

**The Corporation of the City of Port Colborne**

**By-Law No. 7420/04/26**

**Being a by-law to provide for an Interim tax levy for the year 2026**

Whereas Section 317 of the *Municipal Act*, S.O. 2001, c.25, as amended, provides that the Council of a local municipality, before the adoption of the estimates for the year under Section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipal purposes; and

Whereas the Council of this municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality.

Now therefore the Council of The Corporation of the City of Port Colborne enacts as follows:

In this by-law, the following words shall be defined as:

"Minister" shall mean the Minister of Finance

"MPAC" shall mean the Municipal Property Assessment Corporation

1. The amounts levied shall be as follows:

1.1 For the Residential, Pipeline, Farm, Farmland Awaiting Development, Railway Right-of-Way, and Managed Forest property classes, there shall be imposed and collected an interim levy of:

- a) the percentage prescribed by the Minister under Section 317(10) of the *Municipal Act*; or;
- b) 50%, if no percentage is prescribed, of the total annualized taxes for municipal and school purposes levied on property in the year 2025.

1.2 For the Multi-Residential, New Multi-Residential, Commercial, Parking Lot, Shopping Centre, Industrial and Large Industrial property classes, there shall be imposed and collected an interim levy of:

- a) the percentage prescribed by the Minister under Section 317(10) of the *Municipal Act*; or,
- b) 50%, if no percentage is described, of the total annualized taxes for municipal and school purposes levied on property in the year 2025.

The amounts shall be levied on the assessment according to the Assessment Roll, as returned by MPAC.

2. For the purposes of calculating the total amount of taxes for the year 2025 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2025 because assessment was added to the Collector's Roll during 2025, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.
3. The provisions of this by-law apply in the event that assessment is added for the year 2026 to the Collector's Roll after the date this by-law is passed and an interim levy shall be imposed and collected.

4. All taxes levied and collected under this by-law shall be payable to the Office of the Treasurer, or any financial institution within the City of Port Colborne. Payment must be received at City Hall on or before the due dates in accordance with the provisions of this by-law.
  5. The interim tax levy imposed by this by-law shall have a date of demand being February 6<sup>th</sup>, 2026 and shall be paid in two instalments due on the following dates:
    - 5.1 One-half thereof on the 27th day of February of 2026;
    - 5.2 One-half thereof on the 30th day of April of 2026;
- Non-payment of the amount on the dates stated above shall constitute default and any subsequent instalments shall forthwith become payable.
- Properties registered for the preauthorized monthly payment program will have their taxes payable in automatic instalments at the first of the month beginning January 2, 2026 or the beginning of the month following enrolment.
6. The Treasurer may mail or cause to be mailed a notice specifying the amount of taxes payable and due dates for payment to the address of the residence or place of business of each person taxed under this by-law, unless the taxpayer directs the Treasurer, in writing, to send the bill to another address, in which case it shall be sent to that address. This direction will continue until revoked by the taxpayer in writing.
  7. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be on the tax bill under Section 343 of the *Municipal Act*.
  8. The final levy for the year 2026 to be made under the *Municipal Act* shall be reduced by the amount to be raised by the levy imposed by this by-law.
  9. The provisions of s. 317 of the *Municipal Act*, as amended, apply to this by-law with necessary modifications.
  10. The Treasurer shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment or late payment of any taxes or any instalment of taxes.
  11. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
  12. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
  13. This by-law shall come into force and take effect on the day of the final passing thereof.

Enacted and passed this 27th day of January 2026.

William C. Steele  
Mayor

  
Charlotte Madden  
City Clerk