

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
		<u>2,159,231,700</u>		

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
		<u>12,560,000</u>		

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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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

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