

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 2023

Whereas at its meeting of December 13, 2022 the Council of The Corporation of the City of Port Colborne ("Council") approved the recommendations of Corporate Services Department Report No. 2022-245, Subject: 2023 Levy Budget; and

Whereas at its meeting of December 13, 2022, Council approved the recommendations of Corporate Services Department Report No. 2022-247, Subject: 2023 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 2023 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 \$23,186,500.
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 2023 that was requisitioned in accordance with By-Law No. 7049/86/22.
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 2023.
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 2023.

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 0.00212622 and the Industrial occupied rate will be 0.00196676.
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 0.00103703, 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 26, 2023, 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 17, 2023 and September 28, 2023, 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 1<sup>st</sup> 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 9th day of May, 2023.

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William C. Steele  
Mayor

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Amber LaPointe  
City Clerk

**Appendix A - 2023 Property Tax Rates**

**City of Port Colborne**  
**General 2023 Tax Rates**

Property Class	RTC Code	2023 Current Value Assessment	Tax Ratio	Discount Factor
Residential	RT	1,678,627,031	1.000000	1.000
Multi-Residential	MT	39,890,000	1.970000	1.000
New Multi-Residential	NT	913,000	1.000000	1.000
Commercial	CT	126,161,509	1.734900	1.000
Excess Land	CU	501,900	1.734900	0.925
Vacant Land	CX	2,349,900	1.734900	0.925
Commercial Other	GT	317,500	1.734900	1.000
Commercial Other	ST	11,949,227	1.734900	1.000
Industrial	IT	34,600,400	2.630000	1.000
Excess Land	IU	469,600	2.630000	0.925
Vacant Land	IX	6,291,400	2.630000	0.925
Large Industrial	LT	40,345,338	2.630000	1.000
Excess Land	LU	2,266,166	2.630000	0.925
Pipelines	PT	10,846,000	1.702100	1.000
Farmlands	FT	57,324,774	0.250000	1.000
FAD I	R1	1,407,700	1.000000	0.750
Managed Forests	TT	838,900	0.250000	1.000
		<u>2,015,100,345</u>		

**Payments-In-Lieu**

Property Class	RTC Code	2023 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	10,878,100	1.734900	1.00
Commercial - Gen	CG	500,000	1.734900	1.00
Industrial - Hydro	IH	110,000	2.630000	1.00
		<u>12,908,500</u>		

## Appendix A - 2023 Property Tax Rates

### City of Port Colborne General 2023 Tax Rates (Continued)

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential	RT	0.01027777	0.00623692	0.00098660	0.00041580	0.00153000	0.01944709
Multi-Residential	MT	0.02024721	0.01228673	0.00194360	0.00081913	0.00153000	0.03682667
New Multi-Residential	NT	0.01027777	0.00623692	0.00098660	0.00041580	0.00153000	0.01944709
Commercial	CT	0.01783090	0.01082043	0.00171165	0.00072137	0.00880000	0.03988435
Excess Land	CU	0.01649359	0.01000980	0.00158328	0.00066727	0.00880000	0.03755394
Vacant Land	CX	0.01649359	0.01000980	0.00158328	0.00066727	0.00880000	0.03755394
Commercial Other	GT	0.01783090	0.01082043	0.00171165	0.00072137	0.00880000	0.03988435
Commercial Other	ST	0.01783090	0.01082043	0.00171165	0.00072137	0.00880000	0.03988435
Industrial	IT	0.02703054	0.01640310	0.00259476	0.00109355	0.00880000	0.05592195
Excess Land	IU	0.02500324	0.01517287	0.00240015	0.00101154	0.00880000	0.05238780
Vacant Land	IX	0.02500324	0.01517287	0.00240015	0.00101154	0.00880000	0.05238780
Large Industrial	LT	0.02703054	0.01640310	0.00259476	0.00109355	0.00880000	0.05592195
Excess Land	LU	0.02500324	0.01517287	0.00240015	0.00101154	0.00880000	0.05238780
Pipelines	PT	0.01749379	0.01061586	0.00167929	0.00070773	0.00880000	0.03929667
Farmlands	FT	0.00256944	0.00155923	0.00024665	0.00010395	0.00038250	0.00486177
FAD I	R1	0.00770833	0.00467769	0.00073995	0.00031185	0.00114750	0.01458532
Managed Forests	TT	0.00256944	0.00155923	0.00024665	0.00010395	0.00038250	0.00486177

### Payments-In-Lieu

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential - Full	RF	0.01027777	0.00623727	0.00098660	0.00041580	0.00153000	0.01944744
Residential - Gen	RG	0.01027777	0.00623727	0.00098660	0.00041580	-	0.01791744
Commercial - Full	CF	0.01783090	0.01082104	0.00171165	0.00072137	0.00980000	0.04088496
Commercial - Gen	CG	0.01783090	0.01082104	0.00171165	0.00072137	-	0.03108496
Industrial - Hydro	IH	0.02703054	0.01640402	0.00259476	0.00109355	0.01250000	0.05962287

## Appendix A - 2023 Property Tax Rates

### City of Port Colborne General 2023 Tax Rates (Continued)

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential	RT	17,252,538	10,469,463	1,656,133	697,973	2,568,299	32,644,406
Multi-Residential	MT	807,661	490,118	77,530	32,675	61,032	1,469,016
New Multi-Residential	NT	9,384	5,694	901	380	1,397	17,755
Commercial	CT	2,249,573	1,365,122	215,944	91,009	1,110,221	5,031,870
Excess Land	CU	8,278	5,024	795	335	4,417	18,848
Vacant Land	CX	38,758	23,522	3,721	1,568	20,679	88,248
Commercial Other	GT	5,661	3,435	543	229	2,794	12,663
Commercial Other	ST	213,065	129,296	20,453	8,620	105,153	476,587
Industrial	IT	935,267	567,554	89,780	37,837	304,484	1,934,922
Excess Land	IU	11,742	7,125	1,127	475	4,132	24,601
Vacant Land	IX	157,305	95,459	15,100	6,364	55,364	329,593
Large Industrial	LT	1,090,556	661,789	104,686	44,120	355,039	2,256,190
Excess Land	LU	56,661	34,384	5,439	2,292	19,942	118,719
Pipelines	PT	189,738	115,140	18,214	7,676	95,445	426,212
Farmlands	FT	147,293	89,383	14,139	5,959	21,927	278,700
FAD I	R1	10,851	6,585	1,042	439	1,615	20,532
Managed Forests	TT	2,156	1,308	207	87	321	4,079
		23,186,488	14,070,399	2,225,754	938,038	4,732,262	45,152,941

#### Payments-In-Lieu

Property Class	RTC Code	Tax Rates					Total
		City	Region	Region: Waste Mgmt	Region: Transit	Education	
Residential - Full	RF	11,388	6,911	1,093	461	1,695	21,548
Residential - Gen	RG	3,211	1,949	308	130	-	5,597
Commercial - Full	CF	193,966	117,712	18,619	7,847	106,605	444,751
Commercial - Gen	CG	8,915	5,411	856	361	-	15,542
Industrial - Hydro	IH	2,973	1,804	285	120	1,375	6,559
		220,454	133,787	21,162	8,919	109,676	493,997

**Schedule B - 2023 Storm Sewer Rates**

By-Law Code	Property Type	Flat Fee (\$) Per Year 2023
SS01	Single Family Properties	139.76
SS02	Multi-Residential 2 to 5 Units	698.78
SS03	Multi-Residential 6 to 9 Units	1,397.55
SS04	Churches and Places of Worship	698.78
SS05	Institutional/Multi-Residential > 10 Units	2,795.10
SS05A	112 Charlotte St Condo 23 Units	125.78
SS05B	112 Sugarloaf St Condo 22 Units	125.78
SS05C	72 Main St E Condo 31 Units	125.78
SS06	Small Commercial	698.78
SS07	Medium Commercial	1,397.55
SS08	Large Commercial	2,795.10
SS09	Light Industrial	1,397.55
SS10	Heavy Industrial	5,590.20
SS12	CNPI Owned	2,795.10
SS13	Hydro One Owned	2,795.10
SS15	Niagara Region	2,795.10