

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2001-29

A BY-LAW TO ADOPT THE 2000 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2001, TO LEVY TAXES FOR THE YEAR 2001, AND TO PROVIDE FOR THE COLLECTION THEREOF.

WHEREAS the Assessment Roll for the year 2000 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, 140, 149, 160, 164, 16, and 14 has prepared and provisionally adopted the estimates of all sums required during the year 2001 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 2001;

AND WHEREAS, the Council of the Town of Amherstburg has approved the 2001 Budget on June 22, 2001, and a summary of said Budget is attached to this By-law;

AND WHEREAS, the Council of the County of Essex has passed By-law 10-2001, 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 2001 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 11-2001, being a by-law to adopt the estimates for the sums required during the year 2001 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 11-2001, 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 2000 and upon which the taxes for 2001 are to be levied, was certified by the Assessment Commissioner on December 19th, 2000; the whole of the Assessment for real property, according to the said last assessment roll, is as follows:

| | | |
|--------------------------|-------------|----------------------|
| Residential | | 1,139,673,055 |
| Multi-Residential | | 20,165,340 |
| Commercial | Full | 63,270,525 |
| | EXCESS LAND | 3,465,020 |
| | VACANT LAND | 4,240,300 |
| Shopping Centre | FULL | 5,086,140 |
| | EXCESS LAND | 0 |
| Industrial | FULL | 14,935,240 |

| | | |
|------------------|----------------------------|----------------------|
| | EXCESS LAND | 1,970,435 |
| | VACANT LAND - N/S | 5,183,500 |
| Industrial | Full Shared PIL No Support | 151,000 |
| Large Industrial | FULL | 13,100,000 |
| | EXCESS LAND | 600,000 |
| Pipelines | FULL | 7,047,858 |
| Farmland 1 Dev | | 0 |
| Farmland | | 88,032,925 |
| Managed Forests | | 242,940 |
| | | 1,367,164,278 |

**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 2001 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2001 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 \$8,122,235.11
 - b) For County purposes the net levy will be \$5,148,740.69
 - c) For School purposes the net levy will be \$7,081,718.54
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 2001;

| <u>Property Class</u> | | <u>Municipal</u> | <u>County</u> | <u>Schools</u> | <u>Total</u> |
|-----------------------|-----------------|------------------|---------------|----------------|--------------|
| Residential | | 0.005957 | 0.003776 | 0.003730 | 0.013463 |
| Multi-Residential | | 0.011648 | 0.007384 | 0.003730 | 0.022762 |
| Commercial | Full | 0.006372 | 0.004040 | 0.017874 | 0.028286 |
| Commercial | Excess Land | 0.004460 | 0.002828 | 0.012512 | 0.019800 |
| Commercial | Vacant Land | 0.003348 | 0.002122 | 0.009391 | 0.014860 |
| Parking Lot | | 0.003348 | 0.002122 | 0.009391 | 0.014860 |
| Shopping Centre | Full | 0.006942 | 0.004401 | 0.019473 | 0.030816 |
| Shopping Centre | Excess Land | 0.000000 | 0.003081 | 0.013631 | 0.016712 |
| Office Building | Full | 0.006934 | 0.004396 | 0.019450 | 0.030779 |
| Office Building | Vacant | 0.004854 | 0.003077 | 0.013615 | 0.021545 |
| Industrial | Full | 0.011571 | 0.007336 | 0.031462 | 0.050369 |
| Industrial | Full Shared PIL | 0.011571 | 0.007336 | 0.031462 | 0.050369 |
| Industrial | Excess Land | 0.007521 | 0.004768 | 0.020450 | 0.032740 |
| Industrial | Vacant Land N/S | 0.007521 | 0.004768 | 0.020450 | 0.032740 |
| Large Industrial | Full | 0.016001 | 0.010144 | 0.043506 | 0.069651 |
| Large Industrial | Excess Land | 0.010400 | 0.006594 | 0.028279 | 0.045273 |
| Pipelines | Full *Revised | 0.007762 | 0.004921 | 0.021603 | 0.034286 |
| Farmland | | 0.001489 | 0.000944 | 0.000933 | 0.003366 |
| Managed Forests | | 0.001489 | 0.000944 | 0.000933 | 0.003366 |

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 2000 consumption.


5. Special area rates will be applied, in addition to the rates above to the former municipalities as follows:

| <u>Property Class</u> | | <u>A'Burg</u> | <u>Anderdon</u> | <u>Malden</u> |
|---------------------------|------------------------|----------------|-----------------|---------------|
| Residential | Pub Eng | 0.000569 | 0.000507 | 0.000056 |
| | Pub Fr | 0.000569 | 0.000507 | 0.000056 |
| | Sep Eng | 0.000569 | 0.000507 | 0.000056 |
| | Sep Fr | 0.000569 | 0.000507 | 0.000056 |
| Designate as P Eng | No Support | 0.000569 | 0.000507 | 0.000056 |
| Multi-Residential | Pub Eng | 0.001112 | 0.000992 | 0.000110 |
| | Pub Fr | 0.001112 | 0.000992 | 0.000110 |
| | Sep Eng | 0.001112 | 0.000992 | 0.000110 |
| | Sep Fr | 0.001112 | 0.000992 | 0.000110 |
| Commercial | Full | 0.000608 | 0.000543 | 0.000060 |
| | Excess Land | 0.000426 | 0.000379 | 0.000042 |
| | Vacant Land | 0.000320 | 0.000285 | 0.000032 |
| Shopping Centre | Full | 0.000663 | 0.000591 | 0.000065 |
| | Excess Land | 0.000464 | 0.000414 | 0.000046 |
| Industrial | Full | 0.001105 | 0.000985 | 0.000109 |
| | Full PIL Shared | 0.001105 | 0.000985 | 0.000109 |
| | Excess Land | 0.000718 | 0.000640 | 0.000071 |
| | Vacant Land | 0.000718 | 0.000640 | 0.000071 |
| Large Industrial | Full | 0.001528 | 0.001363 | 0.000151 |
| | Excess Land | 0.000993 | 0.000886 | 0.000098 |
| Pipelines | Full | 0.000741 | 0.000661 | 0.000073 |
| Farmland | Farm 1 Pub Eng | 0.000142 | 0.000127 | 0.000014 |
| | Pub Eng | 0.000142 | 0.000127 | 0.000014 |
| | Pub Fr | 0.000142 | 0.000127 | 0.000014 |
| | Sep Eng | 0.000142 | 0.000127 | 0.000014 |
| | Sep Fr | 0.000142 | 0.000127 | 0.000014 |
| | Managed Forests | Pub Eng | 0.000142 | 0.000127 |
| | Pub Fr | 0.000142 | 0.000127 | 0.000014 |
| | Sep Eng | 0.000142 | 0.000127 | 0.000014 |
| | Sep Fr | 0.000142 | 0.000127 | 0.000014 |

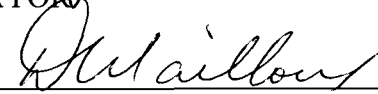
6. All other rates, as provided for in the Statutes of Ontario and in the By-laws of the municipality, be levied and collected in the manner directed and authorized by said Statutes and By-laws.
7. All taxes, local improvements, and other special rates shall be paid into the office of the Treasurer or 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 July 31st, 2001 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 Interim By-law 2001-01, all amounts in excess of \$100.00 levied on real property:
 - Thirty-Four percent on the 31st day of July 2001,
 - Thirty-Three percent on the 28th day of September 2001,
 - Thirty-Three percent on the 30th day of November 2001.

- c) In the event that the above dates cannot be adhered to as a result of changes to provisions as prescribed by the Province of Ontario, the Treasurer or Tax Collector may amend the above dates to comply with the said provisions.
9. A penalty of one and one quarter percent (1¼ %) on the first working day following default and the first of each calendar month thereafter in which default continues shall be imposed for non payment of taxes.
 10. The Treasurer and the Tax 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 Tax Collector may mail or cause to be mailed to the last known address of the Property Owner, 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 25th day of June 2001.



MAYOR



CLERK

1st Reading: June 25th , 2001
2nd Reading: June 25th , 2001
3rd Reading: June 25th , 2001