

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 2026**

Whereas Part VI.1 – Special Powers and Duties of the Head of Council of the *Municipal Act, 2001*, S.O. 2001, c 25 (“the Act”) assigns certain powers and duties of the municipality formerly exercised by Council to the Head of Council (“Strong Mayor Powers”); and

Whereas the Mayor is the Head of Council for the City of Port Colborne; and

Whereas Subsection 284.16 (1) of the Act provides that the powers and duties of a municipality with respect to proposing and adopting a budget are assigned to the Head of Council; and

Whereas Subsections 284.16 (2) to (7) of the Act and sections 7, 8 and 9 of Ontario Regulation 530.22 – Part VI.1 to the Act set out in detail the processes to be followed by the Mayor and Council in respect of budget proposals and approvals; and

Whereas the 2026 budget was deemed adopted on November 5, 2025; and

Whereas the 2026 storm sewer rates were adopted by Council on November 12, 2025; 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 *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 *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 2026 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 *Act*, 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 \$28,572,000.
2. That in accordance with Section 312 and Subsection 208(1) of the *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 2026 that was requisitioned in accordance with By-Law No.7420/04/26.
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 2026.
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 Act, the actual amount due to the City shall be based on the assessment roll and the tax rates for the year 2026.
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 0.00203415 and the Industrial occupied rate will be 0.00308365.
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 0.00081242, 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 Act, the demand date shall be July 3, 2026, effective for the Residential, Commercial, Industrial, Multi-Residential, Pipelines, Farmlands, Managed Forests and Aggregate Extraction property classes.
11. That in accordance with Section 343 of the 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 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 24, 2026 and September 28, 2026, 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 Aggregate Extraction 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 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 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 14th day of April, 2026.

William C. Steele
Mayor

Charlotte Madden
City Clerk

Report 2026-48: Appendix B - By-Law to Set and Levy the Rates of Taxation for City Purposes for the Year 2026

Schedule A - 2026 Property Tax Rates

**City of Port Colborne
General 2026 Tax Rates**

Property Class	RTC Code	2026 Current Value Assessment	Tax Ratio	Discount Factor
Residential	RT	1,807,970,033	1.000000	1.000
Multi-Residential	MT	40,834,500	1.970000	1.000
New Multi-Residential	NT	3,086,800	1.000000	1.000
Commercial	CT	131,990,441	1.734900	1.000
Excess Land	CU	331,900	1.734900	1.000
Vacant Land	CX	2,506,800	1.734900	1.000
Commercial Other	GT	317,500	1.734900	1.000
Commercial Other	ST	11,951,527	1.734900	1.000
Industrial	IT	33,035,900	2.630000	1.000
Excess Land	IU	645,900	2.630000	1.000
Vacant Land	IX	6,567,600	2.630000	1.000
Small Scale on Farm Business	I7	13,300	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	10,898,000	1.702100	1.000
Farmlands	FT	58,089,174	0.250000	1.000
Aggregate Extraction	VT	6,786,000	2.140048	1.000
Managed Forests	TT	985,000	0.250000	1.000
		2,159,231,700		

Payments-In-Lieu

Property Class	RTC Code	2026 Current Value Assessment	Tax Ratio	Discount Factor
Residential - Full	RF	1,222,000	1.000000	1.00
Residential - Gen	RG	312,400	1.000000	1.00
Commercial - Full	CF	10,415,600	1.734900	1.00
Commercial - Gen	CG	500,000	1.734900	1.00
Industrial - Hydro	IH	110,000	2.630000	1.00
		12,560,000		

Schedule A - 2026 Property Tax Rates

City of Port Colborne
General 2026 Tax Rates (Continued)

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential	RT	0.01183544	0.00774131	0.00090174	0.00045978	0.00153000	0.02246827
Multi-Residential	MT	0.02331582	0.01525038	0.00177643	0.00090577	0.00153000	0.04277840
New Multi-Residential	NT	0.01183544	0.00774131	0.00090174	0.00045978	0.00153000	0.02246827
Commercial	CT	0.02053330	0.01343040	0.00156443	0.00079767	0.00880000	0.04512580
Excess Land	CU	0.02053330	0.01343040	0.00156443	0.00079767	0.00880000	0.04512580
Vacant Land	CX	0.02053330	0.01343040	0.00156443	0.00079767	0.00880000	0.04512580
Commercial Other	GT	0.02053330	0.01343040	0.00156443	0.00079767	0.00880000	0.04512580
Commercial Other	ST	0.02053330	0.01343040	0.00156443	0.00079767	0.00880000	0.04512580
Industrial	IT	0.03112721	0.02035965	0.00237158	0.00120922	0.00880000	0.06386766
Excess Land	IU	0.03112721	0.02035965	0.00237158	0.00120922	0.00880000	0.06386766
Vacant Land	IX	0.03112721	0.02035965	0.00237158	0.00120922	0.00880000	0.06386766
Small Scale on Farm Business	I7	0.03112721	0.02035965	0.00237158	0.00120922	0.00220000	0.05726766
Large Industrial	LT	0.03112721	0.02035965	0.00237158	0.00120922	0.00880000	0.06386766
Excess Land	LU	0.03112721	0.02035965	0.00237158	0.00120922	0.00880000	0.06386766
Pipelines	PT	0.02014510	0.01317648	0.00153485	0.00078259	0.00880000	0.04443902
Farmlands	FT	0.00295886	0.00193533	0.00022544	0.00011495	0.00038250	0.00561708
Aggregate Extraction	VT	0.02532841	0.01656677	0.00192977	0.00098395	0.00511000	0.04991890
Managed Forests	TT	0.00295886	0.00193533	0.00022544	0.00011495	0.00038250	0.00561708

Payments-In-Lieu

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential - Full	RF	0.01183544	0.00774131	0.00090174	0.00045978	0.00153000	0.02246827
Residential - Gen	RG	0.01183544	0.00774131	0.00090174	0.00045978	-	0.02093827
Commercial - Full	CF	0.02053330	0.01343040	0.00156443	0.00079767	0.00980000	0.04612580
Commercial - Gen	CG	0.02053330	0.01343040	0.00156443	0.00079767	-	0.03632580
Industrial - Hydro	IH	0.03112721	0.02035965	0.00237158	0.00120922	0.01250000	0.06756766

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Schedule A - 2026 Property Tax Rates

**City of Port Colborne
General 2026 Tax Rates (Continued)**

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential	RT	21,398,121	13,996,056	1,630,319	831,268	2,766,194	40,621,959
Multi-Residential	MT	952,090	622,742	72,540	36,987	62,477	1,746,835
New Multi-Residential	NT	36,534	23,896	2,783	1,419	4,723	69,355
Commercial	CT	2,710,199	1,772,684	206,490	105,285	1,161,516	5,956,174
Excess Land	CU	6,815	4,458	519	265	2,921	14,977
Vacant Land	CX	51,473	33,667	3,922	2,000	22,060	113,121
Commercial Other	GT	6,519	4,264	497	253	2,794	14,327
Commercial Other	ST	245,404	160,514	18,697	9,533	105,173	539,322
Industrial	IT	1,028,315	672,599	78,347	39,948	290,716	2,109,926
Excess Land	IU	20,105	13,150	1,532	781	5,684	41,252
Vacant Land	IX	204,431	133,714	15,576	7,942	57,795	419,457
Small Scale on Farm Business	I7	414	271	32	16	29	762
Large Industrial	LT	1,274,980	833,937	97,141	49,530	360,451	2,616,038
Excess Land	LU	70,380	46,034	5,362	2,734	19,897	144,407
Pipelines	PT	219,541	143,597	16,727	8,529	95,902	484,296
Farmlands	FT	171,878	112,422	13,096	6,677	22,219	326,292
Aggregate Extraction	VT	171,879	112,422	13,095	6,677	34,676	338,750
Managed Forests	TT	2,914	1,906	222	113	377	5,533
		28,571,992	18,688,334	2,176,896	1,109,957	5,015,604	55,562,783

Payments-In-Lieu

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential - Full	RF	14,463	9,460	1,102	562	1,870	27,456
Residential - Gen	RG	3,697	2,418	282	144	-	6,541
Commercial - Full	CF	213,867	139,886	16,294	8,308	102,073	480,428
Commercial - Gen	CG	10,267	6,715	782	399	-	18,163
Industrial - Hydro	IH	3,424	2,240	261	133	1,375	7,432
		245,718	160,719	18,721	9,546	105,318	540,021

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Schedule B - 2026 Storm Sewer Rates

By-Law Code	Property Type	Flat Fee (\$) Per Year 2026
SS01	Residential Properties with 2 or less units	301.31
SS02	Residential Properties with 3 or more units (including apartments and condos)	271.18/unit
SS04	Churches and Place of Worship	1,506.56
SS05	Institutional	6,026.24
SS06	Small Commercial	1,506.56
SS07	Medium Commercial	3,013.12
SS08	Large Commercial	6,026.24
SS09	Light Industrial	3,013.12
SS10	Heavy Industrial	12,052.47
SS12	CNPI Owned	6,026.24
SS13	Hydro One Owned	6,026.24
SS15	Niagara Region	6,026.24