

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 2025**

Whereas at its meeting of October 22, 2024 the Council of The Corporation of the City of Port Colborne (“Council”) approved the recommendations of Corporate Services Department Report No. 2024-184, Subject: 2025 Capital and Related Project Budget and Levy (Operating) Budget; and

Whereas at its meeting of November 26, 2024, Council approved the recommendations of Corporate Services Department Report No. 2024-216, Subject: 2025 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 \$26,861,200.
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 2025 that was requisitioned in accordance with By-Law No. 7282/104/24.
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 2025.
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 2025.

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 0.00211167 and the Industrial occupied rate will be 0.00320116.
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 0.00104948, 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 27, 2025, 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 18, 2025 and September 26, 2025, 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 8th day of April, 2025.

William C. Steele
Mayor

Charlotte Madden
City Clerk

Schedule A - 2025 Property Tax Rates

**City of Port Colborne
General 2025 Tax Rates**

Property Class	RTC Code	2025 Current Value Assessment	Tax Ratio	Discount Factor
Residential	RT	1,751,307,356	1.000000	1.000
Multi-Residential	MT	39,371,000	1.970000	1.000
New Multi-Residential	NT	2,351,000	1.000000	1.000
Commercial	CT	132,264,418	1.734900	1.000
Excess Land	CU	501,900	1.734900	1.000
Vacant Land	CX	2,413,100	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	33,762,600	2.630000	1.000
Excess Land	IU	645,900	2.630000	1.000
Vacant Land	IX	5,534,600	2.630000	1.000
Large Industrial	LT	40,960,290	2.630000	1.000
Excess Land	LU	2,261,035	2.630000	1.000
Pipelines	PT	10,843,000	1.702100	1.000
Farmlands	FT	57,390,474	0.250000	1.000
Aggregate Extraction	VT	6,786,000	2.140048	1.000
Managed Forests	TT	993,600	0.250000	1.000
		<u>2,099,653,000</u>		

Payments-In-Lieu				
Property Class	RTC Code	2025 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	10,421,600	1.734900	1.00
Commercial - Gen	CG	500,000	1.734900	1.00
Industrial - Hydro	IH	110,000	2.630000	1.00
		<u>12,452,000</u>		

Schedule A - 2025 Property Tax Rates

City of Port Colborne
General 2025 Tax Rates (Continued)

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential	RT	0.01141417	0.00728438	0.00092938	0.00049356	0.00153000	0.02165149
Multi-Residential	MT	0.02248591	0.01435023	0.00183088	0.00097231	0.00153000	0.04116933
New Multi-Residential	NT	0.01141417	0.00728438	0.00092938	0.00049356	0.00153000	0.02165149
Commercial	CT	0.01980244	0.01263767	0.00161238	0.00085628	0.00880000	0.04370877
Excess Land	CU	0.01980244	0.01263767	0.00161238	0.00085628	0.00880000	0.04370877
Vacant Land	CX	0.01980244	0.01263767	0.00161238	0.00085628	0.00880000	0.04370877
Commercial Other	GT	0.01980244	0.01263767	0.00161238	0.00085628	0.00880000	0.04370877
Commercial Other	ST	0.01980244	0.01263767	0.00161238	0.00085628	0.00880000	0.04370877
Industrial	IT	0.03001927	0.01915792	0.00244427	0.00129806	0.00880000	0.06171952
Excess Land	IU	0.03001927	0.01915792	0.00244427	0.00129806	0.00880000	0.06171952
Vacant Land	IX	0.03001927	0.01915792	0.00244427	0.00129806	0.00880000	0.06171952
Large Industrial	LT	0.03001927	0.01915792	0.00244427	0.00129806	0.00880000	0.06171952
Excess Land	LU	0.03001927	0.01915792	0.00244427	0.00129806	0.00880000	0.06171952
Pipelines	PT	0.01942806	0.01239874	0.00158190	0.00084009	0.00880000	0.04304879
Farmlands	FT	0.00285354	0.00182110	0.00023235	0.00012339	0.00038250	0.00541288
Aggregate Extraction	VT	0.02442687	0.01558892	0.00198892	0.00105624	0.00511000	0.04817095
Managed Forests	TT	0.00285354	0.00182110	0.00023235	0.00012339	0.00038250	0.00541288

Payments-In-Lieu

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential - Full	RF	0.01141417	0.00728438	0.00092938	0.00049356	0.00153000	0.02165149
Residential - Gen	RG	0.01141417	0.00728438	0.00092938	0.00049356	-	0.02012149
Commercial - Full	CF	0.01980244	0.01263767	0.00161238	0.00085628	0.00980000	0.04470877
Commercial - Gen	CG	0.01980244	0.01263767	0.00161238	0.00085628	-	0.03490877
Industrial - Hydro	IH	0.03001927	0.01915792	0.00244427	0.00129806	0.01250000	0.06541952

Schedule A - 2025 Property Tax Rates

City of Port Colborne
General 2025 Tax Rates (Continued)

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential	RT	19,989,720	12,757,188	1,627,630	864,375	2,679,500	37,918,414
Multi-Residential	MT	885,293	564,983	72,084	38,281	60,238	1,620,878
New Multi-Residential	NT	26,835	17,126	2,185	1,160	3,597	50,903
Commercial	CT	2,619,158	1,671,514	213,261	113,255	1,163,927	5,781,115
Excess Land	CU	9,939	6,343	809	430	4,417	21,937
Vacant Land	CX	47,785	30,496	3,891	2,066	21,235	105,474
Commercial Other	GT	6,287	4,012	512	272	2,794	13,878
Commercial Other	ST	236,624	151,010	19,267	10,232	105,153	522,286
Industrial	IT	1,013,529	646,821	82,525	43,826	297,111	2,083,811
Excess Land	IU	19,389	12,374	1,579	838	5,684	39,865
Vacant Land	IX	166,145	106,031	13,528	7,184	48,704	341,593
Large Industrial	LT	1,229,598	784,714	100,118	53,169	360,451	2,528,049
Excess Land	LU	67,875	43,317	5,527	2,935	19,897	139,550
Pipelines	PT	210,658	134,440	17,153	9,109	95,418	466,778
Farmlands	FT	163,766	104,514	13,335	7,081	21,952	310,648
Aggregate Extraction	VT	165,761	105,786	13,497	7,168	34,676	326,888
Managed Forests	TT	2,835	1,809	231	123	380	5,378
		26,861,197	17,142,479	2,187,129	1,161,505	4,925,135	52,277,444

Payments-In-Lieu

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential - Full	RF	12,647	8,071	1,030	547	1,695	23,990
Residential - Gen	RG	3,566	2,276	290	154	-	6,286
Commercial - Full	CF	206,373	131,705	16,804	8,924	102,132	465,937
Commercial - Gen	CG	9,901	6,319	806	428	-	17,454
Industrial - Hydro	IH	3,302	2,107	269	143	1,375	7,196
		235,789	150,478	19,199	10,196	105,202	520,863

Schedule B - 2025 Storm Sewer Rates

By-Law Code	Property Type	Flat Fee (\$) Per Year 2025
SS01	Residential Properties with 2 or less units	273.92
SS02	Residential Properties with 3 or more units (including apartments and condos)	246.53/unit
SS04	Churches and Place of Worship	1,369.60
SS05	Institutional	5,478.40
SS06	Small Commercial	1,369.60
SS07	Medium Commercial	2,739.20
SS08	Large Commercial	5,478.40
SS09	Light Industrial	2,739.20
SS10	Heavy Industrial	10,956.79
SS12	CNPI Owned	5,478.40
SS13	Hydro One Owned	5,478.40
SS15	Niagara Region	5,478.40