

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2008-44

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; AND A BY-LAW TO REPEAL BY-LAW NO. 2008-21

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 \$ 6,702,636
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 forming part of this By-law;

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
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	\$4,151,410.23	\$21,353,438.97
0	0.00696932	0.250000	0.00174233	0	\$0.00	0.00099250	\$0.00	Residential Farmland Class 1	0.00066000	\$0.00	\$0.00
19,949,275	0.00696932	1.955400	0.01362781	39,008,812	\$271,864.90	0.00776282	\$154,862.63	Multi-Residential	0.00264000	\$52,666.09	\$479,393.62
85,729,860	0.00696932	1.069700	0.00745508	91,705,231	\$639,123.10	0.00424664	\$364,063.85	Commercial Full	0.01533367	\$1,314,553.38	\$2,317,740.34
2,581,659	0.00696932	0.748790	0.00521856	1,933,120	\$13,472.53	0.00297265	\$7,674.37	Commercial Excess	0.01073357	\$27,710.42	\$48,857.32
4,210,500	0.00696932	0.562000	0.00391676	2,366,301	\$16,491.51	0.00223111	\$9,394.09	Commercial Vacant	0.00805601	\$33,919.83	\$59,805.43
0	0.00696932	0.562000	0.00391676	0	\$0.00	0.00223111	\$0.00	Parking Lot	0.00805601	\$0.00	\$0.00
620,150	0.00696932	1.165400	0.00812205	722,723	\$5,036.89	0.00462657	\$2,869.17	Shopping Occupied	0.01670548	\$10,359.90	\$18,265.96
216,170	0.00696932	0.815780	0.00568543	176,347	\$1,229.02	0.00323860	\$700.09	Shopping Excess	0.01668541	\$3,606.89	\$5,535.99
0	0.00696932	1.164000	0.00811229	0	\$0.00	0.00462101	\$0.00	Office Occupied	0.01668541	\$0.00	\$0.00
0	0.00696932	0.814800	0.00567860	0	\$0.00	0.00323471	\$0.00	Office Excess	0.01167979	\$0.00	\$0.00
21,010,491	0.00696932	1.942500	0.01353790	40,812,879	\$284,438.01	0.00771161	\$162,024.71	Industrial Full	0.02251605	\$473,073.27	\$919,535.99
181,000	0.00696932	1.942500	0.01353790	351,593	\$2,450.36	0.00771161	\$1,395.80	Industrial Shared PIL	0.02251605	\$4,075.41	\$7,921.57
1,744,535	0.00696932	1.262625	0.00879964	2,202,694	\$15,351.28	0.00501255	\$8,744.57	Industrial Excess	0.01463543	\$25,532.02	\$49,627.87
5,624,815	0.00696932	1.262625	0.00879964	7,102,032	\$49,496.33	0.00501255	\$28,194.67	Industrial Vacant	0.01463543	\$82,321.59	\$160,012.58
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	\$246,271.04	\$478,689.27
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	\$23,522.58	\$45,722.01
8,937,600	0.00696932	1.303000	0.00908102	11,645,693	\$81,162.56	0.00517283	\$46,232.69	Pipelines	0.01935266	\$172,966.33	\$300,361.58
121,748,420	0.00696932	0.250000	0.00174233	30,437,105	\$212,125.92	0.00099250	\$120,835.31	Farmland	0.00066000	\$80,353.96	\$413,315.18
444,760	0.00696932	0.250000	0.00174233	111,190	\$774.92	0.00099250	\$441.42	Managed Forests	0.00066000	\$293.54	\$1,509.89
1,854,575,110				1,824,355,175	\$12,714,515.01		\$7,242,582.09			\$6,702,636.47	\$26,659,733.57
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

SCHEDULE B to By-law 2008-44

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	
	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	1.06970	11,736,198
	EXCESS LAND	0.74879	138,732
	VACANT LAND	0.56200	334,952
Shopping Centre	FULL	1.16540	0
	EXCESS LAND	0.81578	0
Industrial	FULL	1.94250	25,085,280
	FULL SHARED PIL	1.94250	169,969
	EXCESS LAND	1.26263	698,556
	VACANT LAND	1.26263	4,093,194
Large Industrial	FULL	2.68610	1,277,778
	EXCESS LAND	1.74597	1,914,107
Pipelines	FULL	1.30300	5,741,018
Farmland 1 Dev	0	0.25000	0
Farmland	58,108,965	0.25000	14,527,241
Managed Forests	444,760	0.25000	111,190

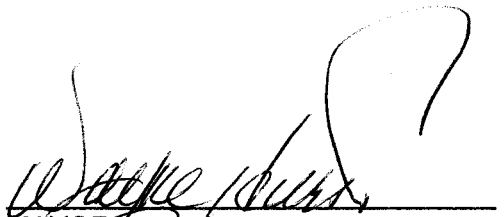
Exempt Assessment not included

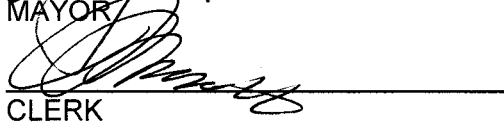
771,320,080

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. THAT By-law 2008-21, being a By-law to adopt Municipal estimates for the 2008 year, be repealed.
13. This By-law comes into force and effect upon final passing hereof.

Passed in open Council this 23rd day of June 2008.


MAYOR


CLERK

1st Reading: June 23rd, 2008
2nd Reading: June 23rd, 2008
3rd Reading: June 23rd, 2008