

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2006-33

BEING A BY-LAW TO ADOPT THE 2005 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2006, TO LEVY TAXES FOR THE YEAR 2006, AND TO PROVIDE FOR THE COLLECTION THEREOF.

WHEREAS the Assessment Roll returned in December 2005 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 2006 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 35-2006, 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 38-2006, 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 37-2006, being a by-law to adopt optional tools for the purposes of administering limits for the Commercial, Industrial, and Multi-Residential property classes;

AND WHEREAS the Council of the County of Essex, has passed By-law 36-2006, being a by-law to adopt the estimates for the sums required during the year 2006 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 36-2006, 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 2005 and upon which the taxes for 2006 are to be levied, was certified by the Assessment Commissioner on December 13th, 2005; the whole of the Assessment for real property, according to the said last assessment roll, is as follows:

Residential		1,528,974,150
Multi-Residential		20,219,275
Commercial	Full	82,805,660
	EXCESS LAND	1,763,865
	VACANT LAND	4,263,500
Shopping Centre	FULL	4,726,650
Industrial	FULL	19,658,775
	EXCESS LAND	1,792,900
	VACANT LAND	5,442,875
	FULL SHARED PIL	181,000
Large Industrial	FULL	12,403,200
	EXCESS LAND	748,185
Pipelines	FULL	8,634,600
Farmland		121,331,835
Managed Forests		507,650
		1,813,454,120

NOW THEREFORE THE COUNCIL OF THE CORPORATION

OF THE TOWN OF AMHERSTBURG ENACTS AS FOLLOWS:

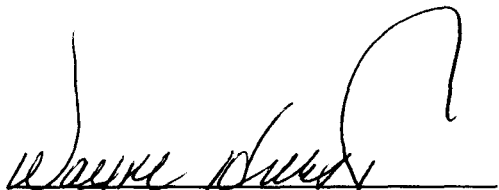
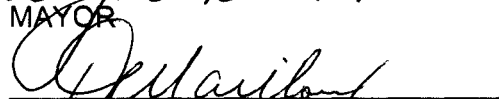
1. THAT the estimates of the Corporation of the Town of Amherstburg for the year 2006 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2006 be as follows, subject to the adjustments adopted in the estimates, which adjustments are by law required to be made:
 - a) For general municipal purposes the net levy will be \$ 11,625,632
 - b) For County purposes the net levy will be \$ 6,933,468
 - c) For School purposes the net levy will be \$ 6,709,178
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 2006 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 2006-01 and those applicable under section 7.c), all amounts levied on real property:
 - Fifty percent on the 31st day of July 2006
 - Fifty percent on the 31st day of October 2006

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 31st.

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 10th day of April 2006.


MAYOR

CLERK

1st Reading: April 10th, 2006
2nd Reading: April 10th, 2006
3rd Reading: April 10th, 2006

Schedule 'A'
Town of Amherstburg
2006 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	1,528,974,150	0.00649360	1.000000	0.00649360	1,528,974,150	\$9,928,546.54	0.00387275	\$5,921,334.64	Residential	0.00264000	\$4,036,491.76	\$19,886,372.94
Multi-Residential		20,219,275	0.00649360	1.955400	0.01269759	39,536,770	\$256,735.97	0.00757278	\$153,116.12	Multi-Residential	0.00264000	\$53,378.89	\$463,230.98
Commercial	Full	82,805,660	0.00649360	1.069700	0.00694620	88,577,215	\$575,185.00	0.00414268	\$343,037.35	Commercial Full	0.01540103	\$1,275,292.45	\$2,193,514.81
	Excess Land	1,763,865	0.00649360	0.748790	0.00486234	1,320,764	\$8,576.52	0.00289988	\$5,115.00	Commercial Excess	0.01078072	\$19,015.73	\$32,707.25
	Vacant	4,263,500	0.00649360	0.562000	0.00364940	2,396,087	\$15,559.23	0.00217649	\$9,279.47	Commercial Vacant	0.00809141	\$34,497.73	\$59,336.42
Parking Lot		0	0.00649360	0.562000	0.00364940	0	\$0.00	0.00217649	\$0.00	Parking Lot	0.00809141	\$0.00	\$0.00
Shopping Centre	Full	4,726,650	0.00649360	1.165400	0.00756764	5,508,438	\$35,769.59	0.00451330	\$21,332.79	Shopping Occupied	0.01677887	\$79,307.85	\$136,410.23
	Vacant Land	0	0.00649360	0.815780	0.00529735	0	\$0.00	0.00315931	\$0.00	Shopping Excess	0.01174521	\$0.00	\$0.00
Office Building	Full	0	0.00649360	1.164000	0.00755855	0	\$0.00	0.00450788	\$0.00	Office Occupied	0.01675872	\$0.00	\$0.00
Office Building	Vacant	0	0.00649360	0.814800	0.00529099	0	\$0.00	0.00315552	\$0.00	Office Excess	0.01173110	\$0.00	\$0.00
Industrial	Full	19,658,775	0.00649360	1.942500	0.01261382	38,187,170	\$247,972.21	0.00752282	\$147,889.43	Industrial Full	0.02273213	\$446,885.83	\$842,747.46
	Full Shared PIL	181,000	0.00649360	1.942500	0.01261382	351,593	\$2,283.10	0.00752282	\$1,361.63	Industrial Shared PIL	0.02273213	\$4,114.52	\$7,759.25
	Excess Land	1,792,900	0.00649360	1.262625	0.00819898	2,263,760	\$14,699.95	0.00488983	\$8,766.98	Industrial Excess	0.01477588	\$26,491.68	\$49,958.60
	Vacant	5,442,875	0.00649360	1.262625	0.00819898	6,872,310	\$44,626.03	0.00488983	\$26,614.73	Industrial Vacant	0.01477588	\$80,423.27	\$151,664.03
Large Industrial	Full	12,403,200	0.00649360	2.686100	0.01744246	33,316,236	\$216,342.31	0.01040259	\$129,025.40	Large Ind Occupied	0.03143412	\$389,883.68	\$735,251.39
	Excess Land	748,185	0.00649360	1.745965	0.01133760	1,306,305	\$8,482.62	0.00676169	\$5,059.00	Lrg Ind Vacant/Excess	0.02043218	\$15,287.05	\$28,828.67
Pipelines	Full	8,634,600	0.00649360	1.303000	0.00846116	11,250,884	\$73,058.74	0.00504619	\$43,571.83	Pipelines	0.01942108	\$167,693.26	\$284,323.83
Farmland		121,331,835	0.00649360	0.250000	0.00162340	30,332,959	\$196,970.10	0.00096819	\$117,472.27	Farmland	0.00066000	\$80,079.01	\$394,521.38
Managed Forests		507,650	0.00649360	0.250000	0.00162340	126,913	\$824.12	0.00096819	\$491.50	Managed Forests	0.00066000	\$335.05	\$1,650.67
		1,813,454,120				1,790,321,553	\$11,625,632.03		\$6,933,468.13			\$6,709,177.74	\$25,268,277.90
		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' (1) to By-Law 2006-33

FORMER TOWN OF AMHERSTBURG
FOR TAXATION IN THE YEAR 2006

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

		FORMER TOWN OF AMHERSTBURG	TAX RATIOS	WEIGHTED ASSESSMENT	General Res Rate 0.000161673	AREA RATED AMOUNT PER CLASS	Rate X Ratio			
Residential	Pub Eng	351996822	1.00000	351,996,822	0.000161673	\$56,908.40	0.00016167	Residential	Pub Eng	
	Pub Fr	2441519	1.00000	2,441,519	0.000161673	\$394.73	0.00016167		Pub Fr	
	Sep Eng	176476936	1.00000	176,476,936	0.000161673	\$28,531.57	0.00016167		Sep Eng	
Designate as P Eng Multi-Residential	Sep Fr	16228268	1.00000	16,228,268	0.000161673	\$2,623.67	0.00016167	Designate P Eng Multi-Residential	Sep Fr	
	No Support	428565	1.00000	428,565	0.000161673	\$69.29	0.00016167		Pub Eng	
	Pub Eng	15447249	1.95540	30,205,551	0.000161673	\$4,883.42	0.00031614		Pub Fr	
Commercial	Pub Fr	103044	1.95540	201,492	0.000161673	\$32.58	0.00031614	Commercial	Sep Eng	
	Sep Eng	3461632	1.95540	6,768,875	0.000161673	\$1,094.34	0.00031614		Sep Fr	
	Sep Fr	331950	1.95540	649,095	0.000161673	\$104.94	0.00031614		Full	
Shopping Centre	Full	65786085	1.06970	70,371,375	0.000161673	\$11,377.16	0.00017294	Shopping Centre	Full	
	Exc Land	592260	0.74879	443,478	0.000161673	\$71.70	0.00012106		Industrial	Full
	Vac Land	3569700	0.56200	2,006,171	0.000161673	\$324.34	0.00009086			Full PIL Shared
Industrial	Full	4726650	1.16540	5,508,438	0.000161673	\$890.57	0.00018841	Industrial	Full	
	Vacant Land	0	0.81578	0	0.000161673	\$0.00	0.00013189		Large Industrial	Full
	Full PIL Shared	8379490	1.94250	16,277,159	0.000161673	\$2,631.58	0.00031405			Large Industrial
Large Industrial	Exc Land	48000	1.94250	93,240	0.000161673	\$15.07	0.00031405	Large Industrial	Full	
	Vacant Land	1191280	1.26263	1,504,146	0.000161673	\$243.18	0.00020413		Pipelines	Full
	Full	2152075	1.26263	2,717,274	0.000161673	\$439.31	0.00020413			Pipelines
Farmland	Vacant Land	7434000	2.68610	19,968,467	0.000161673	\$3,228.36	0.00043427	Farmland	Farm 1 Pub Eng	
	Full	66000	1.74597	115,234	0.000161673	\$18.63	0.00028228		Farmland	Pub Eng
	Farm 1 Pub Eng	2093000	1.30300	2,727,179	0.000161673	\$440.91	0.00021066			Pub Fr
Managed Forests	Pub Eng	1939625	0.25000	484,906	0.000161673	\$78.40	0.00004042	Managed Forests	Sep Eng	
	Pub Fr	187700	0.25000	46,925	0.000161673	\$7.59	0.00004042		Sep Fr	
	Sep Eng	229200	0.25000	57,300	0.000161673	\$9.26	0.00004042		Sep Fr	
Managed Forests	Sep Fr	0	0.25000	0	0.000161673	\$0.00	0.00004042	Managed Forests	Pub Eng	
	Pub Eng	0	0.25000	0	0.000161673	\$0.00	0.00004042		Pub Fr	
	Pub Fr	0	0.25000	0	0.000161673	\$0.00	0.00004042		Sep Eng	
Managed Forests	Sep Eng	0	0.25000	0	0.000161673	\$0.00	0.00004042	Managed Forests	Sep Fr	
	Sep Fr	0	0.25000	0	0.000161673	\$0.00	0.00004042			
	Sep Fr	0	0.25000	0	0.000161673	\$0.00	0.00004042			
Total		665,311,050		707,718,417		\$114,419.00				

