

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 2022

Whereas at its meeting of November 8, 2021 the Council of The Corporation of the City of Port Colborne ("Council") approved the recommendations of Corporate Services Department Report No. 2021-275, Subject: 2022 Levy Budget; and

Whereas at its meeting of December 13 26, 2021, Council approved the recommendations of Corporate Services Department Report No. 2021-312, Subject: 2022 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 2022 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 \$21,873,989.
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 2022 that was requisitioned in accordance with By-Law No. 6954/100/21.
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 2022.
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 2022.

7. The City will levy on behalf of the Port Colborne Downtown Business Improvement Area an amount of \$46,045. The Commercial occupied rate will be 0.00133693.
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 0.00100386, 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 24, 2022, 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 15, 2022 and September 29, 2022, 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 26th day of April, 2022.

William C. Steele
Mayor

Nicole Rubli
Acting City Clerk

Schedule A - 2022 Property Tax Rates

**City of Port Colborne
General 2022 Tax Rates**

Property Class	RTC Code	2022 Current Value Assessment	Tax Ratio	Discount Factor
Residential	RT	1,659,891,635	1.000000	1.00
Multi-Residential	MT	39,175,000	1.970000	1.00
New Multi-Residential	NT	913,000	1.000000	1.00
Commercial	CT	112,494,680	1.734900	1.00
Excess Land	CU	126,300	1.734900	0.85
Vacant Land	CX	2,723,100	1.734900	0.85
Commercial Other	GT	317,500	1.734900	1.00
Commercial Other	ST	11,949,227	1.734900	1.00
Comm - New Construction	XT	10,244,600	1.734900	1.00
Comm - New Const. Excess	XU	230,900	1.734900	0.85
Industrial	IT	22,755,500	2.630000	1.00
Excess Land	IU	393,900	2.630000	0.85
Vacant Land	IX	7,723,400	2.630000	0.85
Ind - New Construction	JT	11,844,900	2.630000	1.00
Ind - New Const. Excess	JU	75,700	2.630000	0.85
Large Industrial	LT	40,345,338	2.630000	1.00
Excess Land	LU	2,266,166	2.630000	0.85
Pipelines	PT	10,736,000	1.702100	1.00
Farmlands	FT	56,711,638	0.250000	1.00
FAD I	R1	1,407,700	1.000000	0.75
Managed Forests	TT	912,352	0.250000	1.00
		<u>1,993,238,536</u>		

Payments-In-Lieu

Property Class	RTC Code	2022 Current Value Assessment	Tax Ratio	Discount Factor
Residential - Full	RF	1,108,000	1.000000	1.00
Residential - Gen	RG	383,400	1.000000	1.00
Commercial - Full	CF	11,105,500	1.734900	1.00
Commercial - Gen	CG	500,000	1.734900	1.00
Industrial - Hydro	IH	110,000	2.630000	1.00
		<u>13,206,900</u>		

Schedule A - 2022 Property Tax Rates

**City of Port Colborne
General 2022 Tax Rates (Continued)**

Property Class	RTC Code	Tax Rates				Total
		City	Region	Region: Waste Mgmt	Education	
Residential	RT	0.00980471	0.00603552	0.00095899	0.00153000	0.01832922
Multi-Residential	MT	0.01931528	0.01188997	0.00188921	0.00153000	0.03462446
New Multi-Residential	NT	0.00980471	0.00603552	0.00095899	0.00153000	0.01832922
Commercial	CT	0.01701019	0.01047102	0.00166375	0.00880000	0.03794496
Excess Land	CU	0.01445866	0.00890037	0.00141419	0.00880000	0.03357322
Vacant Land	CX	0.01445866	0.00890037	0.00141419	0.00880000	0.03357322
Commercial Other	GT	0.01701019	0.01047102	0.00166375	0.00880000	0.03794496
Commercial Other	ST	0.01701019	0.01047102	0.00166375	0.00880000	0.03794496
Comm - New Construction	XT	0.01701019	0.01047102	0.00166375	0.00880000	0.03794496
Comm - New Const. Excess	XU	0.01445866	0.00890037	0.00141419	0.00880000	0.03357322
Industrial	IT	0.02578639	0.01587342	0.00252214	0.00880000	0.05298195
Excess Land	IU	0.02191843	0.01349240	0.00214382	0.00880000	0.04635465
Vacant Land	IX	0.02191843	0.01349240	0.00214382	0.00880000	0.04635465
Ind - New Construction	JT	0.02578639	0.01587342	0.00252214	0.00880000	0.05298195
Ind - New Const. Excess	JU	0.02191843	0.01349240	0.00214382	0.00880000	0.04635465
Large Industrial	LT	0.02578639	0.01587342	0.00252214	0.00880000	0.05298195
Excess Land	LU	0.02191843	0.01349240	0.00214382	0.00880000	0.04635465
Pipelines	PT	0.01668860	0.01027306	0.00163230	0.00880000	0.03739396
Farmlands	FT	0.00245118	0.00150888	0.00023975	0.00038250	0.00458231
FAD I	R1	0.00735353	0.00452664	0.00071924	0.00114750	0.01374691
Managed Forests	TT	0.00245118	0.00150888	0.00023975	0.00038250	0.00458231

Payments-In-Lieu

Property Class	RTC Code	Tax Rates				Total
		City	Region	Region: Waste Mgmt	Education	
Residential - Full	RF	0.00980471	0.00603552	0.00095899	0.00153000	0.01832922
Residential - Gen	RG	0.00980471	0.00603552	0.00095899	-	0.01679922
Commercial - Full	CF	0.01701019	0.01047102	0.00166375	0.00980000	0.03894496
Commercial - Gen	CG	0.01701019	0.01047102	0.00166375	-	0.02914496
Industrial - Hydro	IH	0.02578639	0.01587342	0.00252214	0.01250000	0.05668195

Schedule A - 2022 Property Tax Rates

City of Port Colborne General 2022 Tax Rates (Continued)

Property Class	RTC Code	Tax Rates				Total
		City	Region	Region: Waste Mgmt	Education	
Residential	RT	16,274,751	10,018,309	1,591,819	2,539,634	30,424,514
Multi-Residential	MT	756,676	465,790	74,010	59,938	1,356,413
New Multi-Residential	NT	8,952	5,510	876	1,397	16,735
Commercial	CT	1,913,556	1,177,934	187,163	989,953	4,268,606
Excess Land	CU	1,826	1,124	179	1,111	4,240
Vacant Land	CX	39,372	24,237	3,851	23,963	91,423
Commercial Other	GT	5,401	3,325	528	2,794	12,048
Commercial Other	ST	203,259	125,121	19,881	105,153	453,413
Comm - New Construction	XT	174,263	107,271	17,044	90,152	388,731
Comm - New Const. Excess	XU	3,339	2,055	327	2,032	7,752
Industrial	IT	586,782	361,208	57,393	200,248	1,205,631
Excess Land	IU	8,634	5,315	844	3,466	18,259
Vacant Land	IX	169,285	104,207	16,558	67,966	358,016
Ind - New Construction	JT	305,437	188,019	29,874	104,235	627,566
Ind - New Const. Excess	JU	1,659	1,021	162	666	3,509
Large Industrial	LT	1,040,361	640,418	101,757	355,039	2,137,575
Excess Land	LU	49,671	30,576	4,858	19,942	105,047
Pipelines	PT	179,169	110,292	17,524	94,477	401,462
Farmlands	FT	139,010	85,571	13,597	21,692	259,870
FAD I	R1	10,352	6,372	1,012	1,615	19,352
Managed Forests	TT	2,236	1,377	219	349	4,181
		21,873,989	13,465,051	2,139,476	4,685,825	42,164,341

Payments-In-Lieu

Property Class	RTC Code	Tax Rates				Total
		City	Region	Region: Waste Mgmt	Education	
Residential - Full	RF	10,864	6,687	1,063	1,695	20,309
Residential - Gen	RG	3,759	2,314	368	-	6,441
Commercial - Full	CF	188,907	116,286	18,477	108,834	432,503
Commercial - Gen	CG	8,505	5,236	832	-	14,572
Industrial - Hydro	IH	2,837	1,746	277	1,375	6,235
		214,871	132,269	21,016	111,904	480,060

Schedule B - 2022 Storm Sewer Rates

By-Law Code	Property Type	Flat Fee (\$) Per Year 2022
SS01	Single Family Properties	127.05
SS02	Multi-Residential 2 to 5 Units	381.15
SS03	Multi-Residential 6 to 10 Units	1,270.50
SS05	Institutional/Multi-Residential > 10 Units	2,541.00
SS05A	112 Charlotte St Condo 23 Units	114.35
SS05B	112 Sugarloaf St Condo 22 Units	114.35
SS05C	72 Main St E Condo 31 Units	114.35
SS06	Small Commercial	635.25
SS07	Medium Commercial	1,270.50
SS08	Large Commercial	2,541.00
SS09	Light Industrial	1,270.50
SS10	Heavy Industrial	5,082.00
SS12	CNPI Owned	2,541.00
SS13	Hydro One Owned	2,541.00
SS15	Niagara Region	2,541.00