

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2003-30

A BY-LAW TO ADOPT THE 2002 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2003, TO LEVY TAXES FOR THE YEAR 2003, AND TO PROVIDE FOR THE COLLECTION THEREOF.

WHEREAS the Assessment Roll for the year 2002 has been confirmed;

AND WHEREAS the Council of the Town of Amherstburg, in accordance with the provisions of the Municipal Act, R.S.O. 2001, Chapter 25, Section 290(1), has prepared and adopted the estimates of all sums required during the year 2003 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;

AND WHEREAS, the Council of the County of Essex has passed By-law 14-2003, 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 2003 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 15-2003, being a by-law to adopt the estimates for the sums required during the year 2003 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 15-2003, 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 2002 and upon which the taxes for 2003 are to be levied, was certified by the Assessment Commissioner on December 17th, 2002; the whole of the Assessment for real property, according to the said last assessment roll, is as follows:

Residential		1,273,085,965
Multi-Residential		19,674,500
Commercial	Full	72,094,461
	EXCESS LAND	2,482,423
	VACANT LAND	4,139,500
Shopping Centre	FULL	4,741,400
	EXCESS LAND	0
Industrial	FULL	19,387,576
	EXCESS LAND	2,040,550
	VACANT LAND - N/S	5,348,565
	Full Shared PIL No Support	181,500

Large Industrial	FULL	10,324,660
	EXCESS LAND	740,815
Pipelines	FULL	8,188,000
Farmland 1 Dev		0
Farmland		106,310,860
Managed Forests		374,440
		1,529,115,215

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 2003 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2003 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 \$ 9,027,220.38
 - b) For County purposes the net levy will be \$ 5,856,304.58
 - c) For School purposes the net levy will be \$ 6,981,486.62
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 2003;

<u>Property Class</u>		<u>Municipal</u>	<u>County</u>	<u>Schools</u>
Residential		0.005970	0.003873	0.00335000
Multi-Residential		0.011674	0.007573	0.00335000
Commercial	Full	0.006386	0.004143	0.01674410
Commercial	Excess Land	0.004470	0.002900	0.01172087
Commercial	Vacant Land	0.003355	0.002176	0.00879703
Parking Lot		0.003355	0.002176	0.00879703
Shopping Centre	Full	0.006957	0.004513	0.01824210
Shopping Centre	Excess Land	0.004870	0.003159	0.01276947
Office Building	Full	0.006949	0.004508	0.01822019
Office Building	Vacant	0.004864	0.003155	0.01275413
Industrial	Full	0.011597	0.007523	0.02640174
Industrial	Full Shared PIL	0.011597	0.007523	0.02640174
Industrial	Excess Land	0.007538	0.004890	0.01716113
Industrial	Vacant Land N/S	0.007538	0.004890	0.01716113
Large Industrial	Full	0.016036	0.010403	0.03650848
Large Industrial	Excess Land	0.010423	0.006762	0.02373051
Pipelines	Full	0.007779	0.005046	0.02005959
Farmland		0.001493	0.000968	0.00083750
Managed Forests		0.001493	0.000968	0.00083750


4. 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>HMS DETROIT</u>
Residential	Pub Eng	0.00052852	0.00045141	0.00023477
	Pub Fr	0.00052852	0.00045141	0.00023477
	Sep Eng	0.00052852	0.00045141	0.00023477
	Sep Fr	0.00052852	0.00045141	0.00023477
Designate as P Eng	No Support	0.00052852	0.00045141	0.00023477
Multi-Residential	Pub Eng	0.00103347	0.00088269	0.00045908
	Pub Fr	0.00103347	0.00088269	0.00045908
	Sep Eng	0.00103347	0.00088269	0.00045908
	Sep Fr	0.00103347	0.00088269	0.00045908
Commercial	Full	0.00056536	0.00048287	0.00025114
	Excess Land	0.00039575	0.00033801	0.00017580
	Vacant Land	0.00029703	0.00025369	0.00013194
Shopping Centre	Full	0.00061594	0.00052607	0.00027360
	Excess Land	0.00043116	0.00036825	0.00019152
Industrial	Full	0.00102665	0.00087686	0.00045605
	Full PIL Shared	0.00102665	0.00087686	0.00045605
	Excess Land	0.00066733	0.00056996	0.00029643
	Vacant Land	0.00066733	0.00056996	0.00029643
Large Industrial	Full	0.00141966	0.00121253	0.00063062
	Excess Land	0.00092278	0.00078815	0.00040991
Pipelines	Full	0.00068866	0.00058819	0.00030591
Farmland	Farm 1 Pub Eng	0.00013213	0.00011285	0.00005869
	Pub Eng	0.00013213	0.00011285	0.00005869
	Pub Fr	0.00013213	0.00011285	0.00005869
	Sep Eng	0.00013213	0.00011285	0.00005869
	Sep Fr	0.00013213	0.00011285	0.00005869
	Managed Forests	Pub Eng	0.00013213	0.00011285
	Pub Fr	0.00013213	0.00011285	0.00005869
	Sep Eng	0.00013213	0.00011285	0.00005869
	Sep Fr	0.00013213	0.00011285	0.00005869


5. 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.
6. 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.
7. All taxes, local improvements, and other special rates shall be payable in the following manner and on the following dates:
- a) Save and except for amounts levied under Interim By-law 2003-01, all amounts levied on real property:
- Fifty percent on the 31st day of July 2003
- Fifty percent on the 31st day of October 2003
- b) In the event that the above dates cannot be adhered to, the Treasurer or Tax Collector may amend the above dates .
8. 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.

9. 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.
10. The Collector shall 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, unless direction has been received from the property owner for the notice to be mailed elsewhere.
11. This By-law comes into force and effect upon final passing hereof.

Passed in open Council this 28th day of April 2003.



MAYOR



CLERK

1st Reading: April 28th, 2003
2nd Reading: April 28th, 2003
3rd Reading: April 28th, 2003