

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 1999-39

A BY-LAW TO ADOPT THE 1998 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 1999, TO LEVY TAXES FOR THE YEAR 1999, AND TO PROVIDE FOR THE COLLECTION THEREOF.

WHEREAS the Assessment Roll for the year 1998 has been confirmed;

AND WHEREAS the Council of the Town of Amherstburg, in accordance with the provisions of the Municipal Act, R.S.O. 1990, Chapter M.45, Section 365(1), as amended by Bills 106, 149, 160, 164, 16, and 79, has prepared and provisionally adopted the estimates of all sums required during the year 1999 for the purposes of the municipality, including sums required by law to be provided for school purposes and for any board, commission or other body has reviewed its estimates for the year 1999;

AND WHEREAS, the Council of the County of Essex, has passed By-law 09-99, being a by-law to set tax ratios for the County of Essex and for all local municipalities within the boundaries of the County of Essex for the year 1999 as follows; Residential/farm property class is 1.0000; Multi-residential property class is 1.9554; Commercial property class is 1.0697; Parking lots/vacant land property class is 0.5620; Shopping centre property class is 1.1654; Office building property class is 1.1640; Industrial property class is 1.9425; Large industrial property class is 2.6861; Farmlands property class is 0.2500; Pipelines property class is 1.3030; and Managed forests property class is 0.2500;

AND WHEREAS, the Council of the County of Essex, has passed By-law 18-99, being a by-law to adopt the estimates for the sums required during the year 1999 for general and library purposes for the County of Essex and to establish tax rates for same against the local municipalities;

AND WHEREAS, the Council of the County of Essex, in said By-law 18-99, has established tax rate reductions as follows;

- a) Vacant land, vacant units and excess lands in commercial property subclasses is 30%;
- b) Vacant land, vacant units and excess lands in the industrial subclasses is 35%;
- c) the first subclass of farmland awaiting development in the residential/farm property class is 75%;
- d) the first subclass of farmland awaiting development in all other classes except residential/farm property class to be calculated as follows;

**% Reduction = 100 - [100-Reduction(Res/Farm)] / Ratio of Tax Rates** where,

**Reduction(Res/Farm)** means the percentage reduction for the municipality for the first subclass for the residential/farm property class,

**"Ratio of Tax Rates"** means the amount equal to the tax rate for the property class divided by the tax rate for the residential/farm property class,

- e) the second subclass of farmland awaiting development for all property classes is 75%;

AND WHEREAS, the Assessment roll prepared in 1999 and upon which the taxes for 1999 are to be levied, was certified by the Assessment Commissioner on December 18, 1998, the whole of the Assessment for real property, according to the said last assessment roll, is as follows:

Residential/farm property class	978,091,010
Multi-residential property class	18,455,265
Commercial property class - Occupied	53,191,805
Commercial property class - Vacant Units & land	4,167,530
Commercial property class - Vacant land	3,031,170
Parking Lot	0
Shopping centre property class - Occupied	4,908,050
Shopping centre property class - Vacant Units & Land	1,049,590
Office Building - Occupied	0
Office Building - Vacant Units & Land	0
Industrial property class - Occupied	15,174,915
Industrial property class - Vacant Unit & Land	2,953,010

Industrial property class - Vacant Land	5,294,735
Large industrial property class - Occupied	18,631,850
Large industrial property class - Vacant Unit & Land	0
Pipelines property class	6,437,400
Farmlands property class	80,832,555
Managed forests property class	<u>285,300</u>
<b>Total</b>	<b>1,192,504,185</b>

**NOW THEREFORE THE COUNCIL OF THE CORPORATION  
OF THE TOWN OF AMHERSTBURG ENACTS AS FOLLOWS:**

1. THAT the estimates of the Corporation of the Town of Amherstburg for the year 1999 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 1999 be as follows, subject to the adjustments adopted in the estimates, which adjustments are by law required to be made:
  - a) For general municipal purposes the net levy will be \$ 7,219,037.67
  - b) For County purposes the net levy will be \$ 4,804,247.00
  - c) For School purposes the net levy will be \$ 7,083,083.50
3. THAT there shall be levied and collected upon the whole assessment for real property, according to the last certified assessment roll, the following rates of taxation for the year 1999,

<b>Property Class</b>	<b>Municipal</b>	<b>County</b>	<b>Schools</b>	<b>Total</b>
Residential	0.006010	0.004000	0.004140	0.014150
Multi-Residential	0.011753	0.007821	0.004140	0.023714
Commercial - Occupied	0.006429	0.004279	0.018795	0.029503
Commercial - Vacant Unit/Excess Land	0.004501	0.002995	0.013157	0.020653
Commercial - Vacant Land	0.003378	0.002248	0.009875	0.015501
Parking Lots	0.003378	0.002248	0.009875	0.015501
Shopping Centre - Occupied	0.007005	0.004662	0.020477	0.032144
Shopping Centre - Vacant Unit/Excess Land	0.004877	0.003263	0.014334	0.022474
Office Building - Occupied	0.006996	0.004656	0.020452	0.032104
Office Building - Vacant Unit/Excess Land	0.004897	0.003259	0.014316	0.022472
Industrial - Occupied	0.011675	0.007770	0.032957	0.052402
Industrial - Vacant Unit/Excess Land	0.007589	0.005050	0.021422	0.034061
Industrial - Vacant Land	0.007589	0.005050	0.021422	0.034061
Large Industrial - Occupied	0.016145	0.010744	0.045574	0.072463
Large Industrial - Vacant Unit/Excess Land	0.010494	0.006984	0.029623	0.047101
Pipeline	0.007832	0.005212	0.022904	0.035948
Farmlands	0.001503	0.001000	0.001035	0.003538
Managed Forests	0.001503	0.001000	0.001035	0.003538

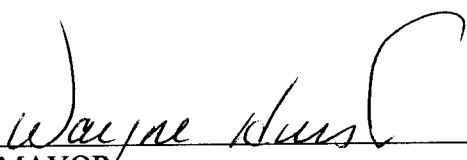
4. Upon the assessed value of the lands as designated in By-law No. 1837, along with the area formerly within the Texas Road Sewage Area, in the former Anderdon Township, a sewage rate shall be applied and charged to the area serviced by same, based on 1998 consumption.
5. A special area rates be applied, in addition to the rates above to the former municipalities as follows:

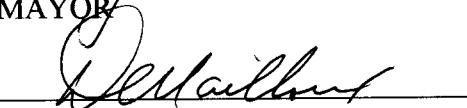
<b>Property Class</b>	<b>FormerAmherstburg</b>	<b>FormerAnderdon</b>	<b>FormerMalden</b>
Residential	0.000922	0.000667	(0.000431)
Multi-Residential	0.001802	0.001305	(0.000843)
Commercial - Occupied	0.000986	0.000714	(0.000461)
Commercial - Vacant Unit/Excess Land	0.000690	0.000500	(0.000323)
Commercial - Vacant Land	0.000518	0.000375	(0.000242)
Parking Lots	0.000518	0.000375	(0.000242)
Shopping Centre - Occupied	0.001074	0.000778	(0.000503)
Shopping Centre - Vacant Unit/Excess Land	0.000748	0.000541	(0.000350)
Office Building - Occupied	0.001073	0.000777	(0.000502)

Office Building - Vacant Unit/Excess Land	0.000751	0.000544	(0.000351)
Industrial - Occupied	0.001790	0.001296	(0.000838)
Industrial - Vacant Unit/Excess Land	0.001164	0.000842	(0.000545)
Industrial - Vacant Land	0.001164	0.000842	(0.000545)
Large Industrial - Occupied	0.002476	0.001792	(0.001159)
Large Industrial - Vacant Unit/Excess Land	0.001609	0.001165	(0.000753)
Pipeline	0.001201	0.000869	(0.000562)
Farmlands	0.000230	0.000167	(0.000108)
Managed Forests	0.000230	0.000167	(0.000108)

6. All other rates, as provided for in the Statutes of Ontario and in the by-laws of the municipality, be levied and collected in the manner directed and authorized by said Statutes and By-laws.
7. All taxes, local improvements, and other special rates shall be paid into the office of the Treasurer or the Collector of Taxes of the Town of Amherstburg.
8. All taxes, local improvements, and other special rates shall be payable in the following manner and on the following dates:
- a) All amounts of \$ 100.00 and under, on or before the August 31<sup>st</sup>, 1999, or a date as may be determined by the Treasurer to be in compliance with the Municipal Act.
- b) Save and except for amounts levied under by-law 1999-14, and amended by by-law 1999-19 all amounts in excess of \$ 100.00 levied on real property:
- Thirty-Four percent on the 31<sup>st</sup> day of August, 1999,
- Thirty-Three percent on the 24<sup>th</sup> day of September 1999,
- Thirty-Three percent on the 26<sup>th</sup> day of November 1999.
- c) In the event that the above dates cannot be adhered to as a result of changes to provisions as may be prescribed by the Province of Ontario, the Treasurer may amend the above dates to comply with the said provisions.
9. A penalty of one and one quarter percent ( 1¼ % ) on the first day of each calendar month thereafter in which default continues shall be imposed for non payment of taxes.
10. The Treasurer and the Collector may accept part payment from time to time on account of any installments, provided that acceptance of such part payment shall not effect the collection of the percentage charges imposed under Clause 9 of this By-law.
11. The Collector may mail or cause to be mailed to the address of the residence, the notice specifying the amount of taxes and local improvement rates payable by such persons.
12. This By-law comes into force and effect upon final passing hereof.

Passed in open Council this 26<sup>th</sup> day of July , 1999.

  
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 MAYOR

  
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 CLERK

1<sup>st</sup> Reading: July 26, 1999  
 2<sup>nd</sup> Reading: July 26, 1999  
 3<sup>rd</sup> Reading: July 26, 1999