

THE CORPORATION OF THE TOWN OF AMHERSBURG

BY-LAW NO. 2015-56

BY-LAW TO ADOPT THE 2014 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2015, TO LEVY TAXES FOR THE YEAR 2015, AND TO PROVIDE FOR THE COLLECTION THEREOF.

WHEREAS the Assessment Roll for the year 2014 has been confirmed;

AND WHEREAS the Council of the Town of Amherstburg, in accordance with the provisions of the Municipal Act, 2001, S.O. 2001, Section 290, has prepared and provisionally adopted the estimates of all sums required during the year 2015 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 has reviewed its estimates for the year 2015;

AND WHEREAS the Council of the County of Essex, has passed By-law 11-2015, 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 2015 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 11-2015, being a by-law to adopt the estimates for the sums required during the year 2015 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 11-2015, has established tax rate reductions as follows:

- a) vacant and excess lands in commercial property subclasses is 30%;
- b) vacant and excess lands in the industrial property 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-R) / T] where,

R is the percentage reduction for the municipality for the first subclass for the residential property class; and

T is the amount equal to the tax rate for the property class divided by the tax rate for the residential property class,

- e) the second subclass of farmland awaiting development for all property classes is 75%;

AND WHEREAS, the Assessment Roll prepared in 2014 and upon which the taxes for 2015 are to be levied, was certified by the Assessment Commissioner on December 9, 2014, the whole of the Assessment for real property, according to the said last assessment roll, is as detailed on Schedule A.

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 2015 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2015 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 \$18,566,914;
 - b) For County purposes the net levy will be \$9,527,201;
 - c) For School purposes the net levy will be \$6,042.046.
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 2015 as set out in Schedule B.
4. Special rates will be applied, in addition to the rates outline in clause 3 for the purpose of generating revenue for Capital Replacement and Capital Reserves as set out in Schedule B.
5. 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.
6. 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.
7. THAT all taxes, local improvements, and other special rates shall be payable in the following manner and on the following dates:
 - a) All amounts of \$100.00 and under, on or before July 31, 2015 or a date as may be determined by the Treasurer to be in compliance with the Municipal Act,
 - b) All amounts in excess of \$100.00 levied on real property:


Fifty percent on the 31st day of July, 2015;
Fifty percent on the 30th day of October, 2015
 - c) In the event that the above dates cannot be adhered to as a result of changes to provisions as may be prescribed by the Province of Ontario, the Treasurer may amend the above dates to comply with the said provisions.
8. THAT a penalty charge of one and one quarter percent (1 ¼%) on the first day in which default occurs shall be imposed for non-payment of taxes.
9. THAT a late payment charge of one and one quarter percent (1 ¼%) on the first day of each calendar month thereafter on the outstanding taxes due shall be imposed for non-payment of taxes.
10. THAT exception shall be made to clause 7 and 8 above for tax accounts where no penalties or interest have been charged on the account for the previous 3 year period. Said exception to penalty must be requested by the ratepayer and accounts shall be granted a grace period of 15 business days for payment with penalties and interest charges applying as described in clause 7 and 8 above.
11. THAT failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outlined in clause 7 and 8 above.

12. THAT the Treasurer and the Collector may accept part payment from time to time on account of any installments, provided that acceptance of such part payment shall not affect the collection of the percentage charges imposed under Clause 7 or 8 of this by-law.

13. THAT the Collector may mail or cause to be mailed to the address of the residence, the notice specifying the amount of taxes and local improvement rates payable by such persons.

14. This by-law comes into force and effect upon final passing thereof.

READ A FIRST, SECOND, AND THIRD TIME AND FINALLY PASSED THIS 11TH DAY OF MAY 2015.



Mayor – Aldo DiCarlo



Clerk – Paula Parker