

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2009-38

BEING A BY-LAW TO ADOPT THE 2008 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2009, TO LEVY TAXES FOR THE YEAR 2009, AND TO PROVIDE FOR THE COLLECTION THEREOF;

WHEREAS the Assessment Roll returned on the 9th of December 2008 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 2009 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 12-2009, 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 2009 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 11-2009, 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 16-2009, 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 16-2009, 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 2008 and upon which the taxes for 2009 are to be levied, was certified by the Assessment Commissioner on December 9th, 2008, the whole of the assessment for real property, according to the said last assessment roll, is as follows:

Residential		1,578,482,417
Multi-Residential		19,932,878
Commercial	Full	86,862,845
	EXCESS LAND	1,562,994
	VACANT LAND	3,501,975
	New Construction (Comm. Full)	315,000
	New Construction (Comm. Ex.Land)	61,750
Shopping Centre	FULL	15,225,826
	EXCESS LAND	
Industrial	FULL	22,554,576
	FULL SHARED PIL	124,500
	EXCESS LAND	1,729,459
	VACANT LAND	5,476,925
Large Industrial	FULL	7,946,275
	EXCESS LAND	1,180,225
Pipelines	FULL	9,225,700
Farmland 1 Dev		436,000
Farmland		119,713,049
Managed Forests		466,500
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Total		1,874,798,894

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF AMHERSTBURG ENACTS AS FOLLOWS:

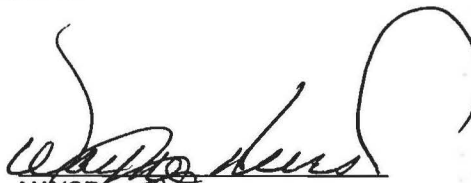
1. THAT the estimates of the Corporation of the Town of Amherstburg for the year 2009 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2009 be as follows, subject to the adjustments adopted in the estimates, which adjustments are by law required to be made:
 - a) For general municipal purposes the net levy will be \$ 13,311,193
 - b) For County purposes the net levy will be \$ 7,502,347
 - c) For School purposes the net levy will be \$ 6,730,080
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 2009 as shown on **Schedule "A"** attached hereto, this schedule forming part of this By-law;
4. 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.
5. 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.
6. THAT all taxes, local improvements, and other special rates shall be payable in the following manner and on the following dates:
7. a) Save and except for amounts levied under Interim By-law 2009-01 and those applicable under section 7.c), all amounts levied on real property:


Fifty percent on the 31st day of July 2009

Fifty percent on the 30th day of October 2009

- 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.
8. 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.
 9. Exceptions shall be made to clause 8 above for tax accounts in good standing, where no penalties or interest have been charged on the account for the previous 3 year period. Said exceptions to penalty must be requested by the ratepayer and accounts shall be granted a grace period of 15 business days for payment without penalties and interest charges applying as described in section 8 above.
 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 25th day of May 2009.


MAYOR


CLERK

1st Reading: May 25th, 2009
2nd Reading: May 25th, 2009
3rd Reading: May 25th, 2009

**TOWN OF AMHERSTBURG
TAX RATIOS 2008 FOR 2009 TAXATION YEAR**

Realty Tax Class	Realty Tax Qualifier	Total Assessment	Tax Ratio	Municipal		County		Schools		Total Levy
				Rate	Levy	Rate	Levy	Rate	Levy	
Residential	Full	1,578,482,417	1.00000	0.00719378	11,355,255	0.00405450	6,399,957	0.00252000	3,977,776	21,732,988
Multi-Residential	Full	19,932,878	1.95540	0.01406672	280,390	0.00792817	158,031	0.00252000	50,231	488,652
Commercial	Full	86,862,845	1.06970	0.00769519	668,426	0.00433710	376,733	0.01512046	1,313,406	2,358,565
	EXCESS LAND	1,562,994	0.74879	0.00538663	8,419	0.00303597	4,745	0.01058432	16,543	29,708
	VACANT LAND	3,501,975	0.56200	0.00404290	14,158	0.00227863	7,980	0.00784480	27,472	49,610
	New Construction (Comm. Full)	315,000	1.06970	0.00769519	2,424	0.00433710	1,366	0.01512046	4,763	8,553
	New Construction (Comm. Ex.Land)	61,750	0.74879	0.00538663	333	0.00303597	187	0.01058432	654	1,174
Shopping Centre	FULL	15,225,826	1.16540	0.00838363	127,648	0.00472511	71,944	0.01577677	240,214	439,806
	EXCESS LAND		0.81578	0.00586854	-	0.00330758	-	0.01104374	-	-
Industrial	FULL	22,554,576	1.94250	0.01397392	315,176	0.00787587	177,637	0.02251605	507,840	1,000,653
	FULL SHARED PIL	124,500	1.94250	0.01397392	1,740	0.00787587	981	0.02251605	2,803	5,524
	EXCESS LAND	1,729,459	1.26263	0.00908305	15,709	0.00511932	8,854	0.01463543	25,311	49,874
	VACANT LAND	5,476,925	1.26263	0.00908305	49,747	0.00511932	28,038	0.01463543	80,157	157,942
Large Industrial	FULL	7,946,275	2.68610	0.01932321	153,548	0.01089079	86,541	0.02700000	214,549	454,638
	EXCESS LAND	1,180,225	1.74597	0.01256009	14,824	0.00707901	8,355	0.01755000	20,713	43,892
Pipelines	FULL	9,225,700	1.30300	0.00937350	86,477	0.00528301	48,739	0.01860664	171,659	306,876
Farmland 1 Dev		436,000	0.25000	0.00179845	784	0.00101363	442	0.00063000	275	1,501
Farmland	Full	119,713,049	0.25000	0.00179845	215,297	0.00101363	121,344	0.00063000	75,419	412,061
Managed Forests	Full	466,500	0.25000	0.00179845	839	0.00101363	473	0.00063000	294	1,606
Total		<u>1,874,798,894</u>			<u>13,311,193</u>		<u>7,502,347</u>		<u>6,730,080</u>	<u>27,543,620</u>

SCHEDULE "A"