

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