL)	3,586,928,780	3,625,822,739	38,893,959	1.08%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Lincoln</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$11,838,702	\$12,046,687	\$207,985	1.76%
Farm	\$475,019	\$463,381	-\$11,638	-2.45%
Managed Forest	\$935	\$935	\$0	0.00%
Multi-Residential	\$176,123	\$167,915	-\$8,208	-4.66%
Commercial	\$1,462,780	\$1,473,250	\$10,470	0.72%
Industrial	\$1,074,696	\$1,077,714	\$3,018	0.28%
Pipeline	\$140,948	\$141,003	\$55	0.04%
Sub-Total: Taxable	\$15,169,203	\$15,370,885	\$201,682	1.33%
<i>Payment In Lieu</i>				
Residential	\$19,876	\$19,876	\$0	0.00%
Commercial	\$117,060	\$118,731	\$1,672	1.43%
Industrial	\$16,775	\$16,775	\$0	0.00%
Sub-Total: Payment In Lieu	\$153,711	\$155,382	\$1,672	1.09%
Total (Taxable + PIL)	\$15,322,914	\$15,526,267	\$203,354	1.33%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Lincoln</i> Realty Tax Class	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	\$150,163	1.36%	\$207,985	1.76%
Farm	\$3,214	0.77%	-\$11,638	-2.45%
Managed Forest	\$57	7.19%	\$0	0.00%
Multi-Residential	-\$5,502	-3.16%	-\$8,208	-4.66%
Commercial	\$5,670	0.40%	\$10,470	0.72%
Industrial	\$9,551	0.93%	\$3,018	0.28%
Pipeline	\$395	0.29%	\$55	0.04%
Sub-Total: Taxable	\$163,548	1.15%	\$201,682	1.33%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$1,672	1.43%
Industrial	-\$237	-1.65%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$237	-0.17%	\$1,672	1.09%
Total (Taxable + PIL)	\$163,311	1.14%	\$203,354	1.33%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Lincoln</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	2,825,453,252	2,958,147,963	132,694,711	4.70%
Farm	434,728,211	479,789,455	45,061,244	10.37%
Managed Forest	877,352	950,726	73,374	8.36%
Multi-Residential	19,991,400	20,899,950	908,550	4.54%
Commercial	203,881,217	212,328,963	8,447,746	4.14%
Industrial	99,107,189	102,114,895	3,007,706	3.03%
Pipeline	19,429,618	20,004,809	575,191	2.96%
Sub-Total: Taxable	3,603,468,239	3,794,236,761	190,768,522	5.29%
<i>Payment In Lieu</i>				
Residential	4,661,900	4,991,050	329,150	7.06%
Commercial	16,051,350	17,123,625	1,072,275	6.68%
Industrial	1,641,250	1,886,375	245,125	14.94%
Sub-Total: Payment In Lieu	22,354,500	24,001,050	1,646,550	7.37%
Total (Taxable + PIL)	3,625,822,739	3,818,237,811	192,415,072	5.31%

Confidential

Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00426363	0.00407361	-4.46%
Farm	0.250000	0.250000	0.00%	0.00106591	0.00101840	-4.46%
Managed Forest	0.250000	0.250000	0.00%	0.00106591	0.00101840	-4.46%
Multi-Residential	1.970000	1.970000	0.00%	0.00839936	0.00802501	-4.46%
Commercial	1.734900	1.734900	0.00%	0.00739698	0.00706731	-4.46%
Industrial	2.630000	2.630000	0.00%	0.01121336	0.01071359	-4.46%
Pipeline	1.702100	1.702100	0.00%	0.00725713	0.00693369	-4.46%
Sub-Total of Taxable Levy				\$15,370,885	\$15,370,870	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00426363	0.00407361	-4.46%
Commercial	1.734900	1.734900	0.00%	0.00739698	0.00706731	-4.46%
Industrial	2.630000	2.630000	0.00%	0.01121336	0.01071359	-4.46%
Sub-Total of Payment In Lieu Levy				\$155,382	\$159,763	2.82%
Total Taxable + PIL Levies Based on Rate Set				\$15,526,267	\$15,530,633	0.03%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Lincoln</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$12,046,687	\$12,050,341	\$3,654	0.03%
Farm	\$463,381	\$488,618	\$25,237	5.45%
Managed Forest	\$935	\$968	\$33	3.53%
Multi-Residential	\$167,915	\$167,722	-\$193	-0.11%
Commercial	\$1,473,250	\$1,465,054	-\$8,196	-0.56%
Industrial	\$1,077,714	\$1,059,460	-\$18,254	-1.69%
Pipeline	\$141,003	\$138,707	-\$2,296	-1.63%
Sub-Total: Taxable	\$15,370,885	\$15,370,870	-\$15	0.00%
<i>Payment In Lieu</i>				
Residential	\$19,876	\$20,331	\$455	2.29%
Commercial	\$118,731	\$121,018	\$2,287	1.93%
Industrial	\$16,775	\$18,414	\$1,639	9.77%
Sub-Total: Payment In Lieu	\$155,382	\$159,763	\$4,381	2.82%
Total (Taxable + PIL)	\$15,526,267	\$15,530,633	\$4,366	0.03%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Lincoln</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$16,022,552	\$16,143,116	\$120,564	0.75%
Farm	\$616,314	\$654,572	\$38,258	6.21%
Managed Forest	\$1,244	\$1,297	\$53	4.26%
Multi-Residential	\$223,333	\$224,687	\$1,354	0.61%
Commercial	\$1,959,475	\$1,962,642	\$3,167	0.16%
Industrial	\$1,433,399	\$1,419,295	-\$14,104	-0.98%
Pipeline	\$187,540	\$185,818	-\$1,722	-0.92%
Sub-Total: Taxable	\$20,443,857	\$20,591,427	\$147,570	0.72%
<i>Payment In Lieu</i>				
Residential	\$26,437	\$27,237	\$800	3.03%
Commercial	\$157,917	\$162,120	\$4,203	2.66%
Industrial	\$22,313	\$24,667	\$2,354	10.55%
Sub-Total: Payment In Lieu	\$206,667	\$214,024	\$7,357	3.56%
Total (Taxable + PIL)	\$20,650,524	\$20,805,451	\$154,927	0.75%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Lincoln</i>	Municipal General Levies (UT + Local)		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$28,069,239	\$28,193,457	\$124,218	0.44%
Farm	\$1,079,695	\$1,143,190	\$63,495	5.88%
Managed Forest	\$2,179	\$2,265	\$86	3.95%
Multi-Residential	\$391,248	\$392,409	\$1,161	0.30%
Commercial	\$3,432,725	\$3,427,696	-\$5,029	-0.15%
Industrial	\$2,511,113	\$2,478,755	-\$32,358	-1.29%
Pipeline	\$328,543	\$324,525	-\$4,018	-1.22%
Sub-Total: Taxable	\$35,814,742	\$35,962,297	\$147,555	0.41%
<i>Payment In Lieu</i>				
Residential	\$46,313	\$47,568	\$1,255	2.71%
Commercial	\$276,648	\$283,138	\$6,490	2.35%
Industrial	\$39,088	\$43,081	\$3,993	10.22%
Sub-Total: Payment In Lieu	\$362,049	\$373,787	\$11,738	3.24%
Total (Taxable + PIL)	\$36,176,791	\$36,336,084	\$159,293	0.44%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Niagara Falls</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	8,396,305,518	8,649,976,918	253,671,400	3.02%
Farm	91,092,000	87,909,600	-3,182,400	-3.49%
Managed Forest	1,328,900	1,285,400	-43,500	-3.27%
New Multi-Residential	10,875,500	10,875,500	0	0.00%
Multi-Residential	317,187,900	318,844,900	1,657,000	0.52%
Commercial	2,623,424,600	2,615,800,203	-7,624,397	-0.29%
Industrial	139,031,700	145,046,700	6,015,000	4.33%
Landfill	3,152,500	3,152,500	0	0.00%
Pipeline	44,280,000	44,541,000	261,000	0.59%
Sub-Total: Taxable	11,626,678,618	11,877,432,721	250,754,103	2.16%
<i>Payment In Lieu</i>				
Residential	8,314,904	8,278,104	-36,800	-0.44%
Commercial	408,830,399	406,950,499	-1,879,900	-0.46%
Industrial	4,336,700	4,336,700	0	0.00%
Sub-Total: Payment In Lieu	421,482,003	419,565,303	-1,916,700	-0.45%
Total (Taxable + PIL)	12,048,160,621	12,296,998,024	248,837,403	2.07%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Niagara Falls</i> Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	238,309,500	2.92%	253,671,400	3.02%
Farm	-775,200	-0.84%	-3,182,400	-3.49%
Managed Forest	-10,800	-0.81%	-43,500	-3.27%
New Multi-Residential	0	0.00%	0	0.00%
Multi-Residential	-1,204,000	-0.38%	1,657,000	0.52%
Commercial	34,581,900	1.34%	-7,624,397	-0.29%
Industrial	-5,018,400	-3.48%	6,015,000	4.33%
Landfill	-4,728,500	-60.00%	0	0.00%
Pipeline	347,000	0.79%	261,000	0.59%
Sub-Total: Taxable	261,501,500	2.30%	250,754,103	2.16%
<i>Payment In Lieu</i>				
Residential	0	0.00%	-36,800	-0.44%
Commercial	-1,969,000	-0.48%	-1,879,900	-0.46%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-1,969,000	-0.46%	-1,916,700	-0.45%
Total (Taxable + PIL)	259,532,500	2.20%	248,837,403	2.07%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Niagara Falls</i>		2018 Phased CVA		Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%	
<i>Taxable</i>					
Residential	7,776,970,360	8,011,639,770	234,669,410	3.02%	
Farm	74,074,020	71,312,416	-2,761,604	-3.73%	
Managed Forest	1,143,800	1,106,600	-37,200	-3.25%	
New Multi-Residential	9,776,820	9,776,820	0	0.00%	
Multi-Residential	289,823,716	291,354,594	1,530,878	0.53%	
Commercial	2,416,962,774	2,409,648,342	-7,314,432	-0.30%	
Industrial	123,768,402	130,046,074	6,277,672	5.07%	
Landfill	3,152,500	3,152,500	0	0.00%	
Pipeline	42,334,000	42,519,092	185,092	0.44%	
Sub-Total: Taxable	10,738,006,392	10,970,556,208	232,549,816	2.17%	
<i>Payment In Lieu</i>					
Residential	6,381,552	6,357,126	-24,426	-0.38%	
Commercial	396,311,400	395,036,364	-1,275,036	-0.32%	
Industrial	3,390,900	3,390,900	0	0.00%	
Sub-Total: Payment In Lieu	406,083,852	404,784,390	-1,299,462	-0.32%	
Total (Taxable + PIL)	11,144,090,244	11,375,340,598	231,250,354	2.08%	

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Niagara Falls</i>				
Realty Tax Class	2018 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$35,284,380	\$36,350,268	\$1,065,888	3.02%
Farm	\$84,113	\$80,977	-\$3,136	-3.73%
Managed Forest	\$1,299	\$1,257	-\$42	-3.23%
New Multi-Residential	\$44,407	\$44,407	\$0	0.00%
Multi-Residential	\$2,593,314	\$2,607,012	\$13,698	0.53%
Commercial	\$18,607,723	\$18,550,222	-\$57,501	-0.31%
Industrial	\$1,372,160	\$1,434,171	\$62,009	4.52%
Landfill	\$42,101	\$42,101	\$0	0.00%
Pipeline	\$327,287	\$328,718	\$1,431	0.44%
Sub-Total: Taxable	\$58,356,784	\$59,439,133	\$1,082,347	1.85%
<i>Payment In Lieu</i>				
Residential	\$28,986	\$28,875	-\$111	-0.38%
Commercial	\$3,116,158	\$3,106,110	-\$10,047	-0.32%
Industrial	\$39,537	\$39,537	\$0	0.00%
Sub-Total: Payment In Lieu	\$3,184,681	\$3,174,522	-\$10,158	-0.32%
Total (Taxable + PIL)	\$61,541,465	\$62,613,655	\$1,072,189	1.74%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Niagara Falls</i>				
Realty Tax Class	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	\$961,510	2.85%	\$1,065,888	3.02%
Farm	-\$491	-0.64%	-\$3,136	-3.73%
Managed Forest	-\$12	-0.97%	-\$42	-3.23%
New Multi-Residential	\$0	0.00%	\$0	0.00%
Multi-Residential	-\$12,089	-0.47%	\$13,698	0.53%
Commercial	\$276,735	1.52%	-\$57,501	-0.31%
Industrial	-\$37,048	-2.72%	\$62,009	4.52%
Landfill	\$0	0.00%	\$0	0.00%
Pipeline	\$2,465	0.76%	\$1,431	0.44%
Sub-Total: Taxable	\$1,191,070	2.12%	\$1,082,347	1.85%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	-\$111	-0.38%
Commercial	\$194,180	6.51%	-\$10,047	-0.32%
Industrial	-\$753	-2.12%	\$0	0.00%
Sub-Total: Payment In Lieu	\$193,427	6.35%	-\$10,158	-0.32%
Total (Taxable + PIL)	\$1,384,497	2.33%	\$1,072,189	1.74%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Niagara Falls</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	8,011,639,770	8,330,808,344	319,168,574	3.98%
Farm	71,312,416	79,611,005	8,298,589	11.64%
Managed Forest	1,106,600	1,196,000	89,400	8.08%
New Multi-Residential	9,776,820	10,326,160	549,340	5.62%
Multi-Residential	291,354,594	305,099,748	13,745,154	4.72%
Commercial	2,409,648,342	2,512,724,285	103,075,943	4.28%
Industrial	130,046,074	137,546,388	7,500,314	5.77%
Landfill	3,152,500	3,152,500	0	0.00%
Pipeline	42,519,092	43,530,046	1,010,954	2.38%
Sub-Total: Taxable	10,970,556,208	11,423,994,476	453,438,268	4.13%
<i>Payment In Lieu</i>				
Residential	6,357,126	7,317,615	960,489	15.11%
Commercial	395,036,364	400,993,431	5,957,067	1.51%
Industrial	3,390,900	3,863,800	472,900	13.95%
Sub-Total: Payment In Lieu	404,784,390	412,174,846	7,390,456	1.83%
Total (Taxable + PIL)	11,375,340,598	11,836,169,322	460,828,724	4.05%

Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Niagara Falls Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00454208	0.00436154	-3.97%
Farm	0.250000	0.250000	0.00%	0.00113552	0.00109039	-3.97%
Managed Forest	0.250000	0.250000	0.00%	0.00113552	0.00109039	-3.97%
New Multi-Residential	1.000000	1.000000	0.00%	0.00454208	0.00436154	-3.97%
Multi-Residential	1.970000	1.970000	0.00%	0.00894790	0.00859223	-3.97%
Commercial	1.734900	1.734900	0.00%	0.00788005	0.00756684	-3.97%
Industrial	2.630000	2.630000	0.00%	0.01194567	0.01147085	-3.97%
Landfill	2.940261	2.940261	0.00%	0.01335490	0.01282407	-3.97%
Pipeline	1.702100	1.702100	0.00%	0.00773107	0.00742378	-3.97%
Sub-Total of Taxable Levy				\$59,439,133	\$59,439,137	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00454208	0.00436154	-3.97%
Commercial	1.734900	1.734900	0.00%	0.00788005	0.00756684	-3.97%
Industrial	2.630000	2.630000	0.00%	0.01194567	0.01147085	-3.97%
Sub-Total of Payment In Lieu Levy				\$3,174,522	\$3,102,678	-2.26%
Total Taxable + PIL Levies Based on Rate Set				\$62,613,655	\$62,541,815	-0.11%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Niagara Falls</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$36,350,268	\$36,296,118	-\$54,150	-0.15%
Farm	\$80,977	\$86,807	\$5,830	7.20%
Managed Forest	\$1,257	\$1,304	\$47	3.74%
New Multi-Residential	\$44,407	\$45,038	\$631	1.42%
Multi-Residential	\$2,607,012	\$2,621,487	\$14,475	0.56%
Commercial	\$18,550,222	\$18,578,140	\$27,918	0.15%
Industrial	\$1,434,171	\$1,446,658	\$12,487	0.87%
Landfill	\$42,101	\$40,428	-\$1,673	-3.97%
Pipeline	\$328,718	\$323,157	-\$5,561	-1.69%
Sub-Total: Taxable	\$59,439,133	\$59,439,137	\$4	0.00%
<i>Payment In Lieu</i>				
Residential	\$28,875	\$31,917	\$3,042	10.54%
Commercial	\$3,106,110	\$3,027,528	-\$78,582	-2.53%
Industrial	\$39,537	\$43,233	\$3,696	9.35%
Sub-Total: Payment In Lieu	\$3,174,522	\$3,102,678	-\$71,844	-2.26%
Total (Taxable + PIL)	\$62,613,655	\$62,541,815	-\$71,840	-0.11%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Niagara Falls</i>		Upper-Tier General Levy		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%	
<i>Taxable</i>					
Residential	\$45,383,334	\$45,413,796	\$30,462	0.07%	
Farm	\$101,100	\$108,612	\$7,512	7.43%	
Managed Forest	\$1,569	\$1,632	\$63	4.02%	
New Multi-Residential	\$55,442	\$56,352	\$910	1.64%	
Multi-Residential	\$3,254,856	\$3,280,011	\$25,155	0.77%	
Commercial	\$23,159,969	\$23,244,997	\$85,028	0.37%	
Industrial	\$1,790,562	\$1,810,063	\$19,501	1.09%	
Landfill	\$52,564	\$50,583	-\$1,981	-3.77%	
Pipeline	\$410,405	\$404,335	-\$6,070	-1.48%	
Sub-Total: Taxable	\$74,209,801	\$74,370,381	\$160,580	0.22%	
<i>Payment In Lieu</i>					
Residential	\$36,049	\$39,934	\$3,885	10.78%	
Commercial	\$3,877,981	\$3,788,046	-\$89,935	-2.32%	
Industrial	\$49,363	\$54,093	\$4,730	9.58%	
Sub-Total: Payment In Lieu	\$3,963,393	\$3,882,073	-\$81,320	-2.05%	
Total (Taxable + PIL)	\$78,173,194	\$78,252,454	\$79,260	0.10%	

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Niagara Falls</i>		Municipal General Levies (UT + Local)		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%	
<i>Taxable</i>					
Residential	\$81,733,602	\$81,709,914	-\$23,688	-0.03%	
Farm	\$182,077	\$195,419	\$13,342	7.33%	
Managed Forest	\$2,826	\$2,936	\$110	3.89%	
New Multi-Residential	\$99,849	\$101,390	\$1,541	1.54%	
Multi-Residential	\$5,861,868	\$5,901,498	\$39,630	0.68%	
Commercial	\$41,710,191	\$41,823,137	\$112,946	0.27%	
Industrial	\$3,224,733	\$3,256,721	\$31,988	0.99%	
Landfill	\$94,665	\$91,011	-\$3,654	-3.86%	
Pipeline	\$739,123	\$727,492	-\$11,631	-1.57%	
Sub-Total: Taxable	\$133,648,934	\$133,809,518	\$160,584	0.12%	
<i>Payment In Lieu</i>					
Residential	\$64,924	\$71,851	\$6,927	10.67%	
Commercial	\$6,984,091	\$6,815,574	-\$168,517	-2.41%	
Industrial	\$88,900	\$97,326	\$8,426	9.48%	
Sub-Total: Payment In Lieu	\$7,137,915	\$6,984,751	-\$153,164	-2.15%	
Total (Taxable + PIL)	\$140,786,849	\$140,794,269	\$7,420	0.01%	

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Niagara-on-the-Lake</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	4,023,147,349	4,115,522,067	92,374,718	2.30%
Farm	545,818,225	544,672,725	-1,145,500	-0.21%
Managed Forest	1,048,000	1,392,300	344,300	32.85%
Multi-Residential	17,351,100	14,834,100	-2,517,000	-14.51%
Commercial	783,587,909	803,040,009	19,452,100	2.48%
Industrial	50,674,300	48,768,900	-1,905,400	-3.76%
Pipeline	18,402,000	18,492,000	90,000	0.49%
Sub-Total: Taxable	5,440,028,883	5,546,722,101	106,693,218	1.96%
<i>Payment In Lieu</i>				
Residential	3,552,600	3,687,600	135,000	3.80%
Commercial	38,965,000	38,965,000	0	0.00%
Industrial	2,011,000	2,011,000	0	0.00%
Sub-Total: Payment In Lieu	44,528,600	44,663,600	135,000	0.30%
Total (Taxable + PIL)	5,484,557,483	5,591,385,701	106,828,218	1.95%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Niagara-on-the-Lake</i>	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
Realty Tax Class				
<i>Taxable</i>				
Residential	134,043,429	3.45%	92,374,718	2.30%
Farm	-8,828,875	-1.59%	-1,145,500	-0.21%
Managed Forest	8,500	0.82%	344,300	32.85%
Multi-Residential	183,000	1.07%	-2,517,000	-14.51%
Commercial	1,033,900	0.13%	19,452,100	2.48%
Industrial	-820,700	-1.59%	-1,905,400	-3.76%
Pipeline	116,000	0.63%	90,000	0.49%
Sub-Total: Taxable	125,735,254	2.37%	106,693,218	1.96%
<i>Payment In Lieu</i>				
Residential	-531,000	-13.00%	135,000	3.80%
Commercial	78,000	0.20%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-453,000	-1.01%	135,000	0.30%
Total (Taxable + PIL)	125,282,254	2.34%	106,828,218	1.95%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Niagara-on-the-Lake</i> Realty Tax Class	2018 Phased CVA		Phased CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	3,719,402,387	3,807,248,706	87,846,319	2.36%
Farm	445,463,201	444,360,219	-1,102,982	-0.25%
Managed Forest	797,000	1,071,889	274,889	34.49%
Multi-Residential	16,526,990	14,107,550	-2,419,440	-14.64%
Commercial	698,572,754	714,904,257	16,331,503	2.34%
Industrial	44,092,981	42,721,844	-1,371,137	-3.11%
Pipeline	17,390,000	17,475,757	85,757	0.49%
Sub-Total: Taxable	4,942,245,313	5,041,890,222	99,644,909	2.02%
<i>Payment In Lieu</i>				
Residential	3,194,400	3,294,960	100,560	3.15%
Commercial	34,893,012	34,893,012	0	0.00%
Industrial	1,605,000	1,605,000	0	0.00%
Sub-Total: Payment In Lieu	39,692,412	39,792,972	100,560	0.25%
Total (Taxable + PIL)	4,981,937,725	5,081,683,194	99,745,469	2.00%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Niagara-on-the-Lake</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$7,736,209	\$7,918,926	\$182,717	2.36%
Farm	\$231,637	\$231,063	-\$573	-0.25%
Managed Forest	\$414	\$557	\$143	34.54%
Multi-Residential	\$67,720	\$57,806	-\$9,914	-14.64%
Commercial	\$2,491,440	\$2,551,973	\$60,535	2.43%
Industrial	\$217,109	\$211,574	-\$5,536	-2.55%
Pipeline	\$61,566	\$61,869	\$304	0.49%
Sub-Total: Taxable	\$10,806,095	\$11,033,768	\$227,676	2.11%
<i>Payment In Lieu</i>				
Residential	\$6,645	\$6,854	\$209	3.15%
Commercial	\$122,765	\$122,765	\$0	0.00%
Industrial	\$6,355	\$6,355	\$0	0.00%
Sub-Total: Payment In Lieu	\$135,765	\$135,974	\$209	0.15%
Total (Taxable + PIL)	\$10,941,860	\$11,169,742	\$227,885	2.08%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Niagara-on-the-Lake</i>	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$262,345	3.62%	\$182,717	2.36%
Farm	-\$3,140	-1.49%	-\$573	-0.25%
Managed Forest	\$3	0.86%	\$143	34.54%
Multi-Residential	\$702	1.05%	-\$9,914	-14.64%
Commercial	\$12,552	0.53%	\$60,535	2.43%
Industrial	-\$1,598	-0.78%	-\$5,536	-2.55%
Pipeline	\$380	0.63%	\$304	0.49%
Sub-Total: Taxable	\$271,244	2.67%	\$227,676	2.11%
<i>Payment In Lieu</i>				
Residential	-\$1,065	-14.38%	\$209	3.15%
Commercial	\$289	0.24%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$776	-0.59%	\$209	0.15%
Total (Taxable + PIL)	\$270,468	2.63%	\$227,885	2.08%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Niagara-on-the-Lake</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	3,807,248,706	3,961,385,384	154,136,678	4.05%
Farm	444,360,219	494,516,457	50,156,238	11.29%
Managed Forest	1,071,889	1,232,094	160,205	14.95%
Multi-Residential	14,107,550	14,470,825	363,275	2.58%
Commercial	714,904,257	758,972,139	44,067,882	6.16%
Industrial	42,721,844	45,745,372	3,023,528	7.08%
Pipeline	17,475,757	17,983,879	508,122	2.91%
Sub-Total: Taxable	5,041,890,222	5,294,306,150	252,415,928	5.01%
<i>Payment In Lieu</i>				
Residential	3,294,960	3,491,280	196,320	5.96%
Commercial	34,893,012	36,929,006	2,035,994	5.83%
Industrial	1,605,000	1,808,000	203,000	12.65%
Sub-Total: Payment In Lieu	39,792,972	42,228,286	2,435,314	6.12%
Total (Taxable + PIL)	5,081,683,194	5,336,534,436	254,851,242	5.02%

Confidential

**Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)**

Niagara-on-the-Lake Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00207996	0.00198637	-4.50%
Farm	0.250000	0.250000	0.00%	0.00051999	0.00049659	-4.50%
Managed Forest	0.250000	0.250000	0.00%	0.00051999	0.00049659	-4.50%
Multi-Residential	1.970000	1.970000	0.00%	0.00409752	0.00391315	-4.50%
Commercial	1.734900	1.734900	0.00%	0.00360852	0.00344615	-4.50%
Industrial	2.630000	2.630000	0.00%	0.00547029	0.00522415	-4.50%
Pipeline	1.702100	1.702100	0.00%	0.00354030	0.00338100	-4.50%
Sub-Total of Taxable Levy				\$11,033,768	\$11,033,788	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00207996	0.00198637	-4.50%
Commercial	1.734900	1.734900	0.00%	0.00360852	0.00344615	-4.50%
Industrial	2.630000	2.630000	0.00%	0.00547029	0.00522415	-4.50%
Sub-Total of Payment In Lieu Levy				\$135,974	\$137,761	1.31%
Total Taxable + PIL Levies Based on Rate Set				\$11,169,742	\$11,171,549	0.02%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Niagara-on-the-Lake</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$7,918,926	\$7,868,777	-\$50,149	-0.63%
Farm	\$231,063	\$245,572	\$14,509	6.28%
Managed Forest	\$557	\$612	\$55	9.87%
Multi-Residential	\$57,806	\$56,627	-\$1,179	-2.04%
Commercial	\$2,551,973	\$2,586,262	\$34,289	1.34%
Industrial	\$211,574	\$215,135	\$3,561	1.68%
Pipeline	\$61,869	\$60,803	-\$1,066	-1.72%
Sub-Total: Taxable	\$11,033,768	\$11,033,788	\$20	0.00%
<i>Payment In Lieu</i>				
Residential	\$6,854	\$6,935	\$81	1.18%
Commercial	\$122,765	\$123,990	\$1,225	1.00%
Industrial	\$6,355	\$6,836	\$481	7.57%
Sub-Total: Payment In Lieu	\$135,974	\$137,761	\$1,787	1.31%
Total (Taxable + PIL)	\$11,169,742	\$11,171,549	\$1,807	0.02%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Niagara-on-the-Lake</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$21,590,108	\$21,617,953	\$27,845	0.13%
Farm	\$629,970	\$674,664	\$44,694	7.09%
Managed Forest	\$1,520	\$1,681	\$161	10.59%
Multi-Residential	\$157,602	\$155,570	-\$2,032	-1.29%
Commercial	\$6,957,686	\$7,105,261	\$147,575	2.12%
Industrial	\$576,833	\$591,042	\$14,209	2.46%
Pipeline	\$168,680	\$167,046	-\$1,634	-0.97%
Sub-Total: Taxable	\$30,082,399	\$30,313,217	\$230,818	0.77%
<i>Payment In Lieu</i>				
Residential	\$18,684	\$19,053	\$369	1.97%
Commercial	\$334,709	\$340,641	\$5,932	1.77%
Industrial	\$17,324	\$18,780	\$1,456	8.40%
Sub-Total: Payment In Lieu	\$370,717	\$378,474	\$7,757	2.09%
Total (Taxable + PIL)	\$30,453,116	\$30,691,691	\$238,575	0.78%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Niagara-on-the-Lake</i>	Municipal General Levies (UT + Local)		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$29,509,034	\$29,486,730	-\$22,304	-0.08%
Farm	\$861,033	\$920,236	\$59,203	6.88%
Managed Forest	\$2,077	\$2,293	\$216	10.40%
Multi-Residential	\$215,408	\$212,197	-\$3,211	-1.49%
Commercial	\$9,509,659	\$9,691,523	\$181,864	1.91%
Industrial	\$788,407	\$806,177	\$17,770	2.25%
Pipeline	\$230,549	\$227,849	-\$2,700	-1.17%
Sub-Total: Taxable	\$41,116,167	\$41,347,005	\$230,838	0.56%
<i>Payment In Lieu</i>				
Residential	\$25,538	\$25,988	\$450	1.76%
Commercial	\$457,474	\$464,631	\$7,157	1.56%
Industrial	\$23,679	\$25,616	\$1,937	8.18%
Sub-Total: Payment In Lieu	\$506,691	\$516,235	\$9,544	1.88%
Total (Taxable + PIL)	\$41,622,858	\$41,863,240	\$240,382	0.58%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Pelham</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	2,429,599,737	2,480,194,170	50,594,433	2.08%
Farm	170,646,633	170,829,633	183,000	0.11%
Managed Forest	2,236,700	2,871,500	634,800	28.38%
New Multi-Residential	0	544,000	544,000	100.00%
Multi-Residential	17,693,000	17,693,000	0	0.00%
Commercial	91,534,600	94,616,397	3,081,797	3.37%
Industrial	3,541,930	3,294,700	-247,230	-6.98%
Pipeline	17,146,000	17,324,000	178,000	1.04%
Sub-Total: Taxable	2,732,398,600	2,787,367,400	54,968,800	2.01%
<i>Payment In Lieu</i>				
Residential	3,000	3,000	0	0.00%
Commercial	2,954,600	2,954,600	0	0.00%
Industrial	28,100	28,100	0	0.00%
Sub-Total: Payment In Lieu	2,985,700	2,985,700	0	0.00%
Total (Taxable + PIL)	2,735,384,300	2,790,353,100	54,968,800	2.01%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Pelham</i> Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	68,646,902	2.91%	50,594,433	2.08%
Farm	-3,913,467	-2.24%	183,000	0.11%
Managed Forest	65,500	3.02%	634,800	28.38%
New Multi-Residential			544,000	100.00%
Multi-Residential	0	0.00%	0	0.00%
Commercial	9,384,359	11.42%	3,081,797	3.37%
Industrial	-1,637,570	-31.62%	-247,230	-6.98%
Pipeline	356,000	2.12%	178,000	1.04%
Sub-Total: Taxable	72,901,724	2.74%	54,968,800	2.01%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	-461,000	-13.50%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-461,000	-13.38%	0	0.00%
Total (Taxable + PIL)	72,440,724	2.72%	54,968,800	2.01%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Pelham</i>	2018 Phased CVA		Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	2,291,395,631	2,339,018,348	47,622,717	2.08%
Farm	143,204,190	143,189,756	-14,434	-0.01%
Managed Forest	1,961,922	2,531,083	569,161	29.01%
New Multi-Residential	0	544,000	544,000	100.00%
Multi-Residential	17,482,000	17,482,000	0	0.00%
Commercial	84,021,436	86,971,992	2,950,556	3.51%
Industrial	3,038,822	2,908,852	-129,970	-4.28%
Pipeline	16,213,500	16,384,186	170,686	1.05%
Sub-Total: Taxable	2,557,317,501	2,609,030,217	51,712,716	2.02%
<i>Payment In Lieu</i>				
Residential	2,500	2,500	0	0.00%
Commercial	2,888,100	2,888,100	0	0.00%
Industrial	23,100	23,100	0	0.00%
Sub-Total: Payment In Lieu	2,913,700	2,913,700	0	0.00%
Total (Taxable + PIL)	2,560,231,201	2,611,943,917	51,712,716	2.02%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Pelham</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$11,296,398	\$11,531,174	\$234,776	2.08%
Farm	\$176,496	\$176,479	-\$18	-0.01%
Managed Forest	\$2,418	\$3,120	\$701	28.99%
New Multi-Residential	\$0	\$2,682	\$2,682	100.00%
Multi-Residential	\$169,784	\$169,784	\$0	0.00%
Commercial	\$710,546	\$737,228	\$26,684	3.76%
Industrial	\$38,935	\$37,250	-\$1,685	-4.33%
Pipeline	\$136,051	\$137,483	\$1,432	1.05%
Sub-Total: Taxable	\$12,530,628	\$12,795,200	\$264,572	2.11%
<i>Payment In Lieu</i>				
Residential	\$12	\$12	\$0	0.00%
Commercial	\$24,702	\$24,702	\$0	0.00%
Industrial	\$300	\$300	\$0	0.00%
Sub-Total: Payment In Lieu	\$25,014	\$25,014	\$0	0.00%
Total (Taxable + PIL)	\$12,555,642	\$12,820,214	\$264,572	2.11%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Pelham</i>	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$310,855	2.92%	\$234,776	2.08%
Farm	-\$2,683	-1.65%	-\$18	-0.01%
Managed Forest	\$61	2.79%	\$701	28.99%
New Multi-Residential			\$2,682	100.00%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	\$60,940	9.70%	\$26,684	3.76%
Industrial	-\$14,711	-29.16%	-\$1,685	-4.33%
Pipeline	\$2,736	2.11%	\$1,432	1.05%
Sub-Total: Taxable	\$357,198	3.03%	\$264,572	2.11%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	-\$3,117	-11.18%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$3,117	-11.07%	\$0	0.00%
Total (Taxable + PIL)	\$354,081	3.00%	\$264,572	2.11%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Pelham</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	2,339,018,348	2,409,606,273	70,587,925	3.02%
Farm	143,189,756	157,009,692	13,819,936	9.65%
Managed Forest	2,531,083	2,701,293	170,210	6.72%
New Multi-Residential	544,000	544,000	0	0.00%
Multi-Residential	17,482,000	17,587,500	105,500	0.60%
Commercial	86,971,992	90,794,195	3,822,203	4.39%
Industrial	2,908,852	3,101,776	192,924	6.63%
Pipeline	16,384,186	16,854,093	469,907	2.87%
Sub-Total: Taxable	2,609,030,217	2,698,198,822	89,168,605	3.42%
<i>Payment In Lieu</i>				
Residential	2,500	2,750	250	10.00%
Commercial	2,888,100	2,921,350	33,250	1.15%
Industrial	23,100	25,600	2,500	10.82%
Sub-Total: Payment In Lieu	2,913,700	2,949,700	36,000	1.24%
Total (Taxable + PIL)	2,611,943,917	2,701,148,522	89,204,605	3.42%

Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
<i>Pelham</i>						
Taxable						
Residential	1.000000	1.000000	0.00%	0.00492992	0.00477890	-3.06%
Farm	0.250000	0.250000	0.00%	0.00123248	0.00119473	-3.06%
Managed Forest	0.250000	0.250000	0.00%	0.00123248	0.00119473	-3.06%
New Multi-Residential	1.000000	1.000000	0.00%	0.00492992	0.00477890	-3.06%
Multi-Residential	1.970000	1.970000	0.00%	0.00971194	0.00941443	-3.06%
Commercial	1.734900	1.734900	0.00%	0.00855292	0.00829091	-3.06%
Industrial	2.630000	2.630000	0.00%	0.01296569	0.01256851	-3.06%
Pipeline	1.702100	1.702100	0.00%	0.00839122	0.00813417	-3.06%
Sub-Total of Taxable Levy				\$12,795,200	\$12,795,210	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00492992	0.00477890	-3.06%
Commercial	1.734900	1.734900	0.00%	0.00855292	0.00829091	-3.06%
Industrial	2.630000	2.630000	0.00%	0.01296569	0.01256851	-3.06%
Sub-Total of Payment In Lieu Levy				\$25,014	\$24,556	-1.83%
Total Taxable + PIL Levies Based on Rate Set				\$12,820,214	\$12,819,766	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Pelham</i>				
Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$11,531,174	\$11,515,267	-\$15,907	-0.14%
Farm	\$176,479	\$187,584	\$11,105	6.29%
Managed Forest	\$3,120	\$3,227	\$107	3.43%
New Multi-Residential	\$2,682	\$2,600	-\$82	-3.06%
Multi-Residential	\$169,784	\$165,576	-\$4,208	-2.48%
Commercial	\$737,228	\$745,378	\$8,150	1.11%
Industrial	\$37,250	\$38,484	\$1,234	3.31%
Pipeline	\$137,483	\$137,094	-\$389	-0.28%
Sub-Total: Taxable	\$12,795,200	\$12,795,210	\$10	0.00%
<i>Payment In Lieu</i>				
Residential	\$12	\$13	\$1	8.33%
Commercial	\$24,702	\$24,221	-\$481	-1.95%
Industrial	\$300	\$322	\$22	7.33%
Sub-Total: Payment In Lieu	\$25,014	\$24,556	-\$458	-1.83%
Total (Taxable + PIL)	\$12,820,214	\$12,819,766	-\$448	0.00%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Pelham</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$13,264,082	\$13,149,631	-\$114,451	-0.86%
Farm	\$203,000	\$214,207	\$11,207	5.52%
Managed Forest	\$3,588	\$3,685	\$97	2.70%
New Multi-Residential	\$3,085	\$2,969	-\$116	-3.76%
Multi-Residential	\$195,299	\$189,077	-\$6,222	-3.19%
Commercial	\$848,018	\$851,170	\$3,152	0.37%
Industrial	\$42,848	\$43,945	\$1,097	2.56%
Pipeline	\$158,144	\$156,552	-\$1,592	-1.01%
Sub-Total: Taxable	\$14,718,064	\$14,611,236	-\$106,828	-0.73%
<i>Payment In Lieu</i>				
Residential	\$14	\$15	\$1	7.14%
Commercial	\$28,414	\$27,658	-\$756	-2.66%
Industrial	\$345	\$367	\$22	6.38%
Sub-Total: Payment In Lieu	\$28,773	\$28,040	-\$733	-2.55%
Total (Taxable + PIL)	\$14,746,837	\$14,639,276	-\$107,561	-0.73%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Pelham</i> Realty Tax Class	Municipal General Levies (UT + Local)		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$24,795,256	\$24,664,898	-\$130,358	-0.53%
Farm	\$379,479	\$401,791	\$22,312	5.88%
Managed Forest	\$6,708	\$6,912	\$204	3.04%
New Multi-Residential	\$5,767	\$5,569	-\$198	-3.43%
Multi-Residential	\$365,083	\$354,653	-\$10,430	-2.86%
Commercial	\$1,585,246	\$1,596,548	\$11,302	0.71%
Industrial	\$80,098	\$82,429	\$2,331	2.91%
Pipeline	\$295,627	\$293,646	-\$1,981	-0.67%
Sub-Total: Taxable	\$27,513,264	\$27,406,446	-\$106,818	-0.39%
<i>Payment In Lieu</i>				
Residential	\$26	\$28	\$2	7.69%
Commercial	\$53,116	\$51,879	-\$1,237	-2.33%
Industrial	\$645	\$689	\$44	6.82%
Sub-Total: Payment In Lieu	\$53,787	\$52,596	-\$1,191	-2.21%
Total (Taxable + PIL)	\$27,567,051	\$27,459,042	-\$108,009	-0.39%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Port Colborne</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	1,592,946,136	1,607,142,914	14,196,778	0.89%
Farm	56,827,000	56,739,600	-87,400	-0.15%
Managed Forest	882,700	882,700	0	0.00%
New Multi-Residential	600,000	600,000	0	0.00%
Multi-Residential	38,878,000	38,878,000	0	0.00%
Commercial	136,216,700	139,770,654	3,553,954	2.61%
Industrial	85,488,500	81,511,968	-3,976,532	-4.65%
Pipeline	10,512,000	10,484,000	-28,000	-0.27%
Sub-Total: Taxable	1,922,351,036	1,936,009,836	13,658,800	0.71%
<i>Payment In Lieu</i>				
Residential	1,491,400	1,491,400	0	0.00%
Commercial	10,470,800	11,917,800	1,447,000	13.82%
Industrial	78,000	78,000	0	0.00%
Sub-Total: Payment In Lieu	12,040,200	13,487,200	1,447,000	12.02%
Total (Taxable + PIL)	1,934,391,236	1,949,497,036	15,105,800	0.78%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Port Colborne</i> Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	9,161,500	0.58%	14,196,778	0.89%
Farm	-639,800	-1.11%	-87,400	-0.15%
Managed Forest	-195,000	-18.09%	0	0.00%
New Multi-Residential	600,000	100.00%	0	0.00%
Multi-Residential	-242,000	-0.62%	0	0.00%
Commercial	-562,200	-0.41%	3,553,954	2.61%
Industrial	2,417,700	2.91%	-3,976,532	-4.65%
Pipeline	22,000	0.21%	-28,000	-0.27%
Sub-Total: Taxable	10,562,200	0.55%	13,658,800	0.71%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	25,000	0.24%	1,447,000	13.82%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	25,000	0.21%	1,447,000	12.02%
Total (Taxable + PIL)	10,587,200	0.55%	15,105,800	0.78%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Port Colborne</i>	2018 Phased CVA		Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	1,514,141,526	1,527,066,995	12,925,469	0.85%
Farm	50,878,746	50,796,146	-82,600	-0.16%
Managed Forest	832,709	832,709	0	0.00%
New Multi-Residential	600,000	600,000	0	0.00%
Multi-Residential	38,593,250	38,593,250	0	0.00%
Commercial	123,510,984	126,841,407	3,330,423	2.70%
Industrial	78,030,884	76,081,016	-1,949,868	-2.50%
Pipeline	9,991,268	9,964,591	-26,677	-0.27%
Sub-Total: Taxable	1,816,579,367	1,830,776,114	14,196,747	0.78%
<i>Payment In Lieu</i>				
Residential	1,102,300	1,102,300	0	0.00%
Commercial	9,872,500	11,312,923	1,440,423	14.59%
Industrial	75,650	75,650	0	0.00%
Sub-Total: Payment In Lieu	11,050,450	12,490,873	1,440,423	13.03%
Total (Taxable + PIL)	1,827,629,817	1,843,266,987	15,637,170	0.86%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Port Colborne</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$12,762,940	\$12,871,903	\$108,964	0.85%
Farm	\$107,240	\$107,066	-\$174	-0.16%
Managed Forest	\$1,755	\$1,755	\$0	0.00%
New Multi-Residential	\$5,059	\$5,059	\$0	0.00%
Multi-Residential	\$641,000	\$641,000	\$0	0.00%
Commercial	\$1,795,173	\$1,844,392	\$49,219	2.74%
Industrial	\$1,659,856	\$1,630,743	-\$29,114	-1.75%
Pipeline	\$143,379	\$142,996	-\$383	-0.27%
Sub-Total: Taxable	\$17,116,402	\$17,244,914	\$128,512	0.75%
<i>Payment In Lieu</i>				
Residential	\$9,293	\$9,293	\$0	0.00%
Commercial	\$144,405	\$165,475	\$21,069	14.59%
Industrial	\$1,677	\$1,677	\$0	0.00%
Sub-Total: Payment In Lieu	\$155,375	\$176,445	\$21,069	13.56%
Total (Taxable + PIL)	\$17,271,777	\$17,421,359	\$149,581	0.87%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Port Colborne</i>	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$81,370	0.68%	\$108,964	0.85%
Farm	-\$1,184	-1.19%	-\$174	-0.16%
Managed Forest	-\$347	-17.35%	\$0	0.00%
New Multi-Residential	\$4,910	100.00%	\$0	0.00%
Multi-Residential	-\$2,979	-0.47%	\$0	0.00%
Commercial	-\$2,755	-0.16%	\$49,219	2.74%
Industrial	\$36,746	2.44%	-\$29,114	-1.75%
Pipeline	\$20	0.01%	-\$383	-0.27%
Sub-Total: Taxable	\$115,781	0.72%	\$128,512	0.75%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$349	0.25%	\$21,069	14.59%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$349	0.24%	\$21,069	13.56%
Total (Taxable + PIL)	\$116,130	0.72%	\$149,581	0.87%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Port Colborne</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	1,527,066,995	1,567,104,955	40,037,960	2.62%
Farm	50,796,146	53,767,874	2,971,728	5.85%
Managed Forest	832,709	857,705	24,996	3.00%
New Multi-Residential	600,000	600,000	0	0.00%
Multi-Residential	38,593,250	38,735,625	142,375	0.37%
Commercial	126,841,407	133,306,029	6,464,622	5.10%
Industrial	76,081,016	78,796,493	2,715,477	3.57%
Pipeline	9,964,591	10,224,296	259,705	2.61%
Sub-Total: Taxable	1,830,776,114	1,883,392,977	52,616,863	2.87%
<i>Payment In Lieu</i>				
Residential	1,102,300	1,296,850	194,550	17.65%
Commercial	11,312,923	11,615,362	302,439	2.67%
Industrial	75,650	76,825	1,175	1.55%
Sub-Total: Payment In Lieu	12,490,873	12,989,037	498,164	3.99%
Total (Taxable + PIL)	1,843,266,987	1,896,382,014	53,115,027	2.88%

Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00843103	0.00819413	-2.81%
Farm	0.250000	0.250000	0.00%	0.00210776	0.00204853	-2.81%
Managed Forest	0.250000	0.250000	0.00%	0.00210776	0.00204853	-2.81%
New Multi-Residential	1.000000	1.000000	0.00%	0.00843103	0.00819413	-2.81%
Multi-Residential	1.970000	1.970000	0.00%	0.01660912	0.01614244	-2.81%
Commercial	1.734900	1.734900	0.00%	0.01462699	0.01421600	-2.81%
Industrial	2.630000	2.630000	0.00%	0.02217360	0.02155056	-2.81%
Pipeline	1.702100	1.702100	0.00%	0.01435045	0.01394723	-2.81%
Sub-Total of Taxable Levy				\$17,244,914	\$17,244,910	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00843103	0.00819413	-2.81%
Commercial	1.734900	1.734900	0.00%	0.01462699	0.01421600	-2.81%
Industrial	2.630000	2.630000	0.00%	0.02217360	0.02155056	-2.81%
Sub-Total of Payment In Lieu Levy				\$176,445	\$177,406	0.54%
Total Taxable + PIL Levies Based on Rate Set				\$17,421,359	\$17,422,316	0.01%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Port Colborne</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$12,871,903	\$12,838,234	-\$33,669	-0.26%
Farm	\$107,066	\$110,145	\$3,079	2.88%
Managed Forest	\$1,755	\$1,757	\$2	0.11%
New Multi-Residential	\$5,059	\$4,916	-\$143	-2.83%
Multi-Residential	\$641,000	\$625,288	-\$15,712	-2.45%
Commercial	\$1,844,392	\$1,884,119	\$39,727	2.15%
Industrial	\$1,630,743	\$1,637,850	\$7,107	0.44%
Pipeline	\$142,996	\$142,601	-\$395	-0.28%
Sub-Total: Taxable	\$17,244,914	\$17,244,910	-\$4	0.00%
<i>Payment In Lieu</i>				
Residential	\$9,293	\$10,626	\$1,333	14.34%
Commercial	\$165,475	\$165,124	-\$351	-0.21%
Industrial	\$1,677	\$1,656	-\$21	-1.25%
Sub-Total: Payment In Lieu	\$176,445	\$177,406	\$961	0.54%
Total (Taxable + PIL)	\$17,421,359	\$17,422,316	\$957	0.01%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Port Colborne</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$8,657,763	\$8,550,075	-\$107,688	-1.24%
Farm	\$72,014	\$73,355	\$1,341	1.86%
Managed Forest	\$1,181	\$1,170	-\$11	-0.93%
New Multi-Residential	\$3,402	\$3,274	-\$128	-3.76%
Multi-Residential	\$431,143	\$416,432	-\$14,711	-3.41%
Commercial	\$1,240,555	\$1,254,795	\$14,240	1.15%
Industrial	\$1,096,853	\$1,090,786	-\$6,067	-0.55%
Pipeline	\$96,181	\$94,970	-\$1,211	-1.26%
Sub-Total: Taxable	\$11,599,092	\$11,484,857	-\$114,235	-0.98%
<i>Payment In Lieu</i>				
Residential	\$6,251	\$7,078	\$827	13.23%
Commercial	\$111,299	\$109,970	-\$1,329	-1.19%
Industrial	\$1,128	\$1,103	-\$25	-2.22%
Sub-Total: Payment In Lieu	\$118,678	\$118,151	-\$527	-0.44%
Total (Taxable + PIL)	\$11,717,770	\$11,603,008	-\$114,762	-0.98%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Port Colborne</i>	Municipal General Levies (UT + Local)		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$21,529,666	\$21,388,309	-\$141,357	-0.66%
Farm	\$179,080	\$183,500	\$4,420	2.47%
Managed Forest	\$2,936	\$2,927	-\$9	-0.31%
New Multi-Residential	\$8,461	\$8,190	-\$271	-3.20%
Multi-Residential	\$1,072,143	\$1,041,720	-\$30,423	-2.84%
Commercial	\$3,084,947	\$3,138,914	\$53,967	1.75%
Industrial	\$2,727,596	\$2,728,636	\$1,040	0.04%
Pipeline	\$239,177	\$237,571	-\$1,606	-0.67%
Sub-Total: Taxable	\$28,844,006	\$28,729,767	-\$114,239	-0.40%
<i>Payment In Lieu</i>				
Residential	\$15,544	\$17,704	\$2,160	13.90%
Commercial	\$276,774	\$275,094	-\$1,680	-0.61%
Industrial	\$2,805	\$2,759	-\$46	-1.64%
Sub-Total: Payment In Lieu	\$295,123	\$295,557	\$434	0.15%
Total (Taxable + PIL)	\$29,139,129	\$29,025,324	-\$113,805	-0.39%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>St. Catharines</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	12,013,898,248	12,159,948,664	146,050,416	1.22%
Farm	141,783,700	140,178,200	-1,605,500	-1.13%
New Multi-Residential	60,879,500	62,266,242	1,386,742	2.28%
Multi-Residential	730,548,400	697,136,240	-33,412,160	-4.57%
Commercial	2,074,924,805	2,084,678,616	9,753,811	0.47%
Industrial	206,825,600	189,966,400	-16,859,200	-8.15%
Pipeline	30,868,000	31,079,000	211,000	0.68%
Sub-Total: Taxable	15,259,728,253	15,365,253,362	105,525,109	0.69%
<i>Payment In Lieu</i>				
Residential	3,141,200	3,304,200	163,000	5.19%
Commercial	88,439,200	87,198,200	-1,241,000	-1.40%
Industrial	2,726,300	2,726,300	0	0.00%
Sub-Total: Payment In Lieu	94,306,700	93,228,700	-1,078,000	-1.14%
Total (Taxable + PIL)	15,354,034,953	15,458,482,062	104,447,109	0.68%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>St. Catharines</i> Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	57,692,103	0.48%	146,050,416	1.22%
Farm	-404,500	-0.28%	-1,605,500	-1.13%
New Multi-Residential	28,223,900	86.43%	1,386,742	2.28%
Multi-Residential	350,200	0.05%	-33,412,160	-4.57%
Commercial	10,504,205	0.51%	9,753,811	0.47%
Industrial	6,700	0.00%	-16,859,200	-8.15%
Pipeline	112,000	0.36%	211,000	0.68%
Sub-Total: Taxable	96,484,608	0.64%	105,525,109	0.69%
<i>Payment In Lieu</i>				
Residential	-24,000	-0.76%	163,000	5.19%
Commercial	-328,000	-0.37%	-1,241,000	-1.40%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-352,000	-0.37%	-1,078,000	-1.14%
Total (Taxable + PIL)	96,132,608	0.63%	104,447,109	0.68%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>St. Catharines</i> Realty Tax Class	2018 Phased CVA		Phased CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	11,314,778,782	11,453,055,159	138,276,377	1.22%
Farm	116,556,433	115,213,486	-1,342,947	-1.15%
New Multi-Residential	53,780,980	55,283,360	1,502,380	2.79%
Multi-Residential	678,157,533	646,503,582	-31,653,951	-4.67%
Commercial	1,867,087,017	1,875,070,050	7,983,033	0.43%
Industrial	195,506,482	181,136,013	-14,370,469	-7.35%
Pipeline	29,657,500	29,815,359	157,859	0.53%
Sub-Total: Taxable	14,255,524,727	14,356,077,009	100,552,282	0.71%
<i>Payment In Lieu</i>				
Residential	2,875,600	3,029,347	153,747	5.35%
Commercial	83,254,565	82,005,894	-1,248,671	-1.50%
Industrial	2,311,501	2,311,501	0	0.00%
Sub-Total: Payment In Lieu	88,441,666	87,346,742	-1,094,924	-1.24%
Total (Taxable + PIL)	14,343,966,393	14,443,423,751	99,457,358	0.69%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>St. Catharines</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$60,905,378	\$61,650,484	\$745,106	1.22%
Farm	\$157,017	\$155,208	-\$1,809	-1.15%
New Multi-Residential	\$289,800	\$297,896	\$8,096	2.79%
Multi-Residential	\$7,198,913	\$6,862,894	-\$336,019	-4.67%
Commercial	\$17,366,805	\$17,446,538	\$79,729	0.46%
Industrial	\$2,641,892	\$2,447,152	-\$194,741	-7.37%
Pipeline	\$272,013	\$273,461	\$1,448	0.53%
Sub-Total: Taxable	\$88,831,818	\$89,133,633	\$301,810	0.34%
<i>Payment In Lieu</i>				
Residential	\$15,495	\$16,324	\$828	5.34%
Commercial	\$774,254	\$762,581	-\$11,673	-1.51%
Industrial	\$30,362	\$30,362	\$0	0.00%
Sub-Total: Payment In Lieu	\$820,111	\$809,267	-\$10,845	-1.32%
Total (Taxable + PIL)	\$89,651,929	\$89,942,900	\$290,965	0.32%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>St. Catharines</i>	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$344,565	0.58%	\$745,106	1.22%
Farm	\$52	0.04%	-\$1,809	-1.15%
New Multi-Residential	\$120,540	78.64%	\$8,096	2.79%
Multi-Residential	\$24,979	0.35%	-\$336,019	-4.67%
Commercial	\$107,772	0.64%	\$79,729	0.46%
Industrial	\$1,592	0.06%	-\$194,741	-7.37%
Pipeline	\$970	0.36%	\$1,448	0.53%
Sub-Total: Taxable	\$600,470	0.70%	\$301,810	0.34%
<i>Payment In Lieu</i>				
Residential	-\$45	-0.30%	\$828	5.34%
Commercial	-\$3,181	-0.41%	-\$11,673	-1.51%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$3,226	-0.40%	-\$10,845	-1.32%
Total (Taxable + PIL)	\$597,244	0.69%	\$290,965	0.32%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>St. Catharines</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	11,453,055,159	11,806,501,916	353,446,757	3.09%
Farm	115,213,486	127,695,843	12,482,357	10.83%
New Multi-Residential	55,283,360	58,774,801	3,491,441	6.32%
Multi-Residential	646,503,582	671,819,914	25,316,332	3.92%
Commercial	1,875,070,050	1,979,874,356	104,804,306	5.59%
Industrial	181,136,013	185,551,208	4,415,195	2.44%
Pipeline	29,815,359	30,447,179	631,820	2.12%
Sub-Total: Taxable	14,356,077,009	14,860,665,217	504,588,208	3.51%
<i>Payment In Lieu</i>				
Residential	3,029,347	3,166,774	137,427	4.54%
Commercial	82,005,894	84,602,048	2,596,154	3.17%
Industrial	2,311,501	2,518,900	207,399	8.97%
Sub-Total: Payment In Lieu	87,346,742	90,287,722	2,940,980	3.37%
Total (Taxable + PIL)	14,443,423,751	14,950,952,939	507,529,188	3.51%

Confidential

**Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)**

Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00538853	0.00519917	-3.51%
Farm	0.250000	0.250000	0.00%	0.00134713	0.00129979	-3.51%
New Multi-Residential	1.000000	1.000000	0.00%	0.00538853	0.00519917	-3.51%
Multi-Residential	1.970000	1.970000	0.00%	0.01061540	0.01024236	-3.51%
Commercial	1.734900	1.734900	0.00%	0.00934856	0.00902004	-3.51%
Industrial	2.630000	2.630000	0.00%	0.01417183	0.01367382	-3.51%
Pipeline	1.702100	1.702100	0.00%	0.00917182	0.00884951	-3.51%
Sub-Total of Taxable Levy				\$89,133,633	\$89,133,564	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00538853	0.00519917	-3.51%
Commercial	1.734900	1.734900	0.00%	0.00934856	0.00902004	-3.51%
Industrial	2.630000	2.630000	0.00%	0.01417183	0.01367382	-3.51%
Sub-Total of Payment In Lieu Levy				\$809,267	\$807,567	-0.21%
Total Taxable + PIL Levies Based on Rate Set				\$89,942,900	\$89,941,131	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>St. Catharines</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$61,650,484	\$61,321,636	-\$328,848	-0.53%
Farm	\$155,208	\$165,978	\$10,770	6.94%
New Multi-Residential	\$297,896	\$305,580	\$7,684	2.58%
Multi-Residential	\$6,862,894	\$6,881,021	\$18,127	0.26%
Commercial	\$17,446,538	\$17,775,228	\$328,690	1.88%
Industrial	\$2,447,152	\$2,414,678	-\$32,474	-1.33%
Pipeline	\$273,461	\$269,443	-\$4,018	-1.47%
Sub-Total: Taxable	\$89,133,633	\$89,133,564	-\$69	0.00%
<i>Payment In Lieu</i>				
Residential	\$16,324	\$16,464	\$140	0.86%
Commercial	\$762,581	\$759,056	-\$3,525	-0.46%
Industrial	\$30,362	\$32,047	\$1,685	5.55%
Sub-Total: Payment In Lieu	\$809,267	\$807,567	-\$1,700	-0.21%
Total (Taxable + PIL)	\$89,942,900	\$89,941,131	-\$1,769	0.00%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>St. Catharines</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$64,879,836	\$64,364,618	-\$515,218	-0.79%
Farm	\$163,338	\$174,214	\$10,876	6.66%
New Multi-Residential	\$313,500	\$320,744	\$7,244	2.31%
Multi-Residential	\$7,222,389	\$7,222,481	\$92	0.00%
Commercial	\$18,360,408	\$18,657,285	\$296,877	1.62%
Industrial	\$2,575,339	\$2,534,500	-\$40,839	-1.59%
Pipeline	\$287,785	\$282,813	-\$4,972	-1.73%
Sub-Total: Taxable	\$93,802,595	\$93,556,655	-\$245,940	-0.26%
<i>Payment In Lieu</i>				
Residential	\$17,179	\$17,282	\$103	0.60%
Commercial	\$802,525	\$796,721	-\$5,804	-0.72%
Industrial	\$31,952	\$33,637	\$1,685	5.27%
Sub-Total: Payment In Lieu	\$851,656	\$847,640	-\$4,016	-0.47%
Total (Taxable + PIL)	\$94,654,251	\$94,404,295	-\$249,956	-0.26%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>St. Catharines</i> Realty Tax Class	Municipal General Levies (UT + Local)		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$126,530,320	\$125,686,254	-\$844,066	-0.67%
Farm	\$318,546	\$340,192	\$21,646	6.80%
New Multi-Residential	\$611,396	\$626,324	\$14,928	2.44%
Multi-Residential	\$14,085,283	\$14,103,502	\$18,219	0.13%
Commercial	\$35,806,946	\$36,432,513	\$625,567	1.75%
Industrial	\$5,022,491	\$4,949,178	-\$73,313	-1.46%
Pipeline	\$561,246	\$552,256	-\$8,990	-1.60%
Sub-Total: Taxable	\$182,936,228	\$182,690,219	-\$246,009	-0.13%
<i>Payment In Lieu</i>				
Residential	\$33,503	\$33,746	\$243	0.73%
Commercial	\$1,565,106	\$1,555,777	-\$9,329	-0.60%
Industrial	\$62,314	\$65,684	\$3,370	5.41%
Sub-Total: Payment In Lieu	\$1,660,923	\$1,655,207	-\$5,716	-0.34%
Total (Taxable + PIL)	\$184,597,151	\$184,345,426	-\$251,725	-0.14%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Thorold</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	1,841,863,900	1,953,311,560	111,447,660	6.05%
Farm	55,098,600	52,079,240	-3,019,360	-5.48%
Managed Forest	526,600	526,600	0	0.00%
New Multi-Residential	65,945,300	65,945,300	0	0.00%
Multi-Residential	42,120,300	42,120,300	0	0.00%
Commercial	182,905,200	183,881,900	976,700	0.53%
Industrial	74,617,500	72,432,100	-2,185,400	-2.93%
Pipeline	25,451,000	25,610,000	159,000	0.62%
Sub-Total: Taxable	2,288,528,400	2,395,907,000	107,378,600	4.69%
<i>Payment In Lieu</i>				
Residential	5,242,400	4,974,400	-268,000	-5.11%
Farm	491,000	491,000	0	0.00%
Commercial	11,552,400	12,091,400	539,000	4.67%
Industrial	1,597,200	1,731,200	134,000	8.39%
Sub-Total: Payment In Lieu	18,883,000	19,288,000	405,000	2.14%
Total (Taxable + PIL)	2,307,411,400	2,415,195,000	107,783,600	4.67%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Thorold</i>	2017 Full CVA Growth		2018 Full CVA Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	47,125,500	2.63%	111,447,660	6.05%
Farm	-17,294,700	-23.89%	-3,019,360	-5.48%
Managed Forest	99,600	23.33%	0	0.00%
New Multi-Residential	0	0.00%	0	0.00%
Multi-Residential	853,300	2.07%	0	0.00%
Commercial	-1,455,100	-0.79%	976,700	0.53%
Industrial	-2,502,800	-3.25%	-2,185,400	-2.93%
Pipeline	322,000	1.28%	159,000	0.62%
Sub-Total: Taxable	27,147,800	1.20%	107,378,600	4.69%
<i>Payment In Lieu</i>				
Residential	0	0.00%	-268,000	-5.11%
Farm	0	0.00%	0	0.00%
Commercial	0	0.00%	539,000	4.67%
Industrial	0	0.00%	134,000	8.39%
Sub-Total: Payment In Lieu	0	0.00%	405,000	2.14%
Total (Taxable + PIL)	27,147,800	1.19%	107,783,600	4.67%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Thorold</i>	2018 Phased CVA		Phased CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	1,741,742,306	1,848,166,089	106,423,783	6.11%
Farm	49,761,655	46,924,130	-2,837,525	-5.70%
Managed Forest	464,631	464,631	0	0.00%
New Multi-Residential	61,583,150	61,583,150	0	0.00%
Multi-Residential	40,542,894	40,542,894	0	0.00%
Commercial	167,991,038	168,980,091	989,053	0.59%
Industrial	70,156,956	68,141,746	-2,015,210	-2.87%
Pipeline	24,133,000	24,284,559	151,559	0.63%
Sub-Total: Taxable	2,156,375,630	2,259,087,290	102,711,660	4.76%
<i>Payment In Lieu</i>				
Residential	4,719,430	4,456,200	-263,230	-5.58%
Farm	431,500	431,500	0	0.00%
Commercial	10,799,600	11,337,344	537,744	4.98%
Industrial	1,516,950	1,645,882	128,932	8.50%
Sub-Total: Payment In Lieu	17,467,480	17,870,926	403,446	2.31%
Total (Taxable + PIL)	2,173,843,110	2,276,958,216	103,115,106	4.74%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Thorold</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$10,204,537	\$10,828,055	\$623,517	6.11%
Farm	\$72,886	\$68,730	-\$4,156	-5.70%
Managed Forest	\$681	\$681	\$0	0.00%
New Multi-Residential	\$360,804	\$360,804	\$0	0.00%
Multi-Residential	\$467,940	\$467,940	\$0	0.00%
Commercial	\$1,674,220	\$1,681,627	\$7,408	0.44%
Industrial	\$988,214	\$961,595	-\$26,618	-2.69%
Pipeline	\$240,661	\$242,172	\$1,511	0.63%
Sub-Total: Taxable	\$14,009,943	\$14,611,604	\$601,662	4.29%
<i>Payment In Lieu</i>				
Residential	\$27,650	\$26,107	-\$1,542	-5.58%
Farm	\$632	\$632	\$0	0.00%
Commercial	\$109,773	\$115,238	\$5,466	4.98%
Industrial	\$23,374	\$25,361	\$1,987	8.50%
Sub-Total: Payment In Lieu	\$161,429	\$167,338	\$5,911	3.66%
Total (Taxable + PIL)	\$14,171,372	\$14,778,942	\$607,573	4.29%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Thorold</i>	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$289,969	3.02%	\$623,517	6.11%
Farm	-\$6,458	-8.57%	-\$4,156	-5.70%
Managed Forest	\$103	19.40%	\$0	0.00%
New Multi-Residential	\$0	0.00%	\$0	0.00%
Multi-Residential	\$11,266	2.48%	\$0	0.00%
Commercial	-\$7,856	-0.48%	\$7,408	0.44%
Industrial	-\$32,354	-3.26%	-\$26,618	-2.69%
Pipeline	\$2,900	1.26%	\$1,511	0.63%
Sub-Total: Taxable	\$257,570	1.93%	\$601,662	4.29%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	-\$1,542	-5.58%
Farm	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$5,466	4.98%
Industrial	\$0	0.00%	\$1,987	8.50%
Sub-Total: Payment In Lieu	\$0	0.00%	\$5,911	3.66%
Total (Taxable + PIL)	\$257,570	1.91%	\$607,573	4.29%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Thorold</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	1,848,166,089	1,900,738,851	52,572,762	2.84%
Farm	46,924,130	49,501,686	2,577,556	5.49%
Managed Forest	464,631	495,616	30,985	6.67%
New Multi-Residential	61,583,150	63,764,225	2,181,075	3.54%
Multi-Residential	40,542,894	41,331,597	788,703	1.95%
Commercial	168,980,091	176,430,999	7,450,908	4.41%
Industrial	68,141,746	70,286,923	2,145,177	3.15%
Pipeline	24,284,559	24,947,280	662,721	2.73%
Sub-Total: Taxable	2,259,087,290	2,327,497,177	68,409,887	3.03%
<i>Payment In Lieu</i>				
Residential	4,456,200	4,715,300	259,100	5.81%
Farm	431,500	461,250	29,750	6.89%
Commercial	11,337,344	11,714,372	377,028	3.33%
Industrial	1,645,882	1,688,541	42,659	2.59%
Sub-Total: Payment In Lieu	17,870,926	18,579,463	708,537	3.96%
Total (Taxable + PIL)	2,276,958,216	2,346,076,640	69,118,424	3.04%

Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

<i>Thorold</i> Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00585881	0.00568796	-2.92%
Farm	0.250000	0.250000	0.00%	0.00146470	0.00142199	-2.92%
Managed Forest	0.250000	0.250000	0.00%	0.00146470	0.00142199	-2.92%
New Multi-Residential	1.000000	1.000000	0.00%	0.00585881	0.00568796	-2.92%
Multi-Residential	1.970000	1.970000	0.00%	0.01154186	0.01120528	-2.92%
Commercial	1.734900	1.734900	0.00%	0.01016445	0.00986804	-2.92%
Industrial	2.630000	2.630000	0.00%	0.01540867	0.01495933	-2.92%
Pipeline	1.702100	1.702100	0.00%	0.00997228	0.00968148	-2.92%
Sub-Total of Taxable Levy				\$14,611,604	\$14,611,609	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00585881	0.00568796	-2.92%
Farm	0.250000	0.250000	0.00%	0.00146470	0.00142199	-2.92%
Commercial	1.734900	1.734900	0.00%	0.01016445	0.00986804	-2.92%
Industrial	2.630000	2.630000	0.00%	0.01540867	0.01495933	-2.92%
Sub-Total of Payment In Lieu Levy				\$167,338	\$168,334	0.60%
Total Taxable + PIL Levies Based on Rate Set				\$14,778,942	\$14,779,943	0.01%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.



Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Thorold</i>	Local General Levy		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$10,828,055	\$10,811,327	-\$16,728	-0.15%
Farm	\$68,730	\$70,391	\$1,661	2.42%
Managed Forest	\$681	\$705	\$24	3.52%
New Multi-Residential	\$360,804	\$362,688	\$1,884	0.52%
Multi-Residential	\$467,940	\$463,132	-\$4,808	-1.03%
Commercial	\$1,681,627	\$1,703,445	\$21,818	1.30%
Industrial	\$961,595	\$958,394	-\$3,201	-0.33%
Pipeline	\$242,172	\$241,527	-\$645	-0.27%
Sub-Total: Taxable	\$14,611,604	\$14,611,609	\$5	0.00%
<i>Payment In Lieu</i>				
Residential	\$26,107	\$26,821	\$714	2.73%
Farm	\$632	\$656	\$24	3.80%
Commercial	\$115,238	\$115,598	\$360	0.31%
Industrial	\$25,361	\$25,259	-\$102	-0.40%
Sub-Total: Payment In Lieu	\$167,338	\$168,334	\$996	0.60%
Total (Taxable + PIL)	\$14,778,942	\$14,779,943	\$1,001	0.01%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Thorold</i>	Upper-Tier General Levy		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$10,480,561	\$10,372,655	-\$107,906	-1.03%
Farm	\$66,524	\$67,535	\$1,011	1.52%
Managed Forest	\$659	\$676	\$17	2.58%
New Multi-Residential	\$349,225	\$347,972	-\$1,253	-0.36%
Multi-Residential	\$452,923	\$444,340	-\$8,583	-1.90%
Commercial	\$1,627,661	\$1,634,327	\$6,666	0.41%
Industrial	\$930,737	\$919,508	-\$11,229	-1.21%
Pipeline	\$234,401	\$231,727	-\$2,674	-1.14%
Sub-Total: Taxable	\$14,142,691	\$14,018,740	-\$123,951	-0.88%
<i>Payment In Lieu</i>				
Residential	\$25,270	\$25,732	\$462	1.83%
Farm	\$612	\$629	\$17	2.78%
Commercial	\$111,539	\$110,907	-\$632	-0.57%
Industrial	\$24,547	\$24,235	-\$312	-1.27%
Sub-Total: Payment In Lieu	\$161,968	\$161,503	-\$465	-0.29%
Total (Taxable + PIL)	\$14,304,659	\$14,180,243	-\$124,416	-0.87%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Thorold</i>	Municipal General Levies (UT + Local)		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$21,308,616	\$21,183,982	-\$124,634	-0.58%
Farm	\$135,254	\$137,926	\$2,672	1.98%
Managed Forest	\$1,340	\$1,381	\$41	3.06%
New Multi-Residential	\$710,029	\$710,660	\$631	0.09%
Multi-Residential	\$920,863	\$907,472	-\$13,391	-1.45%
Commercial	\$3,309,288	\$3,337,772	\$28,484	0.86%
Industrial	\$1,892,332	\$1,877,902	-\$14,430	-0.76%
Pipeline	\$476,573	\$473,254	-\$3,319	-0.70%
Sub-Total: Taxable	\$28,754,295	\$28,630,349	-\$123,946	-0.43%
<i>Payment In Lieu</i>				
Residential	\$51,377	\$52,553	\$1,176	2.29%
Farm	\$1,244	\$1,285	\$41	3.30%
Commercial	\$226,777	\$226,505	-\$272	-0.12%
Industrial	\$49,908	\$49,494	-\$414	-0.83%
Sub-Total: Payment In Lieu	\$329,306	\$329,837	\$531	0.16%
Total (Taxable + PIL)	\$29,083,601	\$28,960,186	-\$123,415	-0.42%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Wainfleet</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	891,881,215	906,926,515	15,045,300	1.69%
Farm	202,814,303	203,726,703	912,400	0.45%
Managed Forest	1,548,900	1,590,100	41,200	2.66%
Multi-Residential	457,000	457,000	0	0.00%
Commercial	21,407,300	20,883,700	-523,600	-2.45%
Industrial	4,108,200	4,108,200	0	0.00%
Pipeline	5,525,000	5,530,000	5,000	0.09%
Sub-Total: Taxable	1,127,741,918	1,143,222,218	15,480,300	1.37%
<i>Payment In Lieu</i>				
Residential	275,200	275,200	0	0.00%
Commercial	1,316,000	1,316,000	0	0.00%
Industrial	10,600	10,600	0	0.00%
Sub-Total: Payment In Lieu	1,601,800	1,601,800	0	0.00%
Total (Taxable + PIL)	1,129,343,718	1,144,824,018	15,480,300	1.37%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Wainfleet</i> Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	2,938,115	0.33%	15,045,300	1.69%
Farm	1,168,603	0.58%	912,400	0.45%
Managed Forest	32,700	2.16%	41,200	2.66%
Multi-Residential	0	0.00%	0	0.00%
Commercial	-1,007,600	-4.50%	-523,600	-2.45%
Industrial	158,600	4.02%	0	0.00%
Pipeline	34,000	0.62%	5,000	0.09%
Sub-Total: Taxable	3,324,418	0.30%	15,480,300	1.37%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	0	0.00%	0	0.00%
Industrial	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	0	0.00%
Total (Taxable + PIL)	3,324,418	0.30%	15,480,300	1.37%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Wainfleet</i> Realty Tax Class	2018 Phased CVA		Phased CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	826,029,436	840,442,450	14,413,014	1.74%
Farm	158,597,930	159,303,036	705,106	0.44%
Managed Forest	1,271,844	1,306,097	34,253	2.69%
Multi-Residential	456,500	456,500	0	0.00%
Commercial	18,794,233	18,267,756	-526,477	-2.80%
Industrial	3,836,852	3,836,852	0	0.00%
Pipeline	5,234,000	5,238,740	4,740	0.09%
Sub-Total: Taxable	1,014,220,795	1,028,851,431	14,630,636	1.44%
<i>Payment In Lieu</i>				
Residential	264,400	264,400	0	0.00%
Commercial	1,249,500	1,249,500	0	0.00%
Industrial	10,250	10,250	0	0.00%
Sub-Total: Payment In Lieu	1,524,150	1,524,150	0	0.00%
Total (Taxable + PIL)	1,015,744,945	1,030,375,581	14,630,636	1.44%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Wainfleet</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$4,797,670	\$4,881,382	\$83,712	1.74%
Farm	\$230,289	\$231,313	\$1,024	0.44%
Managed Forest	\$1,847	\$1,896	\$50	2.71%
Multi-Residential	\$5,223	\$5,223	\$0	0.00%
Commercial	\$185,249	\$179,944	-\$5,305	-2.86%
Industrial	\$57,670	\$57,670	\$0	0.00%
Pipeline	\$51,743	\$51,790	\$47	0.09%
Sub-Total: Taxable	\$5,329,691	\$5,409,218	\$79,528	1.49%
<i>Payment In Lieu</i>				
Residential	\$1,536	\$1,536	\$0	0.00%
Commercial	\$12,591	\$12,591	\$0	0.00%
Industrial	\$157	\$157	\$0	0.00%
Sub-Total: Payment In Lieu	\$14,284	\$14,284	\$0	0.00%
Total (Taxable + PIL)	\$5,343,975	\$5,423,502	\$79,528	1.49%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Wainfleet</i>	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$18,935	0.41%	\$83,712	1.74%
Farm	\$1,191	0.60%	\$1,024	0.44%
Managed Forest	\$27	1.64%	\$50	2.71%
Multi-Residential	\$0	0.00%	\$0	0.00%
Commercial	-\$5,532	-3.02%	-\$5,305	-2.86%
Industrial	\$3,247	6.10%	\$0	0.00%
Pipeline	\$319	0.63%	\$47	0.09%
Sub-Total: Taxable	\$18,187	0.35%	\$79,528	1.49%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$0	0.00%
Industrial	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	\$0	0.00%
Total (Taxable + PIL)	\$18,187	0.35%	\$79,528	1.49%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Wainfleet</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	840,442,450	873,684,483	33,242,033	3.96%
Farm	159,303,036	181,514,872	22,211,836	13.94%
Managed Forest	1,306,097	1,448,099	142,002	10.87%
Multi-Residential	456,500	456,750	250	0.05%
Commercial	18,267,756	19,575,728	1,307,972	7.16%
Industrial	3,836,852	3,972,525	135,673	3.54%
Pipeline	5,238,740	5,384,370	145,630	2.78%
Sub-Total: Taxable	1,028,851,431	1,086,036,827	57,185,396	5.56%
<i>Payment In Lieu</i>				
Residential	264,400	269,800	5,400	2.04%
Commercial	1,249,500	1,282,750	33,250	2.66%
Industrial	10,250	10,425	175	1.71%
Sub-Total: Payment In Lieu	1,524,150	1,562,975	38,825	2.55%
Total (Taxable + PIL)	1,030,375,581	1,087,599,802	57,224,221	5.55%

Confidential

**Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)**

<i>Wainfleet</i> Realty Tax Class	-----Tax Ratios-----			-----Tax Rates-----		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
Taxable						
Residential	1.000000	1.000000	0.00%	0.00580811	0.00555981	-4.28%
Farm	0.250000	0.250000	0.00%	0.00145203	0.00138995	-4.28%
Managed Forest	0.250000	0.250000	0.00%	0.00145203	0.00138995	-4.28%
Multi-Residential	1.970000	1.970000	0.00%	0.01144197	0.01095283	-4.27%
Commercial	1.734900	1.734900	0.00%	0.01007649	0.00964571	-4.28%
Industrial	2.630000	2.630000	0.00%	0.01527532	0.01462230	-4.28%
Pipeline	1.702100	1.702100	0.00%	0.00988598	0.00946335	-4.28%
Sub-Total of Taxable Levy				\$5,409,218	\$5,409,221	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00580811	0.00555981	-4.28%
Commercial	1.734900	1.734900	0.00%	0.01007649	0.00964571	-4.28%
Industrial	2.630000	2.630000	0.00%	0.01527532	0.01462230	-4.28%
Sub-Total of Payment In Lieu Levy				\$14,284	\$14,025	-1.81%
Total Taxable + PIL Levies Based on Rate Set				\$5,423,502	\$5,423,246	0.00%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Wainfleet</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$4,881,382	\$4,857,520	-\$23,862	-0.49%
Farm	\$231,313	\$252,297	\$20,984	9.07%
Managed Forest	\$1,896	\$2,013	\$117	6.17%
Multi-Residential	\$5,223	\$5,003	-\$220	-4.21%
Commercial	\$179,944	\$184,317	\$4,373	2.43%
Industrial	\$57,670	\$57,117	-\$553	-0.96%
Pipeline	\$51,790	\$50,954	-\$836	-1.61%
Sub-Total: Taxable	\$5,409,218	\$5,409,221	\$3	0.00%
<i>Payment In Lieu</i>				
Residential	\$1,536	\$1,500	-\$36	-2.34%
Commercial	\$12,591	\$12,373	-\$218	-1.73%
Industrial	\$157	\$152	-\$5	-3.18%
Sub-Total: Payment In Lieu	\$14,284	\$14,025	-\$259	-1.81%
Total (Taxable + PIL)	\$5,423,502	\$5,423,246	-\$256	0.00%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Wainfleet</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$4,765,972	\$4,767,845	\$1,873	0.04%
Farm	\$225,844	\$247,639	\$21,795	9.65%
Managed Forest	\$1,852	\$1,976	\$124	6.70%
Multi-Residential	\$5,100	\$4,910	-\$190	-3.73%
Commercial	\$175,688	\$180,914	\$5,226	2.97%
Industrial	\$56,306	\$56,063	-\$243	-0.43%
Pipeline	\$50,566	\$50,014	-\$552	-1.09%
Sub-Total: Taxable	\$5,281,328	\$5,309,361	\$28,033	0.53%
<i>Payment In Lieu</i>				
Residential	\$1,500	\$1,472	-\$28	-1.87%
Commercial	\$12,293	\$12,145	-\$148	-1.20%
Industrial	\$153	\$150	-\$3	-1.96%
Sub-Total: Payment In Lieu	\$13,946	\$13,767	-\$179	-1.28%
Total (Taxable + PIL)	\$5,295,274	\$5,323,128	\$27,854	0.53%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Wainfleet</i> Realty Tax Class	Municipal General Levies (UT + Local)		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$9,647,354	\$9,625,365	-\$21,989	-0.23%
Farm	\$457,157	\$499,936	\$42,779	9.36%
Managed Forest	\$3,748	\$3,989	\$241	6.43%
Multi-Residential	\$10,323	\$9,913	-\$410	-3.97%
Commercial	\$355,632	\$365,231	\$9,599	2.70%
Industrial	\$113,976	\$113,180	-\$796	-0.70%
Pipeline	\$102,356	\$100,968	-\$1,388	-1.36%
Sub-Total: Taxable	\$10,690,546	\$10,718,582	\$28,036	0.26%
<i>Payment In Lieu</i>				
Residential	\$3,036	\$2,972	-\$64	-2.11%
Commercial	\$24,884	\$24,518	-\$366	-1.47%
Industrial	\$310	\$302	-\$8	-2.58%
Sub-Total: Payment In Lieu	\$28,230	\$27,792	-\$438	-1.55%
Total (Taxable + PIL)	\$10,718,776	\$10,746,374	\$27,598	0.26%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>Welland</i> Realty Tax Class	2018 Full CVA		Full CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	4,080,024,627	4,140,240,667	60,216,040	1.48%
Farm	22,640,900	22,036,600	-604,300	-2.67%
Managed Forest	771,400	998,400	227,000	29.43%
New Multi-Residential	9,776,500	10,203,500	427,000	4.37%
Multi-Residential	162,471,800	163,032,900	561,100	0.35%
Commercial	405,387,800	416,432,620	11,044,820	2.72%
Industrial	73,551,800	79,746,640	6,194,840	8.42%
Landfill	455,400	455,400	0	0.00%
Pipeline	20,784,000	20,854,000	70,000	0.34%
Sub-Total: Taxable	4,775,864,227	4,854,000,727	78,136,500	1.64%
<i>Payment In Lieu</i>				
Residential	930,600	930,600	0	0.00%
Commercial	11,101,000	11,262,000	161,000	1.45%
Industrial	521,500	521,500	0	0.00%
Landfill	1,334,300	1,334,300	0	0.00%
Sub-Total: Payment In Lieu	13,887,400	14,048,400	161,000	1.16%
Total (Taxable + PIL)	4,789,751,627	4,868,049,127	78,297,500	1.63%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>Welland</i> Realty Tax Class	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	65,462,400	1.63%	60,216,040	1.48%
Farm	99,400	0.44%	-604,300	-2.67%
Managed Forest	-156,100	-16.83%	227,000	29.43%
New Multi-Residential	1,750,300	21.81%	427,000	4.37%
Multi-Residential	-638,000	-0.39%	561,100	0.35%
Commercial	-4,945,600	-1.21%	11,044,820	2.72%
Industrial	-1,190,100	-1.59%	6,194,840	8.42%
Landfill	59,900	15.15%	0	0.00%
Pipeline	77,000	0.37%	70,000	0.34%
Sub-Total: Taxable	60,519,200	1.28%	78,136,500	1.64%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	-10,400	-0.09%	161,000	1.45%
Industrial	1,700	0.33%	0	0.00%
Landfill	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	-8,700	-0.06%	161,000	1.16%
Total (Taxable + PIL)	60,510,500	1.28%	78,297,500	1.63%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>Welland</i> Realty Tax Class	2018 Phased CVA		Phased CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	3,862,070,815	3,919,777,830	57,707,015	1.49%
Farm	18,385,122	17,897,924	-487,198	-2.65%
Managed Forest	631,354	833,518	202,164	32.02%
New Multi-Residential	9,449,400	9,858,900	409,500	4.33%
Multi-Residential	158,313,150	158,898,700	585,550	0.37%
Commercial	372,255,283	382,936,264	10,680,981	2.87%
Industrial	68,533,470	74,849,601	6,316,131	9.22%
Landfill	312,850	312,850	0	0.00%
Pipeline	19,884,500	19,951,457	66,957	0.34%
Sub-Total: Taxable	4,509,835,944	4,585,317,044	75,481,100	1.67%
<i>Payment In Lieu</i>				
Residential	858,300	858,300	0	0.00%
Commercial	10,675,650	10,836,650	161,000	1.51%
Industrial	466,593	466,593	0	0.00%
Landfill	886,150	886,150	0	0.00%
Sub-Total: Payment In Lieu	12,886,693	13,047,693	161,000	1.25%
Total (Taxable + PIL)	4,522,722,637	4,598,364,737	75,642,100	1.67%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>Welland</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$29,865,937	\$30,312,873	\$446,936	1.50%
Farm	\$35,598	\$34,655	-\$943	-2.65%
Managed Forest	\$1,222	\$1,614	\$391	32.00%
New Multi-Residential	\$73,185	\$76,356	\$3,172	4.33%
Multi-Residential	\$2,415,458	\$2,424,392	\$8,934	0.37%
Commercial	\$4,928,315	\$5,042,530	\$114,213	2.32%
Industrial	\$1,356,598	\$1,488,453	\$131,854	9.72%
Landfill	\$7,124	\$7,124	\$0	0.00%
Pipeline	\$262,130	\$263,012	\$883	0.34%
Sub-Total: Taxable	\$38,945,567	\$39,651,009	\$705,440	1.81%
<i>Payment In Lieu</i>				
Residential	\$6,646	\$6,646	\$0	0.00%
Commercial	\$143,314	\$145,477	\$2,163	1.51%
Industrial	\$9,494	\$9,494	\$0	0.00%
Landfill	\$20,179	\$20,179	\$0	0.00%
Sub-Total: Payment In Lieu	\$179,633	\$181,796	\$2,163	1.20%
Total (Taxable + PIL)	\$39,125,200	\$39,832,805	\$707,603	1.81%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>Welland</i> Realty Tax Class	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
	\$	%	\$	%
<i>Taxable</i>				
Residential	\$458,668	1.60%	\$446,936	1.50%
Farm	\$160	0.51%	-\$943	-2.65%
Managed Forest	-\$289	-20.99%	\$391	32.00%
New Multi-Residential	\$12,006	20.01%	\$3,172	4.33%
Multi-Residential	-\$6,183	-0.25%	\$8,934	0.37%
Commercial	-\$12,735	-0.27%	\$114,213	2.32%
Industrial	-\$1,111	-0.08%	\$131,854	9.72%
Landfill	\$329	6.35%	\$0	0.00%
Pipeline	\$927	0.36%	\$883	0.34%
Sub-Total: Taxable	\$451,772	1.21%	\$705,440	1.81%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	-\$138	-0.10%	\$2,163	1.51%
Industrial	\$23	0.26%	\$0	0.00%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	-\$115	-0.07%	\$2,163	1.20%
Total (Taxable + PIL)	\$451,657	1.20%	\$707,603	1.81%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>Welland</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	3,919,777,830	4,030,009,274	110,231,444	2.81%
Farm	17,897,924	19,967,262	2,069,338	11.56%
Managed Forest	833,518	915,957	82,439	9.89%
New Multi-Residential	9,858,900	10,031,200	172,300	1.75%
Multi-Residential	158,898,700	160,965,800	2,067,100	1.30%
Commercial	382,936,264	399,684,448	16,748,184	4.37%
Industrial	74,849,601	77,298,122	2,448,521	3.27%
Landfill	312,850	384,125	71,275	22.78%
Pipeline	19,951,457	20,402,728	451,271	2.26%
Sub-Total: Taxable	4,585,317,044	4,719,658,916	134,341,872	2.93%
<i>Payment In Lieu</i>				
Residential	858,300	894,450	36,150	4.21%
Commercial	10,836,650	11,049,325	212,675	1.96%
Industrial	466,593	494,046	27,453	5.88%
Landfill	886,150	1,110,225	224,075	25.29%
Sub-Total: Payment In Lieu	13,047,693	13,548,046	500,353	3.83%
Total (Taxable + PIL)	4,598,364,737	4,733,206,962	134,842,225	2.93%

Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
<i>Welland</i>						
Taxable						
Residential	1.000000	1.000000	0.00%	0.00774491	0.00752403	-2.85%
Farm	0.250000	0.250000	0.00%	0.00193623	0.00188101	-2.85%
Managed Forest	0.250000	0.250000	0.00%	0.00193623	0.00188101	-2.85%
New Multi-Residential	1.000000	1.000000	0.00%	0.00774491	0.00752403	-2.85%
Multi-Residential	1.970000	1.970000	0.00%	0.01525747	0.01482234	-2.85%
Commercial	1.734900	1.734900	0.00%	0.01343664	0.01305344	-2.85%
Industrial	2.630000	2.630000	0.00%	0.02036910	0.01978820	-2.85%
Landfill	2.940261	2.940261	0.00%	0.02277205	0.02212261	-2.85%
Pipeline	1.702100	1.702100	0.00%	0.01318261	0.01280665	-2.85%
Sub-Total of Taxable Levy				\$39,651,009	\$39,650,997	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00774491	0.00752403	-2.85%
Commercial	1.734900	1.734900	0.00%	0.01343664	0.01305344	-2.85%
Industrial	2.630000	2.630000	0.00%	0.02036910	0.01978820	-2.85%
Landfill	2.940261	2.940261	0.00%	0.02277205	0.02212261	-2.85%
Sub-Total of Payment In Lieu Levy				\$181,796	\$185,161	1.85%
Total Taxable + PIL Levies Based on Rate Set				\$39,832,805	\$39,836,158	0.01%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>Welland</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$30,312,873	\$30,277,742	-\$35,131	-0.12%
Farm	\$34,655	\$37,559	\$2,904	8.38%
Managed Forest	\$1,614	\$1,723	\$109	6.75%
New Multi-Residential	\$76,356	\$75,475	-\$881	-1.15%
Multi-Residential	\$2,424,392	\$2,385,890	-\$38,502	-1.59%
Commercial	\$5,042,530	\$5,113,055	\$70,525	1.40%
Industrial	\$1,488,453	\$1,489,764	\$1,311	0.09%
Landfill	\$7,124	\$8,498	\$1,374	19.29%
Pipeline	\$263,012	\$261,291	-\$1,721	-0.65%
Sub-Total: Taxable	\$39,651,009	\$39,650,997	-\$12	0.00%
<i>Payment In Lieu</i>				
Residential	\$6,646	\$6,730	\$84	1.26%
Commercial	\$145,477	\$144,104	-\$1,373	-0.94%
Industrial	\$9,494	\$9,766	\$272	2.86%
Landfill	\$20,179	\$24,561	\$4,382	21.72%
Sub-Total: Payment In Lieu	\$181,796	\$185,161	\$3,365	1.85%
Total (Taxable + PIL)	\$39,832,805	\$39,836,158	\$3,353	0.01%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>Welland</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$22,194,956	\$21,960,410	-\$234,546	-1.06%
Farm	\$25,374	\$27,241	\$1,867	7.36%
Managed Forest	\$1,182	\$1,250	\$68	5.75%
New Multi-Residential	\$55,908	\$54,742	-\$1,166	-2.09%
Multi-Residential	\$1,775,130	\$1,730,482	-\$44,648	-2.52%
Commercial	\$3,692,118	\$3,708,490	\$16,372	0.44%
Industrial	\$1,089,839	\$1,080,524	-\$9,315	-0.85%
Landfill	\$5,216	\$6,163	\$947	18.16%
Pipeline	\$192,576	\$189,514	-\$3,062	-1.59%
Sub-Total: Taxable	\$29,032,299	\$28,758,816	-\$273,483	-0.94%
<i>Payment In Lieu</i>				
Residential	\$4,867	\$4,881	\$14	0.29%
Commercial	\$106,517	\$104,518	-\$1,999	-1.88%
Industrial	\$6,951	\$7,084	\$133	1.91%
Landfill	\$14,775	\$17,814	\$3,039	20.57%
Sub-Total: Payment In Lieu	\$133,110	\$134,297	\$1,187	0.89%
Total (Taxable + PIL)	\$29,165,409	\$28,893,113	-\$272,296	-0.93%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>Welland</i>	Municipal General Levies (UT + Local)		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$52,507,829	\$52,238,152	-\$269,677	-0.51%
Farm	\$60,029	\$64,800	\$4,771	7.95%
Managed Forest	\$2,796	\$2,973	\$177	6.33%
New Multi-Residential	\$132,264	\$130,217	-\$2,047	-1.55%
Multi-Residential	\$4,199,522	\$4,116,372	-\$83,150	-1.98%
Commercial	\$8,734,648	\$8,821,545	\$86,897	0.99%
Industrial	\$2,578,292	\$2,570,288	-\$8,004	-0.31%
Landfill	\$12,340	\$14,661	\$2,321	18.81%
Pipeline	\$455,588	\$450,805	-\$4,783	-1.05%
Sub-Total: Taxable	\$68,683,308	\$68,409,813	-\$273,495	-0.40%
<i>Payment In Lieu</i>				
Residential	\$11,513	\$11,611	\$98	0.85%
Commercial	\$251,994	\$248,622	-\$3,372	-1.34%
Industrial	\$16,445	\$16,850	\$405	2.46%
Landfill	\$34,954	\$42,375	\$7,421	21.23%
Sub-Total: Payment In Lieu	\$314,906	\$319,458	\$4,552	1.45%
Total (Taxable + PIL)	\$68,998,214	\$68,729,271	-\$268,943	-0.39%

Local Results Table 1
2018 Local Assessment Growth
(Full / Non Phase-Adjusted CVA)

<i>West Lincoln</i>	2018 Full CVA		Full CVA Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	1,659,881,125	1,701,978,431	42,097,306	2.54%
Farm	470,314,275	471,822,739	1,508,464	0.32%
Managed Forest	1,925,400	2,028,600	103,200	5.36%
Multi-Residential	7,074,000	7,074,000	0	0.00%
Commercial	71,997,000	76,770,800	4,773,800	6.63%
Industrial	32,910,900	34,194,100	1,283,200	3.90%
Pipeline	28,586,000	29,028,000	442,000	1.55%
Sub-Total: Taxable	2,272,688,700	2,322,896,670	50,207,970	2.21%
<i>Payment In Lieu</i>				
Residential	403,500	403,500	0	0.00%
Commercial	2,908,300	2,908,300	0	0.00%
Industrial	112,500	105,100	-7,400	-6.58%
Landfill	371,700	371,700	0	0.00%
Sub-Total: Payment In Lieu	3,796,000	3,788,600	-7,400	-0.19%
Total (Taxable + PIL)	2,276,484,700	2,326,685,270	50,200,570	2.21%

Local Results Table 1-B
Year-To-Year Assessment Growth Comparison
(Full / Non Phase-Adjusted CVA)

<i>West Lincoln</i>	2017 Full CVA Growth		2018 Full CVA Growth	
	\$	%	\$	%
Realty Tax Class				
<i>Taxable</i>				
Residential	51,743,525	3.22%	42,097,306	2.54%
Farm	-5,075,225	-1.07%	1,508,464	0.32%
Managed Forest	-14,900	-0.77%	103,200	5.36%
Multi-Residential	-993,000	-12.31%	0	0.00%
Commercial	767,300	1.08%	4,773,800	6.63%
Industrial	8,424,100	34.40%	1,283,200	3.90%
Pipeline	204,000	0.72%	442,000	1.55%
Sub-Total: Taxable	55,055,800	2.48%	50,207,970	2.21%
<i>Payment In Lieu</i>				
Residential	0	0.00%	0	0.00%
Commercial	0	0.00%	0	0.00%
Industrial	0	0.00%	-7,400	-6.58%
Landfill	0	0.00%	0	0.00%
Sub-Total: Payment In Lieu	0	0.00%	-7,400	-0.19%
Total (Taxable + PIL)	55,055,800	2.48%	50,200,570	2.21%

Local Results Table 2
2018 Local Assessment Growth
(Phase-Adjusted CVA)

<i>West Lincoln</i> Realty Tax Class	2018 Phased CVA		Phased CVA Growth	
	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	1,510,592,050	1,549,004,656	38,412,606	2.54%
Farm	363,908,545	365,396,886	1,488,341	0.41%
Managed Forest	1,564,695	1,647,978	83,283	5.32%
Multi-Residential	6,633,500	6,633,500	0	0.00%
Commercial	67,304,853	72,029,664	4,724,811	7.02%
Industrial	31,760,421	33,009,697	1,249,276	3.93%
Pipeline	26,907,000	27,330,728	423,728	1.57%
Sub-Total: Taxable	2,008,671,064	2,055,053,109	46,382,045	2.31%
<i>Payment In Lieu</i>				
Residential	398,500	398,500	0	0.00%
Commercial	2,775,800	2,775,800	0	0.00%
Industrial	104,900	97,500	-7,400	-7.05%
Landfill	371,700	371,700	0	0.00%
Sub-Total: Payment In Lieu	3,650,900	3,643,500	-7,400	-0.20%
Total (Taxable + PIL)	2,012,321,964	2,058,696,609	46,374,645	2.30%

Local Results Table 3
2018 Local Revenue Growth
(Annualized)

<i>West Lincoln</i>	2018 Local General Levy		Annualized Growth	
Realty Tax Class	As Returned	As Revised	\$	%
<i>Taxable</i>				
Residential	\$5,212,403	\$5,344,949	\$132,546	2.54%
Farm	\$313,922	\$315,206	\$1,284	0.41%
Managed Forest	\$1,350	\$1,422	\$72	5.33%
Multi-Residential	\$45,092	\$45,092	\$0	0.00%
Commercial	\$397,682	\$426,321	\$28,640	7.20%
Industrial	\$285,068	\$295,801	\$10,735	3.77%
Pipeline	\$158,031	\$160,519	\$2,489	1.58%
Sub-Total: Taxable	\$6,413,548	\$6,589,310	\$175,766	2.74%
<i>Payment In Lieu</i>				
Residential	\$1,375	\$1,375	\$0	0.00%
Commercial	\$16,617	\$16,617	\$0	0.00%
Industrial	\$952	\$885	-\$67	-7.04%
Landfill	\$3,771	\$3,771	\$0	0.00%
Sub-Total: Payment In Lieu	\$22,715	\$22,648	-\$67	-0.29%
Total (Taxable + PIL)	\$6,436,263	\$6,611,958	\$175,699	2.73%

Local Results Table 3-B
Year-To-Year Annualized Local Revenue Growth Comparison
(Local General Purpose Levy)

<i>West Lincoln</i>	2017 Local Annualized Revenue Growth		2018 Local Annualized Revenue Growth	
Realty Tax Class	\$	%	\$	%
<i>Taxable</i>				
Residential	\$163,259	3.39%	\$132,546	2.54%
Farm	-\$3,058	-1.12%	\$1,284	0.41%
Managed Forest	-\$7	-0.58%	\$72	5.33%
Multi-Residential	-\$4,729	-9.60%	\$0	0.00%
Commercial	\$4,355	1.12%	\$28,640	7.20%
Industrial	\$72,262	34.51%	\$10,735	3.77%
Pipeline	\$1,086	0.71%	\$2,489	1.58%
Sub-Total: Taxable	\$233,168	3.96%	\$175,766	2.74%
<i>Payment In Lieu</i>				
Residential	\$0	0.00%	\$0	0.00%
Commercial	\$0	0.00%	\$0	0.00%
Industrial	\$0	0.00%	-\$67	-7.04%
Landfill	\$0	0.00%	\$0	0.00%
Sub-Total: Payment In Lieu	\$0	0.00%	-\$67	-0.29%
Total (Taxable + PIL)	\$233,168	3.94%	\$175,699	2.73%

Local Results Table 4
Year-Over-Year Phase-In Change
(2018 to 2019 Phased CVA)

<i>West Lincoln</i> Realty Tax Class	Phase Adjusted CVA		Change	
	2018 Revised	2019 Returned	\$	%
<i>Taxable</i>				
Residential	1,549,004,656	1,625,491,549	76,486,893	4.94%
Farm	365,396,886	418,609,818	53,212,932	14.56%
Managed Forest	1,647,978	1,838,289	190,311	11.55%
Multi-Residential	6,633,500	6,853,750	220,250	3.32%
Commercial	72,029,664	74,400,234	2,370,570	3.29%
Industrial	33,009,697	33,601,898	592,201	1.79%
Pipeline	27,330,728	28,179,364	848,636	3.11%
Sub-Total: Taxable	2,055,053,109	2,188,974,902	133,921,793	6.52%
<i>Payment In Lieu</i>				
Residential	398,500	401,000	2,500	0.63%
Commercial	2,775,800	2,842,050	66,250	2.39%
Industrial	97,500	101,300	3,800	3.90%
Landfill	371,700	371,700	0	0.00%
Sub-Total: Payment In Lieu	3,643,500	3,716,050	72,550	1.99%
Total (Taxable + PIL)	2,058,696,609	2,192,690,952	133,994,343	6.51%

Local Results Table 5
Starting Ratios and Revenue Neutral (Notional) Tax Rates
(Local General Levy)

Realty Tax Class	Tax Ratios			Tax Rates		
	2018 Actual	2019 Start Ratio	Change %	2018 Actual	2019 Revenue Neutral (Notional)	Change %
<i>West Lincoln</i>						
Taxable						
Residential	1.000000	1.000000	0.00%	0.00345057	0.00328346	-4.84%
Farm	0.250000	0.250000	0.00%	0.00086264	0.00082087	-4.84%
Managed Forest	0.250000	0.250000	0.00%	0.00086264	0.00082087	-4.84%
Multi-Residential	1.970000	1.970000	0.00%	0.00679762	0.00646842	-4.84%
Commercial	1.734900	1.734900	0.00%	0.00598639	0.00569647	-4.84%
Industrial	2.630000	2.630000	0.00%	0.00907500	0.00863550	-4.84%
Pipeline	1.702100	1.702100	0.00%	0.00587322	0.00558878	-4.84%
Sub-Total of Taxable Levy				\$6,589,310	\$6,589,308	0.00%
Payment In Lieu						
Residential	1.000000	1.000000	0.00%	0.00345057	0.00328346	-4.84%
Commercial	1.734900	1.734900	0.00%	0.00598639	0.00569647	-4.84%
Industrial	2.630000	2.630000	0.00%	0.00907500	0.00863550	-4.84%
Landfill	2.940261	2.940261	0.00%	0.01014558	0.00965423	-4.84%
Sub-Total of Payment In Lieu Levy				\$22,648	\$21,969	-3.00%
Total Taxable + PIL Levies Based on Rate Set				\$6,611,958	\$6,611,277	-0.01%

NOTE: These results are based on preliminary start ratios and notional levy amounts and are subject to change based on municipal policy decisions, spending decisions and/or Provincial tax policy updates. No rates or ratios should be considered final, or used for actual taxation purposes until final by-laws are passed.

Local Results Table 6
Year-Over-Year Interclass Tax Shifts
(Local General Levy)

<i>West Lincoln</i> Realty Tax Class	Local General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$5,344,949	\$5,337,236	-\$7,713	-0.14%
Farm	\$315,206	\$343,624	\$28,418	9.02%
Managed Forest	\$1,422	\$1,509	\$87	6.12%
Multi-Residential	\$45,092	\$44,333	-\$759	-1.68%
Commercial	\$426,321	\$418,644	-\$7,677	-1.80%
Industrial	\$295,801	\$286,474	-\$9,327	-3.15%
Pipeline	\$160,519	\$157,488	-\$3,031	-1.89%
Sub-Total: Taxable	\$6,589,310	\$6,589,308	-\$2	0.00%
<i>Payment In Lieu</i>				
Residential	\$1,375	\$1,317	-\$58	-4.22%
Commercial	\$16,617	\$16,189	-\$428	-2.58%
Industrial	\$885	\$875	-\$10	-1.13%
Landfill	\$3,771	\$3,588	-\$183	-4.85%
Sub-Total: Payment In Lieu	\$22,648	\$21,969	-\$679	-3.00%
Total (Taxable + PIL)	\$6,611,958	\$6,611,277	-\$681	-0.01%

Local Results Table 7
Year-Over-Year Upper-Tier Levy Shifts
(Upper-Tier General Levy)

<i>West Lincoln</i> Realty Tax Class	Upper-Tier General Levy		Change	
	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$8,784,080	\$8,870,584	\$86,504	0.98%
Farm	\$518,023	\$571,105	\$53,082	10.25%
Managed Forest	\$2,336	\$2,508	\$172	7.36%
Multi-Residential	\$74,106	\$73,682	-\$424	-0.57%
Commercial	\$700,632	\$695,794	-\$4,838	-0.69%
Industrial	\$486,133	\$476,125	-\$10,008	-2.06%
Pipeline	\$263,803	\$261,748	-\$2,055	-0.78%
Sub-Total: Taxable	\$10,829,113	\$10,951,546	\$122,433	1.13%
<i>Payment In Lieu</i>				
Residential	\$2,260	\$2,188	-\$72	-3.19%
Commercial	\$27,309	\$26,907	-\$402	-1.47%
Industrial	\$1,454	\$1,454	\$0	0.00%
Landfill	\$6,198	\$5,964	-\$234	-3.78%
Sub-Total: Payment In Lieu	\$37,221	\$36,513	-\$708	-1.90%
Total (Taxable + PIL)	\$10,866,334	\$10,988,059	\$121,725	1.12%

Local Results Table 8
Year-Over-Year Municipal Levy Shifts
(Upper-Tier and Local General Levy Amounts)

<i>West Lincoln</i>	Municipal General Levies (UT + Local)		Change	
Realty Tax Class	2018 as Revised	2019 Notional	\$	%
<i>Taxable</i>				
Residential	\$14,129,029	\$14,207,820	\$78,791	0.56%
Farm	\$833,229	\$914,729	\$81,500	9.78%
Managed Forest	\$3,758	\$4,017	\$259	6.89%
Multi-Residential	\$119,198	\$118,015	-\$1,183	-0.99%
Commercial	\$1,126,953	\$1,114,438	-\$12,515	-1.11%
Industrial	\$781,934	\$762,599	-\$19,335	-2.47%
Pipeline	\$424,322	\$419,236	-\$5,086	-1.20%
Sub-Total: Taxable	\$17,418,423	\$17,540,854	\$122,431	0.70%
<i>Payment In Lieu</i>				
Residential	\$3,635	\$3,505	-\$130	-3.58%
Commercial	\$43,926	\$43,096	-\$830	-1.89%
Industrial	\$2,339	\$2,329	-\$10	-0.43%
Landfill	\$9,969	\$9,552	-\$417	-4.18%
Sub-Total: Payment In Lieu	\$59,869	\$58,482	-\$1,387	-2.32%
Total (Taxable + PIL)	\$17,478,292	\$17,599,336	\$121,044	0.69%

Performance Measures

The table below provides the 2018 measures for total property taxes for Niagara versus the 2018 BMA study average. Note that the study results are based on 2018 rates, and therefore are not impacted by 2019 tax policy decisions and approved budgets.

Table 1 – 2018 BMA Study – Total Property Taxes and Municipal Burden

	Niagara Average*	Study Average	Variance		Comparison to Study
			\$	%	
Total Property Taxes (\$) Per Median Dwelling Value	\$3,832	\$3,836	(4)	(0.10)	Below
Total Property Taxes as % of Hhld. Income	4.0%	3.8%			Above
Total Municipal Burden: Taxes and W/WW (\$)	\$4,768	\$4,910	(142)	(2.89)	Below
Total Municipal Burden: Taxes and W/WW as % of Hhld. Income	4.9%	4.8%			Above

*Calculated using a simple average of all LAMs (weighted average is 5.2%).

The combined Niagara Region, Local Area Municipalities, and education tax levy compares competitively to the BMA study average for 108 Ontario Municipalities surveyed. Total taxes as classified by BMA are in the mid-range tax burden for all but the Large Industrial and Office buildings which is in the low-range and Hotels which are in the high-range. The Region is above the study average in seven categories per Table 2 below.

Table 2 – 2018 BMA Study Tax Metrics by Property Class

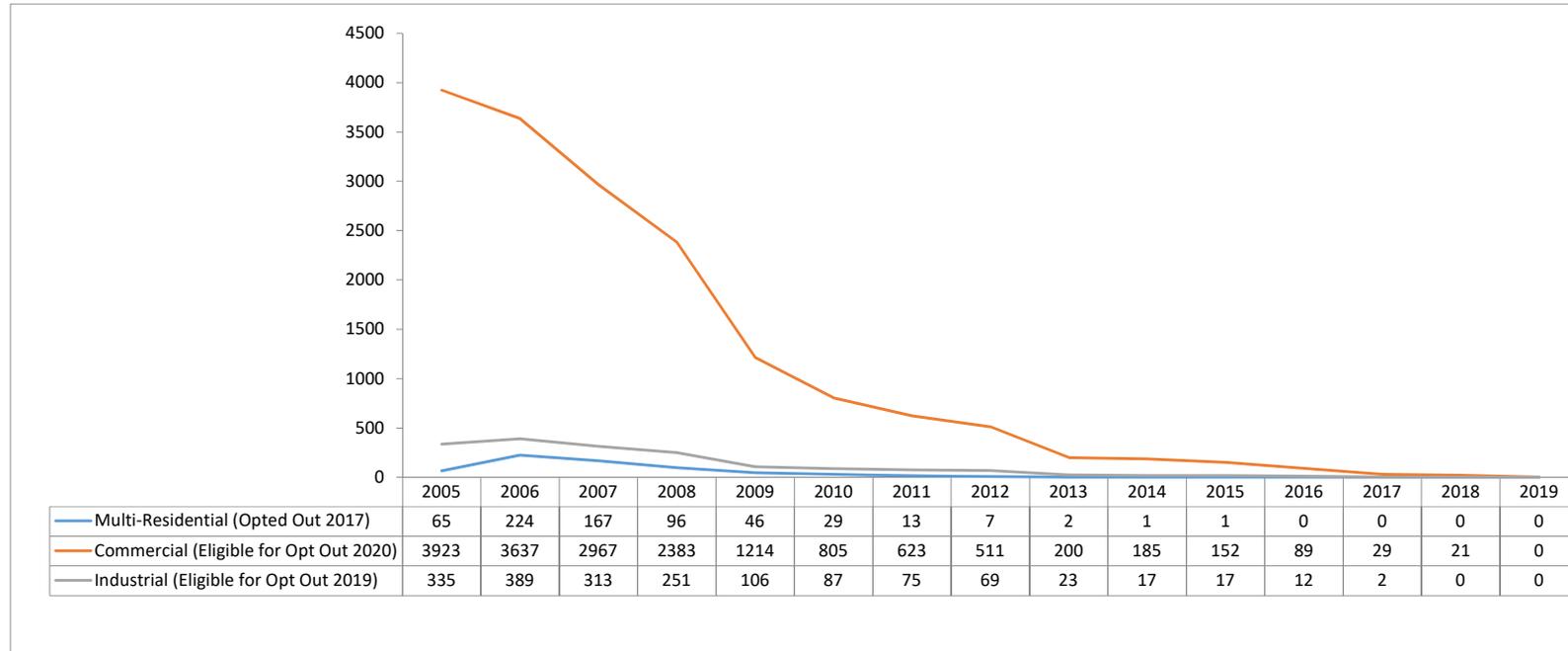
Property Class	Property Type	Comparison Metric	Niagara Average* (\$)	Study Average (\$)	Variance		Comparison to Study
					\$	%	
Residential	Bungalow	Tax/Unit	3,466	3,397	69	2.03%	Above
	2 Storey	Tax/Unit	4,656	4,524	132	2.92%	Above
	Executive	Tax/Unit	6,296	6,286	10	0.16%	Above
Multi-Res	Walk-Up	Tax/Unit	1,577	1,382	195	14.11%	Above
	Mid/High-Rise	Tax/Unit	1,716	1,715	1	0.06%	Par
Commercial	Office Buildings***	Tax/ Sq. Ft.	2.77	3.04	(0.27)	-8.88%	Below
	Shopping	Tax/ Sq. Ft.	3.75	2.63	1.12	42.59%	Above
	Hotels**	Tax/Unit	1,844	1,602	242	15.11%	Above
	Motels	Tax/Unit	1,084	1,240	(156)	-12.58%	Below
Industrial	Industrial Vacant Land	Tax/Acre	3,118	3,673	(555)	-15.11%	Below
	Standard Industrial	Tax/ Sq. Ft.	1.82	1.67	0.15	8.98%	Above
	Large Industrial***	Tax/ Sq. Ft.	0.87	1.11	(0.24)	-21.62%	Below

*Calculated using a simple average of all LAMs.

**Classified to be in the high range.

***Classified to be in the low range.

Number of Properties Impacted by Capping



History of Regional Tax Ratios

Realty Tax Class	2014 Ratios	2015 Ratios	2016 Ratios	2017 Ratios	2018 Ratios	2019 Start Ratios	Ranges of Fairness		Threshold Ratios	
							Lower Limit	Upper Limit	Threshold	Subject to Levy Restriction
Residential	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.00	1.00	-	N/A
Farm	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	-	0.25	-	N/A
Managed Forest	0.250000	0.250000	0.250000	0.250000	0.250000	0.250000	0.25	0.25	-	N/A
New Mult-Res	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.00	1.10	-	N/A
Multi-Residential	2.044000	2.044000	2.044000	2.000000	1.970000	1.970000	1.00	1.10	2.00	No
Commercial	1.758600	1.758600	1.758600	1.758600	1.734900	1.734900	0.60	1.10	1.98	No
Industrial	2.630000	2.630000	2.630000	2.630000	2.630000	2.630000	0.60	1.10	2.63	No
Landfill	N/A	N/A	N/A	2.940261	2.940261	2.940261	0.60	1.10	25.00	No
Pipeline	1.702100	1.702100	1.702100	1.702100	1.702100	1.702100	0.60	0.70	-	N/A

April 29, 2019

CL 9-2019, April 25, 2019
CSC 4-2019, April 17, 2019
CSD 29-2019, April 17, 2019

LOCAL AREA MUNICIPALITIES

SENT ELECTRONICALLY

Bill 142 – Construction Lien Amendment Act, 2017

CSD 29-2019

Regional Council, at its meeting held on April 25, 2019, passed the following recommendation of its Corporate Services Committee:

1. That Regional Council **ENDORSE** the recommendations made by the Association of Municipalities Ontario (AMO) to the Ministry of the Attorney General to consider the following additional changes to the recently amended *Construction Act*:
 - Owners should be provided more than 14 days to publish a notice of non-payment to ensure that due diligence is completed before payment of a proper invoice is required (e.g. 21 business days);
 - The time period between December 24th to January 2nd of each calendar year should be excluded from the calculation of time with respect to Prompt Payment and Adjudication;
 - The date for implementing the Prompt Payment and Adjudication regimes should be postponed from October 1, 2019 to one year following the establishment of the Authorized Nominating Authority (ANA); and
 - That the Ministry create and communicate practice guides, interpretation bulletins, and webinars in alignment with Recommendations 97 & 98 of the Expert Panel's Report to educate owners, contractors, and subcontractors of the new regimes;
2. That the Regional Chair **BE DIRECTED** to send a letter to the Ministry of the Attorney General to consider the recommendations made by AMO respecting the changes to the *Construction Act*; and

3. That Report CSD 29-2019 **BE CIRCULATED** to the local area municipalities.

A copy of CSD 29-2019 is enclosed for your reference.

Yours truly,



Ann-Marie Norio

Regional Clerk

:mt

CLK-C 2019-099

cc:	K. Simpson	Project Manager, Enterprise Resource Management Services
	M Montague	Executive Assistant, Enterprise Resource Management Services
	T. Harrison	Commissioner/Treasurer, Enterprise Resource Management Services

Subject: Bill 142 – Construction Lien Amendment Act, 2017

Report to: Corporate Services Committee

Report date: Wednesday, April 17, 2019

Recommendations

1. That Regional Council **ENDORSE** the recommendations made by the Association of Municipalities Ontario (AMO) to the Ministry of the Attorney General to consider the following additional changes to the recently amended *Construction Act*.
 - Owners should be provided more than 14 days to publish a notice of non-payment to ensure that due diligence is completed before payment of a proper invoice is required (e.g. 21 business days);
 - The time period between December 24th to January 2nd of each calendar year should be excluded from the calculation of time with respect to Prompt Payment and Adjudication;
 - The date for implementing the Prompt Payment and Adjudication regimes should be postponed from October 1, 2019 to one year following the establishment of the Authorized Nominating Authority (ANA); and
 - That the Ministry create and communicate practice guides, interpretation bulletins, and webinars in alignment with Recommendations 97 & 98 of the Expert Panel's Report to educate owners, contractors, and subcontractors of the new regimes;
2. That the Regional Chair **BE DIRECTED** to send a letter to the Ministry of the Attorney General to consider the recommendations made by AMO respecting the changes to the Construction Act; and
3. That Report CSD 29-2019 **BE CIRCULATED** to the local area municipalities.

Key Facts

- The purpose of this report is to inform Council regarding municipal governments' concerns with recent amendments to the *Construction Act* as a result of Bill 142, and recommend that Niagara Region join municipal organizations in support of the four changes outlined by the AMO.
- Of significant concern is that the necessary processes are not in place with the province, preventing municipal governments from planning appropriately for the October 2019 implementation.

- The Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO), Municipal Finance Officers of Ontario (MFOA), and other municipal organizations are supportive of the changes outlined by the AMO.

Financial Considerations

There will be a financial impact for the Region to implement and comply with Bill 142; however, the magnitude of the impact cannot be fully understood until the legislation has been in place for some time.

As a result of Bill 142 amendments to the *Act*, there will be cost implications associated with updating contract language, adapting existing processes, and resources required to address prompt payment, mandatory adjudication, risk mitigation, and general compliance with the amended statute. Budgetary and accounting pressures are a factor as mandated payments related to adjudicated disputes will become due mid-project with short timelines for payment.

Staff will be required to develop processes and procedures to respond to new payment and claims pressures under compressed timelines. Additional ongoing legal and contract administration support will also be required to address an expected increase in contract disputes arising from the mandatory adjudication process. Additionally, depending on the yet to be determined regulations, mandatory surety bonds on public projects may also increase project costs, and potentially reduce the competitive pool of available bidders for certain types of work.

Overall, these potential factors introduce significant corporate financial risk to the organization.

Analysis

Bill 142 made numerous amendments to the *Construction Lien Act* (now titled the *Construction Act*), which affect the Region, its professional consultants, general contractors, subcontractors, and contract administrators. These include:

- Modernization of the construction lien and holdback rules and timelines
- Modernization of claims procedures
- Introduction of a prompt payment regime for all construction projects
- Implementation of adjudication as a new process to speed up dispute resolution

The purpose of the amendments was to ensure promptness and security of payment for suppliers of construction materials and services, and to ensure disputes are resolved efficiently to facilitate cash flows between contractors and subcontractors. The amendments are being implemented in three phases and can be categorized as follows:

(1) Minor housekeeping changes which went into effect December 12, 2017; (2) changes with respect to lien modernization, holdback payment, and surety bonding effective July 1, 2018; and (3) changes with respect to prompt payment and adjudication effective October 1, 2019.

Prompt Payment

Effective October 1, 2019, new legislation with respect to a "Prompt Payment" scheme will be implemented which will have an impact on the Region and the construction industry as a whole.

The Act will require that an owner (i.e. the Region) pay according to a "proper invoice" no later than 28 days after receiving said invoice from the contractor. Should an owner dispute the invoice, or a portion thereof, notice of non-payment must be given no later than 14 days after the invoice receipt date. If only a portion of the invoice is disputed, the owner is still required to pay any undisputed portions of the invoice within the 28 day time frame.

Staff are currently working to rewrite contracts and to define what constitutes a "proper invoice" in its contract language. System and process changes related to document management are also required to accommodate these changes. Considerations are also being made in the event the Region loses adjudications of disputes, as interest will accrue on any amounts that are not paid within the legislated time.

In addition, while the Legislative changes related to prompt payment outlined herein come into effect post contract award, the Region's Procurement department recognizes the need for a proactive and upfront commitment of resources to ensure that all associated templates (RFT, RFP, etc.) and contract documentation are updated to reflect the changes related to prompt payment, mandatory adjudication, risk mitigation, and general compliance with the amended statute. To ensure ongoing adherence to the overarching objectives of fairness and transparency, these changes will be incorporated and effectively communicated to the bidding community from the onset of each procurement process that is undertaken.

Adjudication

Also effective October 1, 2019, the Bill 142 amendments will come into force with respect to interim adjudication for construction disputes.

The Minister of the Attorney General is responsible for designating an entity to act as Authorized Nominating Authority (ANA) for the purposes of developing and overseeing programs for training adjudicators; qualifying adjudicators; establishing and maintaining a registry of adjudicators; and appointing adjudicators.

The party to a contract will have the right to refer disputes to adjudication, although adjudications are mandatory if payment is withheld. These disputes could relate to valuation of services or materials; payments under the contract, including change orders; disputes subject to Notices of Non-Payment; amounts retained as set-off; payments of holdback; non-payments of holdback; or any other matter to which the parties to the adjudication agree.

The adjudication procedures are set out in the *Act*, and will include a written notice of adjudication; selecting an approved adjudicator; exchange of documents to be relied upon at the adjudication; powers of the adjudicator; on-site inspection of work projects; and retaining of experts to assist the adjudicator. Strict timelines have been put in place (once adjudication is initiated, parties will have four days to agree to an adjudicator or the Authorized Nominating Authority must appoint one within five days; the initiating party then has five days to provide materials in support of its position; and a decision must be rendered by the adjudicator within 30 days of adjudication).

Liens

Liens are no longer attached to municipal property effective October 1, 2019. Under the current legislation, liens are not attached to crown property or municipal highways; however, if someone wishes to lien other properties such as a community centre, they can register the lien on title. With Bill 142, municipal properties are treated the same as crown lands. All liens are to be served by giving it to the Clerk; they are not to be placed on title. Staff will be required to develop processes and procedures to respond to new liens procedures under compressed timelines.

Staff at the Region have initiated a readiness assessment to identify the gaps and to develop a subsequent work plan to be compliant with Bill 142. Council's endorsement for these recommendations made by AMO and the associated risks as articulated in their letter will help ensure the Region's success in complying with the Bill while staff continue the work to be ready for October 1 or any other date the province may establish as a result of AMO recommendations and their endorsement by the Council.

Alternatives Reviewed

N/A

Relationship to Council Strategic Priorities

N/A

Other Pertinent Reports

N/A

Prepared by:

Kirbi Simpson
Project Manager
Enterprise Resource Management
Services

Recommended by:

Todd Harrison, CPA, CMA
Commissioner/Treasurer
Enterprise Resource Management
Services

Submitted by:

Ron Tripp, P.Eng.
Acting Chief Administrative Officer

This report was prepared in consultation and reviewed by Helen Chamberlain, Director Financial Management & Planning, Erin Amirault, Associate Director Finance Operations & Systems, Bart Menage, Director Procurement & Strategic Acquisitions, and Donna Gibbs, Director Legal & Court Services

Appendices

Appendix 1 AMO Submission to the Standing Committee on the Legislative Assembly

Appendix 2 AMO Letter to Attorney General

Bill 142, An Act to Amend the Construction Lien Act, 2017

Submission to the Standing Committee on the Legislative Assembly

November 1, 2017

AMO, on behalf of our municipal members, advocates for well-considered provincial legislation that enables municipal governments to function for the benefit of our communities and the public interest. Conversely, we work to mitigate unintended consequences of proposed legislation and regulations, identify gaps that need to be addressed, and provide advice to the Province to determine the best implementation.

Bill 142, *An Act to Amend the Construction Lien Act* (2017), is a piece of legislation that exemplifies the positive outcomes of what happens when a proper and thorough consultation takes place. As you know, the construction industry, owners (including municipal governments), contractors, and subcontractors have long argued for reforms to the *Construction Lien Act*, and AMO is encouraged that Bill 142 includes significant improvements to modernize an Act that is over 30 years old.

The Process

AMO appreciates the government for conducting the Expert Panel review of the *Construction Lien Act*, and the commitment and leadership shown by Attorney General Naqvi to get Bill 142 to this stage.

Our written comments will not come as a surprise to the Ministry of the Attorney General or others, as AMO has been actively consulted and involved throughout the four-year process.

Last week, the Attorney General circulated a list of some proposed government motions that have allowed us to narrow the focus on our remarks on Bill 142. We appreciate the Ministry's attempt to strike a balance between all stakeholders, and recognize that some of our concerns may be addressed in these motions. However, it is still important for AMO to highlight issues raised by our members that should be considered by the Committee.

Please note that our general remarks support other municipal governments' individual technical submissions which combined reflect countless hours working through how Bill 142 would affect the operations in their municipalities, and in some cases, have prepared draft alternative language that we hope the Committee will consider.

Areas of Support for Bill 142

AMO has been working closely with the Attorney General's office to identify gaps and unintended consequences of Bill 142. The Ministry is proposing several government motions that would, if passed, address some of AMO's concerns:

- including a transition provision to provide for consistency until the new law comes into effect;
- exempting architects, engineers, and consulting professionals from requiring surety bonds for public projects;

- clarifying that interest for late payments is from the date the invoice was due and payable; and,
- that adjudication may not revive expired liens.

We recommend that the Committee adopt these changes during clause-by-clause consideration.

In addition to these amendments, AMO submits that consideration also be given to our outstanding issues.

Recommended Areas for Refinement

1. **Payment should not be made without first receiving a municipal owner's express approval or certification that work was properly completed.**

AMO believes in prompt payment and is supportive of a regime that requires payments be made promptly for work that is completed to a standard that an owner has deemed to have been met. We believe that modernizing prompt payment rules is important and that people who have completed work properly should be paid on time.

AMO agrees completely with the Toronto Transit Commission's comments regarding certification, that "requiring payment to be made from the date of a proper invoice instead of certification or owner's approval means there may not be enough time to properly scrutinize an invoice and risks payment for improper or incomplete work. In the US, 20 states allow the trigger event to be either set out in the contract or is expressly certification/approval."¹

We note in the proposed government amendments, Alternative Financing and Procurement (AFP) projects would be allowed "certification of payment prior to the submission of an invoice for AFP projects."² AMO wonders why these same exceptions cannot apply also to municipal projects, given that it provides significant protection to one type of project over another.

Although the government is proposing a motion that provides an owner with the ability to conduct "testing and commissioning" of a project, it does not account for every scenario and this motion, if applied, would only add an additional cost. Without including a certification trigger, the link of prompt payment with a mandatory adjudication regime, means that an owner is not only required to make a payment in 28 days, but adjudication is automatically invoked if not.

This does not give nearly enough time for a municipal government, large or small, to verify that the work has been completed to specifications and to enter into discussions with contractors for any discrepancies that may be identified, which is industry practice.

¹ Toronto Transit Commission. Written Submission on *Bill 142: Construction Lien Act Amendment Act, 2017*, October 25, 2017, pg. 3.

² Email from the Attorney General's Office. "Update on Bill 142: Construction Lien Amendment Act." Received Monday, October 23, 2017.

All municipal governments have a duty to the taxpayer to be diligent in how projects are managed, and to ensure that taxpayer money is only paid for work that is properly performed and meets all of the specifications under the contract. To have the trigger for payment be the receipt of the proper invoice and not certification or other forms of owner's approval lacks the checks and balances necessary to process those payments. It will undoubtedly result in paying for contracts that are not properly completed and increase costs of litigation to resolve those disputes through adjudication.

Therefore, AMO is requesting that the trigger for payment for public projects be testing, commissioning and certification, or alternatively extend the timelines in the prompt payment regime to ensure that public funds are managed properly, and the safety of our projects are maintained for our residents.

2. Before proceeding to combine the lien rights and mandatory adjudication regimes – making Ontario the first jurisdiction in the world to do so – AMO would like the problematic time lags and other practical considerations addressed.

AMO is very concerned about implementing both regimes at the same time. Even if a matter is not resolved to the satisfaction of a contractor or subcontractor, they may bring a lien action during construction. By contrast, an owner does not have any ability to bring an action until the end of the project.

Bill 142 would make Ontario the first jurisdiction in the world to have both regimes (UK has adjudication but no lien rights). Under the prompt payment regime, owners and contractors would not have the same ability to settle a dispute because the timelines are so strict. To make matters more challenging, the government is proposing a motion that the subcontractor would be required to invoke adjudication if the contractor does not pay. These scenarios only drive up project costs and risk delaying construction projects.

We continue to be told that this legislation intends to catch problematic actors, not large owners like municipal governments. As responsible owners, we should be given flexibility to resolve disputes with contractors at far less cost, before being pulled into adjudication.

AMO also submits that the time lags between the "payment date" and the "non-payment notice" for progress payments ought to be extended to 28 days (s. 6.3 (2)), and the "payment date" and the "non-payment notice" for holdback payments should be extended to 60 days (s.27.1). This would better align the payment deadlines, and decrease the risk that contractors would be paid for work that was not properly completed.

Another example is that the extremely short timelines, proposed for adjudication, could result in the owner being taken by surprise in a trial if the contractor has spent time preparing a detailed claim without the owner's knowledge, and then initiates adjudication, with the owner having very little time to prepare a proper response.

These are just some examples that the Committee should address around the prompt payment and adjudication regimes. AMO recommends that the Province explore the implications of enacting both sections, and that stakeholders have the ability to comment on regulations before they are enacted. We have come too far in this process, and with significant alignment amongst stakeholder groups, why not work together to get it right the first time?

3. It is important that municipal governments receive training support and resources to ensure the legislation is properly implemented at the local level, and that they, as owners, are operating in compliance with the law.

AMO encourages the Ministry to find ways to help train municipal staff across Ontario on what has changed should this legislation pass. The size and capacity of municipal governments is equally broad as the value of projects they deliver. For example, about 43% of municipalities have less than six full-time administrative staff to cover statutory duties including a clerk, treasurer, general reception, and perhaps a chief administrator.³ It is highly unlikely that there will be a lawyer on staff.

Conversely, of the 34 Ontario municipalities that have a population over 100,000, their project management and legal staffing budgets will also have to significantly increase because of this legislation, as they, as an example, are the ones doing transit expansion projects.

Regardless of size, Bill 142 will require every municipality to redraft all of their construction contracts, develop new project management procedures, and change processes to ensure faster payment. This will require hiring more legal and project management resources (especially if the timelines do not change), and adding more administrative burden on every municipal clerk who will need to ensure compliance with this legislation, as well as the over 200 other provincial statutes that municipal governments are required to follow.

Given this context, AMO requests that the legislation be delayed in coming into force by one or two years, and echoes the recommendation by the City of Toronto that “there be a Ministry website for construction in Ontario for the publication of all notices under the Act and to provide additional information on individual projects”.

This would be helpful to all parties in the construction pyramid and erase the administrative and cost burden of publications required under the Act. If each project in the Province was assigned a ‘Project Identifier’ number, this would further assist the parties in locating all of the information about a project in one place, on one website.”⁴

³ Ministry of Municipal Affairs, 2016 Financial Information Return, Schedule 80. <https://efis.fma.csc.gov.on.ca/fir/>

⁴ City of Toronto, Oral Remarks on *Bill 142: Construction Lien Act Amendment Act, 2017*, October 25, 2017

Conclusion

AMO believes that Bill 142 has in some ways truly struck a balance between the competing asks of all stakeholders, and should be considered an achievement for industry and owner groups.

That said, we hope that the Committee will carefully consider our remarks and those of our member municipalities. These remarks are intended to ensure the modernization of the *Construction Lien Act* will be as successful as possible by avoiding unintended consequences and mitigating against the potentially costly and burdensome impacts of this legislation.

Sent via email: caroline.mulroney@pc.ola.org

March 7, 2019

The Honourable Caroline Mulroney
Attorney General
McMurtry-Scott Building, 11th Floor
720 Bay Street
Toronto, Ontario M7A 2S9

Dear Attorney General Mulroney:

I would like to outline the ongoing concerns that municipal governments have with the *Construction Act, 2017*, and to reiterate my request to meet with you on this item. Without legislative amendments and support from the Ministry for implementation, we do not believe that the prompt payment and mandatory adjudication regimes will work effectively by the time the legislation is to come into force.

AMO, and our members, have always supported the principle of prompt payment, as evidenced by various municipal governments that already have policies in place that protect workers and suppliers. That is why we have played an active role in modernizing the *Construction Lien Act* since the work on prompt payment began.

While the *Construction Act* has been modernized in many respects, we recognize that the most significant pieces of legislation come into force on October 1, 2019. With that date fast approaching, AMO is asking the Ministry to consider four amendments:

1. Owners should be provided more than 14 days to publish a notice of non-payment to ensure that due diligence is done before payment of a proper invoice is required (e.g. 21 business days);
2. The time period between December 24th to January 2nd of each calendar year should be excluded from the calculation of time with respect to Prompt Payment and Adjudication, similar to the recently proposed federal legislation;
3. The date for implementing the Prompt Payment and Adjudication regimes should be postponed from October 1, 2019, to 1-year post-establishment of the Authorized Nominating Authority (ANA); and
4. That the Ministry create and communicate practice guides, interpretation bulletins, and webinars in alignment with Recommendations 97 & 98 of the [Expert Panel's Report](#) to educate owners, contractors, and subcontractors on the new regimes.

The proposed 28-day timeline for owners to pay contractors on the receipt of a “proper invoice” does not provide enough time for municipal staff to inspect and certify whether the work has been completed properly. Municipal governments require the ability to certify work before payment is remitted to protect our property taxpayer dollars. This Act essentially prohibits certification before payment, which is problematic and should be reconsidered. Otherwise, the Act leaves municipal taxpayers vulnerable to increasing construction project costs as well as legal fees.

Further, most municipal governments are closed for the holidays or maintain a much reduced staffing level during December 24th to January 2nd. It is important that municipalities are not forced into impossible timelines when those imposed by the legislation are already so tight.

Many details about the Authorized Naming Authority (ANA) are still to be determined. We recognize that the proposed regulations have provided some clarity, and that Expressions of Interest for ANA members were released in January 2019. In order to have the ANA working by October 1st, the Province must develop a certification regime for the adjudicators, ensure that there are sufficient adjudicators to meet demand, and ensure they have all been certified. Only once these details are in place can owners, contractors and subcontractors be educated on how this mechanism will work in practice.

This Act, in its current form, makes Ontario the first jurisdiction in the world to have prompt payment and adjudication regimes run simultaneously. We all need to get it right, and owners are willing to do their part to get ready. To achieve this we strongly encourage the Ministry to create practice guides, interpretative bulletins, and webinars to communicate how to prepare for these regimes prior to coming into force.

One consideration the Ministry should explore is creating a centralized web database hosted for all construction in the province for notices and additional project information. A website commissioned by the Province could have cost-recovery fees and be more affordable than the current proposed vehicle.

I appreciate your thoughtful consideration of these issues, and look forward to meeting to discuss how we can make the *Construction Act* a success for all of Ontario. The Ministry can reach out to AMO staff to clarify any details needed.

Sincerely,



Jamie McGarvey
AMO President
Mayor, Town of Parry Sound

cc: The Honourable Steve Clark, Minister of Municipal Affairs and Housing

MAYOR'S YOUTH ADVISORY COUNCIL MINUTES

MEETING DATE: Tuesday, December 18, 2018
4:00 p.m.
Kinsmen Room – MCC

Attendance: Olivia Warankie
Ava Colangelo, Secretary
Abbey Rittner
Emily Bonisteel, Prime Minister
Mia Colangelo
Tessa Piccolo, Deputy Prime Minister
Ben Bonisteel, Promotions Officer
Natalie Anderson
Parker Triano
Sarah Schaefer
Sofia Labricciosa, Communications Officer
Tyler Anderson
Adam Kleinsmith
Laura Tremeer
Merek Triano
Matthew Iannizzi

Absent: Mackenna Belding, Seth Stankus, Lexie Millar, Stella Schafrick,
Kaitlyn Palmateer, Taryn Petrousky, Katharyn Hulley, Jenna Diab

1. Declaration of Quorum and Call to Order

The Prime Minister, Emily Bonisteel, declared quorum and welcomed everyone to the meeting.

2. Adoption of the Agenda

Moved by: Sarah Schaefer



Mayor's Youth Advisory Council

Seconded by: Laura Tremeer

THAT the Agenda for the December 18th, 2018 Pelham Mayor’s Youth Advisory Council meeting be approved.

CARRIED

3. Approval of Minutes

Moved: Mia Colangelo

Seconded: Laura Tremeer

THAT the Pelham Mayor’s Youth Advisory Council Meeting Minutes of October 16th and November 27th 2018 be approved.

4. Mayor’s Report

The Mayor introduced himself and gave MYAC a quick lesson on accepting change and preparing for the future.

5. Council Committees

Brainstorming:

- A member/chair from their committee come to us
- Only be there when they need us

Moved by: Parker Triano

Seconded by: Matthew Iannizzi

That the Pelham’s Mayor’s Youth Advisory Council will replace our voting seat and instead have a monthly communication system with other town committees.

CARRIED

6. Brainstorming Session

Brainstorming for MCC events:

- Open gym will be starting Monday January 7th 4-5
- Stick and puck for youth (divided into groups)
- Youth drop in basketball
- Soccer pick up game- outdoor

MINUTES – MARCH 27 2018

- Try new sports today (non traditional sports)- martial arts, etc.
- Possibly extending times to accommodate people (later times)
- Arts programs (partnering with ELC)
- Dodgeball

Brainstorming for Family day (February 18th):

- Parent vs Kid- basketball, volleyball
- Obstacle course
- Minute to win it challenges in kinsmen room
- Town wide scavenger hunt
- Hind and go seek in MCC
- Manhunt

Other:

- CPR training for teens
- Certifications
- Babysitting course
- Similar certs for teens at brock
- Swimming tests
- Tutoring sessions
- Career day- fair for teens
- Mental health support group
- Survival skill course training
- Robotics programming- STEM
- Music related- Ukulele
- Youth teen coffee house/ talent show
- Dungeons and dragons

7. Other Business

- a) There will be no movie night over the Christmas Break, we will possibly change it to March Break

Follow and share the MYAC Social Media Pages

- **Instagram:** Pelham_MYAC
- **Facebook:** PMYAC

8. Next Meeting

MINUTES – MARCH 27 2018

MYAC Regular Meeting scheduled for Tuesday, January 22, 2019 at 4:00 p.m. in the Kinsmen Room at the Meridian Community Centre.

9. Adjournment

Moved by: Emily Bonisteel
 Seconded by: Ben Bonisteel

THAT the meeting of the Pelham Mayor’s Youth Advisory Council December 18th is now adjourned.

CARRIED

Other Information

Upcoming Meeting Dates & Events:

- MYAC Executive Meeting January 8th @ 4:00pm in Boardroom at MCC
- Christmas Workshop- Friday, December 19th (volunteers needed)
- MYAC Regular meeting January 22nd @ 4:00pm in Kinsmen Room

Emily Bonisteel
 Prime Minister

Ava Colangelo
 Secretary

**MAYOR'S YOUTH ADVISORY COUNCIL
MINUTES**

**MEETING DATE: Tuesday, January 22nd, 2019
4:00 p.m.
Kinsmen Room – MCC**

Attendance: Emily Bonisteel, Prime Minister
Tessa Piccolo, Deputy Prime Minister
Ava Colangelo, Secretary
Sofia Labricciosa, Communications Officer
Olivia Warankie
Abbey Rittner
Mia Colangelo
Mackenna Belding
Natalie Anderson
Parker Triano
Sarah Schaefer
Tyler Anderson
Adam Kleinsmith
Laura Tremeer
Taryn Petrousky
Katharyn Hulley
Merek Triano
Jenna Diab
Matthew Iannizzi
Kaitlyn Palmateer
Jessica Sung

Absent: Ben Bonisteel, Promotion Officer
Seth Stankus, Lexie Millar, Stella Schafrick

1. Declaration of Quorum and Call to Order

The Prime Minister, Emily Bonisteel, declared quorum and welcomed everyone to the meeting.

2. Adoption of the Agenda



Mayor's Youth Advisory Council

Moved by: Sarah Schaefer
Seconded by: Natalie Anderson

THAT the Agenda for the January 22, 2019 Pelham Mayor's Youth Advisory Council meeting be approved.

CARRIED

3. Approval of Minutes

Minutes to be approved at the following meeting.

4. School Updates

ELC is making milk bag mattresses to support those in the developing world who cannot afford mattresses. MYAC is encouraged to contribute and bring in milk bags for this cause.

5. Family Day

- MYAC will be running an Information booth
- **Possibly be running the following events;**
- Minute to win it games
- Laser tag in the Accursi room
- Volunteer fair

Volunteers

11-12:30= Jenna Sofia Taryn Olivia
12:30-2= Emily Katharyn Tessa Adam

6. Review of Brainstorming

- Put the word out for the MYAC run gym time -stick and puck/pickup basketball games
- Put posters up in the arena (Ava to create posters)
- Possibility of having a ping pong table in the arena (particularly the kinsmen room)
- MYAC to investigate how other communities run activities like these
Fundraiser

7. Other Business

Follow and share the MYAC Social Media Pages

- **Instagram:** Pelham_MYAC
- **Facebook:** PMYAC

8. Next Meeting

MYAC Regular Meeting scheduled for Tuesday, February 26th, 2019 at 4:00 p.m. in the Kinsmen Room

9. Adjournment

Moved by: Olivia Warankie
Seconded by: Taryn Petrousky

THAT the meeting of the Pelham Mayor's Youth Advisory Council January 22, 2019 is now adjourned.

CARRIED

Other Information

Upcoming Meeting Dates & Events:

- MYAC Executive Meeting February 12th @ 4:00pm in Boardroom at MCC
- MYAC Regular Meeting February 26th @ 4:00pm in Kinsmen Room at MCC
- Family Day- Monday, February 18, 2019 from 11am-3pm at the MCC

Emily Bonisteel
Prime Minister

Ava Colangelo
Secretary

MAYOR'S YOUTH ADVISORY COUNCIL MINUTES

MEETING DATE: Tuesday, February 26, 2019
4:00 p.m.
Kinsmen Room – MCC

Attendance: Emily Bonisteel, Prime Minister
Ava Colangelo, Secretary
Sofia Labricciosa, Communications Officer
Ben Bonisteel, Promotion Officer
Olivia Warankie
Abbey Rittner
Mia Colangelo
Mackenna Belding
Natalie Anderson
Parker Triano
Sarah Schaefer
Tyler Anderson
Laura Tremeer
Merek Triano
Matthew Iannizzi
Kaitlyn Palmateer

Absent: Seth Stankus, Lexie Millar, Stella Schafrick, Tessa Piccolo, Deputy Prime Minister, Adam Kleinsmith, Taryn Petrousky, Jenna Diab, Jessica Sung, Katharyn Hulley

1. Declaration of Quorum and Call to Order

The Prime Minister, Emily Bonisteel, declared quorum and welcomed everyone to the meeting.

2. Adoption of the Agenda

Moved by: Sarah Schaefer



Mayor's Youth Advisory Council

Seconded by: Mackenna Belding

THAT the Agenda for the February 22, 2019 Pelham Mayor's Youth Advisory Council meeting be approved.

CARRIED

3. Approval of Minutes

THAT the Minutes for the December 18, 2018 and January 22, 2019 Pelham Mayor's Youth Advisory Council meeting be approved.

Moved by: Mackenna Belding
Seconded by: Sofia Labricciosa

CARRIED

4. School Updates

St. Alexander:

- principal is retiring

St. Ann:

- kids helping kids dance
- crazy hair day
- pink shirt day

Notre Dame:

- hats for the homeless

5. Advisory Committee Update and Selection

Public Art Advisory Committee

primary:

secondary: kaitlyn

Beautification Committee

primary: sofia

secondary:



Mayor's Youth Advisory Council

Active Transportation Committee

primary:

secondary:

Seniors Advisory Committee

primary: olivia

secondary: tessa

Summerfest Committee

primary: emily

secondary: sofia

****the rest of the positions are to be filled via email in the coming days*

6. family day debrief
 - longer amount of time
 - booking time slots
 - possibly charge
 - possibly use two rooms
 - possibly advertise at schools (put it in the school bulletin)
 - long line for face painting
 - just dance
7. movie night
 - thursday march 14 in the meridian centre
 - advertise for volunteer sign up
 - bring your own blankets
 - age range of 10+
8. Other Business

Follow and share the MYAC Social Media Pages

- **Instagram:** Pelham_MYAC
- **Facebook:** PMYAC

9. Next Meeting



Mayor's Youth Advisory Council

MYAC Regular Meeting scheduled for Tuesday, March 26th, 2019 at 4:00 p.m.
in the kinsmen room

10. Adjournment

Moved by: Parker Triano
Seconded by: Matthew Iannizzi

THAT the meeting of the Pelham Mayor's Youth Advisory Council February 26,
2019 is now adjourned.

CARRIED

Other Information

Upcoming Meeting Dates & Events:

- MYAC Executive Meeting March 12, 2019 @ 4:00pm in the Boardroom at MCC
- MYAC Regular Meeting March 26, 2019 @ 4:00pm in the Kinsmen Room at MCC
- Advisory Committee Orientation Wednesday, February 27th @ 6:00pm at the MCC in the Accursi Room
- Movie Night- Thursday, March 14th, 2019 @ 7:00pm at the MCC in the Accursi Room (Back to the Future)



Mayor's Youth Advisory Council

MAYOR'S YOUTH ADVISORY COUNCIL MINUTES

MEETING DATE: Tuesday, March 26, 2019
4:00 p.m.
Kinsmen Room – MCC

Attendance: Emily Bonisteel, Prime Minister
Ava Colangelo, Secretary
Sofia Labricciosa, Communications Officer
Tessa Piccolo, Deputy Prime Minister
Olivia Warankie
Abbey Rittner
Mia Colangelo
Mackenna Belding
Natalie Anderson
Tyler Anderson
Laura Tremeer
Merek Triano
Matthew Iannizzi
Taryn Petrousky
Kaitlyn Palmateer
Jessica Sung
Lexie Millar

Absent: Ben Bonisteel, Promotion Officer, Seth Stankus, Stella Schafrick,
Adam Kleinsmith, Jenna Diab, Katharyn Hulley, Sarah Schaefer, Parker Triano

1. Declaration of Quorum and Call to Order

The Prime Minister, Emily Bonisteel, declared quorum and welcomed everyone to the meeting.

2. Adoption of the Agenda

Moved by: Olivia Warankie



Mayor's Youth Advisory Council

MINUTES – MARCH 26 2019

Seconded by: Jessica Sung

THAT the Agenda for the March 26, 2019 Pelham Mayor's Youth Advisory Council meeting be approved.

CARRIED

3. Approval of Minutes

THAT the Minutes for the February 26, 2018 Pelham Mayor's Youth Advisory Council meeting be approved.

Moved by: Taryn Petrousky
Seconded by: Laura Tremeer

CARRIED

4. School Updates

Crossley & Notre Dame

- Walkout next Thursday (April 4th)
- Protesting changes to the education by provincial government
- Expanding class sizes, cutting teachers, making at least 4 E courses mandatory for graduation

5. Advisory Committee Update and Selection

Public Art Advisory Committee

primary: Jessica
secondary: Kaitlyn

Beautification Committee

primary: Sofia

Active Transportation Committee

- MYAC decided that the act of transportation committees minutes will be circulated to the committee as a whole
- Emily as email rep

Seniors Advisory Committee

primary: Olivia



Mayor's Youth Advisory Council

secondary: Tessa

Summerfest Committee

primary: Emily

secondary: Sofia

6. Easter egg hunt

- 10-11:30 (latest)
- Centennial Park
- Saturday of Easter weekend
- Lots of volunteers (sign up over email)

7. Movie night update

- Going to be held on a Friday night
- Back to the Future
- May (more specific dates to be determined via email)

Other Business

- Community clean up (9am Saturday April 27th, at Centennial park)

Follow and share the MYAC Social Media Pages

- **Instagram:** Pelham_MYAC
- **Facebook:** PMYAC

8. Next Meeting

MYAC Regular Meeting scheduled for Tuesday, April 23rd, 2019 at 4:00 p.m.
in the kinsmen room

9. Adjournment

Moved by: Olivia Warankie

Seconded by: Matthew Iannizzi

THAT the meeting of the Pelham Mayor's Youth Advisory Council March 26th, 2019 is now adjourned.

CARRIED

Other Information



Mayor's Youth Advisory Council

Upcoming Meeting Dates & Events:

- MYAC Executive Meeting April 9, 2019 @ 4:00pm in the Boardroom at MCC
- MYAC Regular Meeting April 23, 2019 @ 4:00pm in the Kinsmen Room at MCC
- Easter egg hunt Saturday April 20 10:00am -12:00pm at Centennial park (999 Church Street, Fenwick)



Mayor's Youth Advisory Council

COMMUNITY BEAUTIFICATION COMMITTEE MEETING MINUTES

MEETING DATE: Wednesday March 27, 2019
6:00 p.m.
Council Chambers

Attendance: Cathy Robins
Cynthia Roberts
Dave Nichols, Supervisor of Beautification
Frances Kuypers
Jason Marr, Director of Public Works
Jennifer Pilzecker
Louise Morgan
Mike Ciolfi, Councillor

1. Attendance

All members were new and introduced themselves.

2. Call to Order and Declaration of Quorum

Noting that a quorum was present Jason Marr called the meeting to order at 6:00 p.m.

3. Adoption of the Agenda

Moved by: Jennifer Pilzecker
Seconded by: Frances Kuypers

4. Disclosure of Pecuniary Interest and General Nature Thereof

There were no pecuniary interests disclosed by any of the members.

5. New Business

5.1 Appointment of Secretary – Cathy Robins volunteered

5.2 Introductions – held at beginning of meeting

5.3 Terms of Reference – were discussed and modified.

Secretary note: After speaking with Town of Pelham Deputy Clerk it was decided to add to next month's agenda for further discussion

5.4. Brief History of Beautification Accomplishments - Dave Nicholls will bring to next meeting.

5.5 Capital Budget Overview – Jason Marr reviewed the capital budget.

5.6 Discussion of Beautification priorities for 2019/2020 term – signage for adoptions, "Main St" revitalization

5.7 Election of Chair and Vice Chair

Jennifer Pilzecker was selected as Chair

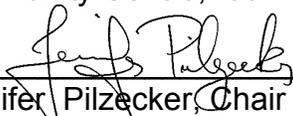
Cynthia Roberts was selected as Vice Chair

5.8 2019/2022 meeting schedule. It was voted to have monthly meetings held on last Wednesday of the month at 5:30 p.m. Jason Marr will book a meeting room at the Meridian Community Centre.

6. Adjournment

The meeting was adjourned at 7:45 p.m.

Next meeting is scheduled for Wednesday April 24, 2019 at 5:30 p.m. at the Meridian Community Centre, room to be determined.



Jennifer Pilzecker, Chair



Cathy Robins, Secretary

SUMMERFEST COMMITTEE MINUTES

MEETING DATE: Wednesday, March 27, 2019 – 5:00 PM
Town of Pelham, MCC Boardroom, Fonthill

Present:

Bill Sheldon (Resident)
Sally Jaeger (Special Events & Festivals Programmer)
Jodi Hendriks (Culture & Community Enhancement Programmer)
Julie Milligan (Resident)
Councillor John Wink
Candy Ashbee (PBA)
Bryan Lachapelle (Welland/Pelham Chamber of Commerce)
Frank Adamson (Resident)

Absent with Regrets: Vickie vanRavenswaay (Director of Recreation, Culture & Wellness), Bill Gibson (PATC), Todd Brown (Welland/Pelham Chamber of Commerce) – Resigned from Committee

1 INTRODUCTION OF MEMBERS

Bryan Lachapelle and Frank Adamson were welcomed to the Committee.

2 DECLARATION OF QUORUM AND CALL TO ORDER

The Acting Chair, Bill Sheldon, declared quorum and welcomed everyone at 5:07

3 ADDITIONS TO THE AGENDA

White Meadow Farms – Bill Sheldon

4 ADOPTION OF AGENDA

Moved by: Julie Milligan
Seconded by: Bill Sheldon

THAT the agenda for the March 27, 2019 Summerfest Committee Meeting be approved as amended.

CARRIED

5 APPROVAL OF MINUTES OF PREVIOUS MEETING

Moved by: Julie Milligan
Seconded by: Bill Sheldon

THAT the Minutes of the March 6, 2019 Summerfest Committee meeting be approved, as presented.

CARRIED



**SUMMERFEST COMMITTEE
MINUTES**

MEETING DATE: Wednesday, March 27, 2019 – 5:00 PM
Town of Pelham, MCC Boardroom, Fonthill

6 ARCHES

Frank spoke to the Committee advising that the Rotary Club would like to work with the Town and Committee to rebuild the arches. He has been talking to Todd B, Mark Shoalts, staff etc. Staff report from Public Works Director on April 15, 2019, need to submit a delegation

Moved by: Bill Sheldon

Seconded by: Bryan Lachapelle

That the Committee approve in principle the replacement of the Arches, to work in partnership with the Rotary Club of Fonthill and staff to fundraise creatively to resurrect the Arches, and that the Pelham Summerfest Committee contribute up to \$36,000.

CARRIED

7 SPONSORSHIPS

Sally provided an update to the committee in regards to sponsorships, about half way there. Committee members to follow up with sponsors in the community wherever possible

8 ENTERTAINMENT**8.1 Entertainment Coordination**

Sally provided the committee the proposed entertainment schedule to date; Committee supported finalizing the bookings as presented; Staff to create my Pelham article announcing the Band Line up

8.2 Annie the Clown proposal: additional information

Staff to go ahead with Annie the Clowns proposal for additional service

8.3 Saturday MC

Staff to go ahead with David Green's Proposal to be the MC on the main stage on Saturday from 11 am to 10 pm

9 MARKETING & COMMUNICATION**9.1 Social Media Management Proposals**

Staff presented social media quotes, Candy to reach out to quote submitters and schedule a meeting to review expectations

9.2 Bill Sheldon enquired about registering/TM of the Pelham Summerfest logo. Staff will follow up to see how to proceed.

9.3 Rack Card

**SUMMERFEST COMMITTEE
MINUTES**

MEETING DATE: Wednesday, March 27, 2019 – 5:00 PM
Town of Pelham, MCC Boardroom, Fonthill

Rack card has been sent to printer and will be ready to go for the Homeshow

10 VENDORS

- 10.1 Staff provided a Vendor Application Update. Jodi to send list prior to next meeting. Sally updated the Committee regarding the Festival Licensing Agreements. Butcher & Banker, 1856 Social, Root & Bone are committed. Sally to follow up with Gelato Village. Report and by-law to go to Council April 15th

11 LOGISTICS

- 11.1 Ticket Booths
Sally has been unable to source any rentals. Frank suggested that staff look into Launch Centre for building of ticket booths; staff to send information to Bryan regarding app for ticket/token sales
- 11.2 EMS Proposal
Proposal from Rapid Response Medical Services was reviewed. Committee decided to stay with St. John Ambulance
- 11.3 Sound & Lighting:
Correspondence from Riothill studios was reviewed.
Moved by Frank Adamson
Seconded by Jullie Milligan
That the pricing for sound and lighting for 2019 be approved as presented
CARRIED
- 11.4 Committee Shirts
Staff updated regarding shirts. Mara will bring in sample for new members to try on.
- 11.5 LED Screen
Quote will be submitted next week. Committee to review next meeting

12 OTHER BUSINESS:

Bill Sheldon has had a preliminary discussion with White Meadow Farms to see if they would be interested in delivering the Sunday Breakfast. There is some interest on their part. They might consider it if it was for multiple days. Committee supports Bill to further explore this possibility at a meeting on April 1, 2019.

13 NEXT MEETING

Next meeting: Tuesday April 9, 2019 at 5 pm

14 ADJOURNMENT



**SUMMERFEST COMMITTEE
MINUTES**

MEETING DATE: Wednesday, March 27, 2019 – 5:00 PM
Town of Pelham, MCC Boardroom, Fonthill

Moved by: Frank Adamson
Seconded by: Bryan Lachapelle

THAT the meeting of the Summerfest Committee, March 27, 2019 be adjourned at 7:00pm.

CARRIED

Acting Chair of Summerfest Committee
Bill Sheldon

Special Events and Festivals Programmer
Sally Jaeger



SUMMERFEST COMMITTEE MINUTES

MEETING DATE: Wednesday, April 10, 2019 – 5:00 PM
Town of Pelham, MCC Boardroom, Fonthill

Present:

Bill Sheldon (Resident)
Jodi Hendriks (Culture & Community Enhancement Programmer)
Vickie vanRavenswaay (Director of Recreation, Culture & Wellness)
Julie Milligan (Resident)
Candy Ashbee (PBA)
Bryan Lachapelle (Welland/Pelham Chamber of Commerce)
Frank Adamson (Resident)
Bill Gibson (PATC)
Marlene Ouwendyk (PBA)

Absent with Regrets: Councillor John Wink, Sally Jaeger (Special Events & Festivals Programmer), Kelly Sauriol

1 INTRODUCTION OF MEMBERS

Marlene was welcomed to the Committee.

2 DECLARATION OF QUORUM AND CALL TO ORDER

The Acting Chair, Bill Sheldon, declared quorum and welcomed everyone at 5:10pm.

3 ADDITIONS TO THE AGENDA

White Meadows – Bill Sheldon
Tokens – Bryan Lachapelle

4 ADOPTION OF AGENDA

Moved by: Candy Ashbee
Seconded by: Bryan Lachapelle

THAT the agenda for the April 10, 2019 Summerfest Committee Meeting be approved as amended.

CARRIED

5 APPROVAL OF MINUTES OF PREVIOUS MEETING

Moved by: Candy Ashbee
Seconded by: Julie Milligan

THAT the Minutes of the March 27, 2019 Summerfest Committee meeting be approved, as presented.

SUMMERFEST COMMITTEE MINUTES

MEETING DATE: Wednesday, April 10, 2019 – 5:00 PM
Town of Pelham, MCC Boardroom, Fonthill

CARRIED

6 VENDORS

6.1 Approval of Pelham based businesses

Moved by: Julie Milligan

Seconded by: Marlene Ouwendyk

THAT the Pelham based Vendors that have applied by March 31, 2019 be approved as presented.

CARRIED

6.1.1 Staff will ask Pelham Street Businesses who have not applied as of yet about their interest in participating in Summerfest.

6.2 White Meadows:

Bill Sheldon spoke with White Meadows about providing Sunday morning breakfast and their interest in being a vendor from Thursday to Sunday. White Meadows proposed providing their Toffee making booth as a form of entertainment. Staff will follow up with White Meadows and explore possibilities surrounding these opportunities.

7 SPONSORSHIPS

7.1 Deferred to next meeting as there were no updates regarding sponsorships.

8 ENTERTAINMENT

8.1 The MC has confirmed his commitment for Saturday. Staff will be in contact with him regarding the line up.

8.2 Staff went through the line up of entertainment for the main stage on Friday and Saturday, Sunday's entertainment in Peace Park, and the Kids Zone entertainment. All these line ups have been confirmed.

9 MARKETING & COMMUNICATION

Candy discussed that she mentioned to the social media applicants that the quoted time commitment was too low. Carolyn Mullin updated her quote and the total sum was still less than 2018.

Moved by: Candy Ashbee

Seconded by: Bill Gibson

**SUMMERFEST COMMITTEE
MINUTES**

MEETING DATE: Wednesday, April 10, 2019 – 5:00 PM
Town of Pelham, MCC Boardroom, Fonthill

THAT the Committee appoint Carolyn Mullin to carry out the Social Media Management for the sum of \$2,475 highlighted in the detailed quote attached.
CARRIED

10 LOGISTICS

10.1 Fencing: Staff discussed detailed quote from Outfront which was the same amount of fencing as 2018 but has increased by \$50 fee for delivery.

Motion: Julie Milligan
Second: Candy Ashbee

THAT the Committee accept the detailed quote from Outfront for the sum of \$2,445.32 as highlighted in the detailed quote attached.

CARRIED

11 ARCHES

Moved by: Julie Milligan
Seconded by: Marlene Ouwendyk

THAT the naming rights for the Arches would recognize the Rotary Club and The Pelham Summerfest Committee's role in this undertaking: i.e. THE ROTARY/SUMMERFEST ARCHES.

CARRIED

Frank Adamson discussed the timeline to rebuild the Arches and some ideas that the Rotary Club had of fundraising efforts (ie. Fine Wine Night at the MCC in September, Tip Cups or voluntary donations at Summerfest, etc.). The Rotary Club is willing to chair the fundraising efforts with the support of this Committee and Town Staff. Frank is going to Council asking for their approval to rebuild the arches. There was discussion surrounding the Summerfest Committee assisting to pay for the ongoing maintenance of the Arches.

The Arches discussion then brought up the issue of lack of shade and lighting within the bar area at Summerfest. Staff will contact Tents and Events to give suggestions about this topic. Bill Gibson will discuss with Jason Marr about using Greenhouse shades or something similar to attach to the Concrete Bases from the Arches. This topic will be discussed during the next meeting.

**SUMMERFEST COMMITTEE
MINUTES**

MEETING DATE: Wednesday, April 10, 2019 – 5:00 PM
Town of Pelham, MCC Boardroom, Fonthill

Ticket Sales booths were also brought up. There was some discussion over moving the ticket stations into booths. Bill Sheldon brought up the Launch Centre at the Seaway Mall. Bill S and Bill G will contact the Launch Centre.

12 OTHER BUSINESS:

- Tokens – A Mobile Ticket option through an app was discussed. Staff will look into the AGCO guidelines as well as it's compatibility with the Town's finance system. Staff and Committee will bring back ideas to the next meeting.
- Bill Gibson mentioned that the Car Show brochures and signage are coming along with the photography from Dr. Albanese. Bill G wondered if we were going to look into new sponsorships for the Car Show. This discussion will be deferred until next meeting when Sally can be in the discussion.
During this discussion quorum was lost.
- Discussion was had surrounding the craft beer and wine retailers. Staff will do callouts for these.

13 NEXT MEETING

Next meeting: Wednesday April 24, 2019 at 5pm.

14 ADJOURNMENT

The meeting of the Summerfest Committee, April 10, 2019 adjourned at 6:42pm.



Acting Chair of Summerfest Committee
Bill Sheldon

Administrative Assistant
Karen Blake

MCC USER GROUP ROUNDTABLE COMMITTEE MINUTES

MEETING DATE: Tuesday, April 9, 2019 – 5:00 PM
Meridian Community Centre, Kinsmen Room, Fonthill

Present:

Vickie vanRavenswaay (Director of Recreation, Culture & Wellness)
Julie Cook (Recreation and Wellness Programmer)
James Allen (Supervisor of Facilities)
Karen Blake (RCW Administrative Assistant)
Councillor Mike Cioffi
Jessica Sackett (Niagara Centre Skating Club)
Brian Bleich (Pelham Basketball Association)
Byron Sinclair (Pelham Minor Hockey Association)
Tim Toffolo (Jr.B Pelham Panthers)
Doug Freeland (Service Club Representative)
Chris Patterson (Pelham Raiders Lacrosse Association)

Two Residents – Bernie Law, Sue Law

Absent with Regrets: Melissa Drulia (Southern Tier Admirals), Ben Chambers (Pelham Raiders Lacrosse Association)

1 INTRODUCTION OF MEMBERS

Each member introduced themselves and their organization.

2 ADDITIONS TO THE AGENDA

3 ADOPTION OF THE AGENDA

Moved by: Byron Sinclair
Seconded by: Brian Bleich

THAT the agenda for the April 9, 2019 MCC User Group Roundtable Committee Meeting be approved as presented.

CARRIED

4 REVIEW TERMS OF REFERENCE

Vickie vanRavenswaay read through the Terms of Reference and spent time clarifying the committee's roles and answering any questions members had.

MCC USER GROUP ROUNDTABLE COMMITTEE

MINUTES

MEETING DATE: Tuesday, April 9, 2019 – 5:00 PM
Meridian Community Centre, Kinsmen Room, Fonthill

5 REVIEW FACILITIES ALLOCATION POLICY

Vickie read through the Facilities Allocation Policy and spent time clarifying any questions that were raised. Vickie highlighted the donation agreements and licensed user agreements need to be accommodated while allocating. She also mentioned that this committee can recommend changes to this policy to council if desired.

6 ROUND TABLE DISCUSSION

6.1 Schedule Challenges and Future Opportunities

6.1.1 Members (including staff with Town run programming) spent time discussing their view of the MCC and the reaction from their patrons. As well, they discussed their organization's current allocations, scheduling challenges, how their revenues are generated, and potential opportunities for the future. Some organizations highlighted that they have seen significant growth since the MCC has opened (ie. Niagara Centre Skating Club, Kinsmen's Home and Garden Show). Vickie let members know that the Town's operating budget was approved and with that the 2019 Fees and Charges Schedule. Vickie talked about the MCC Hospitality Advisory Committee and how the committee is developing a business plan for the MCC.

6.1.2 Discussion was had around the ice removal and how the scheduling of events like the Home Show may coincide with the JR B's playoff games in future years. Staff members explained the cost breakdowns of the removal of the ice including the lost revenue from the days when the ice is put back in.

7 SET ALLOCATION DEADLINE DATES

7.1 Allocation deadline dates were set for the Summer and Winter Seasons as follows:

7.1.1 Summer (April to August) Allocations applications will be distributed by January 1st and are due back by February 1st.

7.1.2 Winter (September to March) Allocations applications will be distributed by June 1st and are due back by July 15th.

8 ELECTION OF COMMITTEE CHAIR

Moved by: Byron Sinclair

Seconded by: Brian Bleich

THAT Tim Toffolo hold the position of Chair of the 2019-2022 MCC User Group Roundtable Committee
CARRIED

MCC USER GROUP ROUNDTABLE COMMITTEE MINUTES

MEETING DATE: Tuesday, April 9, 2019 – 5:00 PM
Meridian Community Centre, Kinsmen Room, Fonthill

9 OTHER BUSINESS:

Karen will send out contact list that include all members and request agenda items for next meeting.

10 NEXT MEETING

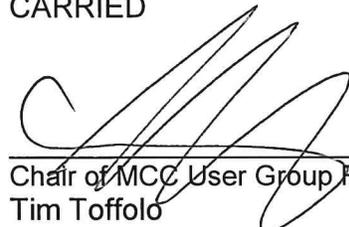
Next meeting: Tuesday April 30, @ 5-7pm.

11 ADJOURNMENT

Moved by: Byron Sinclair
Seconded by: Brian Bleich

THAT the meeting of the MCC User Group Roundtable Committee, April 9, 2019 be adjourned at 7:14pm.

CARRIED

A handwritten signature in black ink, appearing to read "Tim Toffolo", is written over a horizontal line.

Chair of MCC User Group Roundtable Committee
Tim Toffolo

A handwritten signature in black ink, appearing to read "Karen Blake", is written over a horizontal line.

RCW Administrative Assistant
Karen Blake

To: **Pelham Town Council**
From: **Mayor Marvin Junkin**
Date: **April 26, 2019**
Re: **Mayor's Report for May 6, 2019 Council Meeting**

I am pleased to report on the following activities since the previous Council meeting:

Annual Family Banquet – Niagara Region Pork Producers – April 5th

- Held at Agri –Complex in West Lincoln

Heartland Forest – April 9th

- Brock University celebrating their co-op plan

Cannabis Regulation/Education – April 10th

- Cannabis Discussion at the Region with the Senior Planner, Niagara Health Officials and Diana Huson

Parasport – April 11th

- Held at Scotiabank Centre in Niagara Falls

Firehall – April 13th

- Installation Dinner re: Station Three with Mike Cioffi, Lisa Haun, Marianne Stewart and Diana Huson

Walker Environmental – April 15th

- Toured their facility

AG Night – Legion – April 16th

Bruce Girard Certificate – April 17th

- Station One honouring Bruce Girard on his retirement and 35-year tenure

Fonthill Yards – April 18th

- Tour of the development

Pelham’s Annual Easter Egg Hunt – April 20th

Hotel Dieu Shaver Facility Tour – April 23rd

Old Dutchman – April 24th

- Tour of the Cannabis Facility near Brantford
- 20,000 sq. ft. growing
- 123,000 sq. ft. addition being built
- 1,000,000 sq. ft. in Quebec

Housing – Public Library – April 24th

Tour of Brock University – April 25th

- With Teresa Quinlin and Vickie vanRavenswaay

APAC – April 26th

- Agricultural Policy Action Committee

Pelham Annual Community Pitch In Day – April 27th

- Mike Ciolfi, Bob Hildebrandt, myself and 40 other volunteers helped to pitch in!

Minor Bros Country Living – April 27th

Honour Fallen Workers – April 28th

- 8am gathering at the monument honouring the 4 workers who fell to their deaths in June 1993.
- The Niagara Regional Labour Council organized 10 events such as this one throughout the Region on this day which is nationally known as Day of Mourning for workers killed or injured while at work.

Town of Pelham *Strategic Plan* *2019 - 2022*



Introduction

The Town of Pelham is located in the centre of Niagara Region in Ontario, Canada. The town's southern boundary is formed by the Welland River, a meandering waterway that flows into the Niagara River. To the west is the township of West Lincoln, to the east the city of Welland, and to the north the city of St. Catharines. North Pelham contains the picturesque Short Hills. Two important creeks have their headwaters within Pelham; Coyle Creek, which flows south into the Welland River, and Twelve Mile creek, a spring-fed stream that flows north into Lake Ontario.

As a new Council, we are excited to share our 2019-2022 Strategic Plan developed jointly with the Town's Senior Leadership Team and with input from all staff. This 4 year Plan will guide our decision making, our work and will allow us to measure our performance and report our results to our community each year.



Our Vision

We are proud to present our Vision for our Community. Our Vision is our motivation and it provides the foundation for our Strategic Plan

Working together with the community to strengthen trust, enhance the quality of life and economic well-being for today and for the future.



Our Values

Our Values are important to all of us, as Council and as Town staff. They define our behaviours and strengthen our culture.

We demonstrate leadership and commitment through our values.

Honesty: We tell the truth, we have integrity and we are sincere.

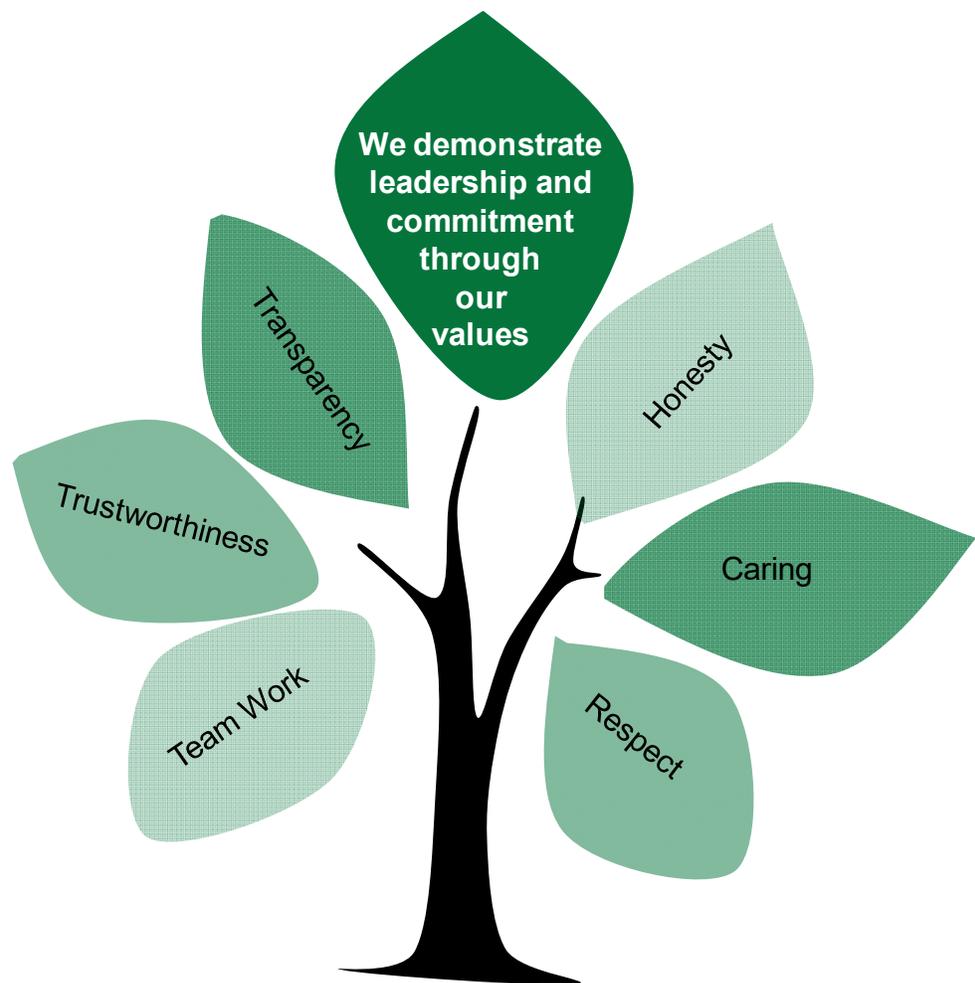
Caring: We are thoughtful, helpful and have concern for our community, each other and our work.

Respect: We value our interactions, we are polite, courteous and considerate.

Transparency: We ensure it is easy for others to see what decisions we make and what we do.

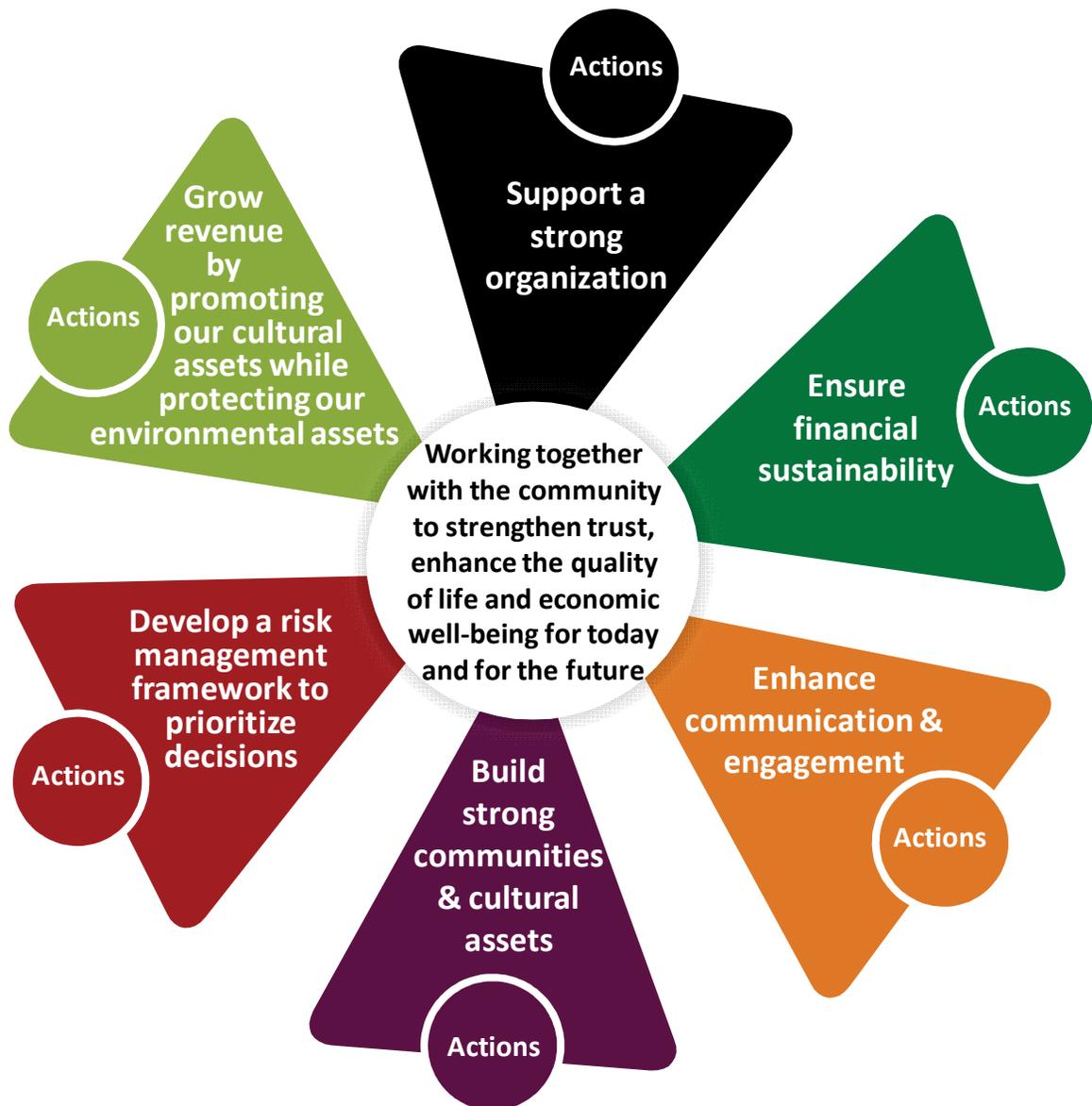
Trustworthiness: We are responsible, reliable and dependable.

Teamwork: We work collaboratively and together will achieve our Vision and Priorities.



Our Strategic Priorities

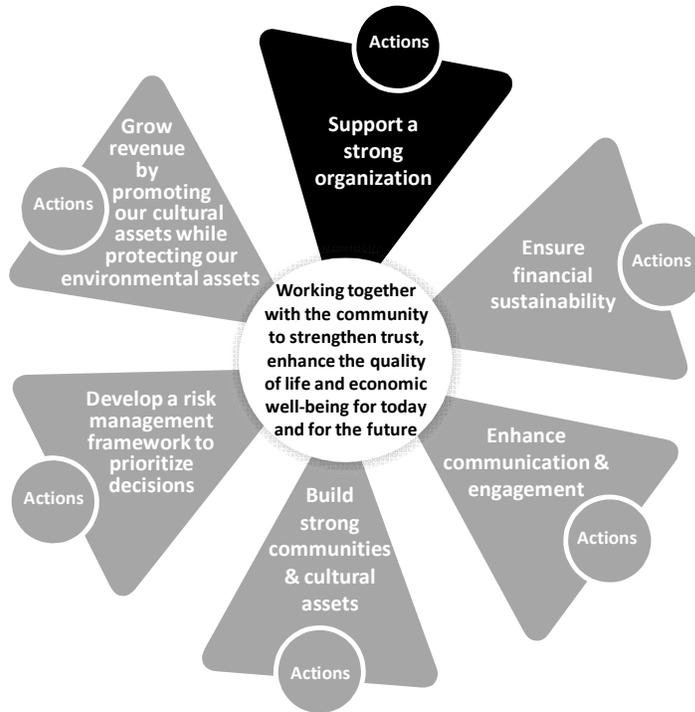
Together, our Strategic Priorities define what we will focus on over the next 4 years. Each Priority contains a set of Actions which outline what specifically will be accomplished. To achieve our Vision the following 6 Priorities are required.





The remainder of the Strategic Plan outlines our Actions. They describe the planned activities aligned with each of the 6 Strategic Priorities to be reflected in our day to day work.





Support a strong organization: To achieve this Priority each year we will focus on the following Actions:

- Continue to process improve for efficiency and effectiveness
- Focus on enhancing staff cross departmental communication and team building

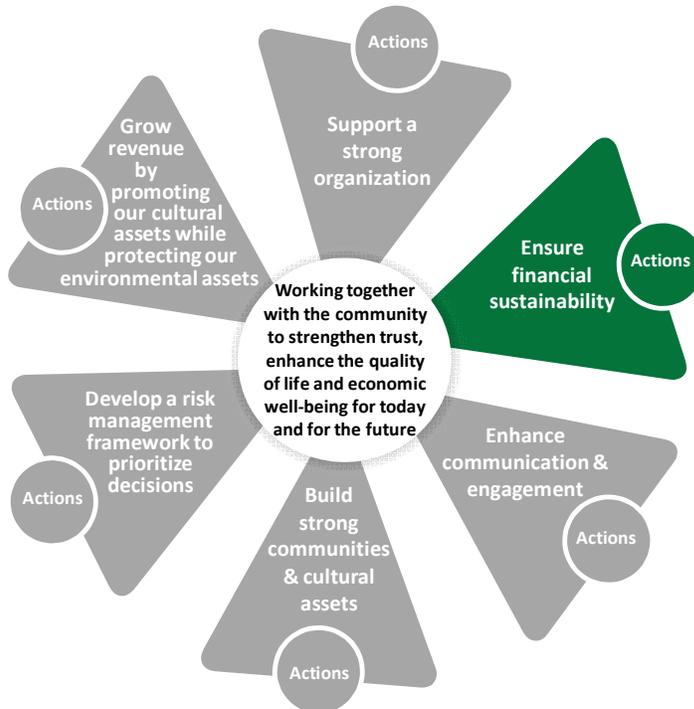
In 2019 we will complete the following Action:

- Renew and enhance Public Service Request system (PSR)

In 2020 we will complete the following Actions:

- Develop a succession plan for staff
- Review performance management program and staff recognition program

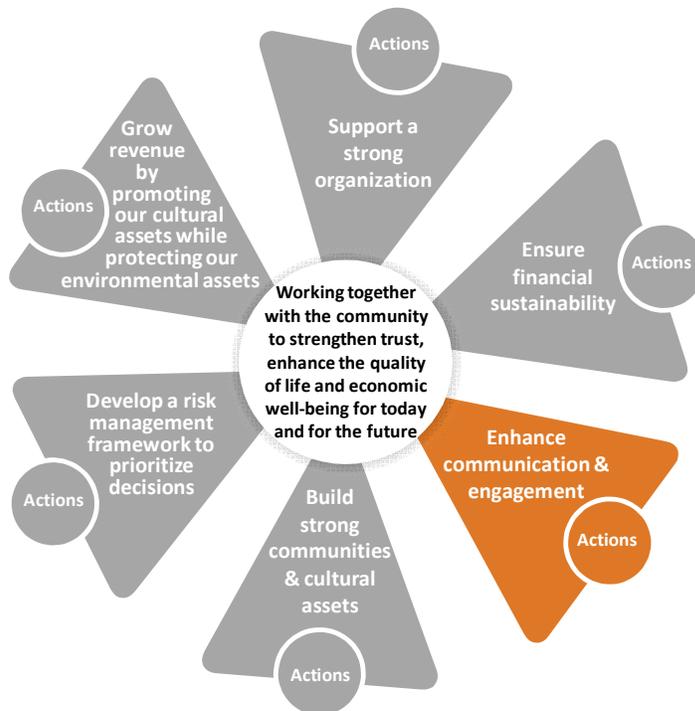
In 2021/22 we will continue to focus on this Priority.



Ensure financial sustainability: To achieve this Priority in 2019 we will complete the following Actions:

- Update Reserves Policy
- Develop Debt Policy
- Develop Cash Management Policy
- Establish an Audit Committee
- Establish Utility Sustainability Committee

In 2020/2022 we will continue to focus on this Priority.



Enhance communication & engagement: To achieve this Priority each year we will focus on the following Actions:

- Produce a Community Guide
- Continue to support and work with Committees, Groups and Business Associations

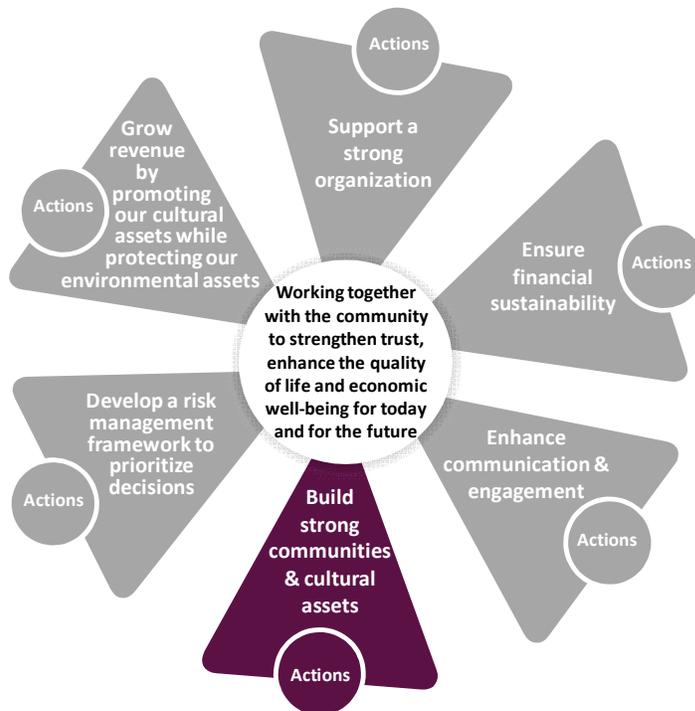
In 2019 we will complete the following Actions:

- Develop communication plan including communications standards for all channels
- Improve web site content and usability Update web site
- Implement voice activation system for improved customer service
- Introduce mass notification system supported by the Region
- Open the Welcome Center with the Chamber of Commerce
- Investigate components required to measure customer experience

In 2020 we will complete the following Actions:

- Develop and implement customer experience measurement program

In 2021/22 we will continue to measure the customer experience and focus on this priority.



Build strong communities & cultural assets: To achieve this Priority each year we will focus on the following Actions:

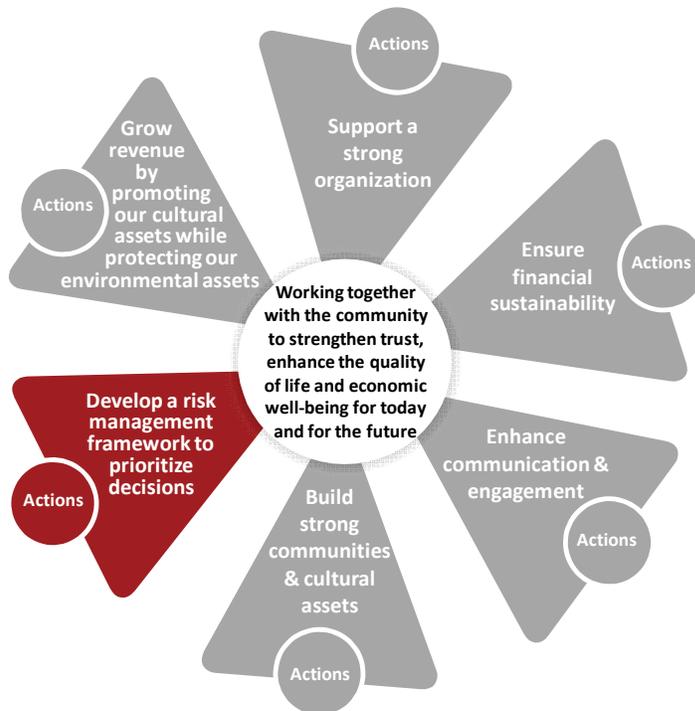
- Support Service Clubs
- Enhance opportunities for volunteers
- Promote Town events
- Build and enhance parks
- Support seniors Active Living Program
- Explore feasibility of expanding youth programs

In 2019 we will complete the following Actions:

- Finalize East Fenwick secondary plan
- Review options for Pelham Town Square Gateway feature
- Expand transit service
- Address cannabis requirements and regulations
- Finalize East Fonthill land sale
- Address Airbnb requirements and regulations

Over the years of 2020/2021 we will complete the following Actions:

- Explore and implement safety and traffic calming measures (2020)
- Investigate BIA opportunities (2021)
- Complete zoning bylaw (2021)



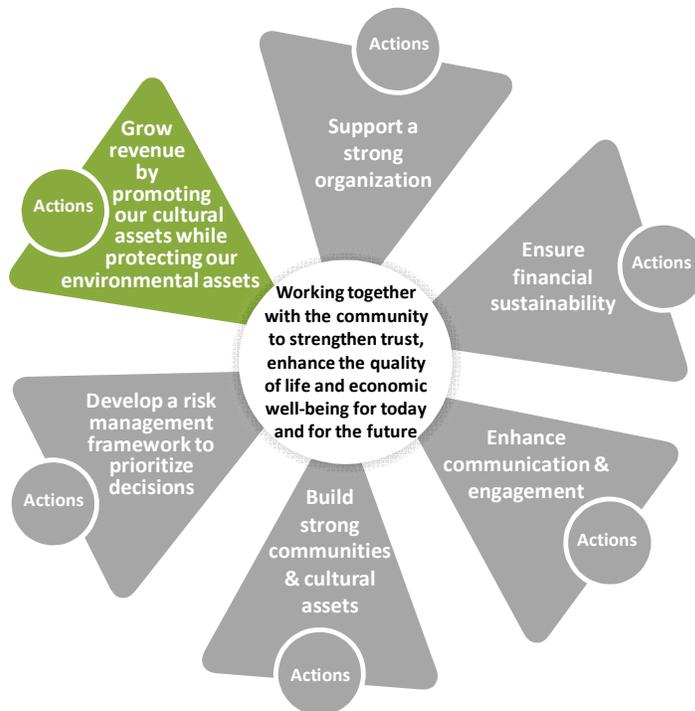
Develop a risk management framework to prioritize decisions: To achieve this Priority in 2019 we will complete the following Action:

- Develop Capital Asset Strategic Policy

In 2020 we will complete the following Actions:

- Develop and implement a Risk Management Framework
- Complete Capital Asset Management Plan

In 2021/2022 we will continue to focus on this Priority.



Grow revenue by promoting cultural assets while protecting our environmental assets: To achieve this Priority each year we will focus on the following Actions:

- Work with MCC User Group Committee and MCC Hospitality Committee to determine opportunities
- Explore additional grant opportunities

In 2019 we will complete the following Actions:

- Finalize MCC parking strategy

Over the next 2 years (2019/2020) we will complete the following Actions.

- Introduce best practices related to climate change and for the protection and preservation of environmental assets
- Educate and create community awareness in regards to importance of environmental assets and climate change impacts

In 2021/22 we will continue to focus on this Priority.

We will measure our performance annually and report our accomplishments.

Each year we will take the time to review our Strategic Plan, make any required adjustments and determine how successful we were with our Actions.

We will provide an update on our accomplishments, any areas we need to improve on and also provide a list of Actions to be completed in the following year.



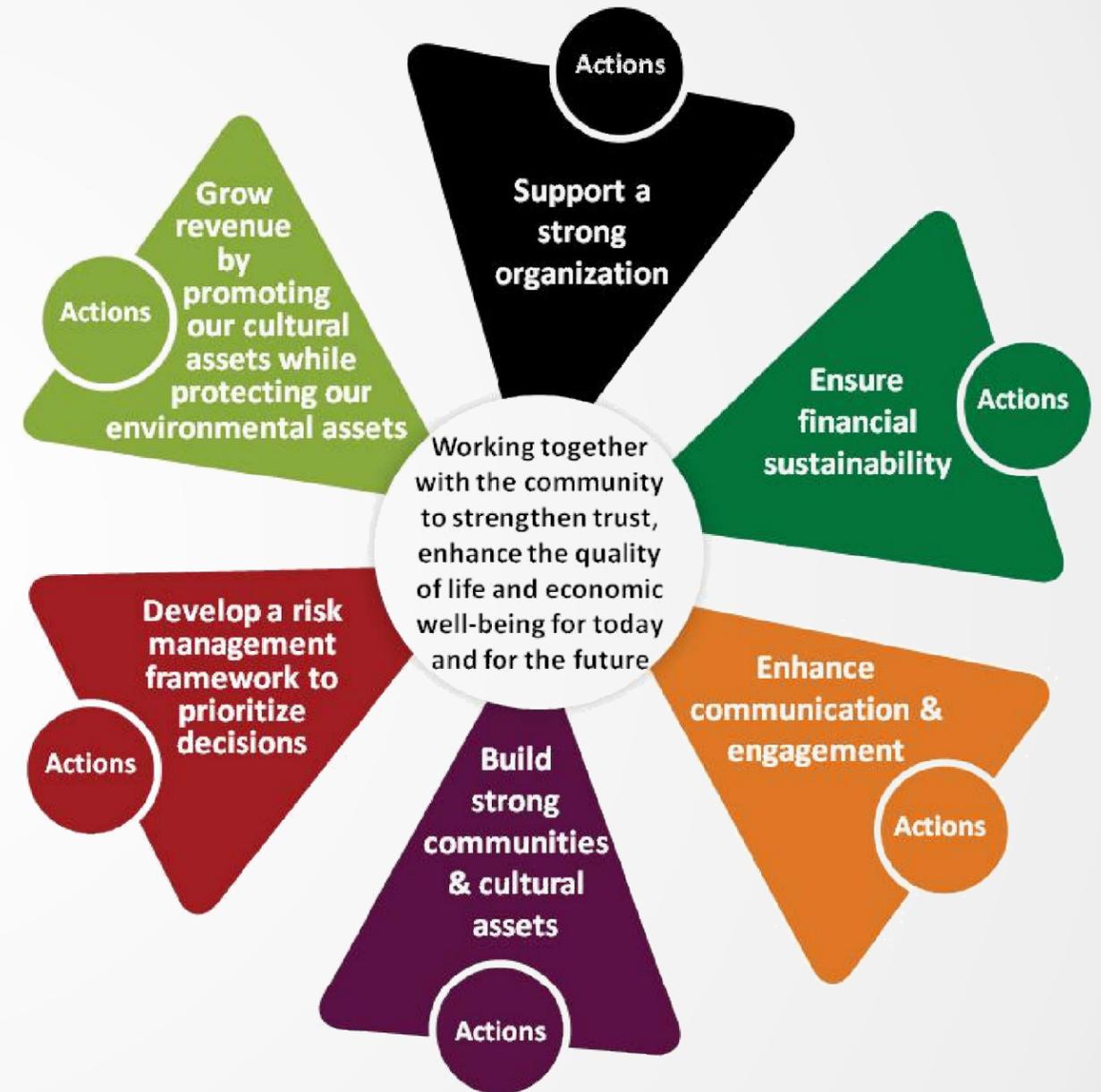
We hold a strong commitment to improving daily life of our community and the future of the Town of Pelham. We will make a positive difference. We have dedicated time and thoughtfulness to set the Vision, Priorities and Actions for the next four years. These elements represent our 2019-2022 Strategic Plan. We have set our critical path and we are committed to success.

Signature page

Values



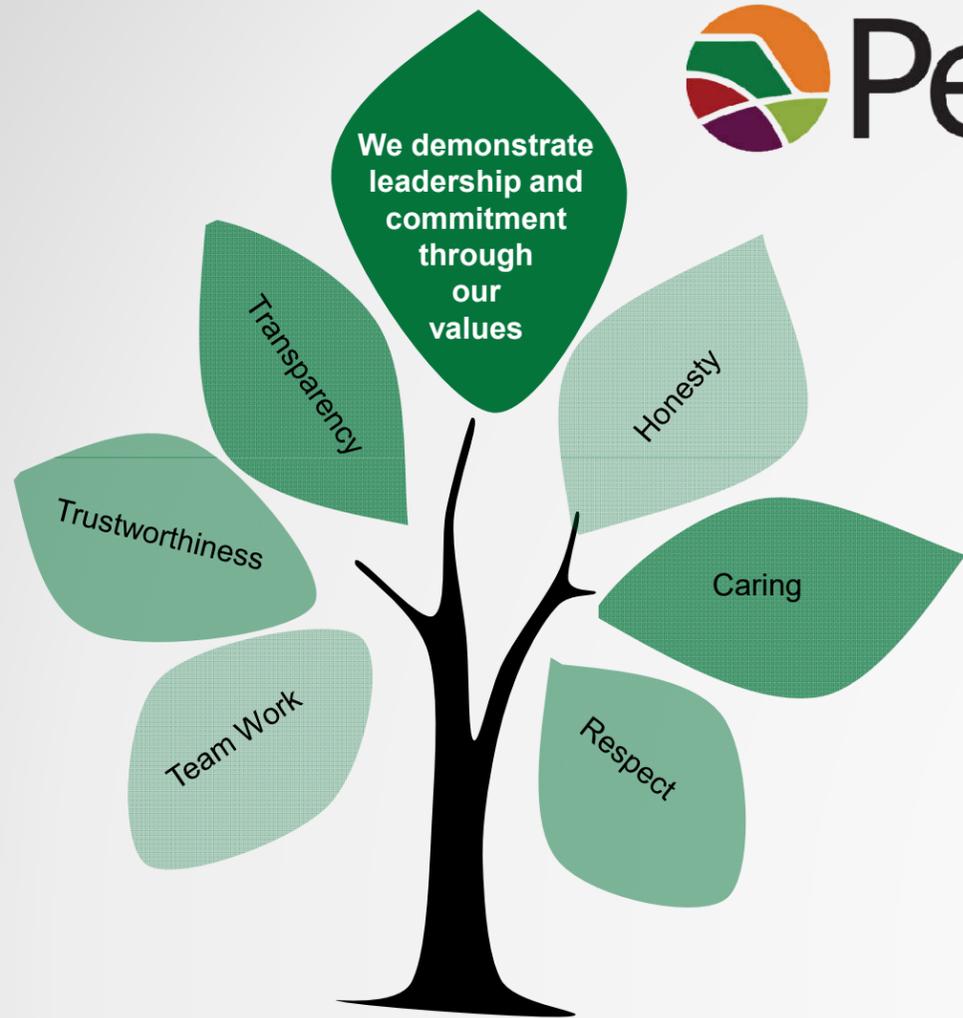
Priorities



Our Commitment

We hold a strong commitment to improving daily life of our community and the future of the Town of Pelham. We will make a positive difference. We have dedicated time and thoughtfulness to set the Vision, Priorities and Actions for the next four years. These elements represent our 2019-2022 Strategic Plan. We have set our critical path and we are committed to success.

We demonstrate leadership and commitment through our values

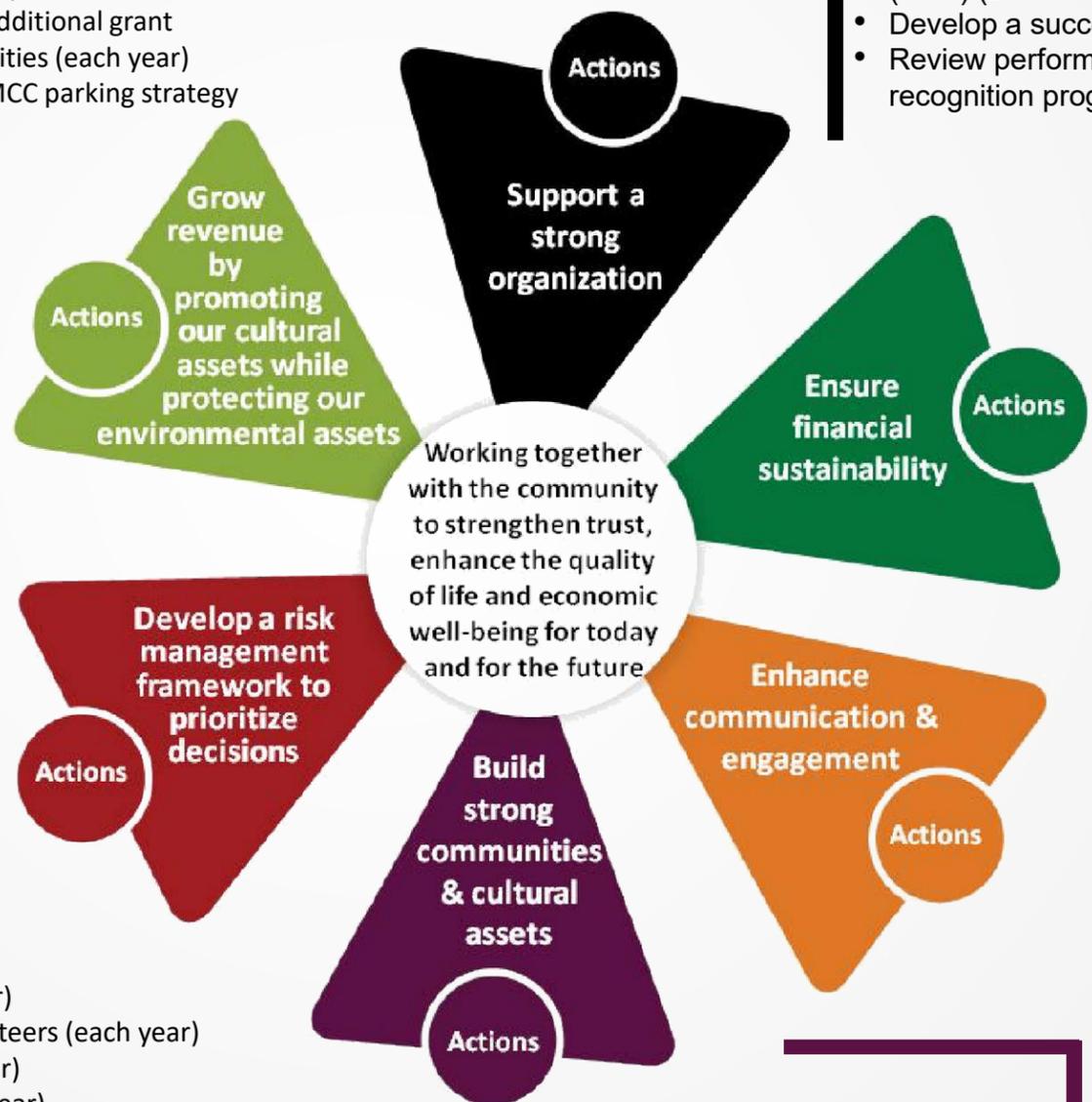


- Work with MCC User Group Committee and MCC Hospitality Committee to determine opportunities (each year)
- Explore additional grant opportunities (each year)
- Finalize MCC parking strategy (2019)

- Introduce best practices related to climate change and for the protection and preservation of environmental assets (2019/2020)
- Educate and create community awareness in regards to importance of environmental assets and climate change impacts (2019/2020)

- Continue to process improve for efficiency and effectiveness (each year)
- Focus on enhancing staff cross departmental communication and team building (each year)
- Renew and enhance Public Service Request system (PSR) (2019)
- Develop a succession plan for staff (2020)
- Review performance management program and staff recognition program (2020)

- Develop Capital Asset Strategic Policy (2019)
- Develop and implement a Risk Management Framework (2020)
- Complete Capital Asset Management Plan (2020)



- Update Reserves Policy (2019)
- Develop Debt Policy (2019)
- Develop Cash Management Policy (2019)
- Establish an Audit Committee (2019)
- Establish Utility Sustainability Committee (2019)

- Produce a Community Guide (each year)
- Continue to support and work with Committees, Groups and Business Associations (each year)
- Develop communication plan including communications standards for all channels (2019)
- Improve web site content and usability Update web site (2019)
- Implement voice activation system for improved customer service (2019)
- Introduce mass notification system supported by the Region (2019)
- Open the Welcome Center with the Chamber of Commerce (2019)
- Investigate components required to measure customer experience (2019)
- Develop and implement customer experience measurement program (2020)
- In 2021/22 we will continue to measure the customer experience

- Support Service Clubs (each year)
- Enhance opportunities for volunteers (each year)
- Promote Town events (each year)
- Build and enhance parks (each year)
- Support seniors Active Living Program (each year)
- Explore feasibility of expanding youth programs (each year)
- Finalize East Fenwick secondary plan (2019)
- Review options for Pelham Town Square Gateway feature (2019)
- Expand transit service (2019)
- Address cannabis requirements and regulations (2019)
- Finalize East Fonhill land sale (2019)

- Address Airbnb requirements and regulations (2019)
- Explore and implement safety and traffic calming measures (2020)
- Investigate BIA opportunities (2021)
- Complete zoning bylaw (2021)

Initiative to Replace Arches over Pelham Town Square

May 6, 2019

Concept: How Might We invite the community to present ideas on replacing the arches over Pelham Town Square?

Background:

As directed by Council at the April 15, 2019, regular meeting of Pelham Town Council;

THAT the Town reach out to the community to determine if there are other self-funded ideas or designs to take the place of the arches; and

THAT ideas from the community be submitted to the Town to be presented to Council; and

THAT a communication plan be prepared to describe how these ideas might be submitted.

staff has prepared an outline for the process to submit ideas, designs, and funding models for a structure to replace the arches on Pelham Town Square.

Through the Public Relations and Marketing Specialist, the Town will develop the following communication pieces to inform potential individuals/groups who may wish to submit their ideas to Council. Working on a presentation date to Council of June 17, 2019, the outline is as follows:

Tactic	Date
Press Release	Week of May 6 – to be in weekly papers for May 15 (Voice of Pelham); 16 (Niagara This Week)
Website – develop an information page with all pertinent information on how to submit the proposal and criteria to be met. Scrolling banner image will be developed for the landing page.	May 7, 2019
Print advertisements – Voice of Pelham	May 15, 29, June 5 – Voice of Pelham

From the Clerk's Department



Initiative to Replace Arches over Pelham Town Square

May 6, 2019

(cost estimate \$800)	
Social media posts – Facebook and Twitter (no cost)	Weekly, beginning May 9 through duration of proposal period
Newsletter	June 1

Individuals or groups will be asked to submit their proposals through the delegation request process, thereby submitting their materials and plans ahead of the June 17, 2019 meeting by no later than June 12, 2019. Individuals or groups who submit a plan will also be required to appear before Council to further outline their idea and plan as well as respond to any questions Council may have.

The process for appearing as a delegation will be referenced in all communications and staff will be available to assist in the process should individuals or groups require additional information on the process.

The steps outlined above will commence immediately so that individuals or groups have as much time as possible to prepare their plans for submission and presentation.

Groups or individuals submitting a plan must ensure they adhere to the following criteria when developing and presenting their proposal:

- Project must be 100 per cent self-funded
- Proposal must detail funding model for maintenance throughout structure's life span
- Proponent must submit a conceptual design, to later be supported by engineer's drawings
- Proponent must submit a timeline for construction

Next steps for working with the successful applicant will be determined based on Council's approval of the outlined plan.

From the Clerk's Department



Initiative to Replace Arches over Pelham Town Square

May 6, 2019

Draft newspaper ad: Quarter page (actual 5”w X 7.75”h); colour; Voice of Pelham



**HAVE A
GOOD IDEA?
WE WANT
TO HEAR IT!**

The Town of Pelham is now accepting proposals for a new feature on Pelham Town Square (where the arches were). All proposals must:

- Outline a 100 per cent self funded and maintenance model
- Include a conceptual design
- Include construction timeline

Learn more about how to submit your idea by visiting:
pelham.ca/design-idea

Submissions and registrations must be complete by
June 12, 2019

 Pelham
NIAGARA

The Challenge:

The Town is seeking proposals from the Pelham community that will be self-funded and sustainable to replace the arches that formerly provided a feature over Pelham Town Square.

Our Recommended Solution:

BE IT RESOLVED THAT Council receive the report, “Initiative to Replace the Arches Over Pelham Town Square”; and

THAT Council endorse the plan to receive submissions from the Pelham community for proposals to replace the arches, that are self-funded and sustainable; and

THAT Staff be directed to proceed with the plan to launch the invitation to participate in this initiative to the community, as outlined in the report.

From the Clerk’s Department



THE CORPORATION OF THE
TOWN OF PELHAM
BY-LAW #5004 (2019)

**Being a by-law to adopt the Town of Pelham Code of Conduct for
Members of Council and Local Boards.**

WHEREAS Council approved Policy S201-15, Code of Conduct for Members of Council, and Policy S201-16, Code of Conduct for Boards and Committee Appointees on July 15, 2013; and

WHEREAS Council has approved a Revised Policy 201-15 to Repeal and Replace the policies above-referenced, and

WHEREAS the Integrity Commissioner appointed by the Town of Pelham has reviewed the Code of Conduct as appended hereto;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Town of Pelham enacts as follows:

1. THAT the Town of Pelham Code of Conduct for Members of Council, Policy S201-15, attached to this By-law as Schedule 1, be and is hereby approved; and
2. THAT said Policy S201-15 be and is hereby adopted to apply to Members of Council and to all Town committees, agencies, boards and commissions as defined in the Municipal Act, 2001; and
3. THAT this by-law shall come into force and effect upon passing.

ENACTED, SIGNED AND SEALED THIS
6th DAY OF MAY, 2019 A.D.

MAYOR MARVIN JUNKIN

CLERK NANCY BOZZATO



Solution Title: Municipal Donations		
Council Approved:	REVISED MAY 6, 2019	S201-15

KEY FACTS:

The Municipal Act, 2001, requires that Council adopt a Code of Conduct.

HOW MIGHT WE:

How Might the Town of Pelham establish a general standard to ensure all Members of Council share a common basis for acceptable conduct on a foundation of integrity, transparency, justice, truth, honesty and courtesy?

SOLUTION STATEMENT:

1.0 Application

- 1.1 This Code of Conduct applies to Members of the Council of the Town of Pelham, including the Mayor and, unless specifically provided, with necessary modifications to all Town committees, agencies, boards and commissions, which are defined as local boards in the *Municipal Act, 2001*.
- 1.2 The purpose of this Code of Conduct is to establish a general standard to ensure that all Members share a common basis for acceptable conduct, and to which all Members are expected to adhere to and comply with. This Code of Conduct augments other laws which Members are governed by and requires Members to follow the Procedural By-law and other sources of applicable law, including but not limited to:
 - *Municipal Act, 2001*
 - *Municipal Conflict of Interest Act*
 - *Municipal Elections Act, 1996*
 - *Municipal Freedom of Information and Protection of Privacy Act*
 - *Human Rights Code*
 - *Occupational Health and Safety Act*
 - *Provincial Offences Act*
 - *Criminal Code*



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Services

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2.0 Statement of Principles

- 2.1 This Code of Conduct is intended to set a high standard of conduct for Members in order to provide good governance and a high level of public confidence in the administration of the Town by its Members as duly elected public representatives to ensure that they each operate from a foundation of integrity, transparency, justice, truth, honesty and courtesy.
- 2.2 The following key statements of principle are intended to guide Members and assist with the interpretation of the Code of Conduct:
- Members shall serve and be seen to serve the public in a conscientious and diligent manner;
 - Members shall observe and act with the highest standard of ethical conduct and integrity;
 - Members shall avoid the improper use of the influence of their office and act without self-interest;
 - Members shall act and are expected to perform their functions with honesty, integrity, accountability and transparency;
 - Members shall perform their duties and arrange their private affairs in a manner that promotes public confidence;
 - Members shall be cognizant that they are at all times representatives of the Town and of Council, recognize the importance of their duties and responsibilities, take into account the public character of their function, and maintain and promote the public trust in the Town; and
 - Members will uphold the laws of Canada, Ontario and the laws and policies adopted by Council.

3.0 Definitions

- 3.1 The following terms shall have the following meanings in this Code of Conduct:
- “CAO” means the Chief Administrative Officer of the Town;
 - “child” means a child born within or outside marriage and includes an adopted child and a person whom a parent has demonstrated a settled intention to treat as a child of his or her family;
 - “confidential information” means information or records that are in the possession, in the custody or under the control of the Town that the Town is either precluded from disclosing under the *Municipal Act, 2001* or other applicable legislation, its Procedural By-law or any of its other by-laws, policies, rules or procedures, or that it is required to



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refuse to disclose under the *Municipal Freedom of Information and Protection of Privacy Act* or other legislation;

- (d) “conflict of interest” means a situation in which a Member has competing interests or loyalties between the Member’s personal or private interests and his or her public interests as an elected representative such that it might influence his or her decision in a particular matter;
- (e) “Council” means the council for the Town;
- (f) “frivolous” includes something that is not worthy of serious consideration or that is of little or no importance, due to its lack of seriousness or sense;
- (g) “Member” means a Member of the Council for the Town;
- (h) “non-pecuniary interest” means a private or personal interest that a Member may have that is non-financial in nature and that would be considered by a reasonable person, apprised of all the circumstances, as being likely to influence the Member’s decision in any matter in which the non-pecuniary interest arises, and may include, but is not limited to, an interest that arises from a relationship with a person or entity;
- (i) “parent” means a person who has demonstrated a settled intention to treat a child as a member of his or her family whether or not that person is the natural parent of the child;
- (j) “spouse” means a person to whom the person is married or with whom the person is living in a conjugal relationship outside marriage;
- (k) “staff” means the CAO and all commissioners, officers, directors, managers, supervisors and all individual members of staff, whether full-time, part-time, contract, seasonal or volunteer, as well as agents and consultants acting in furtherance of the Town’s business and interest;
- (l) “Town” means The Corporation of the Town of Pelham;
- (m) “vexatious” includes something that is instituted without sufficient grounds and serving only to cause annoyance, frustration or worry.

4.0 General Obligations

4.1 In all respects, Members shall:

- (a) make every effort to act with good faith and care;
- (b) conduct themselves with integrity, courtesy and respectability at all meetings of the Council or any committee and in accordance with the Town’s Procedural By-law or other applicable procedural rules and policies;
- (c) seek to advance the public interest with honesty;



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- (d) seek to serve their constituents in a conscientious and diligent manner;
- (e) respect the individual rights, values, beliefs and personality traits of any other person;
- (f) refrain from making statements the Member knows or ought reasonably to know to be false or with the intent to mislead Council or the public;
- (g) accurately communicate the decisions of Council and respect Council's decision-making process even if they disagree with Council's ultimate determinations and rulings; and
- (h) refrain from making disparaging comments about another Member or unfounded accusations about the motives of another Member.

5.0 The Role of Staff

- 5.1 Council as a whole approves the budget, policies and governance of the Town through its by-laws and resolutions. Individual Members do not direct or oversee the functions of the staff of the Town.
- 5.2 The Town's staff serve Council and work for the Town as a body corporate under the direction of the CAO. Inquiries of staff from Members should be directed to the CAO or to the appropriate senior staff as directed by the CAO. Members shall not publicly criticize staff. Should a Member have any issue with respect to staff such issue shall be referred to the CAO who will direct the matter to the particular staff member's appropriate superior.
- 5.3 Members shall respect the role of staff in the administration of the business affairs of the Town. Members shall respect that staff:
 - (a) provide advice and make policy recommendations in accordance with their professional ethics, expertise and obligations and that Members must not falsely or maliciously injure the reputation of staff members whether professional or ethical or otherwise;
 - (b) work within the administration of the business affairs of the Town and Members must not make requests, statements or take actions which may be construed as an attempt to influence the independent administration of the work of staff and, therefore, Members shall not attempt to intimidate, threaten, or influence any staff member from carrying out that person's duties, including any duty to disclose improper activity; and
 - (c) carry out their duties based on political neutrality and without undue influence from any individual Member and, therefore, Members must



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not invite or pressure any member of staff to engage in partisan political activities or be subjected to discrimination or reprisal for refusing to engage in such activities.

6.0 Town Property

- 6.1 Council is the custodian of the assets of the Town. The community places its trust in Council and those it appoints to make decisions for the public good in relation to these assets.
- 6.2 By virtue of their office or appointment, Members must not use or permit the use of the Town's land, facilities, equipment, supplies, services, staff or other resources for activities other than the business of the Town. No Member shall seek financial gain for themselves, family or friends from the use or sale of Town owned intellectual property, computer programs, technological innovations, or other patent, trademarks or copyright held by the Town.

7.0 Gifts and Benefits

- 7.1 Gifts to Members risk the appearance of improper influence. Gifts may improperly induce influence or create an incentive for Members to make decisions on the basis of relationships rather than in the best interests of the Town. A Member shall not accept a fee, advance, gift, gift certificate, cash, hospitality or any form of personal benefit connected directly or indirectly with the performance of his or her duties except as provided in Section 10.3. A gift, benefit or hospitality provided with the Member's knowledge to a Member's spouse, child, or parent, or to a Member's staff that is connected directly or indirectly to the performance of the Member's duties is deemed to be a gift to that Member. Any doubt concerning the propriety of the gift should be resolved by the Member not accepting or keeping it.
- 7.2 For greater clarity, despite Section 7.1, Members are entitled to accept any compensation, remuneration or benefits authorized by law and shall not accept any gift or benefit in their public capacity other than in the following circumstances:
 - (a) such gifts or benefits that normally accompany the responsibilities of office and are received as an incident of protocol or social obligation;
 - (b) a political contribution otherwise reported by law, in the case of Members running for office;
 - (c) services provided without compensation by persons volunteering their time;



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- (d) nominal tokens, mementos or souvenirs received as an incident of protocol or social obligation that normally accompanies the responsibilities of elected office or at a function honouring the Member;
- (e) food, lodging, transportation and entertainment provided by provincial, regional and local governments or any agencies or subdivisions of them or by the federal government or by a foreign government within a foreign country, or by a conference, seminar or event organizer where the Member is either speaking or attending in an official capacity;
- (f) entrance fees or food and beverages consumed at banquets, receptions or similar events, if:
 - (i) attendance serves a legitimate municipal business purpose related to the normal business of the Town,
 - (ii) the person extending the invitation or a representative of the organization is in attendance, and
 - (iii) the value is reasonable and the invitations are infrequent;
- (g) gifts of nominal value (for example, a baseball cap, t-shirt, flash drive, book, etc.); and
- (h) any gift or benefit, if the Integrity Commissioner is of the opinion, before the gift or personal benefit has been accepted, that it is unlikely that receipt of the gift or benefit gives rise to a reasonable presumption that the gift or benefit was given in order to influence the Member in the performance of his or her duties.

7.3 A Member who has received and accepted and gift or benefit pursuant to Section 7.2 shall file a disclosure of the gift or benefit indicating the person, body or entity from which it was received together with the estimated value of the gift or benefit. The list shall be provided to the Town’s Clerk on a quarterly basis commencing on March 31 of every year and shall be a matter of public record and posted to the Town’s website.

7.4 No Member shall seek or obtain by reason of his or her office any personal privilege or advantage with respect to municipal services not otherwise available to the general public and not connected directly or indirectly to the performance of the Member’s duties.

8.0 Confidential Information



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- 8.1 Members receive confidential information from a number of sources as part of their work as elected officials. This includes information received in confidence by the Town that falls under the privacy provisions of the *Municipal Freedom of Information and Protection of Privacy Act* and other applicable privacy laws and information received during closed meetings of Council. Examples of types of information that a Member must keep confidential, unless expressly authorized by Council or as required by law, include, but are not limited to:
- (a) matters related to ongoing litigation or negotiation, or that is the subject of solicitor-client privilege between the Town and its Legal Counsel;
 - (b) information provided in confidence, for example the identity of a complainant where a complaint is made in confidence;
 - (c) price schedules in contract tender or Request for Proposal submissions if so specified;
 - (d) personnel matters about an identifiable individual;
 - (e) “personal information” as defined in the *Municipal Freedom of Information and Protection of Privacy Act*; and
 - (f) any census or assessment data that is deemed confidential.
- 8.2 A Member shall not disclose the content of any confidential information, or the substance of deliberations, of a closed meeting. A Member has a duty to hold any information received at closed meetings in strict confidence for as long and as broadly as the confidence applies. All confidential documents received at a closed meeting are to be turned into the Clerk at the end of the closed meeting. A Member shall not, either directly or indirectly, release, make public or in any way divulge any such information or any confidential aspect of the closed deliberations to anyone, unless authorized by Council or as required by law.
- 8.3 A Member shall not disclose, use or release confidential information in contravention of applicable privacy laws. Members are only entitled to information in the possession of the Town that is relevant to matters before the Council, or a committee. Otherwise, Members enjoy the same access rights to information as any other member of the community or resident of the Town and must follow the same processes as any private citizen to obtain such information.
- 8.4 Members shall not misuse confidential information in any way or manner such that it may cause detriment to the Town, Council or any other person, or for financial or other gain for themselves or others.



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- 8.5 Members shall respect the right to confidentiality and privacy of all clients, volunteers and staff, and should be aware of their responsibilities under applicable legislation, Town policies, procedures and rules, ethical standards and, where appropriate, professional standards.
- 8.6 A Member shall not disclose any confidential information received by virtue of his or her office, even if the Member ceases to be a Member.

9.0 Discrimination and Harassment

- 9.1 Members shall treat all members of the public, one another and staff with respect and without abuse, bullying or intimidation and ensure that the work environment for employees who work for the Town is free from discrimination and harassment.
- 9.2 Members shall not use indecent, abusive or insulting words, phrases or expressions toward any member of the public, another Member or staff. Members shall not make comments or conduct themselves in any manner that is discriminatory to any individual based on the individual's race, colour, ancestry, citizenship, ethnic origin, place of origin, creed or religion, gender, sexual orientation, marital status, family status, disability, age or record of offences for which a pardon has not been granted.
- 9.3 Members shall comply with the Town's "Respectful Workplace Policy" and "Council/Staff Relations Policy".

10.0 Improper Use of Influence

- 10.1 Members shall not use the influence of their office or appointment for any purpose other than the exercise of his or her official duties in the public interest.
- 10.2 Members shall not use the status of their position to influence the decision of another person to the private advantage or non-pecuniary interest of themselves, their parents, children or grandchildren, spouse, or friends or associates, or for the purpose of creating a disadvantage to another person or for providing an advantage to themselves.
- 10.3 Members who are asked to support charitable activities within the community may do so by accepting honorary roles, lending their names to organizations or events and encouraging public support of events. In doing so, Members



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shall ensure that they do not have a conflict between their private interest and their duties to the public. Members shall not directly solicit funds nor receive funds for charitable purposes in their role as a Member. Members shall remain at arms-length from financial aspects of external events which they support in their public capacity and shall not participate in decisions concerning the disbursement of funds or determining the beneficiaries of the funds.

11.0 Conflicts of Interest

- 11.1 Members shall avoid conflicts of interest, both pecuniary and non-pecuniary. Members shall take proactive steps to mitigate conflicts of interest in order to maintain public confidence in the Town and its elected officials. Members are encouraged to seek guidance from the Integrity Commissioner (if enabled by legislation to do so) and/or legal advice when they become aware that they may have a conflict between their responsibilities to the public as a Member and any other interest, pecuniary or non-pecuniary.

12.0 Council Policies and Procedures

- 12.1 Members shall observe and adhere to the policies, procedures and rules established by Council.

13.0 Election Activity

- 13.1 Members of Council are required to conduct themselves in accordance with the *Municipal Elections Act, 1996* and any Town policies. The use of the Town's resources, both property and staff time, for any election-related activity is strictly prohibited. Election-related activity applies to the Member's campaign and any other election campaigns for municipal, provincial or federal office.

14.0 Respect for the Code of Conduct

- 14.1 Members shall respect the process for complaints made under the Code of Conduct or through any process for complaints adopted by the Town. Members shall not act in reprisal or threaten reprisal against a person who makes a complaint or provides information to the Integrity Commissioner during an investigation. Members shall interact courteously and respectfully with the Integrity Commissioner and with any person acting under the direction of the Integrity Commissioner.



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14.2 Members shall cooperate with requests for information during any investigations or inquiries under the Code. Members shall not destroy documents or erase electronic communications or refuse to respond to the Integrity Commissioner where a complaint has been lodged under the Code or any process for complaints adopted by the Town.

15.0 Penalties for Non-Compliance with the Code of Conduct

15.1 Where Council receives a report from the Integrity Commissioner that there has been a violation of the Code of Conduct by a Member, Council may impose the following penalties on the Member:

- (a) a reprimand; or
- (b) a suspension of the remuneration paid to the Member in respect of his or her services as a Member for a period up to 90 days.

15.2 Council may, on the basis of a recommendation from the Integrity Commissioner, also take any or all of the following actions in furtherance of a reprimand, and require that the Member:

- (a) provide a written or verbal apology;
- (b) return property or make reimbursement of its value or of money spent;
- (c) be removed from or not be appointed to the membership on a committee of Council;
- (d) be removed from or not be appointed as chair of a committee of Council.

16.0 Complaint Protocol

16.1 The procedure for filing complaints alleging that a Member of Council has contravened the Code shall be governed by the policies of Council as amended from time to time. The current Complaint Protocol is Appendix 1 to the Code of Conduct.



Administration
Services

Town of Pelham
Solutions Manual:
Chief Administrative Officer

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Appendix 1

Complaint and Investigation Protocol

Code of Conduct

*Subject to amendment in accordance with the policies of Council from time to time.



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Council Code of Conduct
Complaint and Investigation Protocol

Under Section 223.4(1) of the Municipal Act, 2001, Council, a Member of Council or a member of the public may request the Integrity Commissioner to conduct an inquiry about whether a member of Council has contravened the Town Council Code of Conduct.

1. Request for Inquiry

- I. A request for an inquiry shall be in writing.
- II. All requests shall be signed by an identifiable individual (which includes the signing officer of an organization).
- III. A request shall set out all reasonable and probable grounds for the allegation that the member has contravened the Town Council Code of Conduct and shall include a supporting affidavit that sets out the evidence in support of the complaint in the form set out in this protocol.
- IV. Staff in the Town Clerk's office, who are Commissioners of Oaths, are authorized to swear the supporting affidavit.
- V. In a regular municipal election year between the fourth Friday in July ("nomination day") and voting day, a Code of Conduct complaint may not be filed and any uncompleted inquiries into outstanding complaints under the Code of Conduct shall be terminated, provided that either the Complainant or the Councillor whose conduct is affected by the complaint may, within six weeks after the voting date, request the Integrity Commissioner to recommence any investigation relative to the terminated complaint.

2. Initial Review by Integrity Commissioner

- I. The request shall be filed with the Town Clerk who shall forward the matter to the Integrity Commissioner for initial review to determine if the matter is, on its face, a complaint with respect to non-compliance with the Council Code of Conduct and not covered by other legislation or other Council policies.
- II. If the request does not include a supporting affidavit, the Integrity Commissioner shall defer the review until an affidavit is received.
- III. If the complaint, including any supporting affidavit, is not on its face, a complaint with respect to non-compliance with the Council Code of Conduct or the complaint is covered by other legislation or a complaint procedure under another Council policy, the Integrity Commissioner may inform the Town Clerk to advise the Complainant in writing as follows:



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- a. If the complaint on its face is an allegation of a criminal nature consistent with the *Criminal Code of Canada*, the matter should be referred to the appropriate authorities and the Town Clerk shall advise the Complainant that if the Complainant wishes to pursue any such allegation, the Complainant must pursue it with the appropriate police service;
 - b. If the complaint on its face relates to non-compliance with the *Municipal Freedom of Information and Protection of Privacy Act*, the Complainant should be advised that the matter will be referred to the Town Clerk for review.
 - c. If the complaint on its face is with respect to non-compliance with a more specific Council policy, with a separate complaint procedure, the Complainant should be advised by the Town Clerk that the matter should be processed under that procedure; and
 - d. In other cases, the Complainant shall be advised that the matter, or part of the matter, is not within the jurisdiction of the Integrity Commissioner to process, with any additional reasons and referrals as the Integrity Commissioner considers appropriate.
- IV. The Integrity Commissioner may report to Council that a specific complaint is not within the jurisdiction of the Integrity Commissioner.

3. Integrity Commissioner Investigations

- I. If the Integrity Commissioner is of the opinion that the referral of a matter to him or her is frivolous, vexatious or not made in good faith, or that there are no grounds or insufficient grounds for an investigation, the Integrity Commissioner shall not conduct an investigation, or, where that becomes apparent in the course of an investigation, shall terminate the investigation.
- II. Other than in exceptional circumstances, the Integrity Commissioner shall not report to Council on any complaint described in subsection (I) except as part of an annual or other periodic report.



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4. Investigation & Settlement

- I. If a complaint has been classified as being within the Integrity Commissioner's jurisdiction and not rejected under Section 2, the Commissioner shall investigate and may attempt to settle the complaint.
- II. Section 223.4(2) of the *Municipal Act* provides for the Integrity Commissioner to elect to investigate a complaint by exercise of the powers of a commission under Parts I and II of the *Public Inquiries Act*.
- III. When the *Public Inquiries Act* applies to an investigation of a complaint, the Integrity Commissioner shall follow the procedures specified in that Act and this Complaint Protocol, but if there is a conflict between a provision of the Complaint Protocol and a provision of the *Public Inquiries Act*, the provision of the *Public Inquiries Act* prevails.
- V. The Integrity Commissioner will proceed as follows, except where otherwise required by the *Public Inquiries Act*:
 - a. Serve the complaint and supporting material filed by the Complainant upon the Member whose conduct is in question with a request that a written response to the allegation be filed within seven days or such shorter or longer period as the Integrity Commissioner may authorize in writing; and
 - b. Serve a copy of the response provided by the Member upon the Complainant with a request for a written reply within seven days or such shorter or longer period as the Integrity Commissioner may authorize in writing.
- VI. Section 33 of the *Public Inquiries Act* allows the Integrity Commissioner to speak to anyone relevant to the complaint, access and examine any of the information relevant to the complaint and to enter any Town work location relevant to the complaint for the purpose of investigation and settlement. The Integrity Commissioner is to be provided free access to all books, accounts, financial records, electronic data processing records, reports, files and all other papers, things or property belonging to or used by the municipality.
- VII. The Integrity Commissioner shall not issue a report finding a violation of the Code of Conduct on the part of any Member unless the Member has had reasonable notice of the basis for the proposed finding and any recommended sanction and an opportunity either in person or in writing to



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comment on the proposed finding and any recommended sanction.

- VIII. The Integrity Commissioner may make interim reports to Council where necessary and as required to address any instances of interference, obstruction or retaliation encountered during the investigation.

5. Final Report

- I. The Integrity Commissioner shall report to the Complainant, the Member and Council, generally no later than 90 days after the making of the complaint.
- II. Where the complaint is sustained in whole or in part, the Integrity Commissioner shall also report to Council outlining his or her findings and/or recommended penalty and the terms of any settlement which have not been agreed by the parties to be held in confidence.
- III. Any recommended corrective action or penalty must be permitted by the *Municipal Act, 2001*, and shall be designed to ensure that the inappropriate behaviour or activity does not continue and is not repeated.

6. Member Not Blameworthy

- I. If the Integrity Commissioner determines that there has been no contravention of the Code of Conduct or that a contravention occurred although the Member took all reasonable measures to prevent it, or that a contravention occurred that was trivial or committed through inadvertence or an error of judgment made in good faith, the Integrity Commissioner may so state in the report and may recommend that no penalty be imposed.

7. Copies

- I. The Integrity Commissioner shall give a copy of the report to the Complainant and the Member that was involved.

8. Report to Council

- I. The Town Clerk shall process the report for the next meeting of General Committee, followed by Council. The report shall remain confidential until the matter has received complete and final disposition by the Integrity Commissioner and has been reported out to the Members of Council.



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9. Council Review

- I. Council shall consider and respond to the report within 90 days after the day the report is laid before it.
- II. Section 223.4 (5) of the *Municipal Act, 2001*, allows the municipality to impose either of the following penalties on a Member of Council if the Commissioner reports to the municipality that, in his or her opinion, the Member has contravened the code of conduct:
 - a. A reprimand.
 - b. Suspension of the remuneration paid to the Member in respect of his or her service as a Member of Council, for a period of up to 90 days.

10. Confidentiality

- I. Section 223.5(1) of the *Municipal Act, 2001*, provides that the Integrity Commissioner shall preserve secrecy with respect to all matters that come to his or her knowledge in the course of his or her duties.
- II. If the Commissioner provides a periodic report to the municipality on his or her activities, the Commissioner may summarize advice he or she has given but shall not disclose confidential information that could identify a person concerned.
- III. If the Integrity Commissioner reports to the municipality his or her opinion about whether a Member of Council has contravened the applicable Council Code of Conduct, the Commissioner may disclose in the report such matters as in the Commissioner's opinion are necessary for the purpose of the report (including name of the Member whose conduct was investigated).

11. Amendments to Protocol

- I. This protocol is subject to amendment in accordance with the policies of Council from time to time.



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Code of Conduct — Formal Complaint Form
AFFIDAVIT

I, _____ (first and last name), of the
municipality of _____ in the Province of Ontario.

MAKE OATH AND SAY (or AFFIRM):

1. I have reasonable and probable grounds to believe that:

(specify name of Member),
a member of the Council of the Town of Pelham has contravened section(s)
_____ of the Code of Conduct of the Town of Pelham. The particulars of which are
are attached hereto.

2. Facts constituting the alleged contravention (use separate page if required)

This affidavit is made for the purpose of requesting that this matter be reviewed and/or investigated by the Town of Pelham’s appointed Integrity Commissioner and for no other improper purpose.

SWORN (or AFFIRMED) before me at the)
the Town of Pelham on)
_____ (date))
_____)
(Signature)



Administration
Services

Town of Pelham
Solutions Manual:
Chief Administrative Officer

Solution Title: Municipal Donations		
Council Approved:	REVISED MAY 6, 2019	\$201-15

THE CORPORATION OF THE
TOWN OF PELHAM

BY-LAW NO. 5005 (2019)

Being a by-law to authorize the execution of a site plan agreement for the lands located at 1651 Centre Street.

Joseph & Teresa Hozjan
File No. SP-04-19

WHEREAS By-law No. 1118 (1987) designates the Town of Pelham as a site plan control area, and

WHEREAS it is deemed desirable to enter into a Site Plan Agreement in order to control the lands as described in Schedule 'A' of the Document General which is attached hereto and forms part of this by-law;

NOW THEREFORE the Municipal Council of the Town of Pelham hereby enacts as follows:

1. **THAT** the Mayor and Clerk be and they are hereby authorized and directed to execute the Document General annexed to this by-law hereto attached as Schedule 'A' in order to effect the Site Plan Agreement with Joseph & Teresa Hozjan for the lands described in Schedule 'A' of the Document General.
2. **THAT** in the event minor modifications to the Site Plan Agreement are necessary to effect the intent herein, the Clerk of the Town of Pelham is hereby authorized to complete same in consultation with the Town Solicitor.

ENACTED, SIGNED AND SEALED THIS
6th DAY OF May, 2019 A.D.

Mayor: Marvin Junkin

Clerk: Nancy J. Bozzato

THE CORPORATION OF THE
TOWN OF PELHAM

BY-LAW NO. 5006(2019)

Being a by-law respecting the gypsy moth

WHEREAS, the Council of the Town of Pelham ("Council") deems it necessary to take steps to limit the impact of gypsy moth infestation on trees within the Town's Urban Boundary, so as to help preserve its tree assets and to reduce the consequences to the well-being of the public due to the loss of trees;

AND WHEREAS, section 128 of the Municipality Act, 2001, S.O. 2001, c.25, as amended ("the Municipal Act"), permits a local municipality to prohibit and regulate with respect to public nuisances, including matters that, in the opinion of council, are or come become, or cause a public nuisances;

AND WHEREAS, section 10(1) of the Municipal Act authorizes a municipality to provide any service or thing that the municipality considers necessary or desirable for the public;

AND WHEREAS, section 10(2) of the Municipal Act authorizes a municipality to pass by-laws respecting the economic, social and environmental well-being of the municipality;

AND WHEREAS, Council has considered the research and surveying conducted by staff and an external consultant on the levels and effects of the gypsy moth infestation in certain areas within the Town;

AND WHEREAS, Council is of the opinion that the level of gypsy moth infestations in certain areas within the Town constitutes a matter of public nuisance or could become a public nuisance;

NOW THEREFORE THE MUNICIPAL COUCIL OF THE CORPORATION OF THE TOWN OF PELHAM ENACTS AS FOLLOWS:

1. The gypsy moth infestations in areas identified by the Director of Public Works as severe in nature and deemed a matter of public nuisance in the Town of Pelham.
2. The Director of Public Works is authorized to implement an aerial spray program using the biological control agent *Bacillus thuringiensis* subspecies *kurstaki* (Btk) in and around the proposed spray areas identified in the Public Works Report "2019 Town of Pelham Gypsy Moth Infestation" where the Director is satisfied that the established criteria for the aerial spray program are met.
3. The Director of Public Works is authorized to implement a gypsy moth control aerial spray program using the biological control agent *Bacillus thuringiensis* subspecies *kurstaki* (Btk) in and around Public Street Trees within the road allowances and trees on private lands within the Town found within the areas identified in the Public Works Report "2019 Town of Pelham

Gypsy Moth Infestation” where surveys have been carried out by the Director confirming that the treatment threshold has been exceeded and the Director is satisfied that the established criteria for the aerial spray program are met.

4. This By-law shall come into force and effect on the date of its enactment.

ENACTED, SIGNED & SEALED THIS
06th DAY OF MAY, 2019 A.D.

MAYOR M. JUNKIN

TOWN CLERK NANCY J. BOZZATO

**THE CORPORATION OF THE
TOWN OF PELHAM
BY-LAW NO. 5007 (2019)**

Being a by-law to govern the proceedings of the Town of Pelham Council, its Committees, the conduct of its members and the calling of meetings and to repeal and replace By-law #3293(2012).

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**THE CORPORATION OF THE
TOWN OF PELHAM
BY-LAW NO. 5007 (2019)**

Being a by-law to govern the proceedings of the Town of Pelham Council and Committees, the conduct of its members, and the calling of meetings, and to repeal and replace By-law #3293(2012).

WHEREAS pursuant to Section 238(2) of the Municipal Act, S.O. 2001, Chapter 25, as amended, (the “Act”) every municipality and local board shall adopt a procedure by-law to govern the calling, place and proceedings of meetings;

AND WHEREAS the Council of the Corporation of the Town of Pelham deems it necessary to set rules and regulations with regard to Council proceedings;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF PELHAM ENACTS AS FOLLOWS:

1) DEFINITIONS:

In this By-law:

- i. “Act” means the Municipal Act, 2001, S.O. 2001, c. 25, as amended from time to time;
- ii. “Acting Mayor” means the Member who is appointed by Council to act from time to time in the place and stead of the Mayor or Deputy Mayor, and who shall exercise all of the rights, powers and authority of the Mayor while so acting;
- iii. “Ad Hoc Committee” means any committee established by Council, other than a Standing Committee, which has at least one (1) Member appointed from Council and has been established by Council to consider a specific matter and which is dissolved automatically upon submitting its final report to Council, unless otherwise directed by Council. The member(s) appointed by Council to an Ad Hoc Committee may be Member(s), staff of the Town, and/or residents of the Town;
- iv. “Agenda” means a list of all items to be considered by the Council, or Committee of the Whole, or a Standing Committee at the Meeting for which the agenda was published;

- v. "Business Day" means every official working day of the week when the Town of Pelham municipal office is open for business, Monday to Friday and does not include public holidays or weekends.
- vi. "Chief Administrative Officer" means the acting Chief Administrative Officer of the Corporation of the Town of Pelham;
- vii. "Chair" means the person presiding at a Meeting of Council or a Committee of Council, and the person presiding at a meeting of an Ad Hoc Committee where less than fifty percent (50%) of the members of the Ad Hoc Committee are Members or members of a Local Board;
- viii. "Clerk" means the acting Clerk of the Corporation of the Town, including the Deputy Clerk and any other employee of the Town to whom the Clerk has delegated any of the Clerk's powers and duties under the Act, to the extent that they are authorized to perform any of the duties of the Clerk under this by-law;
- ix. "Closed Session" means a Meeting of the Council, or a Committee of Council held under the provisions of the Act, whereby such Meeting is closed to the public and municipal staff, save and except the Clerk, unless such other staff have been authorized by Council to attend;
- x. "Consent Agenda" means a list of items on the Agenda containing recommendations from the Clerk as to their disposition, all of which may be adopted by one motion of Council, but any of which may be transferred to the regular Agenda for consideration upon the request of a Member;
- xi. "Committee of Council" means Committee of the Whole, Policies and Priorities Committee, and all Standing Committees, and any Ad Hoc Committee where at least fifty percent (50%) of the members of the Ad Hoc Committee are Members or members of a Local Board;
- xii. "Committee of the Whole" means a Standing Committee composed of all the Members of Council;
- xiii. "Council" means council of the Town;
- xiv. "Delegation" means a person or group of persons represented by a spokesperson or agent, who address Council, Committee of the Whole, or a Standing Committee for the purpose of making a presentation. Delegation does not include presentations, such as consultant reports or deputations, made at the request of Council;
- xv. "Deputy Mayor" means the Member who has been appointed by by-law as Deputy Mayor and who acts from time to time in place and stead of the Mayor when the Mayor is absent or refuses to act, and who shall exercise all of the rights, powers and authority of the Mayor while so acting;
- xvi. "Holiday" means those dates listed as holidays in the Legislation Act, 2006, S.O. 2006, c. 21, Sc. F , as amended; and any day as set out in a Town by-law to be a Holiday;

- xvii. "Local Board" shall be in accordance with local boards as described in The Act;
- xviii. "Mayor" means the Mayor of the Town;
- xix. "Mayor-Elect" means the successful candidate for the office of Mayor following an election, who has not yet been formally installed or invested with his or her office.
- xx. "Meeting" means any regular, special or emergency meeting of Council, or Committee of Council, or other meeting of Council or a Committee of Council, for which proper notice was provided in accordance with the requirements of the Act, and/or any pertinent by-laws or policies of the Town, where Quorum is present and Members discuss or otherwise deal with any matters within their jurisdiction so as to materially advance the business or decision-making of Council. For greater certainty, "meeting" means a Meeting and a meeting of an Ad Hoc Committee where less than fifty percent (50%) of the members of the Ad Hoc Committee are Members or members of a Local Board;
- xxi. "Member" means a member of Council and includes the Mayor, Deputy Mayor and Acting Mayor. For greater certainty, "member" means a member of a Committee of Council or Ad Hoc Committee where less than fifty percent (50%) of the members of the Ad Hoc Committee are Members or members of a Local Board;
- xxii. "Municipal Offices" means Town Hall, located at 20 Pelham Town Square, Fonthill, Ontario, L0S 1E0;
- xxiii. "New Business" means any matter either not listed on the Agenda, which shall be introduced by motion, with or without notice, when the Chair calls for the adoption of the Agenda and shall be in accordance with the Rules of Procedure, or any matter listed on the Agenda at the request of a Member to the Clerk.
- xxiv. "Pecuniary Interest" means a direct or indirect pecuniary interest of a Member as defined in the Municipal Conflict of Interest Act, R.S.O. 1990,c. M.50, as amended;
- xxv. "Policy and Priorities Committee" means a Standing Committee composed of all of the Members of Council which reviews and determines the policies and priorities of the Town;
- xxvi. "Quorum" means the majority of the Members of Council for Meetings of Council, Committee of the Whole and Standing Committees, and a majority of the members for Ad Hoc Committees ;
- xxvii. "Recorded Vote" means the recording of the name and vote of every Member on a motion during a Meeting;
- xxviii. "Rules of Procedure" means the rules and procedures set out in this by-law for the calling, place, and proceedings of the meetings of Council and Committees of Council;

- xxix. "Special Meeting" means a Meeting other than a regularly scheduled Meeting, called pursuant to the Act or the provision of this by-law;
- xxx. "Standing Committee" means a committee established by Council, composed entirely of Members, to carry out duties on an ongoing basis, as specified by Council, and includes Committee of the Whole and Policies and Priorities Committee;
- xxxi. "Town" means the Corporation of the Town of Pelham;
- xxxii. "Unfinished Business" means matters listed on an Agenda which have not been dealt with by curfew or the adjournment of the Meeting, or a matter that has been deferred for further consideration.

2) GENERAL

- i. In all proceedings of Council and Committees of Council unless otherwise provided for in a separate by-law, the Rules of Procedure contained in this by-law shall apply and be observed and shall be the rules and regulations for the order and dispatch of business.
- ii. If any section or part of this by-law is found by any court of competent jurisdiction to be illegal or beyond the power of Council to enact, such section or part shall be deemed to be severable and all other sections or parts of this by-law shall be deemed to be separate and independent therefrom and to be enacted as such.
- iii. This by-law is to be read with all changes in number or gender as required by context.
- iv. In all matters and under all circumstances the Members shall be guided by and shall have regard to the Municipal Conflict of Interest Act, as amended;
- v. Following a regular or new municipal election, the Clerk shall provide each Member with a copy of this by-law, including amendments thereto.
- vi. Except as provided by law, a person who is not a Member shall not be allowed to address Council except upon approval of Council through the adoption of a resolution to suspend the rules. Any person desiring to be heard at a Meeting of Council shall submit a request in writing to the Clerk in accordance with section 17. A person who is not a Member or a member shall not be allowed to address a Committee of Council unless invited to do so by the Committee of Council.

3) ROLE OF COUNCIL AND RELATED PROVISIONS

- i. It is the Role of Council:
 - a) to represent the public and to consider the well-being and interests of the Town;
 - b) to develop and evaluate the policies and programs of the Town;
 - c) to determine which services the Town provides;

- d) to ensure that administrative policies, practices and procedures, and controllership policies, practices and procedures are in place to implement the decisions of Council;
 - e) to ensure the accountability and transparency of the operations of the Town, including the activities of the senior management of the Town;
 - f) to maintain the financial integrity of the Town; and
 - g) to carry out the duties of Council under the Act or any other applicable Act.
- ii. It is the Role of the Mayor,
 - a) to act as chief executive officer of the Town, as defined in the Act;
 - b) to preside over Council Meetings so that its business can be carried out efficiently and effectively;
 - c) to provide leadership to Council;
 - d) without limiting clause (3)(ii)(c), to provide information and recommendations to Council with respect to the role of Council as described in subsections 3(i)(d) and (e) of this by-law;
 - e) to represent the Town at official functions; and
 - f) to carry out the duties of the head of council under the Act or any other Act.
 - iii. As chief executive officer of the Town, the Mayor shall:
 - a) uphold and promote the purposes of the Town;
 - b) promote public involvement in Town activities;
 - c) act as the representative of the Town both within and outside the Town, and promote the Town locally, nationally and internationally; and
 - d) participate in and foster activities that enhance the economic, social and environmental well-being of the Town and its residents.

4) SUSPEND THE RULES

In the absence of any statutory obligations, the Rules of Procedure may be temporarily suspended at such times and upon such conditions as may be deemed appropriate by Council, by an affirmative two-thirds (2/3) vote of the Members present.

5) PARLIAMENTARY AUTHORITY

All matters, points of order or questions of procedure arising and not provided for in this by-law with respect to the proceedings of Council, Committees of Council, and Ad Hoc Committees shall be determined, as near as may be, in accordance with "MEETING PROCEDURES, Parliamentary Law and Rules of Order for the 21st Century", by James Lochrie, and in such cases the decision of the Mayor, shall be final and accepted without debate.

6) AMENDMENT TO THIS BY-LAW

No amendment, alteration or addition to this by-law shall be made unless due notice thereof, in writing, setting forth the proposed amendment(s), alteration(s) or addition(s), shall have been given at a previous Council Meeting to that Council Meeting at which the same comes up for consideration and a majority of all Members present at the latter Meeting vote therefor, in accordance with the Town's Notice Policy, as may be amended from time to time.

7) INAUGURAL MEETING OF COUNCIL

- i. The inaugural Meeting of Council after a regular election, shall be held at 6:30 p.m. on the first Monday of the term for which Council is elected, except that when the first Monday is a Holiday, the new Council shall meet on the same hour on the first day thereafter that is not a Holiday, at a place to be decided by the Mayor-Elect and Clerk.
- ii. The Mayor-Elect and the Clerk shall determine the location, content and format of the Agenda and programme for the inaugural Meeting and for all arrangements for the inaugural proceedings, including any reception following the inaugural procedure which will be open to the public in attendance.

8) REGULAR MEETINGS OF COUNCIL

- i. Regular Meetings of Council shall be held in the Council Chambers at the Municipal Offices on the first and third Monday of each month at 6:30 p.m. unless Council, by resolution, directs otherwise, in which case a notice shall be posted in the Municipal Offices, and on the Town's website, advising of the time and place.
- ii. When the day for a regular Meeting of Council is a Holiday, Council shall, unless Council decides otherwise, meet at the same hour on the next following day which is not a Holiday, or as otherwise determined by Council, by resolution.
- iii. In the case of the absence of the Mayor and Deputy Mayor through illness, refusal to act, or because the office is otherwise vacant, an Acting Mayor shall be appointed, by resolution, to act from time to time in the place of the Mayor and such Member has and may exercise all the rights, powers, and authority of the Mayor while so acting.
- iv. The Clerk shall prepare and mail, deliver personally or by electronic notification, or make available at the Municipal Offices or on the Town's website, to each Member an Agenda, along with supporting material, at least five (5) business days prior to the Meeting at which the same is to be considered provided always, however, that this by-law may be suspended in special cases by an affirmative vote of two-thirds (2/3) of the Members in attendance. The Agenda, together with supporting material, exclusive of

matters to be considered in Closed Session, shall also be made available at the Municipal Offices and on the Town's website to:

- a) All Town department heads
 - b) Media representatives
 - c) Other persons so designated by Council
 - d) Any committee or Local Board having an interest in an Agenda item
 - e) The public.
- v. Any Member, at any time prior to 4:30 p.m. eight (8) regular business days preceding a regular Meeting of Council, may file, in writing, an item for inclusion on the Agenda under New Business.
 - vi. The business of the Council shall in all cases be taken up in the order in which it stands upon the Agenda, unless otherwise directed by Council.
 - vii. An item of business not listed on the Council Agenda cannot be introduced at a Meeting of Council without the approval of Council expressed by motion to amend the Agenda.
 - viii. A draft schedule for the Meetings of Council shall be published by December 1st in each year for the following year and shall include the summer schedule, pursuant to section 36.
 - ix. Members are encouraged to be present in the Council Chambers a minimum of fifteen (15) minutes prior to the time set for the commencement of the Meeting.
 - x. No Meeting of Council, Committee of the Whole, Policy and Priorities Committee, or Public Meeting Under the Planning Act shall be held in the absence of the Clerk or his/her designate, including Closed Session meetings, in accordance with the requirements of the Act, as amended.

9) COMMITTEE OF THE WHOLE MEETINGS

- i. Meetings of Committee of the Whole may be held in the Council Chambers at the Municipal Offices on the third Monday of each month after the regular Council Meeting, unless Council, by resolution, directs otherwise, in which case a notice shall be posted in the Municipal Offices, and on the Town's website, advising of the time and place of any Committee of the Whole meeting.
- ii. When the day for a regular Meeting of Council is a Holiday, Committee of the Whole shall, unless Council decides otherwise, meet after the regular Council Meeting as rescheduled pursuant to subsection 8(ii).
- iii. After adjournment of a regular Council Meeting, Council may, by resolution, reconvene as Committee of the Whole and the Mayor shall sit as Chair, but may appoint a Chair for the Committee of the Whole from among the Members present and shall immediately leave the Chair if another Chair has

been appointed. The Chair shall preside at the Meeting and shall maintain order during the Meeting.

- iv. The Rules of Procedure contained in this by-law shall be observed in the Committee of the Whole, except that:
 - a) discussion may take place in absence of a motion;
 - b) permission for a Member to speak is not required, but the Member should be recognized by the Chair;
 - c) the number of times a Member may speak on any question shall not be limited, provided that any second and subsequent statements are responsive to issues raised by other Members or contain new information not contained in the Member's original statement;
 - d) there shall be no time limit with respect to the speeches of Members;
 - e) a motion to close debate is not permitted;
 - f) the Chair is permitted to participate in debate and discussion; there shall be no call for a recorded vote;
 - g) no Motion shall be required to be in writing or seconded;
 - h) Committee of the Whole shall only recommend items for approval to a Council Meeting; and
 - i) Committee of the Whole may, by majority vote, provide direction to staff, such direction stated so as to clearly define the actions required of staff and a date for completion wherever practical.
- v. The report of the Committee of the Whole shall be treated in the same manner as a report of a Committee of Council when being considered by Council.

10) POLICY AND PRIORITIES COMMITTEE MEETINGS

- i. Meetings of the Policy and Priorities Committee may be held in the Council Chambers at the Municipal Offices on the first Monday of each month after the regular Council Meeting, unless Council, by resolution, directs otherwise, in which case a notice shall be posted in the Municipal Offices, and on the Town's website, advising of the time and place of any Policy and Priorities Committee meeting.
- ii. When the day for a regular Meeting of Council is a Holiday, Policy and Priorities Committee shall, unless Council decides otherwise, meet after the regular Council Meeting as rescheduled pursuant to subsection 8(ii).
- iii. After adjournment of a regular Council Meeting, Council may, by resolution, reconvene as the Policy and Priorities Committee and the Deputy Mayor shall sit as Chair, but may appoint a Chair for the Policy and Priorities Committee from among the Members present and shall immediately leave the Chair if another Chair has been appointed. The Chair shall preside at the Meeting and shall maintain order during the Meeting.
- iv. The Rules of Procedure contained in this by-law shall be observed in the Policy and Priorities Committee, except that:

- a) discussion may take place in absence of a motion;
 - b) permission for a Member to speak is not required, but the Member should be recognized by the Chair;
 - c) the number of times a Member may speak on any question shall not be limited, provided that any second and subsequent statements are responsive to issues raised by other Members or contain new information not contained in the Member's original statement;
 - d) there shall be no time limit with respect to the speeches of Members;
 - e) a motion to close debate is not permitted;
 - f) the Chair is permitted to participate in debate and discussion; there shall be no call for a recorded vote;
 - g) no Motion shall be required to be in writing or seconded;
 - h) the Policy and Priorities Committee shall only recommend items for approval to a Council Meeting; and
 - i) the Policy and Priorities Committee may, by majority vote, provide direction to staff, such direction stated so as to clearly define the actions required of staff and a date for completion wherever practical.
- v. The report of the Policy and Priorities Committee shall be treated in the same manner as a report of a Committee of Council when being considered by Council.

11) SPECIAL OR EMERGENCY MEETINGS

- i. The Mayor may at any time summon a Special Meeting of Council on forty-eight (48) hours' notice to the Members, or upon receipt of a petition of the majority of the Members, the Clerk shall summon a Special Meeting for the purpose and at the time mentioned in the petition. Forty-eight (48) hours' notice, in writing, of all Special Meetings of Council shall be given to all Members through the Clerk's Office by personal delivery, facsimile, e-mail or other electronic means, or by contacting the Member by telephone. Council waives the requirement of written notice for a Special Meeting.
- ii. The only business to be dealt with at a Special Meeting is that which is listed in the notice of the Meeting, and there can be no exceptions.
- iii. In addition to Special Meetings, the Mayor may, at any time, summon an emergency meeting of Council without the required forty-eight (48) hour notice where the Mayor is satisfied an extraordinary situation exists that poses an immediate danger to the health or safety of any person or property or that the matter is of a sufficiently urgent nature that it is not advisable to delay, provided that an attempt has been made by the Clerk to notify Members about the Meeting as soon as possible, and in the most expedient manner available.
- iv. The only business that shall be dealt with at an emergency meeting shall be the business dealing directly with the emergency or extraordinary situation.

- v. The lack of receipt of a notice of, or an Agenda for, a Special Meeting or emergency meeting by any Member shall not affect the validity of the Special Meeting or emergency meeting or any action taken thereat, provided that an attempt has been made by the Clerk to notify Members about the Meeting as soon as possible and in the most expedient manner available.

12) CALLING OF MEETING TO ORDER

As soon after the hour fixed for the holding of a Meeting of Council or a Committee of Council as a Quorum is present, the Mayor, or Deputy Mayor, as the case may be, shall take the Chair, declare that a Quorum is present, and call the Meeting to order.

13) QUORUM AND REMEDY

- i. A Quorum of Council, a Committee of Council, or an Ad Hoc Committee must be present in order that legal business be conducted. It is the duty of the Chair and the obligation of each Member, member, and/or the Clerk to bring to the attention of the Chair any loss of a Quorum, other than as permitted in the Municipal Conflict of Interest Act, as amended.
- ii. If no Quorum is present one half (1/2) hour after the time appointed for a meeting of Council, Committee of Council, or Ad Hoc Committee, the Clerk or his/her designate shall record the names of the Members and members present and the meeting shall stand adjourned until the date of the next regular meeting or until rescheduled.
- iii. Should loss of Quorum occur during a meeting, the meeting may recess for a period of fifteen (15) minutes to restore the Quorum, or the Clerk or his/her designate shall record the names of Members and members present and the meeting shall stand adjourned.
- iv. Where the number of Members and members who, by reason of the provisions of the Municipal Conflict of Interest Act, as amended, are disabled from participating in the meeting, is such that at the meeting the remaining Members and members are not of sufficient number to constitute a Quorum, then the remaining number of Members and members shall be deemed to constitute a Quorum, provided such number is not less than two (2).
- v. If the majority of the Members present in person at a Meeting of Council or a Committee of Council consent thereto for a specified time period or in respect of a particular Meeting, a Member may participate in any such Meeting by means of a communications facility, including Skype and other internet based video conferencing, provided the communications facility permits all Members participating in the Meeting to hear the Member participating through a communications facility, and a Member participating in such a Meeting by such means is deemed to be present at the Meeting.

- vi. Attendance through such communications facility shall not be considered so as to constitute a quorum and shall not be permitted during a meeting held in closed session.
- vii. A request to attend a meeting by means of a communications facility shall be made to the Clerk, in writing, no fewer than five (5) business days prior to the meeting date, and shall be made in the prescribed form.
- viii. A maximum of one (1) Member may attend a meeting by means of a communications facility.

14) ABSENCE OF THE MAYOR

- i. In case the Mayor does not attend within fifteen (15) minutes after the time appointed for a Meeting of Council or Committee of the Whole, or in the absence of the Mayor from the Town or if he/she is absent through illness, or if he/she refuses to act or if the office is otherwise vacant, the Deputy Mayor for the purposes of this by-law shall act in the place and stead of the Mayor and shall have all the rights, powers and authority of the Mayor, while so acting.
- ii. In the event the Deputy Mayor is unable, for any reason, to act in the place and stead of the Mayor, the Clerk shall call the Members to order and an Acting Mayor shall be appointed, by resolution from among the Members present and shall preside until the arrival of the Mayor, and while so presiding the Acting Mayor appointed shall have all the powers of the Mayor while so acting.

15) CURFEW

No item of business may be dealt with at a Meeting of Council, a Committee of Council, or an Ad Hoc Committee after ten (10:00) p.m. unless approved by a two-thirds (2/3) majority of Members or members, as the case may be, present. Curfew shall only be extended by ½ an hour to deal only with the matter currently under discussion, or to complete the agenda or part thereof, at the discretion of Council or Committee by the 2/3 vote. When Council, a Committee of Council, or an Ad Hoc Committee is adjourned at curfew before the Agenda is completed, a time and date shall be established for a continued Meeting, or meeting, as the case may be, for consideration of the balance of the Agenda.

16) THE CONDUCT OF PROCEEDINGS AT A MEETINGS

- i. It shall be the duty of the Chair:
 - a) to open the meeting by taking the Chair, declaring that a Quorum is present, and calling the Members and members, to order,
 - b) to announce the business before Council, a Committee of Council, or an Ad Hoc Committee, in the order in which it is to be acted upon,

- c) to receive and submit, in the proper manner, all motions presented by the Members, or members,
 - d) to put to vote all questions which are regularly moved and seconded, or necessarily arise in the course of proceedings, and to announce the result,
 - e) to decline to put to vote motions which infringe the Rules of Procedure or which are beyond the jurisdiction of Council, a Committee of Council, or an Ad Hoc Committee,
 - f) to restrain the Members, or members, within the Rules of Procedure, when engaged in debate,
 - g) to enforce on all occasions the observance of order and decorum among the Members, or members, employees and the public,
 - h) to call by name any Member or member persisting in breach of the Rules of Procedure at a Meeting of Council, a Committee of Council, or Ad Hoc Committee thereby ordering him/her to vacate the Council Chambers, or other designated Meeting place, in accordance with subsection 30(iii),
 - i) to receive all messages and other communications and announce them to Council, a Committee of Council, or an Ad Hoc Committee,
 - j) to authenticate, by signature when necessary, all by-laws, resolutions and minutes of Council,
 - k) to inform Council, a Committee of Council, or an Ad Hoc Committee, when necessary or when referred to for the purpose, in a point of order or usage,
 - l) to enforce all time limits set out in this by-law unless a time extension in accordance with this by-law is approved by a two-thirds (2/3) majority of Members and members present,
 - m) to represent and support Council, declaring its will, and implicitly obeying its decisions in all things,
 - n) to ensure that the decisions of Council, a Committee of Council, or an Ad Hoc Committee, are in conformity with the laws and by-laws governing the activities of the Council,
 - o) to adjourn the meeting when the business is concluded,
 - p) to adjourn the meeting, without question put, in the case of grave disorder arising in the Council Chambers, or other designated meeting place.
- ii. The Mayor or Chair may take part in any debate without leaving the Chair. If the Mayor or Chair desires to introduce a motion or by-law, the Mayor or Chair shall vacate the Chair for that purpose and shall call on another Member to fill his/her place until he/she resumes the Chair.
 - iii. A motion to rise from a Committee of Council, or an Ad Hoc Committee, and report back to Council or a motion to rise without reporting may be made at

any time and shall be put, forthwith, to the meeting by the Chair and decided without debate.

- iv. A proposition, matter or question in a report on any by-law or amendment thereto, which requires by law a vote of a stated number of Members or a fraction thereof shall be included in the report only if and when carried by such vote.
- v. Points of order arising in Policy and Priorities Committee shall be decided by the Chair, subject to an appeal to the Assembly.

17) AGENDA

- i. **COUNCIL MEETINGS:** The Clerk shall have prepared and printed or made available electronically for the use of the Members at the regular Meetings of Council, an Agenda under the following headings:
 - a. Call to Order and Declaration of Quorum
 - b. Singing of National Anthem
 - c. Approval of the Agenda
 - d. Disclosure of Pecuniary Interest & General Nature Thereof
 - e. Hearing of Delegations and/or Presentations to Maximum of Three
 - f. Report of Regional Councillor
 - g. Adoption of Minutes
 - h. Business Arising from the Minutes
 - i. Request(s) to Lift Consent Agenda Items for Separate Consideration
 - j. Consent Agenda Items to be Considered in Block
 - k. Item(s) Lifted for Separate Consideration, if any
 - l. Members of Council Reports
 - m. Staff Reports Requiring Action
 - n. Unfinished Business
 - o. New Business
 - p. By-laws
 - q. Motions & Notices of Motion
 - r. Matters for Committee of the Whole or Policy and Priorities Committee
 - s. Matters Arising out of Committee of the Whole or Policy and Priorities Committee
 - t. Resolution to Move In Camera
 - u. Rise from In Camera
 - v. Confirming By-law
 - w. Adjournment
- ii. **COMMITTEE OF THE WHOLE MEETINGS:** The Clerk shall have prepared and printed or made available electronically for the use of the Members at

Meetings of Committee of the Whole, an Agenda under the following headings:

- a. Call to Order and Declaration of Quorum
- b. Adoption of Agenda
- c. Disclosure of Pecuniary Interest
- d. Department Reports
 - I. Community Planning and Development
 - II. Corporate Services
 - III. Fire and By-law Services
 - IV. Public Works and Utilities
 - V. Recreation, Culture and Wellness
 - VI. Administration
- e. Unfinished Business
- f. New Business
- g. Adjournment

iii. **POLICY AND PRIORITIES COMMITTEE MEETINGS:** The Clerk shall have prepared and printed or made available electronically for the use of the Members at Meetings of the Policy and Priorities Committee, an Agenda under the following headings:

- a. Call to Order and Declaration of Quorum
- b. Adoption of Agenda
- c. Disclosure of Pecuniary Interest
- d. New Business
- e. Old Business
- f. Adjournment

iv. **PUBLIC MEETINGS AND PUBLIC HEARINGS:** The Clerk shall have prepared and printed or made available electronically for the use of the Members at a public Meeting or public hearing, an Agenda under the following headings:

- a. Call to Order
- b. Adoption of Agenda
- c. Disclosure of Pecuniary Interest
- d. Business of the public meeting or hearing;
- e. Proposed By-Law of Application:
 - I. Planning Report and Presentation
 - II. Applicant's Presentation
 - III. Public Input
 - IV. Committee Input
- f. Adjournment

18) DELEGATIONS AND PRESENTATIONS

- i. Any person, group of persons, or organizations wishing to address Council with respect to a matter already on Council's Agenda shall submit a written request to the Clerk no later than 12:00 noon, eight days prior to the meeting of Council. Delegation requests to address a Council on matters not already on the Agenda of Council must be submitted at least fourteen (14) days before the date and time of the Meeting of Council. Delegations shall only be heard at regular Meetings of Council, unless specifically invited by Council to a Meeting of a Committee of Council.
- ii. Delegations:
 - a) May only address Council at a Meeting with respect to matters that are on the Agenda for that particular Meeting. On matters clearly beyond Council's jurisdiction Delegations will be directed by the Clerk to the most appropriate authority. Subsection 18(iv) shall apply regarding notice of a request to appear. Where there is no staff report dealing with the specific subject of the Delegation, the matter may be referred to a future Meeting of Council or a Standing Committee and a staff report may be requested for that meeting prior to having a position taken on the subject matter of the Delegation.
 - b) In the event that in the Clerk's opinion the matter is urgent in nature and requires a decision prior to the next Council Meeting, clause 18(iii)(a) shall not apply and the Delegation may be heard at the conclusion of all items of business on the Agenda, with a 2/3 vote of the Members present pursuant to a motion to suspend the rules.
 - c) Delegations appearing before Council who have previously appeared on the same subject matter shall be limited to providing only new or requested information in their second and subsequent presentations. Failure to provide the new information in accordance with Subsection 18(i) will result in a denial of the request to appear by the Clerk, in consultation with the Mayor.
 - d) The Clerk shall list on the Agenda, in the order in which they are received, a maximum of three (3) Delegations per Meeting. All other Delegations received will be held over until the next regular Meeting of Council.
- iii. Before appearing before Council, notice must be given in accordance with section 18(i) to the Clerk, or where notice has not been given before the Meeting, Council must give its consent by motion, after receiving from the Delegation the requirements of subsection 18(iv).
- iv. The notice shall be legibly printed or typewritten on paper and signed by at least one representative of the Delegation, and shall provide the following information:
 - a) The topic to be discussed;

- b) The identity of the spokesperson or agent who will make the presentation;
- c) A copy of any written material to be presented by the Delegation. If in the opinion of the Mayor and Clerk sufficient detail has not been provided in the request, the matter shall not be placed on the Agenda until further written clarification has been provided, to the satisfaction of the Mayor and Clerk. Where more than one (1) person wishes to speak, the consent of the Chair must be obtained;
- d) A clear statement of the action or outcome sought by the Delegation.
- v. A presentation by Delegations shall be for a maximum of ten (10) minutes per Delegation (whether the Delegation consists of an individual or a group) unless the Chair gives permission for a longer presentation.
- vi. Questions directed towards Council in the form of a presentation or by a Delegation shall be submitted in writing and any subsequent response by Council shall be in a time and manner as deemed appropriate by Council.
- vii. A written response to the Delegation shall be submitted by Council as soon as possible after full consideration of the Delegation.
- viii. Persons addressing Council shall confine their remarks to the business stated in their written request to be heard, and such shall be presented in a respectful and temperate manner, and their conduct shall be governed by the provisions set out in clauses 30(i), (ii) and (iii) of this by-law.
- ix. Except on matters of order, Members, other than the Mayor or Chair, shall not interrupt a Delegation while the Delegation is addressing Council.
- x. Members may ask Delegations only questions of clarification and shall not express an opinion or enter into debate with the Delegations.
- xi. The Clerk, in collaboration with the Mayor and/or Chief Administrative Officer, may refuse to schedule a Delegation if it is deemed that the topic of the Delegation is beyond the jurisdiction of the municipality, contrary to Town policies or contrary to the public interest, or if the matter has been previously considered and no new information is presented.

19) PUBLIC ACCESS TO MEETINGS

- i. The meetings of the Council, Committees of Council, and Ad Hoc Committees shall be open to the public except where the Members present determine that certain matters on the Agenda shall not be open to the public. No person shall be excluded from a public meeting except for improper conduct as determined by the Chair.
- ii. Only Members, other members of a Committee of Council or Ad Hoc Committee, the Clerk, municipal officials and others invited by Council shall attend Closed Session meetings.
- iii. Matters to be considered in Closed Session shall be dealt with only as provided in the Municipal Act, S.O. 2001, c. 25, as amended, more particularly defined

in Subsection 239(2), 239(3) and/or 239(3.1). The following matters shall be dealt with in Closed Session, in accordance with provisions of the Act, as amended:

- a) The security of property of the municipality or local board;
- b) Personal matters about an identifiable individual, including municipal or local board employees;
- c) A proposed or pending acquisition or disposition of land by the municipality or local board;
- d) Labour relations or employee negotiations;
- e) Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board;
- f) Advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- g) A matter in respect of which a council, board, committee or other body may hold a closed meeting under another Act;
- h) Information explicitly supplied in confidence to the municipality or local board by Canada, a province or territory or a Crown agency of any of them;
- i) A trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization;
- j) A trade secret or scientific, technical, commercial or financial information that belongs to the municipality or local board and has monetary value or potential monetary value; or
- k) A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board.

(3) Other criteria – A meeting or part of a meeting shall be closed to the public if the subject matter being considered is,

- a) A request under the Municipal Freedom of Information and Protection of Privacy Act, if the council, board, commission or other body is the head of an institution for the purposes of that Act; or
- b) An ongoing investigation respecting the municipality, a local board or a municipally-controlled corporation by the Ombudsman appointed under the Ombudsman Act, an Ombudsman referred to in subsection 223.13(1) OF THIS Act, or the investigator referred to in subsection 239.2(1).

(3.1) Educational or training sessions – A meeting of a council or local board or of a committee of either of them may be closed to the public if the following conditions are both satisfied:

1. The meeting is held for the purpose of educating or training the members.
 2. At the meeting, no member discusses or otherwise deals with any matter in a way that materially advances the business or decision-making of the council, local board or committee.
- iv. Before holding a Meeting or part of a Meeting that is to be closed to the public, there shall be a resolution stating:
 - a) the fact of the holding of the Closed Meeting and the general nature of the matter to be considered at the Closed Meeting; or
 - b) in the case of a meeting under subsection 19(v), the fact of the holding of the Closed Meeting, the general nature of its subject-matter and that it is to be closed under that subsection, and referencing any applicable file number.
 - v. Meeting shall not be closed to the public during the taking of a vote except as provided in the Municipal Act, Subsection 239(5) and (6).
 - vi. Council, Committees of Council, and other Ad Hoc Committees, shall record without note or comment all resolutions, decisions and other proceedings at a Meeting or meeting, whether it is closed to the public or not, and such record shall be made by the Clerk or his/her designate.
 - vii. The Rules of Procedure shall be observed in a Closed Session, except the rules respecting a Recorded Vote and the limit on the number of times of speaking. No motion for the previous question, for an adjournment or to refer shall be received. No motion shall be required to be in writing or seconded.
 - viii. A Member may at any time move that the Council, Committee of Council, or other Ad Hoc Committee rise to report progress, or to obtain the ruling of the Chair, with leave to sit again. A motion to rise and report shall be decided without debate.

20) MINUTES

- i. The minutes of a meeting shall record:
 - a) the place, date and time of the meeting;
 - b) the names of the Chair and record of the attendance of the members;
 - c) the reading, and if requested, correction and adoption of the minutes of prior meetings;
 - d) all other proceedings of the meeting without note or comment;
 - e) disclosure of any Pecuniary Interest and the general nature thereof.
- ii. It shall be the duty of the Clerk or his/her designate to ensure that the minutes of the last regular Meeting of Council and of Committees of Council held more than five (5) days prior to a regular Meeting of Council, together with the Agenda prepared in accordance with section 17, and any reports of a Committee of Council, or Ad Hoc Committee received, are mailed, delivered personally or electronically, or made available for pick up at the Municipal

Offices to each Member not less than five (5) business days before the hour appointed for the holding of such regular Meeting of Council.

- iii. Such minutes as referred to in subsection 20(ii) may be adopted by Council without having been read at the Meeting considering the question of their adoption, and in other cases, the minutes shall be read prior to consideration of adoption.

21) PETITIONS AND COMMUNICATIONS

- i. Every communication, including a petition designed to be presented to Council, shall be legibly written or printed and shall not contain any obscene or improper material or language and shall be signed by at least one (1) person and filed with the Clerk.
- ii. Every petition or communication shall be delivered to the Clerk before 12:00 noon no less than ten (10) business days prior to the regular Meeting of Council and shall be in the Form of Petition available from the Clerk.
- iii. The Clerk shall provide to Council and may read the substance thereof to Council but any Member may require the reading of part or all thereof.
- iv. All petitions or communications on any subject within the jurisdiction of a Committee of Council shall be formally received by resolution without debate, unless otherwise disposed of by Council, forthwith and be referred to the appropriate Committee of Council, or Town staff for subsequent report.

22) COMMITTEE REPORTS

Reports of Committees of Council shall not be received by Council unless received by the Members in accordance with subsection 20(ii) and may be recommitted.

23) UNFINISHED BUSINESS

The items listed in the order of the topics set out in the Agenda of prior Meetings which have not been disposed of by Council or a Committee of Council, and the date of their first appearance on the Agenda shall be noted and repeated on each subsequent Agenda until disposed of by Council or a Committee of Council, unless removed from the Agenda by leave of the Council.

24) READING OF BY-LAWS AND PROCEEDINGS THEREON

- i. No by-law except a by-law to confirm the proceedings of Council shall be presented to Council unless the subject matter thereof has been considered and approved by Council.
- ii. Every by-law shall be introduced upon motion by a Member, specifying the title of the by-law.
- iii. Every by-law, when introduced, shall be in typewritten form and shall contain no blanks except such as may be required to conform to accepted procedure

or to comply with the provisions of any Act and shall be complete with the exception of the number and date thereof.

- iv. Every by-law shall have three (3) readings prior to it being passed and all such readings may or may not take place in the same Meeting of Council, except when requested otherwise by motion of the majority of the Members, provided the majority of Council, or otherwise as required by law, are in favour of the by-law.
- v. Should separate readings be required, the first reading of a by-law shall be decided without amendment or debate and such motion shall specify the title of the by-law or by-laws and the by-laws shall be dealt with collectively. A Member may request that any by-law be considered separately and upon the request of the Member, the by-law shall, without debate, be removed from the motion and dealt with separately.
- vi. If the Council determines that the by-law is to be referred and considered in Committee of the Whole, it shall be so considered prior to the third reading thereof.
- vii. In proceedings in Committee of the Whole where by-laws are to be considered, each section shall be considered in its proper order, inclusive of the title and recitals.
- viii. If Council so determines, a by-law may be taken as read.
- ix. The Clerk shall set out on all by-laws enacted by Council, the date of the several readings thereof.
- x. All amendments made in Committee of the Whole shall be reported to Council which shall receive the same forthwith and after the report has been received a by-law shall be open to debate and amendment before it is ordered for the third reading.
- xi. When a by-law is reported without amendment, it shall be forthwith ordered to be read the third time at such time as may be appointed by Council.
- xii. Every by-law enacted by Council shall be numbered and dated and shall be signed by the Clerk and the Mayor and sealed with the seal of the Town and shall be deposited by the Clerk in the Municipal Offices for safekeeping.
- xiii. The proceedings at every regular, Special Meeting or emergency Meeting of Council shall be confirmed by by-law so that every decision of Council at that Meeting and every resolution passed thereat shall have the same force and effect as if each and every one of them had been the subject matter of a separate by-law duly enacted. Confirming by-laws shall not be amendable or debatable.
- xiv. After the by-laws have been passed, the Clerk shall be responsible for their correctness should they be amended at the Council Meeting.
- xv. Pursuant to the provisions of the Act, as amended, the Clerk is hereby authorized to effect any minor modifications or corrections of an administrative, numerical, grammatical, semantic or descriptive nature or

kind to the by-laws and schedules as may be necessary after the passage of the by-law.

25) MOTIONS

- i. Notices of Motion - Notice of all new motions except motions listed in subsections 25(xiii) and (xiv) shall be given, in writing, delivered to the Clerk at least eight (8) business days preceding the date of the meeting at which a motion is to be introduced and a motion shall be printed in full in the Agenda for that meeting and each succeeding meeting until the motion is considered or otherwise disposed of. The motion shall be submitted to the Clerk, in writing, over the signature of the mover and seconder and shall be complete and correct.
- ii. When a Member's, or member's, notice of motion has been called from the Chair at two (2) successive meetings and not proceeded with, it shall be dropped from the Agenda unless Council otherwise decides.
- iii. If at the third meeting such notice of motion is called from the Chair and not proceeded with, it shall be deemed to have been withdrawn.
- iv. Dispensing with Notice - Any motion may be introduced without notice if Council, a Committee of Council, or an Ad Hoc Committee, without debate, dispenses with notice, on the affirmative vote of a two-thirds (2/3) majority of the Members and members, present and voting and such motion must be presented in writing under the signature of the mover and seconder.
- v. Seconding - A motion must be formally seconded before the Chair can put the question or a motion be recorded in the minutes.
- vi. Presentation of Motion by the Chair - When a motion is presented to Council, a Committee of Council, or an Ad Hoc Committee in writing, it shall be read or, if it is a motion which may be presented orally, it shall be stated by the Chair before debate.
- vii. Ultra Vires - A motion in respect of a matter which is beyond the jurisdiction of the Council, a Committee of Council, or an Ad Hoc Committee shall not be in order.
- viii. Withdrawal - After a motion is read or stated by the Chair, it shall be deemed to be in possession of Council, a Committee of Council, or an Ad Hoc Committee, but may, with the permission of Council, a Committee of Council, or an Ad Hoc Committee, be withdrawn at any time before decision or amendment.
- ix. Priority of Disposition - A motion properly before Council, a Committee of Council, or an Ad Hoc Committee, for decision must receive disposition before any other motion can be received except motions in respect of matters listed in subsections 25(xii) or (xiii).
- x. Procedure Next Meeting - A motion called in the order in which it stands upon the Agenda of the routine of business of a meeting and which is not decided

by Council, a Committee of Council, or an Ad Hoc Committee, shall be allowed to stand retaining its place upon the Agenda of the routine of business of the next regular meeting.

- xi. Reference to a Committee - A motion to refer a matter under discussion by the Council to a Committee of Council or an Ad Hoc Committee shall preclude all amendments of the main question until it is decided.
- xii. Amendments - A motion to amend:
 - a) shall be presented in writing;
 - b) shall receive disposition of Council, a Committee of Council, or an Ad Hoc Committee before a previous amendment or the question
 - c) shall not be further amended more than once provided that further amendment may be made to the main question;
 - d) shall be relevant to the question to be received;
 - e) shall not be received proposing a direct negative to the question if it would produce the same result as defeat of the main motion;
 - f) may propose a separate and distinct disposition of a question; and
 - g) shall be put in the reverse order to that in which it is moved
- xiii. The Previous Question - A motion for the previous question:
 - a) cannot be amended;
 - b) cannot be proposed when there is an amendment under consideration;
 - c) shall preclude all further amendments of the main question;
 - d) when resolved in the affirmative, the question is to be put forthwith, without debate or amendment;
 - e) can only be moved in the following words, "That the question be now put"; and
 - f) may be voted against by the mover and seconder.
- xiv. Motion to Adjourn - A motion to adjourn:
 - a) shall always be in order except as provided by the Rules of Procedure;
 - b) when resolved in the negative, cannot be made again until after some intermediate proceedings shall have been completed by Council, the Committee of Council, or the Ad Hoc Committee which considered the motion;
 - c) is not in order when a Member or member, is speaking or during the verification of a vote,
 - d) is not in order immediately following the affirmative resolution of a motion for the previous question.
- xv. Privilege - A motion on a matter of privilege shall receive disposition of Council, the Committee of Council, or the Ad Hoc Committee to which the motion was received forthwith upon receipt and, when settled, the question so interrupted shall be resumed from the point where it was suspended.
- xvi. Motion to Refer - A motion to refer back a question to a Committee of Council or Ad Hoc Committee with or without instructions may be amended but must

receive disposition by Council before the question, or an amendment to the question, and when made prior thereto, before decision on a motion for the previous question or postponement.

- xvii. Motion to Divide –When the question under consideration contains more than one (1) distinct part, upon the request of any Member or member, to divide, such request being made prior to the calling of the vote each part or combination of parts contained in the motion, shall be considered and voted on separately.

26) RECONSIDERATION

- i. Any substantive motion may be reconsidered if, upon the putting of the substantive motion, the minority vote comprised not less than one-third (1/3) of the Members, and members, present and voting.
- ii. After a substantive motion has been decided, any Member or member who voted or is deemed to have voted thereon may at any time prior to adjournment of the Meeting at which such substantive motion was decided give notice, in writing, that he/she will move at the first meeting held thereafter for a reconsideration thereof.
- iii. Council, the Committee of Council, or the Ad Hoc Committee may immediately, upon such notice having been given, vote as to whether or not such notice or reconsideration be entertained.
- iv. After such notice has been given and accepted, no action shall be taken to carry into effect the main motion until after the motion to reconsider has been disposed of.
- v. If a motion to reconsider is decided in the affirmative, such reconsideration of the original motion shall become the next order of business, unless the motion for reconsideration calls for a future definite date. Debate on the motion to be reconsidered may proceed as though the motion had never previously been decided.
- vi. A motion to reconsider may be introduced by a notice of motion. Neither the mover nor seconder is required to have voted with the majority of Council. This notice of motion shall appear on the Agenda of a subsequent meeting or the meeting specified by the mover and seconder and shall be in writing under the signature of the mover and seconder.
- vii. Every motion for reconsideration considered at a subsequent meeting shall be declared lost, unless the majority of the Council, Committee of Council or Ad Hoc Committee votes therefore.
- viii. No discussion of the main question shall be allowed upon an accepted notice of reconsideration or upon the motion to reconsider unless and until Council, the Committee of Council or Ad Hoc Committee shall have voted to reconsider the same, but the Member or member, who gives the notice may have the privilege of stating the reasons for doing so.

- ix. No question upon which a notice of reconsideration has been accepted shall be considered more than once, nor shall a vote to reconsider be reconsidered.
- x. The words "the first Meeting held thereafter" in subsection 26 (ii) shall mean the first regular meeting of Council, a Committee of Council, or Ad Hoc Committee or a meeting of Council, a Committee of Council or Ad Hoc Committee called specially to consider the accepted motion of reconsideration of which notice has been given.

27) VOTING ON MOTIONS

- i. Declaration of Pecuniary Interest – Every Member or member present, when a question is put, shall vote therein unless he/she has any Pecuniary Interest, direct or indirect. When a Member or member, has a Pecuniary Interest in the question under debate, he/she shall so advise the Council, the Committee of Council, or Ad Hoc Committee, in accordance with the provisions of the Act and the Municipal Conflict of Interest Act, as amended. In instances where Council, or a Committee of Council is meeting in a Closed Session, the Member shall vacate his/her chair and the Meeting until the question is decided and the Clerk shall duly record the circumstances in the minutes.
- ii. Every Member or member present at a meeting of Council, Committee of Council, or Ad Hoc Committee shall vote when a question is put forth, unless prohibited by statute. Members must clearly distinguish their vote when voting on any matter or question. If any Member or member present persists in refusing to vote except for reasons disclosed pursuant to the Municipal Conflict of Interest Act, or any other applicable Act, as amended, such Member or member shall be deemed to have voted in the negative on the question before Council, Committee of Council, or Ad Hoc Committee.
- iii. Questions Stated - Immediately preceding the taking of the vote, the Chair may state the question in the form introduced and shall do so if required by a Member or member except when a motion for the previous question has been resolved in the affirmative. He/she shall state the question in the precise form in which it will be recorded in the minutes.
- iv. No Interruption After Question - After a question is finally put by the Chair no Member or member shall speak to the question nor shall any other motion be made until after the vote is taken and the result has been declared.
- v. Division of Question –A separate vote shall be taken upon each proposal contained in a question divided in accordance with procedures contained in subsection 25(xvii) of this by-law.
- vi. Vote Not Allowed - A Member or member not present before the result of the division on a question is declared, shall not be entitled to vote on that question.

- vii. Unrecorded Vote - The manner of determining the decision on a motion shall be at the discretion of the Chair and may be by voice, show of hands, standing or otherwise.
- viii. Recorded Vote - the conduct of a Recorded Vote at a Meeting of Council or Committee of Council shall be as follows:
 - a) Where a vote is taken for any purpose and a Member or member requests, before or immediately after the vote, that there be a Recorded Vote, each Member or member present, except a Member or member disqualified from voting by any Act, shall, in alphabetical order by surname unless otherwise determined by the Mayor or Chair, announce their vote openly when called upon to do so by the Clerk. The Mayor or Chair, except where disqualified to vote, shall vote on all questions and when so doing, shall vote last.
 - b) When a Recorded Vote is requested by a Member or member, or is otherwise required, the Clerk shall record the name and vote of every Member or member on any matter or question.
 - c) Any Member or member at a Meeting of Council when a question is put and a Recorded Vote taken, does not vote, shall be deemed as voting in the negative except where prohibited from voting by statute.
 - d) The Clerk shall record in the minutes the name of any Member or member who is not present in the Council chamber when such Recorded Vote is taken.
- ix. If a Member or member disagrees with the announcement of the Chair that any question is carried or lost he/she may, but only immediately after the declaration by the Chair, appeal the declaration and request that a Recorded Vote be taken.
- x. When the Chair calls for the vote on a question, each Member or member shall occupy a seat and shall remain in place until the result of the vote has been declared by the Chair, and during such time, no Member or member shall walk across the room to speak to any other Member or member, or make any noise or disturbance.
- xi. Secret Ballot –No vote shall be taken by ballot or any other method of secret voting and every vote so taken is of no effect, unless explicitly provided in legislation. The only voting that can take place during a Closed Meeting shall be that as provided in subsection 19(viii) of this by-law as provided for in the Act, as amended.
- xii. Tie Vote – In the event of a tie vote on any motion, it shall be deemed to have been decided in the negative, except where expressly provided in statute.

28) RULES OF DEBATE AT A MEETING OF COUNCIL

- i. Every Member prior to speaking to any question or motion shall address the Chair. When two or more Members wish to speak, the Chair shall designate the Member who may speak first. Any Member may require the question or motion under discussion to be read at any time during the debate, but not so as to interrupt a Member while speaking. Every Member present at a Meeting of Council when a question is put, shall vote thereon unless prohibited by statute.
- ii. When a Member is speaking no other Member shall pass between him/her and the Chair or interrupt, except to raise a point of order.
- iii. Any Member may require the question or motion under discussion to be read at any time during the debate but not so as to interrupt a Member while speaking.
- iv. No Member shall speak more than once to the same question without leave of Council, except that a reply shall be allowed to be made only by a Member who has presented the motion to Council, but not by any Member who has moved an amendment or a procedural motion, at the discretion of the Chair.
- v. No Member, without leave of Council, shall speak to the same question, or in reply, for longer than five (5) minutes.
- vi. A Member may ask a question, through the Chair, only for the purpose of obtaining information relating to the matter under discussion and such question must be stated succinctly and asked only of the previous speaker, the mover of the motion, or an employee of the Town.
- vii. Notwithstanding subsection (vi), when a Member has been recognized as the next speaker, then immediately before speaking such Member may ask a question of the Chair or an employee of the Town on the matter under discussion but only for the purpose of obtaining information, following which the Member shall speak.
- viii. The following matters and motions with respect thereto may be introduced orally without written notice and without leave, except as otherwise provided in this by-law:
 - a) a point of order or personal privilege;
 - b) presentation of petitions;
 - c) to lay on the table (to defer temporarily);
 - d) to postpone for a period not to exceed the end of the third month following the Meeting date, or to a specific day; and
 - e) to move the previous question (immediate vote on the main motion).
- ix. The following motions may be introduced without notice and without leave, but such motions shall be in writing and signed:
 - a) to refer;
 - b) to adjourn;
 - c) to amend; and

- d) to suspend the rules of procedure (two-thirds (2/3) vote required)
- x. Except as provided by subsection 28(viii) above, all motions shall be in writing and signed by the mover and seconder.
- xi. In all unprovided cases in the proceedings of Council, or a Committee of Council, the matter shall be decided in accordance with section 5, and if still unprovided, by the Chair, subject to an appeal to Council upon a point of order.
- xii. It being recognized that the Municipal Conflict of Interest Act, as amended requires only that a Member leave the Meeting when involved in a Closed Session Meeting where the Member has a conflict, in order that there be no opportunity to influence the voting on the matter, whether before, during or after the Meeting, it shall be the practice that Members who have disclosed a Pecuniary Interest shall leave the Meeting room during the deliberations and voting on the matter regardless of the Meeting being held in open or Closed Session.

29) POINTS OF ORDER AND PRIVILEGE

- i. The Chair shall preserve order and decide questions of order.
- ii. When a Member speaks to a point of order he/she shall ask leave of the Chair to raise a point of order and after leave is granted, shall state the point of order to the Chair and shall wait until the Chair shall have stated and decided the point of order.
- iii. Thereafter, a Member shall only address the Chair for the purpose of appealing the Chair's decision to Council.
- iv. If no Member appeals, the decision of the Chair shall be final.
- v. Council, if appealed to, shall decide the question without debate and its decision shall be final.
- vi. Where a Member considers that his/her integrity or the integrity of Council as a whole has been impugned, he/she may, as a matter of personal privilege, speak at any time, with the consent of the Chair, for the purpose of drawing the attention of Council to the matter.
- vii. Where the Mayor or Chair considers that the integrity of any Town employee has been impugned or questioned, the Mayor or Chair may permit the Chief Administrative Officer or appropriate municipal employee to make a statement to Council.

30) CONDUCT OF MEMBERS OF COUNCIL AND/OR PERSONS ADDRESSING COUNCIL

- i. No Member or person addressing Council, a Committee of Council, or an Ad Hoc Committee, shall speak disrespectfully of the Reigning Sovereign, or of any of the Royal Family, or of the Governor-General, the Lieutenant-Governor of any province, or any Member of the Senate, the House of Commons of

Canada or the Legislative Assembly of the Province of Ontario, or any person administering the Government of Canada, Province of Ontario, Regional Municipality of Niagara or the Council of the Town or any member thereof, or any member of the Town's staff.

- ii. No Member or person addressing Council, a Committee of Council, or an Ad Hoc Committee shall:
 - a) use offensive words or unparliamentarily language in or against Council, a Committee of Council, or an Ad Hoc Committee, or against any Member or member;
 - b) speak on any subject other than the subject in debate;
 - c) criticize any decision of Council except for the purpose of moving that the question be reconsidered;
 - d) disobey the rules of Council or a decision of the Chair or of Council on questions of order or practice or upon the interpretation of the Rules of Procedure;
 - e) As provided in the Act, the Mayor or other Chair may expel any person for improper conduct at a Meeting.
- iii. In the event that a Member persists in a breach of the Rules of Procedure prescribed herein, after having been called to order by the Mayor or Chair, the Mayor or Chair shall name the Member and put the question "Shall the Member, (state first name/last name) be ordered to leave his/her seat for the duration of the meeting?" and such question is not debatable.
- iv. If Council decides the question set out in subsection 30(iii) in the affirmative by a majority vote of the Members present, the Mayor or Chair shall order the Member to leave his/her seat for the duration of the Meeting.
- v. If the Member named under subsection 30(iii) apologizes, the Mayor or Chair, with the approval of Council by general consent, may permit him/her to resume his/her seat.
- vi. During a Meeting of Council, Committee of the Whole, or the Policy and Priorities Committee, no person except Members and officers of Council shall be permitted to proceed beyond the area set aside for members of the public or press without permission of the Chair or the Council upon reference. During a meeting of any other Standing Committee or Ad Hoc Committee, no person, except a member of such committee and officers of Council shall be permitted to proceed beyond the area set aside for members of the public or press without permission of the Chair.
- vii. When the Chair is putting the question no Member or member, shall leave or make a disturbance.
- viii. Every Member shall keep confidential any information or documents received by reason of being such a Member. All information, documentation or deliberations received, reviewed or taken in a Closed Session is confidential

and shall be returned to the Clerk upon request, prior to meeting adjournment.

- ix. No Member shall release or make public any information considered at a Closed Session or discuss the content of such a Meeting with persons other than Members or relevant staff Members without the authorization of Council.
- x. Any Member who contravenes subsection (ix) shall be deemed not to be acting in the interest of, on behalf of, or with the authority of Council of the Town, and may be subject to such disciplinary action as may be determined by Council.
- xi. Members of Council shall abide by the Code of Conduct for the Town of Pelham, as established by Town policy, which may be amended from time to time.

31) PECUNIARY INTEREST

- i. All Town of Pelham business shall be carried out by Member or Members under the terms and extent of the Municipal Conflict of Interest Act, and any amendments made thereto.
- ii. Members shall complete the required Written Statement of Disclosure of Pecuniary Interest which shall state the Member name, Council/Committee Date, Agenda Item Number and title, and state the general nature of the pecuniary interest. The Statement shall be dated and signed by the Member and submitted to the Clerk for retention in the public Conflicts Registry.
- iii. The Clerk, or designate, shall record the interest in the minutes of the meeting, through the electronic meeting management software, and shall make available publicly a register of pecuniary interests disclosed.
- iv. Wherein a Member must not influence the vote on a question where the Member has disclosed an interest, it shall be the practice of Members to vacate the meeting during deliberation and voting on the matter in which the Member has so disclosed.
- v. If a Member is absent from a meeting where a matter is considered for which the Member would have disclosed a pecuniary interest were the Member in attendance, the interest shall be disclosed in full at the next meeting at which the Member is present, and such disclosure shall be in the same manner as if the Member were present at the meeting.

32) COMMITTEES OF COUNCIL

- i. The Council may appoint such Standing Committees and Ad Hoc Committees, as deemed necessary, by resolution and by-law.
- ii. A Committee of Council, and such other Ad Hoc Committees shall meet in accordance with the schedule of Meetings as adopted by Council and shall be guided by the Rules of Procedure.

- iii. The Clerk or designate shall give notice of all Meetings of every Committee of Council, and such other Ad Hoc Committees, together with the Agenda and support materials of all matters, so far as known, that are to be brought before the Committee of Council or Ad Hoc Committee at such meeting, to every Member or member of the Committee of Council or Ad Hoc Committee so that the Member or member will receive the same at least five (5) business days prior to the meeting of such Committee of Council or Ad Hoc Committee (i.e. by end of regular workday on the Monday preceding the scheduled Monday meeting).
- iv. A majority of the members of a Committee of Council or Ad Hoc Committee shall be a quorum.
- v. Unless there is a quorum present within thirty (30) minutes after the time appointed for any Meeting of a Committee of Council or Ad Hoc Committee, or when a Committee of Council or Ad Hoc Committee adjourns for want of a quorum, the Clerk shall then record the names of the members present, the time of adjournment and the Committee of Council shall stand adjourned.
- vi. All recommendations of a Committee of Council or other Ad Hoc Committee shall be reported to Council, in writing, and shall be subject to the approval of Council.

33) PRESS RELEASES

No Member or municipal employee shall undertake to issue press releases or claim to speak on behalf of the Town without permission granted by motion in Council or municipal by-law. Communication with the media shall be in accordance with the Town's Communication Plan, as amended. Media interviews within the Council Chambers are prohibited during the formal portion of a Meeting. Any press release or media announcement scheduled solely for the purpose of informing the public of a particular matter shall not be deemed to fall within the definition of a "Meeting" as contained in this by-law, regardless if a majority of Members are present, and provided that deliberations on the subject matter will not take place. Prior to a press release being issued, Council shall be notified at a minimum of 12 hours in advance, except in an emergency situation.

34) TAPING AND/OR RECORDING OF MEETINGS

- i. Meetings of Council or Committees of Council, which are not held in Closed Session under the provisions of section 19 of this by-law, may be taped, televised or otherwise electronically or mechanically recorded by a cable television company, by any other licensed telecommunications company, or by any freelance person provided that such taping, television or recording is carried out within the designated area and in such a manner as to not interfere with the proceedings of the Meeting. The designated area means the area where the audience is seated or at the rear of the meeting place;

- ii. Meetings of Council or Committees of Council, which are not held in Closed Session under the provisions of section 19 of this by-law, may be taperecorded by Town of Pelham staff and posted to the municipal website for viewing by the general public;
- iii. Freelance individuals and/or representatives of companies wishing to tape, televise or record a Meeting of Council or Committees of Council are to advise Council or the Committee of Council, in writing, setting out the intended use of the tape, at the beginning of the Meeting if they have not so advised the Clerk prior to the Meeting, of their intention to record. Any telecommunications company wishing to tape a Meeting of Council or a Committee of Council is requested to advise the Clerk of its intention at least one business day prior to the commencement of the Meeting. The Clerk, in consultation with the Mayor and Chief Administrative Officer, has the authority to deny permission to any individual and/or representative the right to record the proceedings if it is determined that the use of the recording is inappropriate.
- iv. If, in the opinion of the Chair, the use of such equipment or device is deemed to be disruptive to the conduct of the Meeting, or if prior notification was not provided in accordance with section 34(ii) of this by-law, the recording privileges will be withdrawn from any offending user. The ruling of the Chair shall be final unless a Member appeals the ruling to Council which shall then decide upon the question without debate.

35) USE OF CELLPHONES, PAGERS, RADIOS

All cell phones, pagers, radios, tablets, and other devices with a radio transmitter shall be switched "off" or set to non-audible or muted upon entry to the Council Chamber. Only communications facilities utilized by a Member pursuant to subsection 25(v) shall be permitted to be switched "on" and audible.

36) SUMMER MEETING SCHEDULE

During the months of July and August, subsection 8(i) shall not apply and regular Meetings of Council shall be held in the Council Chambers at the Municipal Offices on the third Monday of each month at 6:30 p.m. unless Council, by resolution, directs otherwise, in which case a notice shall be posted in the Municipal Offices advising of the time and place.

37) STAFF DIRECTIONS

Staff directions shall be through a resolution of Council, or a direction of Committee of the Whole or Policy and Priorities Committee and shall be put in writing to the Clerk prior to the adjournment of the Meeting at which the direction was made, and such resolution shall include a specific delineation of the staff/department responsible to

undertake the direction and the expected date of receipt of a resolution report by Council, Committee of the Whole or Policy and Priorities Committee.

38) PUBLIC NOTICE OF MEETINGS

The Clerk shall provide public notice of all Meetings of Council, Committees of Council and Ad Hoc Committees, by posting a notice on the website of the Town which includes the place, date and time of the Meeting and the Meeting Agenda. Such published Agenda shall be considered as adequate notice of regular Meetings of Council and Committees of Council, except as otherwise provided for in this by-law. Posting to the website shall occur a minimum of three business days prior to the meeting.

39) PUBLIC MEETINGS – PLANNING ACT

- i. Public meetings held pursuant to the Planning Act, as amended, shall be held, whenever practical and in accordance with notice requirements, on the second (2nd) Monday of each month at 6:30 p.m., at a location to be determined by the Director of Planning Services and Clerk.
- ii. Any Planning matter referred back to Council by the Local Appeals Planning Tribunal shall not be considered as a reconsideration motion.

40) REPEAL

THAT By-law #3293(2012) be and the same is hereby repealed upon the effective date as set out below

EFFECTIVE DATE

THAT this by-law shall become effective
READ A FIRST AND SECOND TIME THIS
6th DAY OF MAY, 2019 A.M.
READ A THIRD TIME AND FINALLY PASSED
THIS ____ DAY OF _____ , 2019 A.D.

MAYOR MARVIN JUNKIN

TOWN CLERK, NANCY J. BOZZATO

Concept: How Might We permit Assante Wealth Management to replace their existing sign with an electronic sign.

Background: In previous reports a request from Assante Wealth Management for relief from the Town of Pelham's sign bylaw, the initial request was for a reduced set back from the property line and to allow an electronic sign as a replacement. Assante has agreed to move the sign to another area of their property to meet the setback requirements. Their request meets all requirements of both the Region and the Towns bylaws with the exception of the Town requiring approval of the electronic sign.

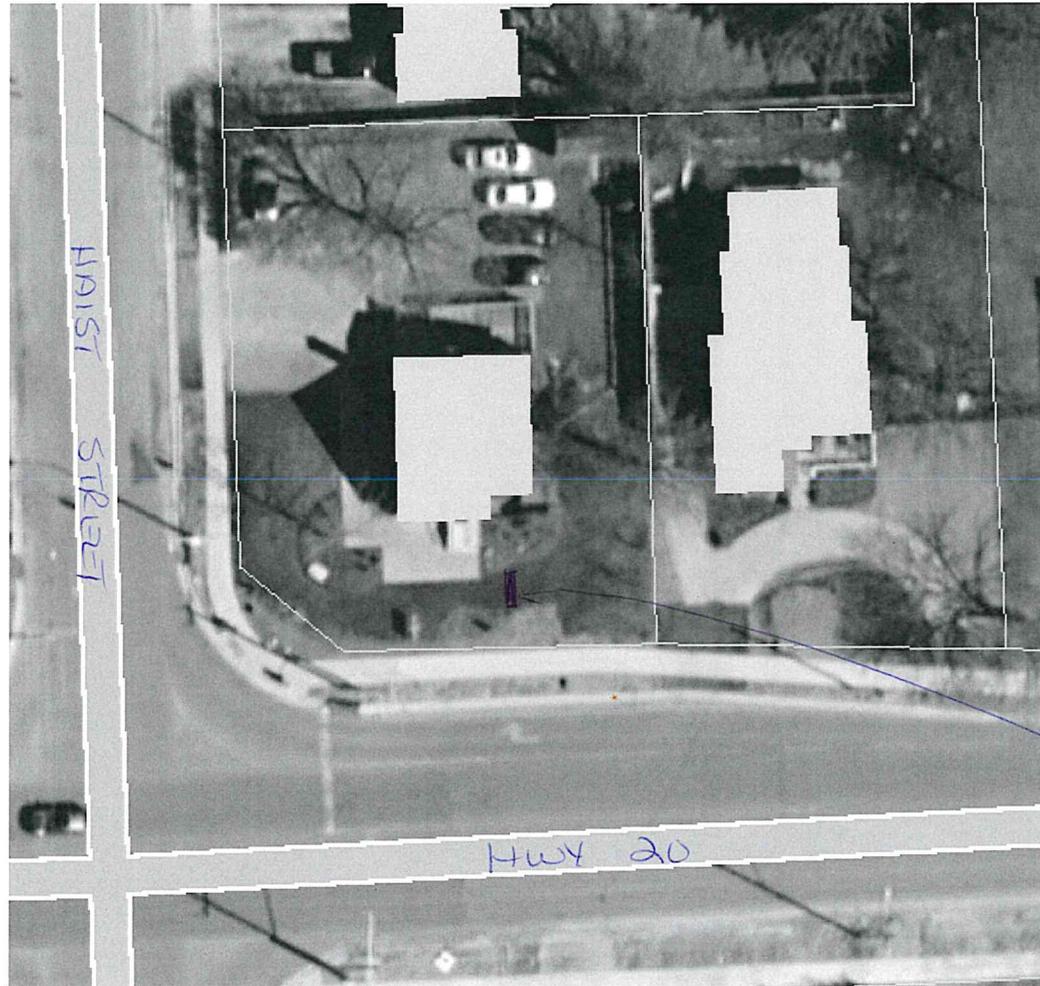
The new sign location will be moved towards the north east side of their property, the new location poses no issues within the sight triangle or traffic sight lines.

The Challenge: for Assante to receive approval of their electronic sign.

Our Recommended Solution:

BE IT RESOLVED THAT Council receive the Report entitled "Assante Sign Variance"; and
THAT Council approves the requested variance to the Sign By-law, as outlined in the Report to permit an electronic sign.

77 HWY 20



SIGN PLACEMENT

LEADING EDGE OF THE
SIGN TO BE 3m FROM
PROPERTY LINE

THE CORPORATION OF THE
T O W N O F P E L H A M
BY-LAW #5008(2019)

Being a by-law to adopt, ratify and confirm the actions of the Council at its regular meeting held on the 6th day of May 2019.

WHEREAS Section 5 (3) of the Municipal Act, S.O. 2001, Chapter M.25, as amended, provides that, except if otherwise authorized, the powers of Council shall be exercised by by-law;

AND WHEREAS it is deemed desirable and expedient that the actions of the Council as herein set forth be adopted, ratified and confirmed by by-law;

NOW THEREFORE COUNCIL OF THE CORPORATION OF THE TOWN OF PELHAM ENACTS AS FOLLOWS:

- (1) (a) The actions of the Council at its meeting held on the 6th day of May, 2019, including all resolutions or motions approved, are hereby adopted, ratified and confirmed as if they were expressly embodied in this by-law.
(b) The above-mentioned actions shall not include:
 - (I) any actions required by law to be taken by resolution, or
 - (II) any actions for which prior Ontario Municipal Board approval is required, until such approval is obtained.
- (2) The Mayor and proper officials of the Corporation of the Town of Pelham are hereby authorized and directed to do all things necessary to give effect to the above-mentioned actions and to obtain approvals where required.
- (3) Unless otherwise provided, the Mayor and Clerk are hereby authorized and directed to execute and the Clerk to affix the seal of the Corporation of the Town of Pelham to all documents necessary to give effect to the above-mentioned actions.
- (4) THAT this by-law shall come into force on the day upon which it is passed.

READ, ENACTED, SIGNED AND SEALED

THIS 6th DAY OF May, 2019 A.D.

MAYOR MARVIN JUNKIN

TOWN CLERK, NANCY J. BOZZATO