

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2004-48

BEING A BY-LAW TO ADOPT THE 2003 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2004, TO LEVY TAXES FOR THE YEAR 2004, AND TO PROVIDE FOR THE COLLECTION THEREOF; AND A BY-LAW TO REPEAL BY-LAW NO. 2004-26

WHEREAS the Assessment Roll for the year 2003 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 2004 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 26-2004, 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 2004 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 27-2004, being a by-law to adopt the estimates for the sums required during the year 2004 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 27-2004, 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 2003 and upon which the taxes for 2004 are to be levied, was certified by the Assessment Commissioner on December 16th, 2003; the whole of the Assessment for real property, according to the said last assessment roll, is as follows:

Residential		1,417,566,580
Multi-Residential		18,831,930
Commercial	Full	77,381,880
	EXCESS LAND	2,574,380
	VACANT LAND	5,309,700
Shopping Centre	FULL	4,833,000
Industrial	FULL	20,613,760
	EXCESS LAND	2,278,400
	VACANT LAND - N/S	5,659,645
	Full Shared PIL No Support	166,000

Large Industrial	FULL	11,854,000
	EXCESS LAND	738,000
Pipelines	FULL	8,366,700
Farmland		114,228,970
Managed Forests		392,640
		1,690,795,585

NOW THEREFORE THE COUNCIL OF THE CORPORATION

OF THE TOWN OF AMHERSTBURG ENACTS AS FOLLOWS:

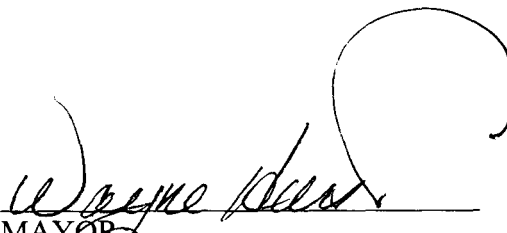
1. THAT the estimates of the Corporation of the Town of Amherstburg for the year 2004 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2004 be as follows, subject to the adjustments adopted in the estimates, which adjustments are by law required to be made:
 - a) For general municipal purposes the net levy will be \$ 9,668,511
 - b) For County purposes the net levy will be \$ 6,305,423
 - c) For School purposes the net levy will be \$ 6,914,240
3. THAT there shall be levied and collected upon the whole assessment for real property, according to the last certified assessment roll the rates of taxation for the year 2004 as shown on **Schedule "A"** attached hereto, this schedule forming part of this By-law;
4. THAT Special area rates will be applied, in addition to the rates above to the former municipalities as shown on **Schedule "B"** attached hereto, this schedule forming part of this By-law;
5. THAT 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. THAT 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. THAT 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 2004-03, and those applicable under section 7.c), all amounts levied on real property:

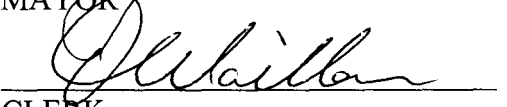
Fifty percent on the 30th day of July 2004

Fifty percent on the 29th day of October 2004
 - b) In the event that the above dates cannot be adhered to, the Treasurer or Tax Collector may amend the above dates .
 - c) All amounts less than \$ 100.00 will be levied and due in one installment on July 30th.

8. THAT A penalty of one and one quarter percent ($1\frac{1}{4}\%$) 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. THAT 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. THAT 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. THAT By-Law 2004-26, being a By-Law to adopt Municipal estimates for the 2004 year, be repealed.
12. This By-law comes into force and effect upon final passing hereof.

Passed in open Council this 14th day of June 2004.


MAYOR


CLERK

1st Reading: June 14th, 2004

2nd Reading: June 14th, 2004

3rd Reading: June 14th, 2004

Schedule "A" to By-law No. 2004-48													
Town of Amherstburg													
2004 Taxable Levy		Total Assessment	Municipal Res Rate	Tax Ratio	Municipal Tax Rate	Weighted Assessment	Levy Total Municipal	County Rate	Cty Levy Total		School Rate	Sch Levy	Total Tax Levy
Residential	incl no support	1,417,566,580	0.00578681	1.000000	0.00578681	1,417,566,580	\$8,203,188.46	0.00377400	\$5,349,896.27	Residential	0.00296000	\$4,195,997.08	\$17,749,081.81
Multi-Residential		18,831,930	0.00578681	1.955400	0.01131553	36,823,956	\$213,093.24	0.00737900	\$138,960.81	Multi-Residential	0.00296000	\$55,742.51	\$407,796.56
Commercial	Full	77,381,880	0.00578681	1.069700	0.00619015	82,775,397	\$479,005.50	0.00403700	\$312,390.65	Commercial Full	0.01572191	\$1,216,590.95	\$2,007,987.10
	Excess Land	2,574,380	0.00578681	0.748790	0.00433311	1,927,670	\$11,155.06	0.00282600	\$7,275.20	Commercial Excess	0.01100533	\$28,331.90	\$46,762.16
	Vacant	5,309,700	0.00578681	0.562000	0.00325219	2,984,051	\$17,268.14	0.00212100	\$11,261.87	Commercial Vacant	0.00825999	\$43,858.07	\$72,388.08
Parking Lot		0	0.00578681	0.562000	0.00325219	0	\$0.00	0.00212100	\$0.00	Parking Lot	0.00825999	\$0.00	\$0.00
Shopping Centre	Full	4,833,000	0.00578681	1.165400	0.00674395	5,632,378	\$32,593.50	0.00439800	\$21,255.53	Shopping Occupied	0.01712846	\$82,781.85	\$136,630.88
	Excess Land	0	0.00578681	0.815780	0.00472076	0	\$0.00	0.00307800	\$0.00	Shopping Excess	0.01198992	\$0.00	\$0.00
Office Building	Full	0	0.00578681	1.164000	0.00673585	0	\$0.00	0.00439300	\$0.00	Office Occupied	0.01710788	\$0.00	\$0.00
Office Building	Vacant	0	0.00578681	0.814800	0.00471509	0	\$0.00	0.00307500	\$0.00	Office Excess	0.01197552	\$0.00	\$0.00
Industrial	Full	20,613,760	0.00578681	1.942500	0.01124088	40,042,229	\$231,716.77	0.00733000	\$151,098.86	Industrial Full	0.02421301	\$499,121.18	\$881,936.81
	Full Shared PIL	166,000	0.00578681	1.942500	0.01124088	322,455	\$1,865.99	0.00733000	\$1,216.78	Industrial Shared PIL	0.02421301	\$4,019.36	\$7,102.13
	Excess Land	2,278,400	0.00578681	1.262625	0.00730657	2,876,765	\$16,647.29	0.00476500	\$10,856.58	Industrial Excess	0.01573846	\$35,858.51	\$63,362.37
	Vacant	5,659,645	0.00578681	1.262625	0.00730657	7,146,009	\$41,352.60	0.00476500	\$26,968.21	Industrial Vacant	0.01573846	\$89,074.10	\$157,394.90
Large Industrial	Full	11,854,000	0.00578681	2.686100	0.01554395	31,841,029	\$184,257.99	0.01013600	\$120,152.14	Large Ind Occupied	0.03348189	\$396,894.32	\$701,304.46
	Excess Land	738,000	0.00578681	1.745965	0.01010357	1,288,522	\$7,456.43	0.00658900	\$4,862.68	Lrg Ind Vacant/Excess	0.02176323	\$16,061.26	\$28,380.38
Pipelines	Full	8,366,700	0.00578681	1.303000	0.00754021	10,901,810	\$63,086.70	0.00491700	\$41,139.06	Pipelines	0.01973166	\$165,088.88	\$269,314.64
Farmland		114,228,970	0.00578681	0.250000	0.00144670	28,557,243	\$165,255.34	0.00094300	\$107,717.92	Farmland	0.00074000	\$84,529.44	\$357,502.70
Managed Forests		392,640	0.00578681	0.250000	0.00144670	98,160	\$568.03	0.00094300	\$370.26	Managed Forests	0.00074000	\$290.55	\$1,228.84
		1,690,795,585				1,670,784,255	\$9,668,511.04		\$6,305,422.83			\$6,914,239.96	\$22,888,173.83
		Total Assessment	Municipal Res Rate	Tax Ratio	Municipal Tax Rate	Weighted Assessment	Levy Total Municipal	County Rate	Cty Levy Total		School Rate	School Levy	Total Tax Levy
										Less education portion IH retained by Mun as non-tax revenue		-4019.36	
												\$6,910,220.60	

Schedule "B" to By-law No. 2004-48

Former Town of Amherstburg
For Taxation in the Year 2004

Area Rating for 1. Area Rate \$114,420.00

		FORMER TOWN OF AMHERSTBURG	TAX RATIOS	WEIGHTED ASSESSMENT	SPECIAL AREA RATE	AREA RATED AMOUNT PER CLASS	Rate X Ratio		
						0.000168625			
Residential	Pub Eng	325,164,847	1.00000	325,164,847	0.000168625	\$54,831.06	0.00016863	Residential	Pub Eng
	Pub Fr	2,816,155	1.00000	2,816,155	0.000168625	\$474.88	0.00016863		Pub Fr
	Sep Eng	179,789,588	1.00000	179,789,588	0.000168625	\$30,317.10	0.00016863		Sep Eng
	Sep Fr	17,464,845	1.00000	17,464,845	0.000168625	\$2,945.02	0.00016863		Sep Fr
Designate as P Eng Multi-Residential		0	1.00000	0	0.000168625	\$0.00	0.00016863	Designate as P Eng	
	Pub Eng	14,752,144	1.95540	28,846,342	0.000168625	\$4,864.23	0.00032973	Multi-Residential	Pub Eng
	Pub Fr	101,660	1.95540	198,786	0.000168625	\$33.52	0.00032973		Pub Fr
	Sep Eng	3,452,250	1.95540	6,750,530	0.000168625	\$1,138.31	0.00032973		Sep Eng
Commercial	Sep Fr	351,876	1.95540	688,058	0.000168625	\$116.02	0.00032973		Sep Fr
	Full	58,695,080	1.06970	62,786,127	0.000168625	\$10,587.34	0.00018038	Commercial	Full
		558,080	0.74879	417,885	0.000168625	\$70.47	0.00012627		
		4,538,700	0.56200	2,550,749	0.000168625	\$430.12	0.00009477		
Shopping Centre	Full	4,833,000	1.16540	5,632,378	0.000168625	\$949.76	0.00019652	Shopping Centre	Full
			0.81578	0	0.000168625	\$0.00	0.00013756		
Industrial	Full	9,354,685	1.94250	18,171,476	0.000168625	\$3,064.17	0.00032755	Industrial	Full
	Full PIL Shared	53,000	1.94250	102,953	0.000168625	\$17.36	0.00032755		Full PIL Shared
		1,683,110	1.26263	2,125,145	0.000168625	\$358.35	0.00021291		
Large Industrial		2,374,145	1.26263	2,997,667	0.000168625	\$505.48	0.00021291		
	Full	6,959,000	2.68610	18,692,570	0.000168625	\$3,152.04	0.00045294	Large Industrial	Full
		66,000	1.74597	115,234	0.000168625	\$19.43	0.00029441		
Pipelines	Full	2,046,100	1.30300	2,666,068	0.000168625	\$449.57	0.00021972	Pipelines	Full
Farmland	Farm 1 Pub Eng	0	0.25000	0	0.000168625	\$0.00	0.00004216	Farmland	Farm 1 Pub Eng
	Pub Eng	1,890,400	0.25000	472,600	0.000168625	\$79.69	0.00004216		Pub Eng
	Pub Fr	171,200	0.25000	42,800	0.000168625	\$7.22	0.00004216		Pub Fr
	Sep Eng	210,150	0.25000	52,538	0.000168625	\$8.86	0.00004216		Sep Eng
	Sep Fr	0	0.25000	0	0.000168625	\$0.00	0.00004216		Sep Fr
		0	0.25000	0	0.000168625	\$0.00	0.00004216	Managed Forests	Pub Eng
Managed Forests	Pub Fr	0	0.25000	0	0.000168625	\$0.00	0.00004216		Pub Fr
	Sep Eng	0	0.25000	0	0.000168625	\$0.00	0.00004216		Sep Eng
	Sep Fr	0	0.25000	0	0.000168625	\$0.00	0.00004216		Sep Fr
Total		637,326,015		678,545,340		\$114,420.00			

Schedule "B" to By-law No. 2004-48

Former Township of Anderdon
For Taxation in the Year 2004

Area Rating for	1.Area Rating		\$256,265.00							
			\$256,265.00							
	FORMER TOWNSHIP OF ANDERDON	TAX RATIOS	WEIGHTED ASSESSMENT	SPECIAL AREA RATE	AREA RATED AMOUNT PER CLASS	Rate X Ratio				
				0.0004062381						
Residential	PUBLIC English	334481206	1.00000	334,481,206	0.0004062381	\$135,879.01	0.00040624	Residential	PUBLIC English	
	PUBLIC French	2066645	1.00000	2,066,645	0.0004062381	\$839.55	0.00040624		PUBLIC French	
	SEPARATE English	191860916	1.00000	191,860,916	0.0004062381	\$77,941.22	0.00040624		SEPARATE English	
	SEPARATE French	25723448	1.00000	25,723,448	0.0004062381	\$10,449.84	0.00040624		SEPARATE French	
	NO SUPPORT	2289570	1.00000	2,289,570	0.0004062381	\$930.11	0.00040624		NO SUPPORT	
Multi-Residential	PUBLIC English	0	1.95540	0	0.0004062381	\$0.00	0.00079436	Multi-Residential	PUBLIC English	
	PUBLIC French	0	1.95540	0	0.0004062381	\$0.00	0.00079436		PUBLIC French	
	SEPARATE English	0	1.95540	0	0.0004062381	\$0.00	0.00079436		SEPARATE English	
	SEPARATE French	0	1.95540	0	0.0004062381	\$0.00	0.00079436		SEPARATE French	
	Full	13447460	1.06970	14,384,748	0.0004062381	\$5,843.63	0.00043455	Commercial	Full	
Commercial	EXCESS LAND	208700	0.74879	156,272	0.0004062381	\$63.48	0.00030419		EXCESS LAND	
	VACANT LAND	94000	0.56200	52,828	0.0004062381	\$21.46	0.00022831		VACANT LAND	
	Full	0	1.16540	0	0.0004062381	\$0.00	0.00047343	Shopping Centre	Full	
Shopping Centre	EXCESS LAND	0	0.81578	0	0.0004062381	\$0.00	0.00033140		EXCESS LAND	
	Full	10823075	1.94250	21,023,823	0.0004062381	\$8,540.68	0.00078912	Industrial	Full	
Industrial	Shared PIL	83000	1.94250	161,228	0.0004062381	\$65.50	0.00078912		Shared PIL	
	EXCESS LAND	595290	1.26263	751,631	0.0004062381	\$305.34	0.00051293		EXCESS LAND	
	VACANT LAND	3285500	1.26263	4,148,371	0.0004062381	\$1,685.23	0.00051293		VACANT LAND	
	Full	4895000	2.68610	13,148,460	0.0004062381	\$5,341.41	0.00109120	Large Industrial	Full	
	EXCESS LAND	672000	1.74597	1,173,292	0.0004062381	\$476.64	0.00070928		EXCESS LAND	
Pipelines		4091000	1.30300	5,330,573	0.0004062381	\$2,165.48	0.00052933	Pipelines		
Farmland 1 Dev	PUBLIC English	0	0.25000	0	0.0004062381	\$0.00	0.00010156	Farmland 1 Dev	PUBLIC English	
Farmland	PUBLIC English	30846813	0.25000	7,711,703	0.0004062381	\$3,132.79	0.00010156	Farmland	PUBLIC English	
	PUBLIC French	2053	0.25000	513	0.0004062381	\$0.21	0.00010156		PUBLIC French	
	SEPARATE English	21565845	0.25000	5,391,461	0.0004062381	\$2,190.22	0.00010156		SEPARATE English	
	SEPARATE French	3603089	0.25000	900,772	0.0004062381	\$365.93	0.00010156		SEPARATE French	
	PUBLIC English	39268	0.25000	9,817	0.0004062381	\$3.99	0.00010156	Managed Forests	PUBLIC English	
Managed Forests	PUBLIC French	353	0.25000	88	0.0004062381	\$0.04	0.00010156		PUBLIC French	
	SEPARATE English	224330	0.25000	56,083	0.0004062381	\$22.78	0.00010156		SEPARATE English	
	SEPARATE French	4689	0.25000	1,172	0.0004062381	\$0.48	0.00010156		SEPARATE French	
Total		650,903,250		630,824,620		\$256,265.00				