

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2002-21

**A BY-LAW TO LEVY TAXES FOR THE YEAR 2002
FOR EDUCATION PURPOSES, AND TO PROVIDE
FOR THE COLLECTION THEREOF.**

WHEREAS the Assessment Roll for the year 2001 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 2002 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 2002;

AND WHEREAS the Province of Ontario has set out the 2002 tax rates for education tax purposes in O. Reg. 400/98 and the business education tax (BET) rates for 2002 in O. Reg. 138/02, amending O. Reg. 400/98;

AND WHEREAS the Council of the County of Essex has passed by-law #07-2002, 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 2002;

AND WHEREAS the Council of the County of Essex, in said By-law #08-2002, 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 2001 and upon which the taxes for 2002 are to be levied, was certified by the Assessment Commissioner on December 19th, 2001; the whole of the Assessment for real property, according to the said last assessment roll, is as follows:

Residential		1,165,772,720
Multi-Residential		18,957,015
Commercial	Full	64,199,535
Commercial	EXCESS LAND	2,205,040
Commercial	VACANT LAND	4,613,500
Shopping Centre	FULL	5,086,140
Industrial	FULL	15,845,635
Industrial	FULL SHARED PIL	151,000
Industrial	EXCESS LAND	1,839,975
Industrial	VACANT LAND	4,995,895
Large Industrial	FULL	13,035,235
Large Industrial	EXCESS LAND	664,765
Pipelines	FULL	7,599,200
Farmland		88,780,575
Managed Forests		339,540
Total		1,394,085,770

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

1. THAT the sums to be raised by means of taxation for the year 2002 for Education purposes be as follows, subject to the adjustments adopted in the estimates, which adjustments are by law required to be made;
 - a) For Education purposes the net levy will be \$ 7,116,343.
2. 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 2002;

<u>Property Class</u>	<u>Education</u>
Residential	0.00373000
Multi-Residential	0.00373000
Commercial Full	0.01787396
Commercial Vacant Unit /Excess Land	0.01251177
Commercial Vacant Land	0.00939064
Parking Lots	0.00939064
Shopping Centre Full	0.01947304
Shopping Centre Vacant Unit/Excess Land	0.01363113
Office Building Full	0.01944965
Office Building Vacant Unit/Excess Land	0.01361476
Industrial Full	0.02899387
Industrial Full PIL	0.02899387
Industrial Vacant Unit/Excess Land	0.01884602
Industrial Vacant Land	0.01884602
Large Industrial Full	0.04009289
Large Industrial Vacant Unit/Excess Land	0.02606038
Pipelines Full	0.02160279
Farmland	0.00093250
Managed Forests	0.00093250

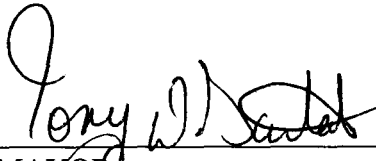
3. All amounts for Education purposes shall be payable in the following manner and on the following dates:
 - a) Save and except the amounts levied under Interim By-law 2002-03, all amounts levied on real property for Education purposes:

Fifty percent on the 31st day of July 2002, and;

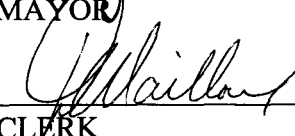
Fifty percent on the 31st day of October 2002
 - b) In the event that the above dates cannot be adhered to as a result of changes to provisions as prescribed by the Province of Ontario, the Treasurer or Tax Collector may amend the above dates to comply with the said provisions.
4. A penalty of one and 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.
5. 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 4 of this By-law.
6. 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 payable by such persons.

7. This By-law comes into force and effect upon final passing hereof.

Passed in open Council this 27th day of May, 2002.



MAYOR



CLERK

1st Reading: May 27th, 2002

2nd Reading: May 27th, 2002

3rd Reading: May 27th, 2002