

**Administration**

Office of the Regional Clerk

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December 17, 2021

**CL 25-2021, December 16, 2021**

**CSC 12-2021, December 8, 2021**

**CSD 75-2021, December 8, 2021**

**LOCAL AREA MUNICIPALITIES**

**SENT ELECTRONICALLY**

Approval of 2022 Interim Levy Dates and Amounts

CSD 75-2021

Regional Council, at its meeting held on December 16, 2021, passed the following recommendation of its Corporate Services Committee:

That Report CSD 75-2021, dated December 8, 2021, respecting Approval of 2022 Interim Levy Dates and Amounts, **BE RECEIVED** and the following recommendations **BE APPROVED**:

1. That the interim Regional levy amounts and dates **BE APPROVED** in accordance with Appendix 1 to Report CSD 75-2021;
2. That the appropriate by-law **BE PREPARED** for presentation to Regional Council for consideration and approval; and
3. That Report CSD 75-2021 **BE CIRCULATED** to the Local Area Municipalities for information.

A copy of Report CSD 75-2021 and By-law 2021-113 are enclosed for your reference.

Yours truly,



Ann-Marie Norio

Regional Clerk

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Approval of 2022 Interim Levy Dates and Amounts

December 17, 2021

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cc:

R. Fleming, Senior Tx & Revenue Analyst

M. Murphy, Associate Director, Budget Planning & Strategy

H. Chamberlain, Director, Financial Planning & Management/Deputy Treasurer

T. Harrison, Commissioner, Corporate Services/Treasurer

K. Beach, Executive Assistant to the Commissioner of Corporate Services

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**Subject:** Approval of 2022 Interim Levy Dates and Amounts

**Report to:** Corporate Services Committee

**Report date:** Wednesday, December 8, 2021

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## Recommendations

1. That the interim Regional levy amounts and dates **BE APPROVED** in accordance with Appendix 1 to Report CSD 75-2021.
2. That the appropriate by-law **BE PREPARED** for presentation to Regional Council for consideration and approval.
3. That Report CSD 75-2021 **BE CIRCULATED** to the Local Area Municipalities for information.

## Key Facts

- The purpose of this report is to approve the interim levy amounts and due dates.
- Section 316 of the *Municipal Act, 2001*, provides that the council of an upper-tier municipality may requisition an amount equivalent to 50% of the prior year's approved levy from each area municipality in order to continue core services prior to the adoption of budget estimates for the year.
- The Region's Budget Control Bylaw (2017-63, section 6.3 paragraph a.) provides that prior to Council's approval of the Operating Budget bylaw, a current year's expenditures may be incurred if a budget for a similar item existed in the previous year's operating budget and the expenditures is at the same service level as the prior year and does not exceed 50% if the amount appropriated in the previous year's operating budget. The interim levy ensures sufficient funds are available to sustain operations.
- Interim levy dates are consistent with the prior years. The local area municipalities were consulted and no alternative dates are considered.

## Financial Considerations

The interim levy amounts to be requisitioned from the local area municipalities total \$202,650,307 for the General Levy and \$20,283,382 for the Waste Management special levy for a total of \$222,933,689 or 50% of the 2021 levied amounts. The interim levy will

provide sufficient cash flows for current year Region operations until approval of the 2022 operating budget and final levy amounts.

## **Analysis**

The authority to incur expenditures by Regional departments, boards and agencies is granted by Regional Council through the annual approved operating budget as prescribed by the *Municipal Act, 2001*. Prior to the annual budget being adopted by Regional Council, bylaw 2017-63 as approved by Regional Council provides that Regional departments, boards and agencies may incur expenses up to 50% of their prior year's operating budget in order to maintain business as usual for Regional services.

Further to this, Section 316 of the *Municipal Act, 2001*, authorizes Council through a by-law to provide an interim levy equivalent to 50% of the prior year's approved estimates (subject to certain adjustments) before the adoption of budget estimates for the year. It has been the Region's past practice to levy an interim amount in order to fund Regional services prior to the approval of the annual budget and final levy amounts. As such, Appendix 1 to Report CSD 75-2021 includes the proposed interim levy dates and amounts by Local Area Municipality.

## **Alternatives Reviewed**

Alternative thresholds were not considered as the interim levy of 50% permitted by the *Municipal Act, 2001* will generally ensure cash inflows in the shorter term are able to accommodate the level of expenditures. The *Municipal Act, 2001* does not have a requirement to approve a spending limit in advance of the budget approval however the practice has been adopted by the Region through bylaw 2017-63

## **Relationship to Council Strategic Priorities**

The recommendations in this report align with Council's Strategic Priority of Sustainable and Engaging Government.

## **Other Pertinent Reports**

None.

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**Prepared by:**

Rob Fleming, MBA  
Senior Tax & Revenue Analyst  
Corporate Services

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**Recommended by:**

Todd Harrison, CPA, CMA  
Commissioner/Treasurer  
Corporate Services

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**Submitted by:**

Ron Tripp, P.Eng.  
Chief Administrative Officer

This report was prepared in consultation with Margaret Murphy, Associate Director, Budget Planning & Strategy, and reviewed by Helen Chamberlain, Director, Financial Management & Planning/Deputy Treasurer.

**Appendices**

Appendix 1            Interim Levy Payments and Dates

**Appendix 1 - Interim Levy Payments and Dates**

Table 1 - Interim General Levy (\$)

Municipality	March 9, 2022	May 11, 2022	Total Interim Levy
Fort Erie	6,295,227	6,295,227	12,590,454
Grimsby	7,727,795	7,727,795	15,455,589
Lincoln	6,114,347	6,114,347	12,228,694
Niagara Falls	21,363,065	21,363,065	42,726,129
Niagara-on-the-Lake	8,772,817	8,772,817	17,545,634
Pelham	4,287,289	4,287,289	8,574,579
Port Colborne	3,252,185	3,252,185	6,504,369
St. Catharines	26,184,956	26,184,956	52,369,912
Thorold	4,187,699	4,187,699	8,375,397
Wainfleet	1,531,526	1,531,526	3,063,051
Welland	8,396,817	8,396,817	16,793,633
West Lincoln	3,211,431	3,211,431	6,422,862
Total	101,325,151	101,325,151	202,650,303

Table 2 - Waste Management Interim Special Levy (\$)

Municipality	March 9, 2022	May 11, 2022	Total Interim Levy
Fort Erie	770,721	770,721	1,541,442
Grimsby	557,873	557,873	1,115,745
Lincoln	463,521	463,521	927,043
Niagara Falls	1,988,145	1,988,145	3,976,290
Niagara-on-the-Lake	439,618	439,618	879,235
Pelham	351,829	351,829	703,657
Port Colborne	510,435	510,435	1,020,869
St. Catharines	3,077,998	3,077,998	6,155,996
Thorold	434,000	434,000	867,999
Wainfleet	156,374	156,374	312,747
Welland	1,133,355	1,133,355	2,266,710
West Lincoln	257,863	257,863	515,725
Total	10,141,729	10,141,729	20,283,458

Table 3 - Total General & Waste Management Interim Levy (\$)

Municipality	March 9, 2022	May 11, 2022	Total Interim Levy
Fort Erie	7,065,948	7,065,948	14,131,896
Grimsby	8,285,667	8,285,667	16,571,334
Lincoln	6,577,868	6,577,868	13,155,737
Niagara Falls	23,351,210	23,351,210	46,702,419
Niagara-on-the-Lake	9,212,435	9,212,435	18,424,869
Pelham	4,639,118	4,639,118	9,278,236
Port Colborne	3,762,619	3,762,619	7,525,238
St. Catharines	29,262,954	29,262,954	58,525,908
Thorold	4,621,698	4,621,698	9,243,396
Wainfleet	1,687,899	1,687,899	3,375,798
Welland	9,530,172	9,530,172	19,060,343
West Lincoln	3,469,294	3,469,294	6,938,587
Total	111,466,880	111,466,880	222,933,760

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2021-113

A BY-LAW TO AUTHORIZE A 2022 INTERIM TAX AND  
WASTE MANAGEMENT SPECIAL UPPER-TIER LEVY  
FOR THE REGIONAL MUNICIPALITY OF NIAGARA

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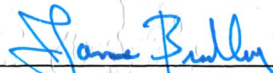
WHEREAS subsection 316 (1) and (2) of the Municipal Act S.O., 2001, Chapter 25, as amended, authorizes the Council of an upper-tier municipality to requisition an amount not exceeding 50% of the prior year's levy from each lower-tier municipality prior to Niagara Regional Council's adoption of its final levy for the year; and

WHEREAS in order for the Niagara Region to continue providing services and pay the related costs, it is necessary to request, as an interim measure, a levy from the Area Municipalities to bridge the period until the tax rate by-law is approved.

NOW THEREFORE the Council of The Regional Municipality of Niagara enacts as follows:

1. That a 2022 interim general levy in the amount of \$202,650,303 which represents 50% of the Niagara Region's 2021 general taxation levy, be requested from the Area Municipalities.
2. That a 2022 interim special levy in the amount of \$20,283,458 which represents 50% of the Region's special upper-tier levy for 2021 Waste Management purposes, be requested from the Area Municipalities.
3. That the respective Area Municipalities be required to remit the interim levies in two equal installments on the dates, and in the amounts, as outlined in Schedule A attached hereto (from Report CSD 75-2021).
4. That this by-law shall come into force and effect on January 1, 2022.

THE REGIONAL MUNICIPALITY OF NIAGARA

  
James Bradley, Regional Chair

  
Ann-Marie Norio, Regional Clerk

Passed: December 16, 2021

## Schedule A

Table 1 – Interim General Levy (\$)

Municipality	March 9, 2022	May 11, 2022	Total
Fort Erie	6,295,227	6,295,227	12,590,454
Grimsby	7,727,795	7,727,795	15,455,589
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West Lincoln	257,863	257,863	515,725
Total	10,141,729	10,141,729	20,283,458



## Schedule A

Table 3 – Total General &amp; Waste Management Interim Levy (\$)

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Note: Difference may exist due to rounding.