

**CORPORATION OF THE TOWN OF AMHERSTBURG**

**BY-LAW NO. 2007-34**

**“A By-Law to Amend By-Law 2006-32;  
Being a By-Law to Authorize Specific Complaints  
to the Assessment Review Board”**

**WHEREAS** the Council of the Corporation of the Town of Amherstburg (the “Municipality”), may complain in writing to the Assessment Review Board, that it or another person was, in respect of real property, assessed too high or too low, was wrongly placed on or omitted from the assessment roll and/or was wrongly on or omitted from the role in respect of school support. pursuant to s.40 and s. 40.1 of the Assessment Act R.S.O.1990c. A.31, as amended (hereinafter referred to as the “Act”);

**AND WHEREAS** the Council of the Town of Amherstburg passed by-law 2006-32 deeming it appropriate to enact this by-law for the purposes of exercising its privileges under s. 40 and or s.40.1 of the Act;

**AND WHEREAS** by-law 2006-32 gives the municipality authority to amend the by-law and to alter or add to the contents of “Schedule A”;

**NOW THEREFORE** the Council of the Corporation of the Town of Amherstburg hereby enacts as follows:

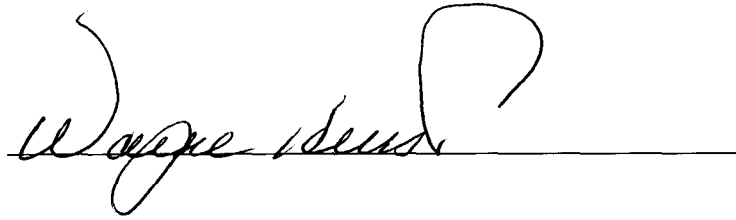
- 1) The municipality hereby authorizes and ratifies the filing of complaints to the Assessment Review Board in respect of the assessment of all persons and properties described in “Schedule A” of this By-Law; and
- 2) Municipal Tax Equity Consultants Inc. shall be appointed on record as agent for the municipality.
- 3) This By-Law shall come into effect on the date it is finally passed and shall serve to ratify all administrative tasks and responsibilities undertaken prior or subsequent to that date in respect of any appeal authorized through this By-Law.

By-Law 2007-34 w/ Attachment Schedule 'A'

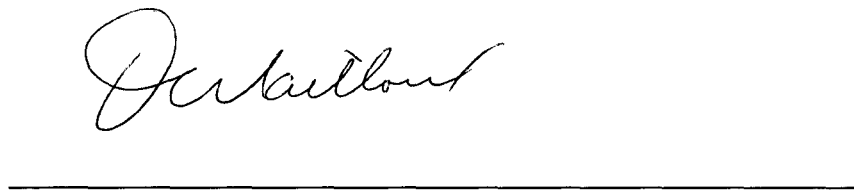
Amendment to By-Law 2006-32

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 10<sup>th</sup>  
DAY OF APRIL 2007

**MAYOR**

A handwritten signature in cursive script, appearing to read "Wayne S. Smith", is written over a horizontal line.

**CLERK**

A handwritten signature in cursive script, appearing to read "J. M. Boulton", is written over a horizontal line.

**Schedule 'A' to By-Law 2007-34  
Authorizing Municipal Complaints to the Assessment Review Board  
April 10th, 2007**

	Roll Number	Owner Name	Address	Reason for Appeal	Comments
<b><u>Draft/Registered Plan Review</u></b>					
1	030-000-00100-0000	Lou Harris Realty Limited	Sandwich St. S.	Draft/Registered Plan Review	New Development Lands
2	030-000-01200-0000	Lou Harris Realty Limited	Sandwich St. S.	Draft/Registered Plan Review	New Development Lands
<b><u>Sales Analysis</u></b>					
3	600-000-01805-0000	2080776 Ontario Inc.	Front Rd. S.	Sales Analysis	Retirement Residence Development
<b><u>Zoning Review</u></b>					
4	110-000-02000-0000	1603966 Ontario Limited	252 Dalhousie St	Zoning Review	Salmoni - Commercial to Commercial Condo

**SUMMARY REPORT  
2006/2007 ASSESSMENT REVIEW**

**FOR THE  
TOWN OF AMHERSTBURG  
JANUARY, 2007**

**Prepared by:  
Municipal Tax Equity (MTE) Consultants Inc.  
12005 Steeles Avenue  
R.R. #3, Georgetown, Ontario  
L7G 4S6**

**EXECUTIVE SUMMARY**  
**2006/2007 ASSESSMENT REVIEW**  
**FOR THE**  
**TOWN OF AMHERSTBURG**

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- The purpose of the Town of Amherstburg's Assessment Review was to:
  - 1) record and quantify all residential, commercial and industrial building permits not on the 2006 assessment roll as returned for 2007 taxation (hereinafter know as the roll);
  - 2) determine the extent to which the roll does not reflect proper assessment valuations on lands targeted for residential development;
  - 3) review all valid sales in 2006 over \$500,000 and compare results to MPAC's valuations of all types of properties;
  - 4) ensure the zoning changes specified during 2006 were reflected on the roll;
  - 5) review tax class inconsistencies on the roll; and
  - 6) review outstanding appeals not resolved as to roll return value.
- The review focused on all property types in the Town of Amherstburg. Data was obtained from the Town's building and zoning department, by-law information, building permit lists supplied by the Town, and information gathered during meetings with Town staff. MTE relied upon the 2006 and 2007 assessment rolls as returned plus field inspections for the various components of the review.
- This report contains MTE's observations and findings, together with recommendations for remedial action where an appeal to the Assessment Review Board may be filed or the lists forwarded to MPAC for corrective action through a supplemental or omitted assessment or correction for next year's assessment roll.
- The results of MTE's findings indicate that this Assessment Review has identified a total assessment increase in excess of **27,074,680**, which includes **12,395,000** in permit value for 2006, **2,487,000** from draft plans and **12,192,680** from the sales review.

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**BUILDING PERMIT REVIEW (2006)**

<b>CLASS</b>	<b>CVA (Estimate)</b>
Commercial	3,199,000
Industrial	485,000
Residential	8,711,000
<b>Total</b>	<b>12,395,000</b>

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**DRAFT PLAN / ZONING REVIEW**

<b>CLASS</b>	<b>CVA (Estimate)</b>
Commercial	386,000
Residential	2,101,000
<b>Total</b>	<b>2,487,000</b>

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**SALES ANALYSIS**

<b>CLASS</b>	<b>CVA (Estimate)</b>
Commercial	1,516,075
Industrial	4,238,445
Residential	6,438,160
<b>Total</b>	<b>12,192,680</b>

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**ADDENDUM**

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<b>TAB 1</b>	<b>SCHEDULE "A"</b>	<b>BUILDING PERMIT REVIEW (2006)</b>
	<b>SCHEDULE "A-1"</b>	<b>RESIDENTIAL/FARM NEW COMMERCIAL</b>
<b>TAB 2</b>	<b>SCHEDULE "B"</b>	<b>DRAFT PLAN REVIEW</b>
<b>TAB 3</b>	<b>SCHEDULE "C"</b>	<b>SALES ANALYSIS</b>
<b>TAB 4</b>		<b>TAX CLASSIFICATION REVIEW</b>
<b>TAB 5</b>	<b>SCHEDULE "D"</b>	<b>APPEAL LIST</b>

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## 1.0 INTRODUCTION

MTE and the Town of Amherstburg agreed to the following Assessment Base Management projects being undertaken in the fall of 2006.

- Building Permit Review
- Draft Plan & Registered Plan Review
- Sales Analysis
- Tax Class Review

## 2.0 BUILDING PERMIT REVIEW

### 2.1 Purpose of the Project

The purpose of this project is to review the status of all building permits issued by the Municipality in 2006 and to quantify the assessment missing on the roll of the Town of Amherstburg. All new permits for 2006 and any outstanding previous year's permits were monitored to determine the state of development activity on these lands and to ensure they are properly assessed.

### 2.2 Scope of the Analysis

The Town of Amherstburg forwarded a copy of the building permits issued throughout the year to MTE. From this list, MTE removed those properties that have been assessed by way of a supplementary assessment or added to the new assessment roll at the end of the year. Those not yet assessed are field checked before the end of the year to determine the status of the building permits. Our findings are recorded and presented to the Municipality for their reference and action.

### 2.3 Project Findings

The purged building permit list consisted of 182 properties that were field inspected by MTE in November of 2006. Of the 182 properties, 66 are considered to be assessable. Those 66 properties have a building permit value of approximately 12,395,891 that is missing from the roll.

Also in conjunction with the building permit review it was noticed that certain business operations (8 total) were not assessed and should be inspected by MPAC and the roll updated to reflect the CT tax class where applicable. This list was forwarded to MPAC the previous year but only a few were corrected.

The project results are shown in more detail in Schedule "A" and "A-1" located in the addendum.

#### 2.4 Recommendation(s)

MTE recommends that a copy of Schedule "A" and "A-1" be forwarded to the Municipal Property Assessment Corporation (MPAC) requesting that these properties be assessed on the next supplementary roll early in 2007. The Municipality should audit the supplementary rolls in 2007 to ensure that MPAC has assessed these properties.

### **3.0 DRAFT PLAN REVIEW**

#### 3.1 Purpose of the Project

The purpose of this review was to determine the state of the development activity on lands that have either a draft plan or a newly registered subdivision and to ensure that they have been properly assessed and classified.

#### 3.2 Scope of the Analysis

The Town of Amherstburg supplied MTE with all registered and/or draft plans issued during the year as well as any outstanding plans that were issued in previous years. Each property was inspected to determine the status of development. MTE then reviews each of the assessments on the roll to determine if the properties are properly assessed and classified. Also included in the analysis were any by-law and OPA amendments issued in 2006 and subsequent years.

#### 3.3 Project Findings

The results of the draft plan review project are shown in more detail in Schedule "B" located in the addendum.

There was one new registered plan (Plan 12M-534) approved by the Municipality in 2006. This plan has been assigned new roll numbers and values on the roll. MTE reviewed and visited all properties on Schedule "B". Following site inspections of the properties, MTE are of the opinion three of these items require an appeal at this time.

#### 3.4 Recommendation(s)

All draft plans with farming activity should be constantly monitored to ensure farmland valuation continues to be applicable. The four roll numbers associated with by-laws 2005-16, 2005-79 and Draft Plan Sandwich St S be appealed.

## **4.0 SALES ANALYSIS**

### **4.1 Purpose of the Project**

The purpose of conducting a sales to assessment analysis is twofold. Firstly, it is a good indicator to see what level of current value MPAC is assessing property at and secondly, it identifies those properties that may be under assessed.

### **4.2 Scope of the Project**

MTE audited a listing of property sales that occurred in the Town of Amherstburg for the year from January 1<sup>st</sup>, 2006 through to December 31<sup>st</sup>, 2006 with a sale price over \$500,000. For 2006 the date of valuation for the roll remains January 1<sup>st</sup> 2005. The sales data is outlined on Schedule "C". The list of sales was checked against the roll to develop the assessment to sale price ratio.

### **4.3 Project Findings**

A synopsis of our analysis reveals the following:

- The farm coded properties (property code 200 series) all have a low assessment to sale ratio due to the fact the property is assessed according to its use (farming operation) and not to the market value (bought as developmental lands or on speculation). MPAC utilizes farmer-to-farmer sales for farmland valuation and not speculation sales.
- The Front St S sale on January 20, 2006 is associated with the By-Law 2005-79 and 2006-43 whereby a retirement residence is currently being built, as noted on the Draft Plan Review Report.
- One other sale occurring on June 26, 2006 should be noted. This industrial sale on Smith Industrial Rd should be monitored as MTE suspects an appeal could be filed due to the low sale amount relative to the current assessment.

### **4.4 Recommendation(s)**

MTE recommends that the roll number associated with the Front St S property be appealed as noted in the Draft Plan Review.

## **5.0 TAX CLASS REVIEW**

### **5.1 Purpose of the Project**

The purpose of this review was to identify those properties that may have an improper tax class. MTE specifically looked for properties that have an incorrect tax class that will generate additional tax revenue for the Municipality.

### **5.2 Scope of the Analysis**

MTE reviewed all vacant land property codes that had suspect tax classes when compared to the current zoning indicated on the property. It is also possible the assessed value may not reflect the zoning indicated. A complete vetted list can be found under Tab 4. Our analysis consisted of a review of the realty tax class and qualifier looking for inconsistencies.

### **5.3 Project Findings**

MTE identified three properties where the tax class and/or tax qualifier are inconsistent with the zoning or property code indicated on the roll.

### **5.4 Recommendations**

MTE recommends that the first two properties have their zoning checked and that MTE inform MPAC of our findings. The value and the tax class then be corrected, if warranted, for the upcoming roll. The third item has a suspect RTC/Q code but we have previously noted this property as being farmed and could have the assessed value reduced. Therefore no further action is necessary for this roll number.

## **6.0 APPEAL FILING COSTS**

The deadline to file assessment appeals for the 2007 tax cycle is April 2, 2007.

The cost to file an appeal to the Assessment Review Board is \$75.00 for residential/farm properties and \$150.00 for non-residential properties. Properties that have not been resolved from previous years will possibly be deemed and no filing fees are warranted at this time. This report identifies 3 new residential properties and 1 new commercial property for a cost of \$375.00. The overall appeal list is set out in Schedule "D" under Tab 5.

MTE will prepare the required appeal documentation for the Assessment Review Board on the Municipality's direction.

## 7.0 SUMMARY OF RECOMMENDATIONS

In conclusion, MTE recommends that the following be undertaken by or on behalf of the Municipality:

- A copy of Schedule "A" be forwarded to MPAC requesting that these properties be assessed on the next supplementary roll early in 2007. The Municipality should audit the supplementary rolls in 2007 to ensure that MPAC has assessed these properties;
- A copy of the new commercial, Schedule "A-1", be forwarded to MPAC (once again) requesting these items be assessed on the next supplementary assessment roll;
- The four properties identified through the Draft Plan Review in Schedule "B" be appealed;
- The sale property highlighted in Schedule "C" be appealed (also noted in MTE's Draft Plan Review) and that MTE be authorized to act on the Municipality's behalf in this regard.
- The two properties identified in the Tax Class Review be forwarded to MPAC for correction of the property codes and realty tax classes and qualifiers for the upcoming roll.

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### Disclaimer:

The information, views, data and discussions in this document and related material are provided for client use and information. Municipality Tax Equity (MTE) Consultants Inc. assumes no responsibility for data and information supplied by other sources including but not limited to MPAC and sales data providers. Decisions should not be made in the sole consideration of or reliance on the information and discussions contained in this report. It is the responsibility of each individual in either a decision making or advisory capacity to acquire all the relevant and pertinent information required to make an informed and appropriate decision with regards to any matter under consideration concerning municipal finance issues. If legal advice is required or if legal rights are, or may be an issue, you must obtain your own legal opinion and satisfy yourself.

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Schedule 'A'



Roll #	Date Of Issue	Building Type	Permit Type	Permit Value	Address
37-219-020-000-008-25	27-Oct-04	Residential	New	\$513,945	260 LOWES SIDE RD
37-219-020-000-011-00	29-Nov-05	Residential	New	\$120,000	62 MALDEN CREST
37-219-170-000-013-08	25-Aug-05	Residential	New	\$300,000	140 MELOCHE RD
37-219-173-000-199-50	27-Feb-06	Residential	Addition	\$35,000	11 HAINER
37-219-190-000-041-00	02-Mar-06	Residential	Addition	\$30,000	50 RIVIERA PLACE
37-219-260-000-011-00	22-Aug-06	Commercial	New	\$750,000	71 SANDWICH ST.S
37-219-260-000-011-00	20-Mar-06	Commercial	New	\$1,500,000	71 SANDWICH ST.S.
37-219-270-000-021-00	03-Apr-18	Residential	New	\$160,000	244 FORT ST.
37-219-280-000-034-10	01-May-04	Residential	New	\$125,000	20 TOFFLEMIRE ST.
37-219-300-000-007-00	21-Mar-06	Commercial	Addition	\$18,000	17 SANDWICH ST.N.
37-219-320-000-003-00	17-Aug-06	Commercial	Renovation	\$50,000	65 SANDWICH ST. NORTH
37-219-350-000-017-00	03-Nov-04	Commercial	New	\$250,000	438 ALMA STREET
37-219-360-000-012-75	15-Nov-05	Industrial	New	\$150,000	864 ALMA ST
37-219-380-000-089-56	23-Feb-06	Residential	New	\$170,000	8377 AALBERS CRES
37-219-380-000-089-60	14-Jul-06	Residential	New	\$300,000	8369 AALBERS
37-219-380-000-089-68	01-Sep-06	Residential	New	\$180,000	8512 AALBERS
37-219-380-000-089-70	25-Oct-05	Residential	New	\$209,400	8362 AALBERS CRES
37-219-380-000-089-72	23-Feb-06	Residential	New	\$230,000	8366 AALBERS CRES
37-219-380-000-090-16	26-Aug-05	Residential	New	\$207,800	8383 ANNIE AVENUE
37-219-400-000-046-00	13-Jun-06	Farm	New	\$100,000	3781 TEXAS RD.
37-219-400-000-048-90	09-Jun-06	Residential	New	\$200,000	3253 CONCESSION 3 NORTH
37-219-410-000-009-00	21-Dec-05	Commercial	Addition	\$375,000	689 TEXAS RD
37-219-420-000-079-00	16-May-06	Industrial	Addition	\$180,000	395 FRONT RD. NORTH
37-219-420-000-079-00	12-May-06	Industrial	Addition	\$30,000	395 FRONT RD. NORTH
37-219-420-000-292-00	05-Aug-04	Residential	New	\$200,000	550 2ND CONCESSION N
37-219-420-000-301-74	01-Dec-05	Residential	New	\$150,000	329 WHITE OAK
37-219-420-000-302-34	28-Aug-06	Residential	New	\$117,000	393 WHITE CR.
37-219-420-000-303-24	24-May-06	Residential	New	\$126,891	380 WHITE CRESCENT
37-219-420-000-303-26	26-Jul-06	Residential	New	\$170,000	376 WHITE CRESCENT
37-219-420-000-303-28	04-May-06	Residential	New	\$110,675	372 WHITE CRESCENT
37-219-420-000-527-00	22-Sep-05	Residential	New	\$130,000	59 FAIRWAY
37-219-420-000-527-00	22-Sep-05	Residential	New	\$130,000	60 FAIRWAY
37-219-420-000-527-00	22-Sep-05	Residential	New	\$130,000	61 FAIRWAY
37-219-420-000-725-00	01-Jun-06	Residential	New	\$175,000	28 HILTON COURT
37-219-420-000-725-28	01-Jun-06	Residential	New	\$175,000	15 HILTON COURT
37-219-430-000-031-31	29-Mar-05	Residential	New	\$109,000	7122 DRIVER LANE
37-219-430-000-031-32	05-Apr-06	Residential	New	\$160,000	7118 DRIVER LANE
37-219-430-000-031-44	07-Mar-06	Residential	New	\$160,000	7210 BIRDIE ST
37-219-430-000-046-00	24-Mar-06	Residential	Addition	\$25,000	8616 CONC 8 N.
37-219-430-000-094-00	26-Jul-05	Residential	New	\$230,000	9554 WALKER RD



Roll #	Date Of Issue	Building Type	Permit Type	Permit Value	Address
37-29-430-000-094-00	15-Aug-05	Residential	New	\$25,600	9554 WALKER RD
37-29-440-000-028-00	25-Jul-06	Residential	New	\$230,000	5711 NORTH SIDE RD.
37-29-460-000-121-05	01-Jun-06	Residential	New	\$202,500	116 THRASHER
37-29-460-000-121-90	12-Jun-06	Residential	New	\$176,480	103 THRASHER DRIVE
37-29-460-000-145-00	14-Nov-05	Residential	Addition	\$60,000	1033 FRONT RD N
37-29-460-000-409-00	05-Jan-06	Residential	New	\$177,300	419 OLD COLONY TRAIL
37-29-460-000-411-18	23-Jun-06	Residential	New	\$270,000	279 GOLFOVIEW DRIVE
37-29-460-000-411-36	17-Aug-05	Residential	New	\$162,500	295 GOLFOVIEW DRIVE
37-29-460-000-411-38	17-Aug-05	Residential	New	\$162,500	299 GOLFOVIEW DRIVE
37-29-460-000-411-39	17-Aug-05	Residential	New	\$162,500	301 GOLFOVIEW DRIVE
37-29-460-000-456-00	04-Jun-04	Residential	New	\$150,000	258 GOLFOVIEW DRIVE
37-29-460-000-505-00	25-Apr-05	Residential	New	\$200,000	255 GOLFOVIEW DRIVE
37-29-460-000-601-00	20-Aug-04	Residential	New	\$180,000	241 GOLFOVIEW DRIVE
37-29-470-000-001-00		Industrial	New	\$75,000	8250 NORTH SIDEROAD
37-29-470-000-045-00	14-Jul-06	Residential	Addition	\$70,000	8851 CONCESSION 8
37-29-470-000-068-00	21-Apr-05	Residential	New	\$200,000	9878 WALKER RD
37-29-510-000-048-00	17-May-06	Residential	New	\$193,800	7041 COLLISON SIDE RD
37-29-530-000-001-00	30-May-06	Commercial	New	\$255,000	6952 COUNTY RD # 50
37-29-540-000-038-00	20-Jun-05	Residential	Addition	\$195,000	311 LAKEWOOD DRIVE
37-29-540-000-095-00	20-Jun-06	Residential	New	\$160,000	476 LAKEWOOD DRIVE
37-29-550-000-047-00	13-Jul-05	Residential	New	\$200,000	499 MCLEOD AVENUE
37-29-550-000-195-00	01-Mar-06	Residential	Addition	\$100,000	1650 PARK AVE
37-29-590-000-001-01	08-Sep-04	Residential	Addition	\$115,000	4568 4TH CONC RD S.
37-29-600-000-114-39	02-Jun-06	Residential	New	\$110,000	80 SHAW DRIVE
37-29-610-000-017-00	01-May-06	Residential	Addition	\$30,000	9252 CONCESSION 9 SOUTH
37-29-620-000-035-00	15-Aug-06	Industrial	Addition	\$50,000	7230 ESSEX COUNTY RD 18
66 Records				\$12,395,891	

Amherstburg Residential/Farm New Commercial

37-29-010-000-014-00	461 Simcoe St	Appliance sales & services
37-29-120-000-144-00	159 Richmond St	Teresa & Co.. Hair Salon.
37-29-330-000-008-01	242 St Arnaud St	Property code 400 but RT tax class. Action Signs and Body Shop
37-29-430-000-109-00	9516 Walker	K.M. Travel
37-29-440-000-015-00	5569 Con 5 North	Cooper Automotive
37-29-450-000-073-25	5584 Con 5 North	Lakeside Pool & Concrete
37-29-500-000-258-00	2041 Con 2 North	Ravanello's Auto sales
37-29-630-000-013-00	4411 Essex Cty Rd 18	Hick's Electric - large industrial building on site

## Schedule B

### Town of Amherstburg: Draft Plan Review and Inspection

Inspections Conducted: November 2006

Information Supplied by Town of Amherstburg - Draft Plans, By-laws, OPA amendments, etc.

1	ZBA 2003-08	1109158 Ontario Limited	Undisturbed farmland and brush	372942000019350	100	R	T	\$24,000	8.28	Monitor
2	ZBA 2003-27	Capo D-Aqua Corporation	Undisturbed farmland	372960000002000	211	F/R	T	\$507,000	118.00	Monitor
3	ZBA 2003-53 & By law 2005-53	Canard Developments Inc	Plan M527 removed and 22.1 acres of farmland remain	372938000006200	200	R	T	\$84,000	22.1	Monitor
4	By-Law 2004-19	1027579 Ontario Ltd.	Kingsbridge Sub-Division on portion - Plan M534 removed in 2006	372942000016200	200	R	T	\$90,000	23.6	
5	By-Law 2004-54	Girl Guides of Canada Cersa Franco	(A) to (RE-5) and possible golf course	372939000009400 372939000009101	736 201	E R	 T	\$390,000 \$1,066,000	25.16 75.38	Monitor
6	By-Law 2005-16	1603966 Ontario Limited	Commercial to Commercial/Condo	372911000002000	105	C	X	\$114,000	0.21	
7	By-Law 2005-33	Golfview Park Estates Inc (Golfview Subdivision Phase II)	Plan M517 removed from original roll # . Now remaining roll # has CN zoning	372946000041226	125	R	T	\$178,000	6.26	
8	By-Law 2005-35	Brant Robbie Allen	(A) to (A-34) Possible new business	372948000007800	301	R	T	\$322,000	14.28	Monitor Omits
9	By-Law 2005-63	Rybsky William Myroslew (Woodland Trails)	(A) to (H-R1, H-R2 & H-CG). Still farmed	372943000009900	211	R	T	\$303,000	41.37	Monitor
10	By-Law 2005-76	Fynn Development Limited	(A) to (H-R1A, H-RM1, I-3 & I-4) Still farmed	372942000024200 372942000018100	200 210	R R	T T	\$178,000 \$368,000	46.88 94.85	Monitor
11	By-Law 2005-79	1078385 Ontario Limited	(RE-2) & (A) to (H-RM2-5 & EP-4)	372960000001805	100	R	T	\$147,000	4.49	
12	By-Law 2005-90	1318840 Ontario Limited	RM2-4 to CH-8/RM2-4 (part)	372905000002300	425	C/S	T	\$3,634,000	11.95	Monitor
13	By-Law 2005-108	1078217 Ontario Limited	A to H-R1 . Still farmed	372942000018100	210	R	T	\$368,000	94.85	Monitor
14	By-Law 2006-39	Wisner Brothers Limited	A to S1 - Still Farmed	372936000002001	200	F	T	\$138,000	40.15	Monitor
15	By-Law 2006-43	1078385 Ontario Limited	H-RM2-5 to RM2-5 Removes holding provision	372960000001805	100	R	T	\$147,000	4.49	
16	By-Law 2006-50	D'Alimonte Dan & Emily	CH-1 to CG Commercial to Commercial	372932000000200 372932000000300 372932000000301	301 410 105	R C C	T T X	\$173,000 \$231,000 \$18,500		Monitor
17	By-Law 2006-71	Schuller Norbert 1537480 Ontario Ltd	R3 to I-5	372924000000300 372924000002800	625 700	R R	T T	\$5,465,000 \$233,000	2.83 0.14	Monitor
18	By-Law 2006-72	1710605 Ontario Limited	CN to CG Commercial to Commercial	372906000000150	410	C	T	\$224,000	0.33	Monitor
19	By-Law 2006-73	CDL Investments Inc	A to T-A-36 Wind Testing Tower	3729440000003300	200	R	T	\$179,000	47.37	Monitor
20	By-Law 2006-78	Paquette Robert	A to T-A-35 Wind Testing Tower	372958000002800	211	R	T	\$297,000	50.00	Monitor

Schedule B

21	By-Law 2006-79	Idod Ltd	L1 to L1-7	372947000004100	540	I/F	T	\$680,000	15.00	Monitor
22	Draft Plan Sandwich St S	Lou Harris Realty Limited	Luxury Townhomes. 11 Blocks on Draft Plan of Sub-Division	372903000000100	100	R	T	\$112,000	3.41	
				372903000001200	100	R	T	\$155,000	3.48	
23	Forhan Development	Fortress Building Group Inc	Plan M-198 (18 roll numbers) Roads & Services in.	372923000003101 to 03119	100	R	T	\$32,000	Per Lot	Value changed for 2007 roll
24	Lotus Gardens	Crumbles Muffins Inc	Waterfront lots for sale.	372950000035300	100	R	T	\$77,000	1.69	Monitor
				372950000035325	100	R	T	\$145,000	4.11	
				372950000035375	100	R	T	\$79,000	1.27	

Assessment/Sale Price Ratio(Sales>500k)							
Gross Ratio (Excluding Plan Creates & Incomplete Info.)							
The Town of Amerherstburg (37-29) - 2006 Sales							
ROLL #	ADDRESS	PC	SALE DATE	SALE PRICE	2005 BASE ASSESSMENT	RATIO ASSESS/S ALE	COMMENTS
600-000-018-05	Front St S	100	20-Jan-06	\$750,000	\$147,000	0.20	
Multiple	Shaw Dr	100	7-Mar-06	\$1,111,400			20 Residential Lots
Multiple	Shaw Dr/Adams Ave	100	8-Mar-06	\$1,015,160			16 Residential Lots
420-000-129-00	824 Front St N	313	16-Apr-06	\$1,065,000	\$758,000	0.71	
430-000-099-00	9538 Walker Rd	211	25-Apr-06	\$1,050,000	\$303,000	0.29	Farm Valuation
470-000-013-23	7042 Smith Industrial	106	26-Jun-06	\$1,750,000	\$2,254,000	1.29	Possibility of Owner Appeal
470-000-013-25	7036 Smith Industrial	520					
440-000-015-00	5596 Concession 5 N	211	6-Jul-06	\$520,000	\$369,000	0.71	Farm Valuation

## **Tax Classification Review - Phase II**

The Town of Amherstburg

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Roll Number	Property Code	Property Description	Zoning	Owner's Name	Property Address	RTC/Q	CVA
37-29-300-000-005-00 Property code = 105 and RTC should be CX	100	Vacant residential land not on water	CH-1	Miceli Mario	31 Sandwich St N	RT	32,500
37-29-300-000-040-00 Property code = 106 and RTC IX	100	Vacant residential land not on water	IH	Gignac Jane E	Bertrand Ave	RT	28,000
37-29-360-000-007-00 Property farmed so do not change	106	Vacant industrial land	IH	1187116 Alberta Ltd	281 Thomas Rd	RT	248,000
Summary:		Total Number of Properties: 3			308,500		

Amherstburg 2007 Assessment Appeals

	Assessment Appeal Number	Address	Assessment Issue	Assessment Process	Assessment Status
1	37-29-030-000-001-00	Sandwich St S	Assessment too low	Draft Plan Review	
2	37-29-030-000-012-00	Sandwich St S	Assessment too low	Draft Plan Review	
3	37-29-110-000-020-00	252 Dalhousie St	Assessment too low	Zoning Review	
4	37-29-420-000-162-00	Front Rd N	Assessment too low Tax class incorrect	Draft Plan Review	Deemed
5	37-29-430-000-080-00	Walker Rd	Assessment too low	Sales Review	Deemed
6	37-29-440-000-062-00	Con 6 North	Assessment too low	Sales Review	Deemed
7	37-29-460-000-411-26	Nicklaus Crt	Assessment too low	Sales Analysis	Deemed
8	37-29-460-000-414-40	Golfview Dr	Assessment too low	Sales Analysis	Deemed
9	37-29-460-000-414-64	Golfview Dr	Assessment too low	Sales Analysis	Deemed
10	37-29-600-000-018-05	Front Rd S	Assessment too low	Zoning/Sales Review	
11	37-29-630-000-049-00	4610 Essex County Rd 18	Assessment too low	Sales Analysis	Deemed