



**CITY OF NIAGARA FALLS  
BILL 140 DATA SCHEDULE**

<b>Multi-Residential</b>	<b>2017</b>	<b>2018</b>
Annualized Tax Limit	10.0000%	N/A
Prior Year CVA Tax Limit	10.0000%	N/A
CVA Tax Threshold - Increases	\$500.00	N/A
CVA Tax Threshold - Decreasers	\$500.00	N/A
CVA Tax Threshold – Exclude Reassessment Increase	Yes	N/A
CVA Tax Threshold - Exclude Properties Previously at CVA Taxes	Yes	N/A
CVA Tax Threshold - Exclude Properties that Move from Capped to Clawed Back	Yes	N/A
CVA Tax Threshold - Exclude Properties that Move from Clawed Back to Capped	Yes	N/A
CVA Tax Threshold – Exit Capping Immediately	Yes	N/A
CVA Tax Threshold - Municipal Levy Change	N/A	Already Exited
CVA Tax Threshold - Clawback %	N/A	N/A
CVA Tax Threshold: -Retained %	N/A	N/A

<b>Commercial</b>	<b>2017</b>	<b>2018</b>
Annualized Tax Limit	10.0000%	10.0000%
Prior Year CVA Tax Limit	10.0000%	10.0000%
CVA Tax Threshold - Increases	\$500.00	\$500.00
CVA Tax Threshold - Decreasers	\$500.00	\$50.00
CVA Tax Threshold – Exclude Reassessment Increase	Yes	Yes
CVA Tax Threshold - Exclude Properties Previously at CVA Taxes	Yes	Yes
CVA Tax Threshold - Exclude Properties that Move from Capped to Clawed Back	Yes	Yes
CVA Tax Threshold - Exclude Properties that Move from Clawed Back to Capped	Yes	Yes
CVA Tax Threshold – Exit Capping Immediately	Not Eligible	Not Eligible
CVA Tax Threshold – Capping Phase-Out	Year 1 (1/4)	Year 2 (1/3)
CVA Tax Threshold - Municipal Levy Change	1.4294%	1.6423%
CVA Tax Threshold - Clawback %	9.5542%	2.5727%
CVA Tax Threshold - Retained %	90.4458%	97.4273%

<b>Industrial</b>	<b>2017</b>	<b>2018</b>
Annualized Tax Limit	10.0000%	10.0000%
Prior Year CVA Tax Limit	10.0000%	10.0000%
CVA Tax Threshold - Increases	\$500.00	\$500.00
CVA Tax Threshold - Decreasers	\$500.00	\$50.00
CVA Tax Threshold – Exclude Reassessment Increase	Yes	Yes
CVA Tax Threshold - Exclude Properties Previously at CVA Taxes	Yes	Yes
CVA Tax Threshold - Exclude Properties that Move from Capped to Clawed Back	Yes	Yes
CVA Tax Threshold - Exclude Properties that Move from Clawed Back to Capped	Yes	Yes
CVA Tax Threshold – Exit Capping Immediately	Not Eligible	Not Eligible
CVA Tax Threshold – Capping Phase-Out	Year 2 (1/3)	Year 3 (1/2)
CVA Tax Threshold - Municipal Levy Change	-1.5942%	1.0785%
CVA Tax Threshold - Clawback %	1.1417%	0%
CVA Tax Threshold - Retained %	98.8583%	100.0000%

- New Construction/New to Class Treatment in 2017 – Minimum threshold of 100%
- New Construction/New to Class Treatment in 2018 – Minimum threshold of 100%