

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2005-43

BEING A BY-LAW TO ADOPT THE 2004 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2005, TO LEVY TAXES FOR THE YEAR 2005, AND TO PROVIDE FOR THE COLLECTION THEREOF.

WHEREAS the Assessment Roll returned in December 2004 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 2005 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 08-2005, 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 2005 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 12-2005, being a by-law to adopt optional tools for the purposes of administering limits for eligible properties within the meaning of section 331 (new construction) for the Commercial, Industrial, and Multi-Residential property classes;

AND WHEREAS the Council of the County of Essex, has passed By-law 09-2005, being a by-law to adopt the estimates for the sums required during the year 2005 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 09-2005, 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 2004 and upon which the taxes for 2005 are to be levied, was certified by the Assessment Commissioner on December 16th, 2004; the whole of the Assessment for real property, according to the said last assessment roll, is as follows:

Residential		1,454,222,280
Multi-Residential		18,747,930
Commercial	Full	83,078,963
	EXCESS LAND	2,539,380
	VACANT LAND	5,360,800
Shopping Centre	FULL	4,833,000
Industrial	FULL	18,975,503
	EXCESS LAND	1,963,369
	VACANT LAND - N/S	5,676,545
	FULL SHARED PIL	166,000
Large Industrial	FULL	11,854,000
	EXCESS LAND	738,000
Pipelines	FULL	8,497,600
Farmland		111,821,870
Managed Forests		363,840
		1,728,839,080

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 2005 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2005 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 \$ 10,576,417
 - b) For County purposes the net levy will be \$ 6,655,298
 - c) For School purposes the net levy will be \$ 7,069,445
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 2005 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:

8. a) Save and except for amounts levied under Interim By-law 2005-03 and those applicable under section 7.c), all amounts levied on real property:

Fifty percent on the 29th day of July 2005

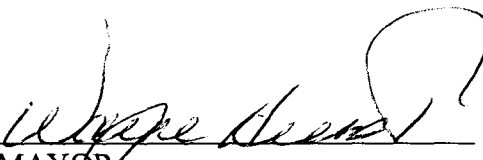
Fifty percent on the 31st day of October 2005


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 29th.

9. THAT 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. THAT 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 8 of this By-law.
11. 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.
12. This By-law comes into force and effect upon final passing hereof.

Passed in open Council this 24th day of May 2005.


MAYOR


CLERK

1st Reading: May 24th, 2005
2nd Reading: May 24th, 2005
3rd Reading: May 24th, 2005

Schedule 'A'
Town of Amherstburg
2005 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	1,454,222,280	0.00618730	1.000000	0.00618730	1,454,222,280	\$8,997,709.51	0.00389341	\$5,661,883.57	Residential	0.00296000	\$4,304,497.95	\$18,964,091.03
Multi-Residential		18,747,930	0.00618730	1.955400	0.01209865	36,659,702	\$226,824.58	0.00761317	\$142,731.18	Multi-Residential	0.00296000	\$55,493.87	\$425,049.63
Commercial	Full	83,078,963	0.00618730	1.069700	0.00661855	88,869,567	\$549,862.67	0.00416478	\$346,005.60	Commercial Full	0.01571142	\$1,305,288.48	\$2,201,156.75
	Excess Land	2,539,380	0.00618730	0.748790	0.00463299	1,901,462	\$11,764.92	0.00291535	\$7,403.18	Commercial Excess	0.01099800	\$27,928.10	\$47,096.20
	Vacant	5,360,800	0.00618730	0.562000	0.00347726	3,012,770	\$18,640.91	0.00218810	\$11,729.97	Commercial Vacant	0.00825448	\$44,250.62	\$74,621.49
Parking Lot		0	0.00618730	0.562000	0.00347726	0	\$0.00	0.00218810	\$0.00	Parking Lot	0.00825448	\$0.00	\$0.00
Shopping Centre	Full	4,833,000	0.00618730	1.165400	0.00721068	5,632,378	\$34,849.21	0.00453738	\$21,929.16	Shopping Occupied	0.01711704	\$82,726.65	\$139,505.02
	Excess Land	0	0.00618730	0.815780	0.00504748	0	\$0.00	0.00317617	\$0.00	Shopping Excess	0.01198193	\$0.00	\$0.00
Office Building	Full	0	0.00618730	1.164000	0.00720202	0	\$0.00	0.00453193	\$0.00	Office Occupied	0.01709647	\$0.00	\$0.00
Office Building	Vacant	0	0.00618730	0.814800	0.00504141	0	\$0.00	0.00317235	\$0.00	Office Excess	0.01196753	\$0.00	\$0.00
Industrial	Full	18,975,503	0.00618730	1.942500	0.01201883	36,859,915	\$228,063.35	0.00756295	\$143,510.78	Industrial Full	0.02425920	\$460,330.52	\$831,904.65
	Full Shared PIL	166,000	0.00618730	1.942500	0.01201883	322,455	\$1,995.13	0.00756295	\$1,255.45	Industrial Shared PIL	0.02425920	\$4,027.03	\$7,277.61
	Excess Land	1,963,369	0.00618730	1.262625	0.00781224	2,478,999	\$15,338.31	0.00491592	\$9,651.76	Industrial Excess	0.01576848	\$30,959.34	\$55,949.42
	Vacant	5,676,545	0.00618730	1.262625	0.00781224	7,167,348	\$44,346.53	0.00491592	\$27,905.44	Industrial Vacant	0.01576848	\$89,510.49	\$161,762.46
Large Industrial	Full	11,854,000	0.00618730	2.686100	0.01661971	31,841,029	\$197,010.00	0.01045809	\$123,970.20	Large Ind Occupied	0.03354575	\$397,651.32	\$718,631.52
	Excess Land	738,000	0.00618730	1.745965	0.01080281	1,288,522	\$7,972.47	0.00679776	\$5,016.75	Lrg Ind Vacant/Excess	0.02180474	\$16,091.90	\$29,081.12
Pipelines	Full	8,497,600	0.00618730	1.303000	0.00806205	11,072,373	\$68,508.09	0.00507311	\$43,109.26	Pipelines	0.01973166	\$167,671.75	\$279,289.10
Farmland		111,821,870	0.00618730	0.250000	0.00154683	27,955,468	\$172,968.86	0.00097335	\$108,841.82	Farmland	0.00074000	\$82,748.18	\$364,558.86
Managed Forests		363,840	0.00618730	0.250000	0.00154683	90,960	\$562.80	0.00097335	\$354.14	Managed Forests	0.00074000	\$269.24	\$1,186.19
		1,728,839,080				1,709,375,227	\$10,576,417.34		\$6,655,298.26			\$7,069,445.45	\$24,301,161.05
		Total Assessment	Municipal Res Rate	Tax Ratio	Municipal Tax Rate	Weighted Assessment	Levy Total Municipal	County Rate	Cty Levy Total		School Rate		Total Tax Levy

Schedule 'B' to By-Law 2005-43

FORMER TOWN OF AMHERSTBURG
FOR TAXATION IN THE YEAR 2005

Area Rating for 1. Area Rate \$114,419.00

		FORMER TOWN OF AMHERSTBURG	TAX RATIOS	WEIGHTED ASSESSMENT	General Res Rate 0.000167048	AREA RATED AMOUNT PER CLASS	Rate X Ratio		
Residential	Pub Eng	333736620	1.00000	333,736,620	0.000167048	\$55,749.95	0.00016705	Residential	Pub Eng
	Pub Fr	2855582	1.00000	2,855,582	0.000167048	\$477.02	0.00016705		Pub Fr
	Sep Eng	175516090	1.00000	175,516,090	0.000167048	\$29,319.57	0.00016705		Sep Eng
	Sep Fr	16674142	1.00000	16,674,142	0.000167048	\$2,785.38	0.00016705		Sep Fr
Designate as P Eng Multi-Residential	No Support	433721	1.00000	433,721	0.000167048	\$72.45	0.00016705	Designate P Eng	
	Pub Eng	14703546	1.95540	28,751,314	0.000167048	\$4,802.84	0.00032665	Multi-Residential	Pub Eng
	Pub Fr	101660	1.95540	198,786	0.000167048	\$33.21	0.00032665		Pub Fr
	Sep Eng	3452178	1.95540	6,750,389	0.000167048	\$1,127.64	0.00032665		Sep Eng
Commercial	Sep Fr	316546	1.95540	618,974	0.000167048	\$103.40	0.00032665		Sep Fr
	Full	63574413	1.06970	68,005,550	0.000167048	\$11,360.17	0.00017869	Commercial	Full
	Exc Land	558080	0.74879	417,885	0.000167048	\$69.81	0.00012508		
	Vac Land	4589800	0.56200	2,579,468	0.000167048	\$430.89	0.00009388		
Shopping Centre	Full	4833000	1.16540	5,632,378	0.000167048	\$940.88	0.00019468	Shopping Centre	Full
	Excess	0	0.81578	0	0.000167048	\$0.00	0.00013627		
	Full	8187428	1.94250	15,904,079	0.000167048	\$2,656.74	0.00032449	Industrial	Full
Industrial	Full PIL Shared	53000	1.94250	102,953	0.000167048	\$17.20	0.00032449		Full PIL Shared
	Exc Land	1368079	1.26263	1,727,378	0.000167048	\$288.55	0.00021092		
	Vacant Land	2358045	1.26263	2,977,338	0.000167048	\$497.36	0.00021092		
	Full	6959000	2.68610	18,692,570	0.000167048	\$3,122.55	0.00044871	Large Industrial	Full
Large Industrial	Exc Land	66000	1.74597	115,234	0.000167048	\$19.25	0.00029166		
	Full	2071000	1.30300	2,698,513	0.000167048	\$450.78	0.00021766	Pipelines	Full
Pipelines	Full	2071000	1.30300	2,698,513	0.000167048	\$450.78	0.00021766	Pipelines	Full
Farmland	Farm 1 Pub Eng	0	0.25000	0	0.000167048	\$0.00	0.00004176	Farmland	Farm 1 Pub Eng
	Pub Eng	1854400	0.25000	463,600	0.000167048	\$77.44	0.00004176		Pub Eng
	Pub Fr	171200	0.25000	42,800	0.000167048	\$7.15	0.00004176		Pub Fr
	Sep Eng	210150	0.25000	52,538	0.000167048	\$8.78	0.00004176		Sep Eng
Managed Forests	Sep Fr	0	0.25000	0	0.000167048	\$0.00	0.00004176		Sep Fr
	Pub Eng	0	0.25000	0	0.000167048	\$0.00	0.00004176	Managed Forests	Pub Eng
	Pub Fr	0	0.25000	0	0.000167048	\$0.00	0.00004176		Pub Fr
	Sep Eng	0	0.25000	0	0.000167048	\$0.00	0.00004176		Sep Eng
Managed Forests	Sep Fr	0	0.25000	0	0.000167048	\$0.00	0.00004176		Sep Fr
	Sep Fr	0	0.25000	0	0.000167048	\$0.00	0.00004176		Sep Fr
Total		644,643,680		684,947,900		\$114,419.00			

Schedule 'B' to By-Law 2005-43

FORMER TOWNSHIP OF ANDERDON
FOR TAXATION IN THE YEAR 2005

Area Rating for	1. Area Rating								
		\$261,220.00							
		\$261,220.00							
	FORMER TOWNSHIP OF ANDERDON	TAX RATIOS	WEIGHTED ASSESSMENT	SPECIAL AREA RATE	AREA RATED AMOUNT PER CLASS	Rate X Ratio			
				0.0003971597					
Residential	PUBLIC English	352,448,006	1.00000	352,448,006	0.0003971597	\$139,978.16	0.00039716	Residential	PUBLIC English
	PUBLIC French	1,447,112	1.00000	1,447,112	0.0003971597	\$574.73	0.00039716		PUBLIC French
	SEPARATE English	201,046,083	1.00000	201,046,083	0.0003971597	\$79,847.41	0.00039716		SEPARATE English
	SEPARATE French	26,164,594	1.00000	26,164,594	0.0003971597	\$10,391.52	0.00039716		SEPARATE French
	NO SUPPORT	2,163,570	1.00000	2,163,570	0.0003971597	\$859.28	0.00039716		NO SUPPORT
Multi-Residential	PUBLIC English	0	1.95540	0	0.0003971597	\$0.00	0.00077661	Multi-Residential	PUBLIC English
	PUBLIC French	0	1.95540	0	0.0003971597	\$0.00	0.00077661		PUBLIC French
	SEPARATE English	0	1.95540	0	0.0003971597	\$0.00	0.00077661		SEPARATE English
	SEPARATE French	0	1.95540	0	0.0003971597	\$0.00	0.00077661		SEPARATE French
Commercial	Full	14,320,210	1.06970	15,318,329	0.0003971597	\$6,083.82	0.00042484	Commercial	Full
	EXCESS LAND	208,700	0.74879	156,272	0.0003971597	\$62.07	0.00029739		EXCESS LAND
	VACANT LAND	94,000	0.56200	52,828	0.0003971597	\$20.98	0.00022320		VACANT LAND
Shopping Centre	Full	0	1.16540	0	0.0003971597	\$0.00	0.00046285	Shopping Centre	
	EXCESS LAND	0	0.81578	0	0.0003971597	\$0.00	0.00032399		EXCESS LAND
Industrial	Full	10,352,075	1.94250	20,108,906	0.0003971597	\$7,986.45	0.00077148	Industrial	
	Full Shared PL	83,000	1.94250	161,228	0.0003971597	\$64.03	0.00077148		
	EXCESS LAND	595,290	1.26263	751,631	0.0003971597	\$298.52	0.00050147		EXCESS LAND
	VACANT LAND	3,318,500	1.26263	4,190,038	0.0003971597	\$1,664.11	0.00050147		VACANT LAND
Large Industrial	FULL	4,895,000	2.68610	13,148,460	0.0003971597	\$5,222.04	0.00106681	Large Industrial	FULL
	EXCESS LAND	672,000	1.74597	1,173,292	0.0003971597	\$465.98	0.00069343		EXCESS LAND
Pipelines	Full	4,159,000	1.30300	5,419,177	0.0003971597	\$2,152.28	0.00051750	Pipelines	
Farmland 1 Dev	PUBLIC English	0	0.25000	0	0.0003971597	\$0.00	0.00009929	Farmland 1 Dev	PUBLIC English
Farmland	PUBLIC English	30,848,303	0.25000	7,712,076	0.0003971597	\$3,062.93	0.00009929	Farmland	PUBLIC English
	PUBLIC French	1,810	0.25000	453	0.0003971597	\$0.18	0.00009929		PUBLIC French
	SEPARATE English	21,184,007	0.25000	5,296,002	0.0003971597	\$2,103.36	0.00009929		SEPARATE English
	SEPARATE French	3,608,880	0.25000	902,220	0.0003971597	\$358.33	0.00009929		SEPARATE French
Managed Forests	PUBLIC English	39,696	0.25000	9,924	0.0003971597	\$3.94	0.00009929	Managed Forests	PUBLIC English
	PUBLIC French	311	0.25000	78	0.0003971597	\$0.03	0.00009929		PUBLIC French
	SEPARATE English	195,799	0.25000	48,950	0.0003971597	\$19.44	0.00009929		SEPARATE English
	SEPARATE French	4,034	0.25000	1,009	0.0003971597	\$0.40	0.00009929		SEPARATE French
Total		677,849,980		657,720,234		\$261,220.00			