

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2008- 21

BEING A BY-LAW TO ADOPT THE 2007 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2008; TO LEVY TAXES FOR THE YEAR 2008; AND TO PROVIDE FOR THE COLLECTION THEREOF.

WHEREAS the Assessment Roll returned on the 11th of December 2007 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 2008 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 12-2008, 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 2008 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 12-2008, 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 21-2008, being a by-law to adopt the estimates for the sums required during the year 2008 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 21-2008, 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 2007 and upon which the taxes for 2008 are to be levied, was certified by the Assessment Commissioner on December 11th, 2007, the whole of the assessment for real property, according to the said last assessment roll, is as follows:

| | | |
|--------------------------|-------------------------------|----------------------|
| Residential | | 1,572,503,875 |
| | Residential Farmland 1 | 0 |
| Multi-Residential | | 19,949,275 |
| Commercial | Full | 85,729,860 |
| | Excess Land | 2,581,659 |
| | Vacant Land | 4,210,500 |
| | Commercial Farmland | |
| | Class 1 | 0 |
| | Parking Lots | 0 |
| Shopping Centre | Full | 620,150 |
| | Excess Land | 216,170 |
| Office Building | Occupied | 0 |
| | Excess Land | 0 |
| Industrial | Full | 21,010,491 |
| | Full Shared PIL | 181,000 |
| | Farmland Class 1 | 0 |
| | Excess Land | 1,744,535 |
| | Vacant Land | 5,624,815 |
| Large Industrial | Full | 7,909,700 |
| | Excess Land | 1,162,300 |
| Pipelines | Full | 8,937,600 |
| Farmland 1 Dev | | 0 |
| Farmland | | 121,748,420 |
| Managed Forests | | 444,760 |
| Total | | 1,854,575,110 |

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 2008 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2008 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 \$ 12,714,515
 - b) For County purposes the net levy will be \$ 7,242,582
 - c) For School purposes the net levy will be \$ 6,699,030
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 2008 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 Municipality of Anderdon as shown on **Schedule "B"** attached hereto, this schedule

| Schedule 'A' to By-Law 2008-21 | | | | | | | | | | | | |
|--------------------------------|--------------------|---------------------|-----------------------|--------------|-----------------------|------------------------|-------------------------|-------------|----------------|------------------------------|-------------|---------------|
| Town of Amherstburg | | | | | | | | | | | | |
| 2008 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 |
| Residential | incl no support | 1,572,503,875 | 0.00696932 | 1.000000 | 0.00696932 | 1,572,503,875 | \$10,959,282.71 | 0.00396994 | \$6,242,746.03 | Residential | 0.00264000 | \$4,151,410.2 |
| Residential | Farmland Class 1 | 0 | 0.00696932 | 0.250000 | 0.00174233 | 0 | \$0.00 | 0.00099250 | \$0.00 | Residential Farmland Class 1 | 0.00066000 | \$0.00 |
| Multi-Residential | | 19,949,275 | 0.00696932 | 1.955400 | 0.01362781 | 39,008,812 | \$271,864.90 | 0.00776282 | \$154,862.63 | Multi-Residential | 0.00264000 | \$52,666.0 |
| Commercial | Full | 85,729,860 | 0.00696932 | 1.069700 | 0.00745508 | 91,705,231 | \$639,123.10 | 0.00424664 | \$364,063.85 | Commercial Full | 0.01533367 | \$1,314,553.3 |
| | Excess Land | 2,581,659 | 0.00696932 | 0.748790 | 0.00521856 | 1,933,120 | \$13,472.53 | 0.00297265 | \$7,674.37 | Commercial Excess | 0.01073357 | \$27,710.4 |
| | Vacant | 4,210,500 | 0.00696932 | 0.562000 | 0.00391676 | 2,366,301 | \$16,491.51 | 0.00223111 | \$9,394.09 | Commercial Vacant | 0.00805601 | \$33,919.8 |
| Parking Lot | | 0 | 0.00696932 | 0.562000 | 0.00391676 | 0 | \$0.00 | 0.00223111 | \$0.00 | Parking Lot | 0.00805601 | \$0.00 |
| Shopping Centre | Full | 620,150 | 0.00696932 | 1.165400 | 0.00812205 | 722,723 | \$5,036.89 | 0.00462657 | \$2,869.17 | Shopping Occupied | 0.01670548 | \$10,359.9 |
| | Vacant Land | 216,170 | 0.00696932 | 0.815780 | 0.00568543 | 176,347 | \$1,229.02 | 0.00323860 | \$700.09 | Shopping Excess | 0.01668541 | \$0.00 |
| Office Building | Full | 0 | 0.00696932 | 1.164000 | 0.00811229 | 0 | \$0.00 | 0.00462101 | \$0.00 | Office Occupied | 0.01668541 | \$0.00 |
| Office Building | Vacant | 0 | 0.00696932 | 0.814800 | 0.00567860 | 0 | \$0.00 | 0.00323471 | \$0.00 | Office Excess | 0.01167979 | \$0.00 |
| Industrial | Full | 21,010,491 | 0.00696932 | 1.942500 | 0.01353790 | 40,812,879 | \$284,438.01 | 0.00771161 | \$162,024.71 | Industrial Full | 0.02251605 | \$473,073.2 |
| | Full Shared PIL | 181,000 | 0.00696932 | 1.942500 | 0.01353790 | 351,593 | \$2,450.36 | 0.00771161 | \$1,395.80 | Industrial Shared PIL | 0.02251605 | \$4,075.4 |
| | Excess Land | 1,744,535 | 0.00696932 | 1.262625 | 0.00879964 | 2,202,694 | \$15,351.28 | 0.00501255 | \$8,744.57 | Industrial Excess | 0.01463543 | \$25,532.0 |
| | Vacant | 5,624,815 | 0.00696932 | 1.262625 | 0.00879964 | 7,102,032 | \$49,496.33 | 0.00501255 | \$28,194.67 | Industrial Vacant | 0.01463543 | \$82,321.5 |
| Large Industrial | Full | 7,909,700 | 0.00696932 | 2.686100 | 0.01872029 | 21,246,245 | \$148,071.88 | 0.01066366 | \$84,346.35 | Large Ind Occupied | 0.03113532 | \$246,271.0 |
| | Vacant/Excess Land | 1,162,300 | 0.00696932 | 1.745965 | 0.01216819 | 2,029,335 | \$14,143.09 | 0.00693138 | \$8,056.34 | Lrg Ind Vacant/Excess | 0.02023796 | \$23,522.5 |
| Pipelines | Full | 8,937,600 | 0.00696932 | 1.303000 | 0.00908102 | 11,645,693 | \$81,162.56 | 0.00517283 | \$46,232.69 | Pipelines | 0.01935266 | \$172,966.3 |
| Farmland | | 121,748,420 | 0.00696932 | 0.250000 | 0.00174233 | 30,437,105 | \$212,125.92 | 0.00099250 | \$120,835.31 | Farmland | 0.00066000 | \$80,353.9 |
| Managed Forests | | 444,760 | 0.00696932 | 0.250000 | 0.00174233 | 111,190 | \$774.92 | 0.00099250 | \$441.42 | Managed Forests | 0.00066000 | \$293.5 |
| | | 1,854,575,110 | | | | 1,824,355,175 | \$12,714,515.01 | | \$7,242,582.09 | | | \$6,699,029.5 |
| | | Total Assessment | Municipal Res Rate | Tax Ratio | Municipal Tax Rate | Weighted Assessment | Levy Total Municipal | County Rate | Cty Levy Total | | School Rate | |

SCHEDULE B to By-law 2008-21

**FORMER TOWNSHIP OF ANDERDON
TAX RATIOS 2007 FOR 2008 TAXATION YEAR**


| | | | |
|-------------------|------------------|-------------|-------------|
| Residential | PUBLIC English | 426,343,433 | |
| | PUBLIC French | 1,674,881 | |
| | SEPARATE English | 218,503,595 | |
| | SEPARATE French | 28,826,391 | |
| | NO Support | 2,478,825 | 677,827,125 |
| Multi-Residential | PUBLIC English | 0 | |
| | PUBLIC French | 0 | |
| | SEPARATE English | 412,000 | |
| | SEPARATE French | 0 | 412,000 |
| Commercial | Full | 10,971,485 | |
| | EXCESS LAND | 185,275 | |
| | VACANT LAND | 596,000 | 11,752,760 |
| Shopping Centre | FULL | 0 | |
| | EXCESS LAND | 0 | 0 |
| Industrial | FULL | 12,913,915 | |
| | FULL PIL SHARED | 87,500 | |
| | EXCESS LAND | 553,255 | |
| | VACANT LAND | 3,241,800 | 16,796,470 |
| Large Industrial | FULL | 475,700 | |
| | EXCESS LAND | 1,096,300 | 1,572,000 |
| Pipelines | FULL | 4,406,000 | 4,406,000 |
| Farmland 1 Dev | PUBLIC English | 0 | |
| Farmland 1 Dev | PUBLIC English | 33,441,080 | |
| | PUBLIC French | 2,085 | |
| | SEPARATE English | 21,337,493 | |
| | SEPARATE French | 3,328,307 | 58,108,965 |
| Managed Forests | PUBLIC English | 261,000 | |
| | PUBLIC French | 0 | |
| | SEPARATE English | 183,760 | |
| | SEPARATE French | 0 | 444,760 |
| Total | | 771,320,080 | |

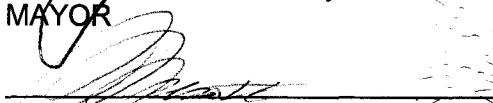
| Weighted Assessment 2008 | Total Assessment | Tax Ratio | Weighted Assessment |
|---------------------------------|-----------------------------|----------------------|--------------------------------|
| Residential | 677,827,125 | 1.00000 | 677,827,125 |
| Multi-Residential | 412,000 | 1.95540 | 805,625 |
| Commercial | Full | 10,971,485 | 1.06970 |
| | EXCESS LAND | 185,275 | 0.74879 |
| | VACANT LAND | 596,000 | 0.56200 |
| Shopping Centre | FULL | 0 | 1.16540 |
| | EXCESS LAND | 0 | 0.81578 |
| Industrial | FULL | 12,913,915 | 1.94250 |
| | FULL SHARED PIL | 87,500 | 1.94250 |
| | EXCESS LAND | 553,255 | 1.26263 |
| | VACANT LAND | 3,241,800 | 1.26263 |
| Large Industrial | FULL | 475,700 | 2.68610 |
| | EXCESS LAND | 1,096,300 | 1.74597 |
| Pipelines | FULL | 4,406,000 | 1.30300 |
| Farmland 1 Dev | | 0 | 0.25000 |
| Farmland | 58,108,965 | 0.25000 | 14,527,241 |
| Managed Forests | 444,760 | 0.25000 | 111,190 |

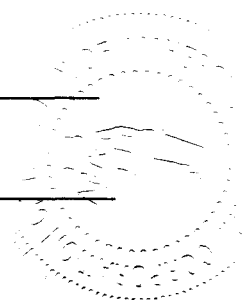
| | | | |
|--------------------------------|-------------|--|-------------|
| Exempt Assessment not included | 771,320,080 | | 744,460,964 |
|--------------------------------|-------------|--|-------------|

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 2008-06 and those applicable under section 7.c), all amounts levied on real property:
 - Fifty percent on the 31st day of July 2008
 - Fifty percent on the 31st day of October 2008
- 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 26th day of May 2008.


MAYOR


CLERK



1st Reading: May 26th, 2008
2nd Reading: May 26th, 2008
3rd Reading: May 26th, 2008