

**THE CORPORATION OF THE TOWN OF AMHERSTBURG
BY-LAW 2012-38**

BEING A BY-LAW TO ADOPT THE 2011 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2012, TO LEVY TAXES FOR THE YEAR 2012, AND TO PROVIDE FOR THE COLLECTION THEREOF;

WHEREAS the Assessment Roll returned on the 13th of December 2011 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 2012 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 14-2012, 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 2012 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 43-2012, and By-law 44-2012, 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 14-2012, being a by-law to adopt the estimates for the sums required during the year 2012 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 14-2012, 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 2011 and upon which the taxes for 2012 are to be levied, was certified by the Assessment Commissioner on December 13th, 2011, the whole of the assessment for real property, according to the said last assessment roll, is as follows:

<u>Property Class</u>	<u>Assessment</u>
Residential	\$1,687,998,208
Res. Farm 1	\$697,000
Multi-Residential	\$19,867,880
Commercial - Full	\$98,411,555
Commercial - Excess Land	\$1,550,194
Commercial - Vacant Land (at Parking Rate)	\$3,973,610
Comm. New Const. - Full	\$581,000
Comm. New Const. - Excess Land	\$67,000
Shopping Centre - Full	\$18,235,910
Industrial - Full	\$27,062,423
Industrial - Full Shared PIL	\$124,500
Industrial - Excess Land	\$1,406,940
Industrial - Vacant Land	\$7,037,700
Ind. New Const. - Full	\$840,000
Large Industrial - Full	\$7,407,600
Large Industrial - Excess Land	\$1,252,000
Pipeline - Full	\$10,163,000
Farm	\$120,577,180
Managed Forest	\$544,400
Total	\$2,007,798,100

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 2012 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2012 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 \$ 15,523,294
 - b. For County purposes the net levy will be \$ 8,537,746
 - c. For School purposes the net levy will be \$ 6,317,846
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 2012 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 2012-01 and those applicable under section 7.c), all amounts levied on real property:

Fifty percent on the 31st day of July 2012

Fifty percent on the 31st day of October 2012

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 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.

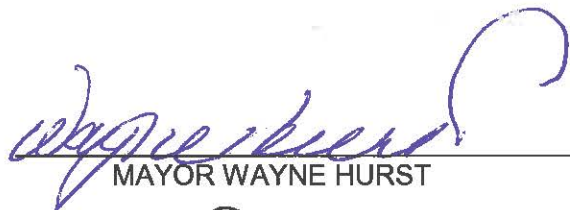
9. Exceptions shall be made to clause 8 above for tax accounts in good standing, where no penalties or interest have been charged on the account for the previous 3 year period. Said exceptions to penalty must be requested by the ratepayer and accounts shall be granted a grace period of 15 business days 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 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.

That it be read a first, second and third time and finally passed in open Council this 14th day of May 2012.


MAYOR WAYNE HURST


CLERK BRENDA PERCY

**TOWN OF AMHERSTBURG
ASSESSMENT BREAKDOWN FOR 2012
BY-LAW 38 SCHEDULE "A"**

		2012	Ratio	Weighted Assessment	Municipal	County	Education	Municipal	County	Education
Residential	Public English	1,143,818,064	1.000000	1,143,818,064	0.00780835	0.00429456	0.00221000	8,931,331.78	4,912,195.30	2,527,837.92
	Public French	6,113,862	1.000000	6,113,862	0.00780835	0.00429456	0.00221000	47,739.17	26,256.35	13,511.64
	Separate English	478,476,299	1.000000	478,476,299	0.00780835	0.00429456	0.00221000	3,736,110.41	2,054,845.17	1,057,432.62
	Separate French	59,589,983	1.000000	59,589,983	0.00780835	0.00429456	0.00221000	465,299.44	255,912.76	131,693.86
	Res. Farm 1	697,000	0.250000	174,250	0.00195209	0.00107364	0.00055250	1,360.61	748.33	385.09
Multi-Residential	Public English	16,367,081	1.955400	32,004,190	0.01526845	0.00839758	0.00221000	249,899.96	137,443.87	36,171.25
	Public French	36,767	1.955400	71,894	0.01526845	0.00839758	0.00221000	561.38	308.75	81.26
	Separate English	3,175,432	1.955400	6,209,240	0.01526845	0.00839758	0.00221000	48,483.92	26,665.94	7,017.70
	Separate French	288,600	1.955400	564,328	0.01526845	0.00839758	0.00221000	4,406.47	2,423.54	637.81
Commercial	Full	98,411,555	1.082044	106,485,633	0.00844898	0.00464690	0.01375647	831,477.26	457,308.65	1,353,795.60
	Excess Land	1,550,194	0.757431	1,174,165	0.00591429	0.00325283	0.00962953	9,168.30	5,042.52	14,927.64
	Vacant Land	3,973,610	0.562000	2,233,169	0.00438830	0.00241354	0.00659780	17,437.39	9,590.47	26,217.08
Comm. New Const.	Full	581,000	1.082044	628,668	0.00844898	0.00464690	0.01260000	4,908.86	2,699.85	7,320.60
	Excess Land	67,000	0.757431	50,748	0.00591429	0.00325283	0.00882000	396.26	217.94	590.94
Shopping Centre	Full	18,235,910	1.082044	19,732,057	0.00844898	0.00464690	0.01375647	154,074.84	84,740.45	250,861.75
Industrial	Full	27,062,423	1.942500	52,568,757	0.01516772	0.00834218	0.01590000	410,475.25	225,759.60	430,292.53
	Full Shared PIL	124,500	1.942500	241,841	0.01516772	0.00834218	0.01590000	1,888.38	1,038.60	1,979.55
	Excess Land	1,406,940	1.262625	1,776,438	0.00985902	0.00542242	0.01033500	13,871.05	7,629.02	14,540.72
	Vacant Land	7,037,700	1.262625	8,885,976	0.00985902	0.00542242	0.01033500	69,384.83	38,161.37	72,734.63
	Full - New Const.	840,000	1.942500	1,631,700	0.01516772	0.00834218	0.01260000	12,740.88	7,007.43	10,584.00
	Large Industrial	Full	7,407,600	2.686100	19,897,554	0.02097401	0.01153562	0.01590000	155,367.08	85,451.26
	Excess Land	1,252,000	1.745965	2,185,948	0.01363311	0.00749815	0.01033500	17,068.65	9,387.68	12,939.42
Pipeline	Full	10,163,000	1.303000	13,242,389	0.01017428	0.00559581	0.01590000	103,401.21	56,870.22	161,591.70
Farm	Public English	98,331,270	0.250000	24,582,818	0.00195209	0.00107364	0.00055250	191,951.49	105,572.38	54,328.03
	Public French	192,064	0.250000	48,016	0.00195209	0.00107364	0.00055250	374.93	206.21	106.12
	Separate English	18,772,641	0.250000	4,693,160	0.00195209	0.00107364	0.00055250	36,645.88	20,155.06	10,371.88
	Separate French	3,281,205	0.250000	820,301	0.00195209	0.00107364	0.00055250	6,405.21	3,522.83	1,812.87
Managed Forest	Public English	294,828	0.250000	73,707	0.00195209	0.00107364	0.00055250	575.53	316.54	162.89
	Public French	436	0.250000	109	0.00195209	0.00107364	0.00055250	0.85	0.47	0.24
	Separate English	244,336	0.250000	61,084	0.00195209	0.00107364	0.00055250	476.97	262.33	135.00
	Separate French	4,800	0.250000	1,200	0.00195209	0.00107364	0.00055250	9.37	5.15	2.65
		2,007,798,100		1,988,037,547				15,523,293.61	8,537,746.05	6,317,845.83