

**THE CORPORATION OF THE TOWN OF AMHERSTBURG
BY-LAW 2011-60**

BEING A BY-LAW TO ADOPT THE 2010 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2011, TO LEVY TAXES FOR THE YEAR 2011, AND TO PROVIDE FOR THE COLLECTION THEREOF;

WHEREAS the Assessment Roll returned on the 14th of December 2010 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 2011 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 08-2011, 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 2011 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 28-2011, By-law 29-2011, and By-law 30-2011, being By-laws 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 19-2011, being a By-law to adopt the estimates for the sums required during the year 2011 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 19-2011, 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 2010 and upon which the taxes for 2011 are to be levied, was certified by the Assessment Commissioner on December 14th, 2010, the whole of the assessment for real property, according to the said last assessment roll, is as follows:

Residential	\$1,655,295,090
Res. Farm 1	\$642,500
Multi-Residential	\$19,793,959
Commercial - Full	\$93,969,165
Commercial - Excess Land	\$1,508,615
Commercial - Vacant Land	\$3,525,905
Comm. New Const. - Full	\$596,000
Comm. New Const. - Excess Land	\$65,250
Shopping Centre - Full	\$17,134,029
Industrial - Full	\$23,474,222
Industrial - Full Shared PIL	\$124,500
Industrial - Excess Land	\$1,763,280
Industrial - Vacant Land	\$5,642,375
Large Industrial - Full	\$8,019,425
Large Industrial - Excess Land	\$1,228,075
Pipeline - Full	\$9,784,293
Farm	\$119,979,731
Managed Forest	\$467,700
Total	\$1,963,014,114

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 2011 be as they are hereby adopted
2. THAT the sums to be raised by means of taxation for the year 2011 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 \$ 14,722,725
 - b. For County purposes the net levy will be \$ 8,155,902
 - c. For School purposes the net levy will be \$ 6,452,859
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 2011-01 and those applicable under section 7.c), all amounts levied on real property:

Fifty percent on the 29th day of July 2011

Fifty percent on the 31st day of October 2011

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 instalment on July 29th.

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.

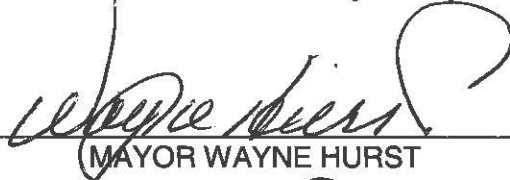
9. Exceptions shall be made to clause 8 above for tax accounts in good standing, where no penalties or interest have been charged on the account for the previous 3 year period. Said exceptions to penalty must be requested by the ratepayer and accounts shall be granted a grace period of 15 business days 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 instalments, provided that acceptance of such part payment shall not affect 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.

Read a first and second time, and FINALLY PASSED this 30th day of May 2011.



MAYOR WAYNE HURST



CLERK BRENDA PERCY

TOWN OF AMHERSTBURG
ASSESSMENT BREAKDOWN FOR 2011 BASED ON EXISTING TAX RATIOS

		2011	Ratio	Weighted Assessment	Municipal	County	School Bd.	Municipal	County	School Bd.
Residential	Public English	1,112,878,093	1	1,112,878,093	0.00758929	0.00420421	0.00231000	8,445,952.13	4,678,773.21	2,570,748.39
	Public French	6,181,848	1	6,181,848	0.00758929	0.00420421	0.00231000	46,915.82	25,989.79	14,280.07
	Separate English	477,874,362	1	477,874,362	0.00758929	0.00420421	0.00231000	3,626,726.06	2,009,084.17	1,103,889.78
	Separate French	58,360,787	1	58,360,787	0.00758929	0.00420421	0.00231000	442,916.81	245,361.00	134,813.42
	Res. Farm 1	642,500	0.25	160,625	0.00189732	0.00105105	0.00057750	1,219.03	675.30	371.04
Multi-Residential	Public English	16,441,954	1.9554	32,150,597	0.01484009	0.00822091	0.00231000	244,000.13	135,167.86	37,980.91
	Public French	36,575	1.9554	71,519	0.01484009	0.00822091	0.00231000	542.78	300.68	84.49
	Separate English	2,945,427	1.9554	5,759,488	0.01484009	0.00822091	0.00231000	43,710.41	24,214.10	6,803.94
	Separate French	370,003	1.9554	723,504	0.01484009	0.00822091	0.00231000	5,490.88	3,041.76	854.71
Commercial	Full	93,969,165	1.082044	101,678,771	0.00821194	0.00454914	0.01420350	771,669.46	427,478.91	1,334,691.04
	Excess Land	1,508,615	0.757431	1,142,672	0.00574836	0.00318440	0.00994245	8,672.06	4,804.03	14,999.33
	Vacant Land	3,525,905	0.562	1,981,559	0.00426518	0.00236277	0.00695503	15,038.62	8,330.89	24,522.78
	Farmland		0.25		0.00189732	0.00105105	0.00057750	-	-	-
Office Building	DT		1.164		0.00883393	0.00489370	0.01330000	-	-	-
	DU		0.8148		0.00618375	0.00342559	0.00931000	-	-	-
Parking/Vacant	GT		0.562		0.00426518	0.00236277	0.00695503	-	-	-
Comm. New Const.	Full	596,000	1.082044	644,898	0.00821194	0.00454914	0.01330000	4,894.32	2,711.29	7,926.80
	Excess Land	65,250	0.757431	49,422	0.00574836	0.00318440	0.00931000	375.08	207.78	607.48
Shopping Centre	Full	17,134,029	1.082044	18,539,773	0.00821194	0.00454914	0.01420350	140,703.68	77,945.10	243,363.18
	Excess Land		0.757431		0.00574836	0.00318440	0.00994245	-	-	-
Industrial	Full	23,474,222	1.9425	45,598,676	0.01474219	0.00816668	0.01930000	346,061.48	191,706.41	453,052.48
	Full Shared PIL	124,500	1.9425	241,841	0.01474219	0.00816668	0.01930000	1,835.40	1,016.75	2,402.85
	Excess Land	1,763,280	1.262625	2,226,361	0.00958242	0.00530834	0.01254500	16,896.50	9,360.09	22,120.35
	Vacant Land	5,642,375	1.262625	7,124,204	0.00958242	0.00530834	0.01254500	54,067.63	29,951.65	70,783.59
Large Industrial	Full	8,019,425	2.6861	21,540,977	0.02038559	0.01129293	0.01930000	163,480.68	90,562.79	154,774.90
	Excess Land	1,228,075	1.745965	2,144,176	0.01325063	0.00734040	0.01254500	16,272.77	9,014.57	15,406.20
Pipeline	Full	9,784,293	1.303	12,748,934	0.00988884	0.00547809	0.01725444	96,755.33	53,599.19	168,822.50
Farm	Public English	96,866,960	0.25	24,216,740	0.00189732	0.00105105	0.00057750	183,787.81	101,812.26	55,940.67
	Public French	191,809	0.25	47,952	0.00189732	0.00105105	0.00057750	363.92	201.60	110.77
	Separate English	19,812,818	0.25	4,953,205	0.00189732	0.00105105	0.00057750	37,591.29	20,824.31	11,441.90
	Separate French	3,108,144	0.25	777,036	0.00189732	0.00105105	0.00057750	5,897.15	3,266.82	1,794.95
Managed Forest	Public English	294,765	0.25	73,691	0.00189732	0.00105105	0.00057750	559.26	309.81	170.23
	Public French	414	0.25	104	0.00189732	0.00105105	0.00057750	0.79	0.44	0.24
	Separate English	167,971	0.25	41,993	0.00189732	0.00105105	0.00057750	318.70	176.55	97.00
	Separate French	4,550	0.25	1,138	0.00189732	0.00105105	0.00057750	8.63	4.78	2.63
		1,963,014,114		1,939,934,945				14,722,724.61	8,155,893.90	6,452,858.61

APPENDIX "A"
BY-LAW 2011-60