

The Corporation of the City of Port Colborne

By-law No. 6783/33/20

Being a By-law to set and levy the rates of taxation
for City purposes for the year 2020

Whereas the Council of the Corporation of the City of Port Colborne (hereinafter referred to as "the City") shall in each year prepare and adopt a budget including estimates of all sums it requires 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 passed By-Law No. 6771/21/20 on the 23rd day of March, 2020 which approved the 2020 Budget and amounts to be raised by tax levy; 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*, 2001, as amended; and

Whereas the Regional Municipality of Niagara by by-law, sets the tax rates, tax ratios and the tax rate reductions for prescribed property classes for the 2020 taxation year for the Regional Municipality of Niagara and 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:

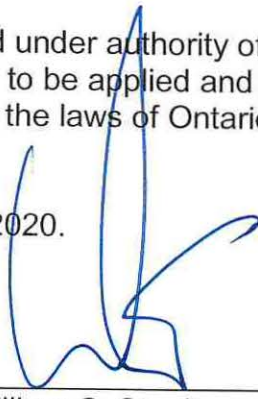
1. That the rates of taxation be based on the levy amounts set out in By-Law No. 6771/21/20 of the City of Port Colborne.
2. That in accordance with Section 312 and subsection 208(1) of the *Municipal Act*, the City shall levy upon the property tax classes set out below, the property tax rates applicable thereto.

PROPERTY TAX CLASSES	GENERAL RATE	DOWNTOWN DEVELOPMENT BOARD (BIA)
Residential	0.00877454	n/a
Multi-Residential	0.01728584	n/a
New Multi-Residential	0.00877454	
Commercial -Occupied	0.01522295	0.00095520
-Vacant/Excess	0.01065606	0.00066864
Industrial -Occupied	0.02307704	0.00144803
- Vacant/Excess	0.01615393	0.00101362
Pipelines	0.01493514	n/a
Farmlands	0.00219364	n/a
Managed Forests	0.00219364	n/a
Farmland Awaiting Development I	0.00658091	n/a
Farmland Awaiting Development II	0.00877454	n/a

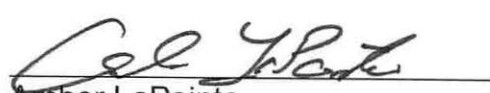
3. The City will levy on behalf of the Port Colborne Gateway Business Improvement Area an amount of \$10,000 in accordance with By-law No. 6771/21/20. The Commercial occupied rate will be 0.00100587, with no property having an assessment of more than \$5,000 being billed less than \$125.00 or more than \$250.00.
4. That the City of Port Colborne will levy on behalf of the Region of Niagara, Waste Management and the School Boards, the rates set out in Schedule "A" attached hereto and made part of this by-law.
5. That for the year 2020, the City of Port Colborne 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.
6. That the levy provided for in Schedule "A" attached hereto shall be reduced by the amount of the interim levy for 2020.
7. 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 2020.
8. 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 2020.
9. That in accordance with Section 343 of the Municipal Act, the demand date shall be June 11th, 2020, effective for the Residential, Commercial, Industrial, Multi-Residential, Pipelines, Farmlands, Managed Forests and Farmland Awaiting Development property classes.
10. 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.
11. 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 2nd, 2020 and October 1st, 2020, 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.
12. 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.

13. That in accordance with By-Law No. 6746/110/19 (further amended by By-Law No. 6778/28/20), a late payment charge for non-payment of taxes shall be imposed. In response to the COVID-19 pandemic, late payment charges for non-payment of taxes will be waived until June 30, 2020.
14. 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.
15. 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.
16. All monies raised, levied or collected under authority of this by-law shall be paid into the hands of the City Treasurer, to be applied and paid to such persons and corporations and in such manner as the laws of Ontario and the by-laws or resolutions of the Council direct.

Enacted and passed this 25th day of May, 2020.



William C. Steele
Mayor



Amber LaPointe
City Clerk

**City of Port Colborne
General 2020 Tax Rates**

Property Class	RTC Code	Tax Ratio	2020	City	Region	Region	Education	TOTAL
			Current Value			Waste Mgmt		
Assessment	Tax Rates	Tax Rates	Tax Rates	Tax Rates				
Residential	RT	1.0000	\$1,618,093,179	0.00877454	0.00577985	0.00089512	0.00153000	0.01697951
Multi-Residential	MT	1.9700	\$38,583,000	0.01728584	0.01138630	0.00176339	0.00153000	0.03196553
New Multi-Res	NT	1.0000	\$1,226,000	0.00877454	0.00577985	0.00089512	0.00153000	0.01697951
Commercial	CT	1.7349	\$113,379,516	0.01522295	0.01002746	0.00155294	0.00980000	0.03660335
Excess Land	CU	1.7349	\$132,200	0.01065606	0.00701922	0.00108706	0.00980000	0.02856234
Vacant Land	CX	1.7349	\$3,138,400	0.01065606	0.00701922	0.00108706	0.00980000	0.02856234
Commercial Other	GT	1.7349	\$317,500	0.01522295	0.01002746	0.00155294	0.00980000	0.03660335
Commercial Other	ST	1.7349	\$15,002,873	0.01522295	0.01002746	0.00155294	0.00980000	0.03660335
Commercial New Const	XT	1.7349	\$6,650,300	0.01522295	0.01002746	0.00155294	0.00980000	0.03660335
Comm new const excess	XU	1.7349	\$1,200	0.01065606	0.00701922	0.00108706	0.00980000	0.02856234
Industrial - New Const.	JT	2.6300	\$11,613,900	0.02307704	0.01520101	0.00235417	0.00980000	0.05043222
Ind - new const excess	JU	2.6300	\$75,700	0.01615393	0.01064070	0.00164792	0.00980000	0.03824255
Industrial	IT	2.6300	\$22,412,900	0.02307704	0.01520101	0.00235417	0.01250000	0.05313222
Excess Land	IU	2.6300	\$393,900	0.01615393	0.01064070	0.00164792	0.01250000	0.04094255
Vacant Land	IX	2.6300	\$8,271,700	0.01615393	0.01064070	0.00164792	0.01250000	0.04094255
Large Industrial	LT	2.6300	\$37,318,927	0.02307704	0.01520101	0.00235417	0.01250000	0.05313222
Excess Land	LU	2.6300	\$1,602,841	0.01615393	0.01064070	0.00164792	0.01250000	0.04094255
Pipelines	PT	1.7021	\$10,485,000	0.01493514	0.00983788	0.00152358	0.00980000	0.03609660
Farmlands	FT	0.2500	\$57,403,600	0.00219364	0.00144496	0.00022378	0.00038250	0.00424488
FAD I	R1	1.0000	\$1,411,500	0.00658091	0.00433489	0.00067134	0.00114750	0.01273464
FAD II		1.0000	\$0	0.00877454	0.00577985	0.00089512	0.00153000	0.01697951
Managed Forests	TT	0.2500	\$923,800	0.00219364	0.00144496	0.00022378	0.00038250	0.00424488
			\$1,948,437,936					
Rounding				51.68%	39.31%		9.01%	

Exempt Properties

\$152,897,700

PAYMENTS-IN-LIEU						Region		
Property Class	RTC Code	Tax Ratio	Current Value Assessment	City Tax Rates	Region Tax Rates	Waste Mgmt Tax Rates	Education Tax Rates	TOTAL
Residential-FULL	RF	1.0000	\$1,108,000	0.00877454	0.00577985	0.00089512	0.00153000	0.01697951
Residential-GEN	RG	1.0000	\$383,400	0.00877454	0.00577985	0	0.00000000	0.01455439
Commercial-FULL	CF	1.7349	\$11,092,500	0.01522295	0.01002746	0.00155294	0.00980000	0.03660335
Commercial-GEN	CG	1.7349	\$500,000	0.01522295	0.01002746	0	0.00000000	0.02525041
Industrial-HYDRO	IH	2.63	\$78,000	0.02307704	0.01520101	0.00235417	0.01250000	0.05313222
			<u>\$13,161,900</u>					

TOTAL

\$2,114,497,536

Schedule A to By-law 6783/33/20

City Levy	Region Levy	Waste Mgmt Levy	Education Levy	TOTAL LEVY
\$14,198,023	\$9,352,336	\$1,448,388	\$2,475,683	\$27,474,429
\$666,940	\$439,318	\$68,037	\$59,032	\$1,233,326
\$10,758	\$7,086	\$1,097	\$1,876	\$20,817
\$1,725,970	\$1,136,909	\$176,072	\$1,111,119	\$4,150,070
\$1,408	\$928	\$144	\$1,296	\$3,776
\$33,443	\$22,029	\$3,412	\$30,756	\$89,640
\$4,834	\$3,184	\$493	\$3,112	\$11,622
\$228,387	\$150,441	\$23,299	\$147,028	\$549,155
\$101,236	\$66,686	\$10,328	\$65,173	\$243,423
\$13	\$8	\$1	\$12	\$34
\$268,015	\$176,543	\$27,341	\$113,816	\$585,715
\$1,223	\$806	\$125	\$742	\$2,895
\$517,223	\$340,699	\$52,764	\$280,161	\$1,190,847
\$6,363	\$4,191	\$649	\$4,924	\$16,127
\$133,620	\$88,017	\$13,631	\$103,396	\$338,664
\$861,210	\$567,285	\$87,855	\$466,487	\$1,982,837
\$25,892	\$17,055	\$2,641	\$20,036	\$65,624
\$156,595	\$103,150	\$15,975	\$102,753	\$378,473
\$125,924	\$82,946	\$12,846	\$21,957	\$243,671
\$9,289	\$6,119	\$948	\$1,620	\$17,975
\$0	\$0	\$0	\$0	\$0
\$2,026	\$1,335	\$207	\$353	\$3,921
\$19,078,392	\$12,567,069	\$1,946,253	\$5,011,330	\$38,603,044
\$8	\$1	(\$1)	\$0	\$8
\$19,078,400	\$12,567,070	\$1,946,252	\$5,011,330	\$38,603,052

49.42%

37.60%

12.98%

100.00%

City Levy	Region Levy	Waste Mgmt Levy	Education Levy	TOTAL LEVY
\$9,722	\$6,404	\$992	\$1,695	\$18,813
\$3,364	\$2,216	\$0	\$0	\$5,580
\$168,861	\$111,230	\$17,226	\$108,707	\$406,023
\$7,611	\$5,014	\$0	\$0	\$12,625
\$1,800	\$1,186	\$184	\$975	\$4,144
\$191,358	\$126,049	\$18,401	\$111,377	\$447,186

\$19,269,758

\$12,693,119

\$1,964,653

\$5,122,707

\$39,050,238