

The Corporation of the City of Port Colborne

By-Law No.

Being a By-Law to Set and Levy the Rates of Taxation
for City Purposes for the Year 2024

Whereas at its meeting of October 24, 2023 the Council of The Corporation of the City of Port Colborne (“Council”) approved the recommendations of Corporate Services Department Report No. 2023-161, Subject: 2024 Levy Budget; and

Whereas at its meeting of November 28, 2023, Council approved the recommendations of Corporate Services Department Report No. 2023-165, Subject: 2024 Rate Setting; and

Whereas the City of Port Colborne (the “City”) shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the City pursuant to Section 290(1) of the *Municipal Act*, 2001, S.O. 2001, C. 25 as amended, (hereinafter referred to as the “*Municipal Act*”); and

Whereas the City shall in each year levy a separate tax rate on the assessment in each property class pursuant to Section 312 of the *Municipal Act*, as amended; and

Whereas the Regional Municipality of Niagara (the “Niagara Region”) through by-law sets the tax ratios and the tax rate reductions for prescribed property classes for the 2024 taxation year; and

Whereas the Niagara Region through by-law sets the tax rates for the Niagara Region, including Niagara Region Waste Management and the Province of Ontario sets the tax rates for Education purposes; and

Whereas the City shall annually raise the amount required for the purposes of a Board of Management (Business Improvement Areas) pursuant to subsection 208(1) of the *Municipal Act*, 2001, as amended.

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

1. That the rates of taxation be based on the levy amount of \$25,023,620.
2. That in accordance with Section 312 and Subsection 208(1) of the *Municipal Act*, the City shall levy upon the property tax classes the property tax rates set out in Schedule “A” attached hereto.
3. That the City shall levy upon the assessment of such property classes set out in Schedule “A” attached hereto, the rate of taxation pursuant to current value assessment as returned on the assessment roll from the Municipal Property Assessment Corporation.
4. That the levy provided for in Schedule “A” attached hereto shall be reduced by the amount of the interim levy for 2023 that was requisitioned in accordance with By-Law No._____.
5. That payments-in-lieu of taxes due to the City, the actual amount due to the City shall be based upon the assessment roll and the tax rates for the year 2024.
6. That railway rights-of-way taxes due to the City in accordance with the regulations as established by the Minister of Finance, pursuant to the *Municipal Act*, the actual amount due to the City shall be based on the

assessment roll and the tax rates for the year 2023.

7. The City will levy on behalf of the Port Colborne Downtown Business Improvement Area an amount of \$75,000. The Commercial occupied rate will be 0.00208368 and the Industrial occupied rate will be 0.00315874.
8. The City will levy on behalf of the Port Colborne Gateway Business Improvement Area an amount of \$10,000. The Commercial occupied rate will be 0.00104227, with no property having an assessment of more than \$5,000 being billed less than \$125.00 or more than \$250.00.
9. That the City shall charge the Storm Sewer fees by property class set out in Schedule "B" attached hereto.
10. That in accordance with Section 343 of the *Municipal Act*, the demand date shall be June 28, 2024, effective for the Residential, Commercial, Industrial, Multi-Residential, Pipelines, Farmlands, Managed Forests and Farmland Awaiting Development property classes.
11. That in accordance with Section 343 of the *Municipal Act*, the Treasurer shall send a bill to the taxpayer's residence or place of business, or to the premises in respect of which the taxes are payable unless the taxpayer directs the Treasurer, in writing, to send the bill to another address.
12. That in accordance with Section 342 and 346 of the *Municipal Act*.
 - a. The payment of taxes, including local improvement assessments and other rates as taxes, to be made to the office of the Treasurer in one amount or by installments on the dates of July 19, 2024 and September 27, 2024, on which the taxes or installments are due, and provide for the immediate payment of any installments if earlier installments are not paid on time. The due dates for installments, as mentioned, are effective for the Residential, Commercial, Industrial, Multi-Residential, Pipelines, Farmlands, Managed Forests and Farmland Awaiting Development property classes.
 - b. The payment of taxes to the Municipality may also be paid by any person to any financial institution within the City of Port Colborne.
 - c. The payment of taxes be made according to the established preauthorized payment plan on either a due date or monthly plan in the year for which the taxes are imposed to allow taxpayers to spread the payment of taxes more evenly over the year and that monthly payments be made on the 1st of the month from January to December, inclusive.
13. That in accordance with Section 347 of the *Municipal Act*, the Treasurer may accept part payment on account and allocate such payments in accordance with this Section.
14. That in accordance with By-Law No. 6841/91/20, a penalty and interest charge for late or non-payment of taxes shall be imposed.
15. That in accordance with Section 355 of the *Municipal Act*, where the sum of such taxes would be less than \$5.00, the amount of actual taxes payable shall be zero.

16. Where the sum of taxes would be \$150.00 or less, the amount shall be due and payable in one installment on the same date as the first installment.
17. All monies raised, levied or collected under authority of this by-law shall be paid into the hands of the City.
- Enacted and passed this 23rd day of April, 2024.

William C. Steele
Mayor

Carol Schofield
Acting City Clerk

Schedule A to By-law _____ - 2024 Property Tax Rates

**City of Port Colborne
General 2024 Tax Rates**

Property Class	RTC Code	2024 Current Value Assessment	Tax Ratio	Discount Factor
Residential	RT	1,699,662,140	1.000000	1.000
Multi-Residential	MT	39,890,000	1.970000	1.000
New Multi-Residential	NT	913,000	1.000000	1.000
Commercial	CT	128,624,534	1.734900	1.000
Excess Land	CU	501,900	1.734900	1.000
Vacant Land	CX	2,385,400	1.734900	1.000
Commercial Other	GT	317,500	1.734900	1.000
Commercial Other	ST	11,949,227	1.734900	1.000
Industrial	IT	40,068,900	2.630000	1.000
Excess Land	IU	440,300	2.630000	1.000
Vacant Land	IX	6,005,400	2.630000	1.000
Large Industrial	LT	40,358,490	2.630000	1.000
Excess Land	LU	2,266,389	2.630000	1.000
Pipelines	PT	10,859,000	1.702100	1.000
Farmlands	FT	57,683,974	0.250000	1.000
FAD I	R1	1,359,300	1.000000	0.750
Managed Forests	TT	926,100	0.250000	1.000
		<u>2,044,211,554</u>		

Payments-In-Lieu

Property Class	RTC Code	2024 Current Value Assessment	Tax Ratio	Discount Factor
Residential - Full	RF	1,108,000	1.000000	1.00
Residential - Gen	RG	312,400	1.000000	1.00
Commercial - Full	CF	10,826,600	1.734900	1.00
Commercial - Gen	CG	500,000	1.734900	1.00
Industrial - Hydro	IH	110,000	2.630000	1.00
		<u>12,857,000</u>		

City of Port Colborne
General 2024 Tax Rates (Continued)

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential	RT	0.01079278	0.00666111	0.00095517	0.00044362	0.00153000	0.02038268
Multi-Residential	MT	0.02126178	0.01312239	0.00188168	0.00087393	0.00153000	0.03866978
New Multi-Residential	NT	0.01079278	0.00666111	0.00095517	0.00044362	0.00153000	0.02038268
Commercial	CT	0.01872439	0.01155636	0.00165712	0.00076964	0.00880000	0.04150751
Excess Land	CU	0.01872439	0.01155636	0.00165712	0.00076964	0.00880000	0.04150751
Vacant Land	CX	0.01872439	0.01155636	0.00165712	0.00076964	0.00880000	0.04150751
Commercial Other	GT	0.01872439	0.01155636	0.00165712	0.00076964	0.00880000	0.04150751
Commercial Other	ST	0.01872439	0.01155636	0.00165712	0.00076964	0.00880000	0.04150751
Industrial	IT	0.02838501	0.01751872	0.00251210	0.00116672	0.00880000	0.05838255
Excess Land	IU	0.02838501	0.01751872	0.00251210	0.00116672	0.00880000	0.05838255
Vacant Land	IX	0.02838501	0.01751872	0.00251210	0.00116672	0.00880000	0.05838255
Large Industrial	LT	0.02838501	0.01751872	0.00251210	0.00116672	0.00880000	0.05838255
Excess Land	LU	0.02838501	0.01751872	0.00251210	0.00116672	0.00880000	0.05838255
Pipelines	PT	0.01837039	0.01133788	0.00162579	0.00075509	0.00880000	0.04088915
Farmlands	FT	0.00269820	0.00166528	0.00023879	0.00011091	0.00038250	0.00509568
FAD I	R1	0.00809459	0.00499583	0.00071638	0.00031185	0.00114750	0.01526615
Managed Forests	TT	0.00269820	0.00166528	0.00023879	0.00011091	0.00038250	0.00509568

Payments-In-Lieu

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential - Full	RF	0.01079278	0.00666111	0.00095517	0.00044362	0.00153000	0.02038268
Residential - Gen	RG	0.01079278	0.00666111	0.00095517	0.00044362	-	0.01885268
Commercial - Full	CF	0.01872439	0.01155636	0.00165712	0.00076964	0.00980000	0.04250751
Commercial - Gen	CG	0.01872439	0.01155636	0.00165712	0.00076964	-	0.03270751
Industrial - Hydro	IH	0.02838501	0.01751872	0.00251210	0.00116672	0.01250000	0.06208255

City of Port Colborne
General 2024 Tax Rates (Continued)

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential	RT	18,344,080	11,321,636	1,623,466	754,004	2,600,483	34,643,670
Multi-Residential	MT	848,132	523,452	75,060	34,861	61,032	1,542,538
New Multi-Residential	NT	9,854	6,082	872	405	1,397	18,609
Commercial	CT	2,408,416	1,486,431	213,146	98,995	1,131,896	5,338,884
Excess Land	CU	9,398	5,800	832	386	4,417	20,833
Vacant Land	CX	44,665	27,567	3,953	1,836	20,992	99,012
Commercial Other	GT	5,945	3,669	526	244	2,794	13,179
Commercial Other	ST	223,742	138,090	19,801	9,197	105,153	495,983
Industrial	IT	1,137,356	701,956	100,657	46,749	352,606	2,339,325
Excess Land	IU	12,498	7,713	1,106	514	3,875	25,706
Vacant Land	IX	170,463	105,207	15,086	7,007	52,848	350,611
Large Industrial	LT	1,145,576	707,029	101,385	47,087	355,155	2,356,232
Excess Land	LU	64,331	39,704	5,693	2,644	19,944	132,318
Pipelines	PT	199,484	123,118	17,654	8,200	95,559	444,015
Farmlands	FT	155,643	96,060	13,774	6,398	22,064	293,939
FAD I	R1	11,003	6,791	974	424	1,560	20,751
Managed Forests	TT	2,499	1,542	221	103	354	4,719
		24,793,085	15,301,848	2,194,208	1,019,053	4,832,128	48,140,321

Payments-In-Lieu

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential - Full	RF	11,958	7,381	1,058	492	1,695	22,584
Residential - Gen	RG	3,372	2,081	298	139	-	5,890
Commercial - Full	CF	202,721	125,116	17,941	8,333	106,101	460,212
Commercial - Gen	CG	9,362	5,778	829	385	-	16,354
Industrial - Hydro	IH	3,122	1,927	276	128	1,375	6,829
		230,536	142,283	20,403	9,476	109,171	511,868

Schedule B to By-law _____ - 2024 Storm Sewer Rates

By-Law Code	Property Type	Flat Fee (\$) Per Year 2024
SS01	Residential Properties single family property(excluding condos)	195.66
SSu2	Residential Property with 2 units	195.66
SSuX	Residential Properties where X = the number of units (including condos)	176.09/unit
SS04	Churches and Places of Worship	978.29
SS05	Institutional	3,913.14
SS06	Small Commercial	978.29
SS07	Medium Commercial	1,956.57
SS08	Large Commercial	3,913.14
SS09	Light Industrial	1,956.57
SS10	Heavy Industrial	7,826.28
SS12	CNPI Owned	3,913.14
SS13	Hydro One Owned	3,913.14
SS15	Niagara Region	3,913.14