

**THE CORPORATION OF THE TOWN OF AMHERSTBURG**

**By-law No. 2010-47**

**BEING A BY-LAW TO ADOPT THE 2009 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2010, TO LEVY TAXES FOR THE YEAR 2010, AND TO PROVIDE FOR THE COLLECTION THEREOF;**

**WHEREAS** the Assessment Roll returned on the 15<sup>th</sup> of December 2009 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 2010 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 22-2010, 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 2010 as follows; Residential/farm property class is 1.0000; Multi-residential property class is 1.9554; Commercial property class is 1.082044; Parking lots/vacant land property class is 0.5620; 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 57-2009, 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 23-2010, being a by-law to adopt the estimates for the sums required during the year 2009 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 57-2010, 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%;

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**AND WHEREAS** the Assessment roll prepared in 2009 and upon which the taxes for 2010 are to be levied, was certified by the Assessment Commissioner on December 9<sup>th</sup>, 2009, the whole of the assessment for real property, according to the said last assessment roll, is as follows:

Residential		1,626,399,917
Residential Farmland 1		588,000
Multi-Residential		19,661,545
Commercial	Full	90,626,153
	EXCESS LAND	1,878,885
	VACANT LAND	3,606,268
	New Construction (Comm. Full)	489,000
	New Construction (Comm. Ex. Land)	63,500
Shopping Centre	FULL	16,170,840
Industrial	FULL	20,822,298
	FULL SHARED PIL	124,500
	EXCESS LAND	1,724,841
	VACANT LAND	5,559,650
Large Industrial	FULL	7,982,850
	EXCESS LAND	1,204,150
Pipelines	FULL	9,482,349
Farmland		118,825,935
Managed Forests		<u>466,500</u>
Total		1,925,677,181

**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 2010 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2010 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 \$ 14,032,483
  - b) For County purposes the net levy will be \$ 7,877,825
  - c) For School purposes the net levy will be \$ 6,614,589
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 2010 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 2010-01 and those applicable under section 7.c), all amounts levied on real property:

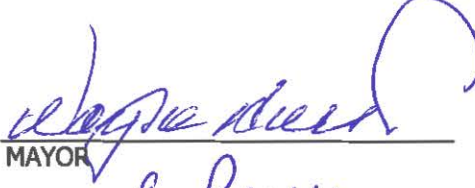
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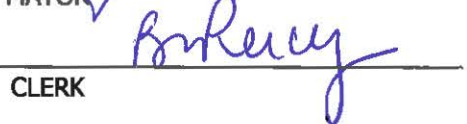
Fifty percent on the 30th day of July 2010

Fifty percent on the 29th day of October 2010

- 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 30th.
- 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 10th day of May 2010.

  
MAYOR

  
CLERK

1st Reading: May 10<sup>th</sup>, 2010  
2nd Reading: May 10<sup>th</sup>, 2010  
3rd Reading: May 10<sup>th</sup>, 2010