

THE REGIONAL MUNICIPALITY OF NIAGARA

BY-LAW NO. 2025-03

A BY-LAW TO SET AND LEVY THE RATE OF
TAXATION FOR REGIONAL GENERAL AND SPECIAL
PURPOSES FOR THE YEAR 2025

WHEREAS the Regional Council of The Regional Municipality of Niagara (hereinafter referred to as “The Regional Corporation”) has prepared and adopted a budget including estimates of all sums it required during the year 2025 for the purposes of the Regional Corporation pursuant to Section 289 (1) of the Municipal Act 2001, S.O. 2001, c. 25, as amended (hereinafter referred to as the “Municipal Act”);

WHEREAS Regional Council by By-law No. 2024-73 adopted the 2025 Waste Management Budget; and by By-law No. 2024-74 adopted the 2025 Transit Budget; and by By-law No. 2024-83 adopted the 2025 Operating Budget and Tax Levy;

WHEREAS for the purposes of raising the general levy for the Regional Corporation, the Regional Corporation shall pass a by-law directing each Lower-Tier Municipality to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the Lower-Tier Municipality rate table for the purposes of The Regional Corporation, pursuant to Section 311 (2) of the Municipal Act;

WHEREAS the tax ratios and the tax rate reductions for prescribed property classes for the 2025 taxation year have been set out in By-law No. 2025-04 of The Regional Corporation dated the 20th of February 2025;

WHEREAS The Regional Corporation is responsible for providing Waste Management services pursuant to By-laws 8280-96, 8281-96, 8282-96 and 8283-96;

WHEREAS Regional Council is desirous of imposing a special levy for Waste Management purposes and the sums required by taxation in the year 2025 for the said purposes are to be levied by separate rates by the applicable Area Municipalities as directed by Regional by-law pursuant to Subsection 311 (4) of the Municipal Act;

WHEREAS Regional Council is desirous of imposing a special levy for Transit purposes and the sums required by taxation in the year 2025 for the said purposes are to be levied by separate rates by the applicable Area Municipalities as directed by Regional by-law pursuant to Section 311 (4) of the Municipal Act;

WHEREAS Regional Council established tax rates for property classes, and other decisions consistent with setting and levying rates of taxation for regional purposes for 2025.

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

1. That for the year 2025 in The Regional Municipality of Niagara the lower-tier municipalities shall levy upon the property tax classes set out in Schedule “A” the property tax rates applicable thereto.
2. That payment of all amounts directed to be levied pursuant to the provisions of this by-law and due to The Regional Corporation shall be due and payable in the amounts and at the times shown on Schedule “B” attached to this by-law.
3. That for the year 2025 in The Regional Municipality of Niagara, the Town of Niagara-on-the-Lake be required to pay \$1,959,045 to the Regional Corporation as the charges for Waste Management purposes set out in Schedule “C”. The remaining area municipalities shall levy upon the property tax classes and applicable subclasses the tax rates for Waste Management purposes set out in Schedule “C” attached to this by-law.
4. That payment of all amounts directed to be levied pursuant to the provisions of this bylaw respecting Transit and due to The Regional Corporation shall be due and payable in the amounts and at the times shown on Schedule “D” attached to this by-law.
5. That for the year 2025 in The Regional Municipality of Niagara, the area municipalities shall levy upon the property tax classes and applicable subclasses the tax rates for Transit purposes set out in Schedule “E” attached to this by-law.
6. That if a lower-tier municipality fails to make any payment or portion thereof as provided in this by-law, the lower-tier municipality shall pay to the Regional Corporation interest due on the amount in default at the rate of fifteen (15) per cent per annum from the due date of the payment until the payment is made.
7. That this by-law shall come into force and effect on the day upon which it is passed.

THE REGIONAL MUNICIPALITY OF NIAGARA

James Bradley, Regional Chair

Ann-Marie Norio, Regional Clerk

Passed: February 20, 2025

Schedule A – 2025 Tax Ratios, Sub-Class Reductions, and Rates

Property Classification	Tax Ratio	Sub-Class Reduction	Tax Rate by Class
Residential	1.000000	0.0%	0.00728438
New Multi-Residential	1.000000	0.0%	0.00728438
Multi-Residential	1.970000	0.0%	0.01435023
Commercial	1.734900	0.0%	0.01263767
Commercial - Excess	1.734900	0.0%	0.01263767
Commercial - Vacant	1.734900	0.0%	0.01263767
Landfill	2.940261	0.0%	0.02141798
Industrial	2.630000	0.0%	0.01915792
Industrial - Excess	2.630000	0.0%	0.01915792
Industrial - Vacant	2.630000	0.0%	0.01915792
Aggregate Extraction	2.140048	0.0%	0.01558892
Pipelines	1.702100	0.0%	0.01239874
Farmland	0.250000	0.0%	0.00182110
FAD 1	1.000000	25.0%	0.00546329
FAD 2	Class Ratio	0.0%	Class Ratio
Managed Forests	0.250000	0.0%	0.00182110

Schedule B – 2025 GENERAL TAX LEVY

2025 Upper-Tier General Levy and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Approved General Levy	Regional Dept.	Niagara Regional Police	Niagara Regional Housing	Niagara Peninsula Conserv. Authority	Court Services
Fort Erie	7,728,337	7,728,337	9,522,669	9,522,669	34,502,011	20,048,342	13,657,987	290,419	511,658	(6,394)
Grimsby	9,157,696	9,157,696	10,998,370	10,998,370	40,312,131	23,424,469	15,957,985	339,326	597,821	(7,470)
Lincoln	7,484,905	7,484,905	9,000,507	9,000,507	32,970,824	19,158,601	13,051,851	277,531	488,951	(6,110)
Niagara Falls	25,214,797	25,214,797	30,882,720	30,882,720	112,195,034	65,194,001	44,413,595	944,398	1,663,831	(20,791)
Niagara-on-the-Lake	10,313,968	10,313,968	12,546,331	12,546,331	45,720,598	26,567,207	18,098,984	384,852	678,028	(8,472)
Pelham	5,217,796	5,217,796	6,441,031	6,441,031	23,317,654	13,549,361	9,230,541	196,276	345,796	(4,321)
Port Colborne	3,825,460	3,825,460	4,745,774	4,745,774	17,142,467	9,961,099	6,786,027	144,296	254,220	(3,177)
St. Catharines	30,282,539	30,282,539	36,479,315	36,479,315	133,523,709	77,587,613	52,856,777	1,123,931	1,980,131	(24,743)
Thorold	5,674,236	5,674,236	7,349,462	7,349,462	26,047,396	15,135,554	10,311,138	219,253	386,278	(4,827)
Wainfleet	1,815,292	1,815,292	2,214,372	2,214,372	8,059,328	4,683,094	3,190,370	67,839	119,518	(1,493)
Welland	10,237,495	10,237,495	12,803,893	12,803,893	46,082,776	26,777,661	18,242,356	387,900	683,399	(8,540)
West Lincoln	3,807,084	3,807,084	4,603,379	4,603,379	16,820,925	9,774,259	6,658,742	141,590	249,451	(3,117)
Regional Total Taxable Only	120,759,603	120,759,603	147,587,823	147,587,823	536,694,853	311,861,262	212,456,352	4,517,611	7,959,082	(99,454)

Schedule C – 2025 WASTE MANAGEMENT TAX RATES & LEVY

2025 Upper-Tier Special Levy (Waste Management) and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Approved Special Levy
Fort Erie	853,737	853,737	863,846	863,846	3,435,166
Grimsby	624,469	624,469	646,293	646,293	2,541,523
Lincoln	555,992	555,992	562,782	562,782	2,237,549
Niagara Falls	2,203,420	2,203,420	2,308,702	2,308,702	9,024,243
Niagara-on-the-Lake	490,812	490,812	488,711	488,711	1,959,045
Pelham	397,164	397,164	406,713	406,713	1,607,753
Port Colborne	548,551	548,551	545,009	545,009	2,187,119
St. Catharines	3,355,639	3,355,639	3,359,639	3,359,639	13,430,557
Thorold	544,129	544,129	570,362	570,362	2,228,983
Wainfleet	167,039	167,039	166,877	166,877	667,832
Welland	1,265,455	1,265,455	1,295,025	1,295,025	5,120,960
West Lincoln	285,534	285,534	286,458	286,458	1,143,985
Regional Total Taxable Only	11,291,941	11,291,941	11,500,417	11,500,417	45,584,715

Fort Erie Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	3,943,493,368	0.00072526	2,860,074
New Multi-Residential	10,862,300	0.00072526	7,878
Multi-Residential	43,467,517	0.00142876	62,105
Commercial	266,573,459	0.00125825	335,416
Commercial - Excess	5,892,988	0.00125825	7,415
Commercial - Vacant	19,547,100	0.00125825	24,595
Landfill	0	0.00213245	0
Industrial	46,455,754	0.00190743	88,611
Industrial - Excess	1,003,541	0.00190743	1,914
Industrial - Vacant	4,645,500	0.00190743	8,861
Aggregate Extraction	3,419,700	0.00155209	5,308
Pipelines	17,727,000	0.00123447	21,883
Farmland	60,033,500	0.00018132	10,885
FAD 1	0	0.00054395	0
Managed Forests	1,217,800	0.00018132	221
Taxable Total	4,424,339,527		3,435,166

Grimsby Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	4,651,355,770	0.00045925	2,136,144
New Multi-Residential	0	0.00045925	0
Multi-Residential	27,616,000	0.00090472	24,985
Commercial	336,992,763	0.00079675	268,499
Commercial - Excess	9,540,225	0.00079675	7,601
Commercial - Vacant	16,381,000	0.00079675	13,052
Landfill	0	0.00135031	0
Industrial	53,188,400	0.00120783	64,243
Industrial - Excess	3,741,500	0.00120783	4,519
Industrial - Vacant	4,157,600	0.00120783	5,022
Aggregate Extraction	0	0.00098282	0
Pipelines	8,354,000	0.00078169	6,530
Farmland	94,529,795	0.00011481	10,853
FAD 1	0	0.00034444	0
Managed Forests	657,300	0.00011481	75
Taxable Total	5,206,514,353		2,541,523

Lincoln Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	3,589,185,158	0.00049435	1,774,313
New Multi-Residential	3,811,500	0.00049435	1,884
Multi-Residential	20,192,200	0.00097387	19,665
Commercial	229,675,581	0.00085765	196,981
Commercial - Excess	6,792,800	0.00085765	5,826
Commercial - Vacant	4,439,500	0.00085765	3,808
Landfill	0	0.00145352	0
Industrial	100,039,458	0.00130014	130,065
Industrial - Excess	2,832,000	0.00130014	3,682
Industrial - Vacant	7,345,000	0.00130014	9,550
Aggregate Extraction	6,535,300	0.00105793	6,914
Pipelines	21,815,000	0.00084143	18,356
Farmland	537,177,373	0.00012359	66,390
FAD 1	0	0.00037076	0
Managed Forests	926,700	0.00012359	115
Taxable Total	4,530,767,570		2,237,549

Niagara Falls Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	9,607,140,842	0.00058591	5,628,838
New Multi-Residential	57,602,500	0.00058591	33,750
Multi-Residential	337,917,289	0.00115424	390,038
Commercial	2,469,197,442	0.00101650	2,509,939
Commercial - Excess	32,544,014	0.00101650	33,081
Commercial - Vacant	119,974,400	0.00101650	121,954
Landfill	3,152,500	0.00172273	5,431
Industrial	118,389,092	0.00154094	182,430
Industrial - Excess	5,793,957	0.00154094	8,928
Industrial - Vacant	30,588,100	0.00154094	47,134
Aggregate Extraction	3,069,200	0.00125388	3,848
Pipelines	46,664,000	0.00099728	46,537
Farmland	82,377,598	0.00014648	12,067
FAD 1	0	0.00043943	0
Managed Forests	1,832,500	0.00014648	268
Taxable Total	12,916,243,434		9,024,243

Niagara-on-the-Lake Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	N/A	N/A	N/A
New Multi-Residential	N/A	N/A	N/A
Multi-Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Commercial - Excess	N/A	N/A	N/A
Commercial - Vacant	N/A	N/A	N/A
Landfill	N/A	N/A	N/A
Industrial	N/A	N/A	N/A
Industrial - Excess	N/A	N/A	N/A
Industrial - Vacant	N/A	N/A	N/A
Aggregate Extraction	N/A	N/A	N/A
Pipelines	N/A	N/A	N/A
Farmland	N/A	N/A	N/A
FAD 1	N/A	N/A	N/A
Managed Forests	N/A	N/A	N/A
Taxable Total			1,959,045

Pelham Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	2,869,618,392	0.00050226	1,441,288
New Multi-Residential	966,700	0.00050226	486
Multi-Residential	18,604,000	0.00098945	18,408
Commercial	107,967,197	0.00087137	94,079
Commercial - Excess	674,511	0.00087137	588
Commercial - Vacant	8,200,000	0.00087137	7,145
Landfill	0	0.00147678	0
Industrial	3,740,600	0.00132094	4,941
Industrial - Excess	45,100	0.00132094	60
Industrial - Vacant	101,000	0.00132094	133
Aggregate Extraction	2,596,000	0.00107486	2,790
Pipelines	18,150,000	0.00085490	15,516
Farmland	174,253,782	0.00012557	21,881
FAD 1	0	0.00037670	0
Managed Forests	3,491,000	0.00012557	438
Taxable Total	3,208,408,282		1,607,753

Port Colborne Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	1,751,307,356	0.00092938	1,627,619
New Multi-Residential	2,351,000	0.00092938	2,185
Multi-Residential	39,371,000	0.00183088	72,084
Commercial	144,531,145	0.00161238	233,039
Commercial - Excess	501,900	0.00161238	809
Commercial - Vacant	2,413,100	0.00161238	3,891
Landfill	0	0.00273262	0
Industrial	74,722,890	0.00244427	182,643
Industrial - Excess	2,906,935	0.00244427	7,105
Industrial - Vacant	5,534,600	0.00244427	13,528
Aggregate Extraction	6,786,000	0.00198892	13,497
Pipelines	10,843,000	0.00158190	17,153
Farmland	57,390,474	0.00023235	13,335
FAD 1	0	0.00069704	0
Managed Forests	993,600	0.00023235	231
Taxable Total	2,099,653,000		2,187,119

St. Catharines Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	12,685,935,111	0.00073270	9,295,039
New Multi-Residential	143,246,320	0.00073270	104,957
Multi-Residential	682,793,399	0.00144342	985,558
Commercial	2,034,417,263	0.00127116	2,586,070
Commercial - Excess	9,518,929	0.00127116	12,100
Commercial - Vacant	25,280,900	0.00127116	32,136
Landfill	0	0.00215433	0
Industrial	154,621,547	0.00192700	297,956
Industrial - Excess	4,550,311	0.00192700	8,768
Industrial - Vacant	20,435,800	0.00192700	39,380
Aggregate Extraction	0	0.00156801	0
Pipelines	31,303,000	0.00124713	39,039
Farmland	161,339,100	0.00018318	29,554
FAD 1	0	0.00054953	0
Managed Forests	0	0.00018318	0
Taxable Total	15,953,441,680		13,430,557

Thorold Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	2,788,701,160	0.00062335	1,738,353
New Multi-Residential	106,235,800	0.00062335	66,222
Multi-Residential	43,267,500	0.00122800	53,132
Commercial	185,188,696	0.00108145	200,272
Commercial - Excess	2,692,213	0.00108145	2,911
Commercial - Vacant	7,385,300	0.00108145	7,987
Landfill	0	0.00183281	0
Industrial	54,117,666	0.00163941	88,721
Industrial - Excess	3,305,434	0.00163941	5,419
Industrial - Vacant	17,185,100	0.00163941	28,173
Aggregate Extraction	0	0.00133400	0
Pipelines	27,719,000	0.00106100	29,410
Farmland	53,262,740	0.00015584	8,300
FAD 1	0	0.00046751	0
Managed Forests	531,400	0.00015584	83
Taxable Total	3,289,592,009		2,228,983

Wainfleet Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	973,343,380	0.00060362	587,525
New Multi-Residential	0	0.00060362	0
Multi-Residential	457,000	0.00118913	543
Commercial	25,071,505	0.00104722	26,255
Commercial - Excess	929,500	0.00104722	973
Commercial - Vacant	832,500	0.00104722	872
Landfill	0	0.00177480	0
Industrial	4,203,900	0.00158752	6,674
Industrial - Excess	85,300	0.00158752	135
Industrial - Vacant	132,000	0.00158752	210
Aggregate Extraction	4,663,700	0.00129178	6,024
Pipelines	6,020,000	0.00102742	6,185
Farmland	213,150,715	0.00015091	32,167
FAD 1	0	0.00045272	0
Managed Forests	1,783,389	0.00015091	269
Taxable Total	1,230,672,889		667,832

Welland Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	4,834,859,831	0.00080948	3,913,709
New Multi-Residential	51,007,234	0.00080948	41,289
Multi-Residential	137,582,100	0.00159468	219,399
Commercial	401,298,886	0.00140437	563,572
Commercial - Excess	8,384,928	0.00140437	11,776
Commercial - Vacant	24,260,600	0.00140437	34,071
Landfill	0	0.00238008	0
Industrial	131,539,057	0.00212893	280,037
Industrial - Excess	3,570,500	0.00212893	7,601
Industrial - Vacant	6,266,500	0.00212893	13,341
Aggregate Extraction	0	0.00173233	0
Pipelines	22,620,000	0.00137782	31,166
Farmland	23,440,300	0.00020237	4,744
FAD 1	0	0.00060711	0
Managed Forests	1,261,900	0.00020237	255
Taxable Total	5,646,091,836		5,120,960

West Lincoln Property Classification	2025 Roll Return CVA	Tax Rate by Class	Waste Management Levy by Class
Residential	1,853,098,200	0.00049541	918,039
New Multi-Residential	0	0.00049541	0
Multi-Residential	7,043,000	0.00097596	6,874
Commercial	80,906,199	0.00085949	69,538
Commercial - Excess	1,359,800	0.00085949	1,169
Commercial - Vacant	2,973,800	0.00085949	2,556
Landfill	0	0.00145663	0
Industrial	43,671,600	0.00130293	56,901
Industrial - Excess	436,000	0.00130293	568
Industrial - Vacant	1,032,000	0.00130293	1,345
Aggregate Extraction	0	0.00106020	0
Pipelines	29,190,000	0.00084324	24,614
Farmland	501,011,932	0.00012385	62,050
FAD 1	0	0.00037156	0
Managed Forests	2,674,500	0.00012385	331
Taxable Total	2,523,397,031		1,143,985

Schedule D – 2025 TRANSIT TAX RATES & LEVY

2025 Upper-Tier Special Levy (Transit) and Dates by Local Municipality (Taxable Levy Only)

Municipality	Interim Payment Due March 5, 2025	Interim Payment Due May 7, 2025	Final Payment Due August 6, 2025	Final Payment Due October 8, 2025	2025 Approved Special Levy
Fort Erie	804,068	804,068	1,283,086	1,283,086	4,174,307
Grimsby	504,486	504,486	572,328	572,328	2,153,629
Lincoln	392,602	392,602	539,855	539,855	1,864,912
Niagara Falls	3,898,793	3,898,793	4,352,270	4,352,270	16,502,125
Niagara-on-the-Lake	703,803	703,803	639,233	639,233	2,686,072
Pelham	236,634	236,634	260,546	260,546	994,360
Port Colborne	254,769	254,769	325,986	325,986	1,161,509
St. Catharines	5,255,482	5,255,482	6,405,803	6,405,803	23,322,568
Thorold	501,152	501,152	602,616	602,616	2,207,535
Wainfleet	64,169	64,169	67,339	67,339	263,017
Welland	1,555,928	1,555,928	1,831,050	1,831,050	6,773,955
West Lincoln	137,085	137,085	138,719	138,719	551,607
Regional Total Taxable Only	14,308,969	14,308,969	17,018,829	17,018,829	62,655,596

Schedule E – 2024 TRANSIT TAX RATES & LEVY

Fort Erie Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	3,943,493,368	0.00088132	3,475,468
New Multi-Residential	10,862,300	0.00088132	9,573
Multi-Residential	43,467,517	0.00173620	75,468
Commercial	266,573,459	0.00152900	407,591
Commercial - Excess	5,892,988	0.00152900	9,010
Commercial - Vacant	19,547,100	0.00152900	29,888
Landfill	0	0.00259131	0
Industrial	46,455,754	0.00231787	107,678
Industrial - Excess	1,003,541	0.00231787	2,326
Industrial - Vacant	4,645,500	0.00231787	10,768
Aggregate Extraction	3,419,700	0.00188607	6,450
Pipelines	17,727,000	0.00150009	26,592
Farmland	60,033,500	0.00022033	13,227
FAD 1	0	0.00066099	0
Managed Forests	1,217,800	0.00022033	268
Taxable Total	4,424,339,527		4,174,307

Grimsby Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,651,355,770	0.00038916	1,810,118
New Multi-Residential	0	0.00038916	0
Multi-Residential	27,616,000	0.00076665	21,172
Commercial	336,992,763	0.00067515	227,521
Commercial - Excess	9,540,225	0.00067515	6,441
Commercial - Vacant	16,381,000	0.00067515	11,060
Landfill	0	0.00114423	0
Industrial	53,188,400	0.00102349	54,438
Industrial - Excess	3,741,500	0.00102349	3,829
Industrial - Vacant	4,157,600	0.00102349	4,255
Aggregate Extraction	0	0.00083282	0
Pipelines	8,354,000	0.00066239	5,534
Farmland	94,529,795	0.00009729	9,197
FAD 1	0	0.00029187	0
Managed Forests	657,300	0.00009729	64
Taxable Total	5,206,514,353		2,153,629

Lincoln Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	3,589,185,158	0.00041202	1,478,826
New Multi-Residential	3,811,500	0.00041202	1,570
Multi-Residential	20,192,200	0.00081168	16,390
Commercial	229,675,581	0.00071481	164,174
Commercial - Excess	6,792,800	0.00071481	4,856
Commercial - Vacant	4,439,500	0.00071481	3,173
Landfill	0	0.00121145	0
Industrial	100,039,458	0.00108361	108,404
Industrial - Excess	2,832,000	0.00108361	3,069
Industrial - Vacant	7,345,000	0.00108361	7,959
Aggregate Extraction	6,535,300	0.00088174	5,762
Pipelines	21,815,000	0.00070130	15,299
Farmland	537,177,373	0.00010301	55,335
FAD 1	0	0.00030902	0
Managed Forests	926,700	0.00010301	95
Taxable Total	4,530,767,570		1,864,912

Niagara Falls Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	9,607,140,842	0.00107141	10,293,217
New Multi-Residential	57,602,500	0.00107141	61,716
Multi-Residential	337,917,289	0.00211068	713,235
Commercial	2,469,197,442	0.00185879	4,589,720
Commercial - Excess	32,544,014	0.00185879	60,492
Commercial - Vacant	119,974,400	0.00185879	223,007
Landfill	3,152,500	0.00315023	9,931
Industrial	118,389,092	0.00281781	333,598
Industrial - Excess	5,793,957	0.00281781	16,326
Industrial - Vacant	30,588,100	0.00281781	86,191
Aggregate Extraction	3,069,200	0.00229287	7,037
Pipelines	46,664,000	0.00182365	85,099
Farmland	82,377,598	0.00026785	22,065
FAD 1	0	0.00080356	0
Managed Forests	1,832,500	0.00026785	491
Taxable Total	12,916,243,434		16,502,125

Niagara-on-the-Lake Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,504,737,714	0.00042795	1,927,833
New Multi-Residential	3,041,000	0.00042795	1,301
Multi-Residential	16,147,100	0.00084306	13,613
Commercial	775,834,632	0.00074245	576,018
Commercial - Excess	15,324,278	0.00074245	11,378
Commercial - Vacant	17,702,000	0.00074245	13,143
Landfill	0	0.00125828	0
Industrial	41,720,900	0.00112551	46,957
Industrial - Excess	192,700	0.00112551	217
Industrial - Vacant	14,389,500	0.00112551	16,196
Aggregate Extraction	3,432,200	0.00091583	3,143
Pipelines	19,202,000	0.00072841	13,987
Farmland	580,767,823	0.00010699	62,136
FAD 1	0	0.00032096	0
Managed Forests	1,402,100	0.00010699	150
Taxable Total	5,993,893,947		2,686,072

Pelham Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	2,869,618,392	0.00031064	891,402
New Multi-Residential	966,700	0.00031064	300
Multi-Residential	18,604,000	0.00061196	11,385
Commercial	107,967,197	0.00053893	58,187
Commercial - Excess	674,511	0.00053893	364
Commercial - Vacant	8,200,000	0.00053893	4,419
Landfill	0	0.00091336	0
Industrial	3,740,600	0.00081698	3,056
Industrial - Excess	45,100	0.00081698	37
Industrial - Vacant	101,000	0.00081698	83
Aggregate Extraction	2,596,000	0.00066478	1,726
Pipelines	18,150,000	0.00052874	9,597
Farmland	174,253,782	0.00007766	13,533
FAD 1	0	0.00023298	0
Managed Forests	3,491,000	0.00007766	271
Taxable Total	3,208,408,282		994,360

Port Colborne Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	1,751,307,356	0.00049356	864,380
New Multi-Residential	2,351,000	0.00049356	1,160
Multi-Residential	39,371,000	0.00097231	38,281
Commercial	144,531,145	0.00085628	123,759
Commercial - Excess	501,900	0.00085628	430
Commercial - Vacant	2,413,100	0.00085628	2,066
Landfill	0	0.00145120	0
Industrial	74,722,890	0.00129806	96,995
Industrial - Excess	2,906,935	0.00129806	3,773
Industrial - Vacant	5,534,600	0.00129806	7,184
Aggregate Extraction	6,786,000	0.00105624	7,168
Pipelines	10,843,000	0.00084009	9,109
Farmland	57,390,474	0.00012339	7,081
FAD 1	0	0.00037017	0
Managed Forests	993,600	0.00012339	123
Taxable Total	2,099,653,000		1,161,509

St. Catharines Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	12,685,935,111	0.00127236	16,141,084
New Multi-Residential	143,246,320	0.00127236	182,261
Multi-Residential	682,793,399	0.00250655	1,711,456
Commercial	2,034,417,263	0.00220742	4,490,813
Commercial - Excess	9,518,929	0.00220742	21,012
Commercial - Vacant	25,280,900	0.00220742	55,806
Landfill	0	0.00374107	0
Industrial	154,621,547	0.00334631	517,412
Industrial - Excess	4,550,311	0.00334631	15,227
Industrial - Vacant	20,435,800	0.00334631	68,385
Aggregate Extraction	0	0.00272291	0
Pipelines	31,303,000	0.00216568	67,792
Farmland	161,339,100	0.00031809	51,320
FAD 1	0	0.00095427	0
Managed Forests	0	0.00031809	0
Taxable Total	15,953,441,680		23,322,568

Thorold Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	2,788,701,160	0.00061736	1,721,616
New Multi-Residential	106,235,800	0.00061736	65,586
Multi-Residential	43,267,500	0.00121620	52,622
Commercial	185,188,696	0.00107106	198,348
Commercial - Excess	2,692,213	0.00107106	2,884
Commercial - Vacant	7,385,300	0.00107106	7,910
Landfill	0	0.00181520	0
Industrial	54,117,666	0.00162366	87,869
Industrial - Excess	3,305,434	0.00162366	5,367
Industrial - Vacant	17,185,100	0.00162366	27,903
Aggregate Extraction	0	0.00132118	0
Pipelines	27,719,000	0.00105081	29,127
Farmland	53,262,740	0.00015434	8,221
FAD 1	0	0.00046302	0
Managed Forests	531,400	0.00015434	82
Taxable Total	3,289,592,009		2,207,535

Wainfleet Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	973,343,380	0.00023773	231,390
New Multi-Residential	0	0.00023773	0
Multi-Residential	457,000	0.00046833	214
Commercial	25,071,505	0.00041244	10,340
Commercial - Excess	929,500	0.00041244	383
Commercial - Vacant	832,500	0.00041244	343
Landfill	0	0.00069899	0
Industrial	4,203,900	0.00062523	2,628
Industrial - Excess	85,300	0.00062523	53
Industrial - Vacant	132,000	0.00062523	83
Aggregate Extraction	4,663,700	0.00050875	2,373
Pipelines	6,020,000	0.00040464	2,436
Farmland	213,150,715	0.00005943	12,668
FAD 1	0	0.00017830	0
Managed Forests	1,783,389	0.00005943	106
Taxable Total	1,230,672,889		263,017

Welland Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	4,834,859,831	0.00107077	5,177,018
New Multi-Residential	51,007,234	0.00107077	54,617
Multi-Residential	137,582,100	0.00210942	290,218
Commercial	401,298,886	0.00185768	745,485
Commercial - Excess	8,384,928	0.00185768	15,577
Commercial - Vacant	24,260,600	0.00185768	45,068
Landfill	0	0.00314834	0
Industrial	131,539,057	0.00281613	370,431
Industrial - Excess	3,570,500	0.00281613	10,055
Industrial - Vacant	6,266,500	0.00281613	17,647
Aggregate Extraction	0	0.00229150	0
Pipelines	22,620,000	0.00182256	41,226
Farmland	23,440,300	0.00026769	6,275
FAD 1	0	0.00080308	0
Managed Forests	1,261,900	0.00026769	338
Taxable Total	5,646,091,836		6,773,955

West Lincoln Property Classification	2025 Roll Return CVA	Tax Rate by Class	Transit Levy by Class
Residential	1,853,098,200	0.00023888	442,659
New Multi-Residential	0	0.00023888	0
Multi-Residential	7,043,000	0.00047059	3,314
Commercial	80,906,199	0.00041443	33,530
Commercial - Excess	1,359,800	0.00041443	564
Commercial - Vacant	2,973,800	0.00041443	1,232
Landfill	0	0.00070237	0
Industrial	43,671,600	0.00062825	27,437
Industrial - Excess	436,000	0.00062825	274
Industrial - Vacant	1,032,000	0.00062825	648
Aggregate Extraction	0	0.00051121	0
Pipelines	29,190,000	0.00040660	11,869
Farmland	501,011,932	0.00005972	29,920
FAD 1	0	0.00017916	0
Managed Forests	2,674,500	0.00005972	160
Taxable Total	2,523,397,031		551,607