

**THE CORPORATION OF THE TOWN OF AMHERSBURG**

**BY-LAW NO. 2017-36**

**BY-LAW TO ADOPT THE 2016 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2017, TO LEVY TAXES FOR THE YEAR 2017, AND TO PROVIDE FOR THE COLLECTION THEREOF.**

**WHEREAS** the Assessment Roll for the year 2016 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 2017 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 2017;

**AND WHEREAS** the Council of the County of Essex, has passed By-law 11-2017, being a by-law to establish tax ratios for the County of Essex and for all local municipalities within the boundaries of the County of Essex for the year 2017 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; Managed Forests property class is 0.2500; and Landfill property class is 1.047098;

**AND WHEREAS** the Council of the County of Essex, has passed By-law 12-2017, being a by-law to adopt the estimates for the sums required during the year 2017 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 12-2017 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:

**Percentage 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 2016 and upon which the taxes for 2017 are to be levied, was certified by the Assessment Commissioner on December 13, 2016, 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:**

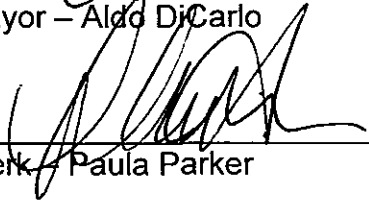
1. THAT the estimates of the Corporation of the Town of Amherstburg, for the year 2017 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2017 be as follows, subject to the adjustments adopted in the estimates, which adjustments are by law required to be made:
  - a) For general municipal purposes the net levy will be \$20,086,673;
  - b) For County purposes the net levy will be \$10,236,508;
  - c) For School purposes the net levy will be \$5,783,912.
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 2017 as set out in Appendix B.
4. Special rates will be applied, in addition to the rates outlined in clause 3 for the purpose of generating revenue for Capital Replacement and Capital Reserves as set out in Appendix B.
  - a) For capital replacement the net levy will be \$401,733;
  - b) For capital reserve the net levy will be \$401,733.
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, 2017 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, 2017;**  
Fifty percent on the **31st day of October, 2017**
  - 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 (1¼ %) 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 (1¼ %) 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 8 and 9 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 8 and 9 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 8 and 9 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 8 or 9 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 23rd DAY OF May 2017.**

  
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Mayor – Aldo DiCarlo

  
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Clerk – Paula Parker

# TOWN OF AMHERSTBURG

## BY-LAW NO. 2017-36

### SCHEDULE "A"

<b>Property Class</b>	<b>Assessment</b>
Residential	1,861,460,227
Res. Farm 1	863,575
Multi-Residential	26,265,698
Commercial - Full	91,285,570
Commercial - Excess Land	3,528,750
Commercial - Vacant Land	4,761,875
Comm. New Const. - Full	9,107,600
Comm. New Const. - Excess Land	73,100
Shopping Centre	18,875,725
Industrial - Full	24,444,687
Industrial - Full Shared PIL	87,950
Industrial - Excess Land	2,169,350
Industrial - Vacant Land	5,227,000
Industrial - New Construction Full	1,464,250
Large Industrial - Full	5,683,722
Large Industrial - Excess Land	68,901
Pipeline - Full	11,489,000
Farm	168,613,150
Managed Forest	693,725
<b>Total</b>	<b>2,236,163,855</b>

TOWN OF AMHERSTBURG

BY-LAW NO. 2017-36

SCHEDULE "B"

Taxable Rate & Classification			Year 2017		Municipal Rate	County Rate	Education Rate	Cap Replace Levy Rate	Cap Reserve Levy Rate	Capital Replacement	Capital Reserve	Municipal Levy	County Levy	Education Levy	Pub Eng 56.378%	Pub Fre 1.245%	Sep Eng 32.812%	Sep Fre 9.565%	
			Raw Assessment	Ratio															Weighted Assessment
Residential	RT	Public English	1,337,238,796	1.000000	1,337,238,796	0.00921400	0.00469561	0.00179000	0.00018428	0.00018428	246,426.37	246,426.37	12,321,318.27	6,279,151.86	2,393,657.44				
	RT	Public French	4,409,090	1.000000	4,409,090	0.00921400	0.00469561	0.00179000	0.00018428	0.00018428	812.51	812.51	40,625.36	20,703.37	7,892.27		7,892.27		
	RT	Separate English	457,518,481	1.000000	457,518,481	0.00921400	0.00469561	0.00179000	0.00018428	0.00018428	84,311.51	84,311.51	4,215,575.28	2,148,328.35	818,958.08			818,958.08	
	RT	Separate French	59,551,435	1.000000	59,551,435	0.00921400	0.00469561	0.00179000	0.00018428	0.00018428	10,974.14	10,974.14	548,706.92	279,630.31	106,597.07				106,597.07
	RT	No Designated Support	2,742,425	1.000000	2,742,425	0.00921400	0.00469561	0.00179000	0.00018428	0.00018428	505.37	505.37	25,268.70	12,877.36	4,908.94	2,767.56	61.12	1,610.72	469.54
	R1	Res. Farm 1	863,575	0.250000	215,894	0.00230350	0.00117390	0.00044750	0.00004607	0.00004607	39.78	39.78	1,989.25	1,013.75	386.45	217.87	4.81	126.80	36.96
Multi-Residential	MT	Public English	21,899,278	1.955400	42,821,848	0.01801706	0.00918180	0.00179000	0.00036034	0.00036034	7,891.21	7,891.21	394,560.51	201,074.79	39,199.71	39,199.71			
	MT	Public French	44,235	1.955400	86,497	0.01801706	0.00918180	0.00179000	0.00036034	0.00036034	15.94	15.94	796.98	406.16	79.18		79.18		
	MT	Separate English	4,053,138	1.955400	7,925,508	0.01801706	0.00918180	0.00179000	0.00036034	0.00036034	1,460.51	1,460.51	73,025.63	37,215.11	7,255.12			7,255.12	
	MT	Separate French	269,046	1.955400	526,093	0.01801706	0.00918180	0.00179000	0.00036034	0.00036034	96.95	96.95	4,847.42	2,470.33	481.59				481.59
Commercial	CT	Full	91,285,570	1.082044	98,775,003	0.00996995	0.00508086	0.01355735	0.00019940	0.00019940	18,202.26	18,202.26	910,112.88	463,809.20	1,237,590.42	697,728.73	15,408.00	406,078.17	118,375.52
	CU	Excess Land	3,528,750	0.757431	2,672,785	0.00697897	0.00355660	0.00949015	0.00013958	0.00013958	492.54	492.54	24,627.04	12,550.35	33,488.35	18,880.06	416.93	10,988.20	3,203.16
	CX	Vacant Land	4,761,875	0.562000	2,676,174	0.00517827	0.00263893	0.00703341	0.00010357	0.00010357	493.17	493.17	24,658.26	12,566.25	33,492.22	18,882.24	416.98	10,989.47	3,203.53
Comm. New Const.	XT	Full	9,107,600	1.082044	9,854,824	0.00996995	0.00508086	0.01140000	0.00019940	0.00019940	1,816.05	1,816.05	90,802.35	46,274.44	103,826.64	58,535.38	1,292.64	34,067.60	9,931.02
	XU	Excess Land	73,100	0.757431	55,368	0.00697897	0.00355660	0.00798000	0.00013958	0.00013958	10.20	10.20	510.16	259.99	583.34	328.87	7.26	191.40	55.80
Shopping Centre	ST	Full	18,875,725	1.082044	20,424,365	0.00996995	0.00508086	0.01355735	0.00019940	0.00019940	3,763.80	3,763.80	188,190.10	95,904.92	255,904.81	144,274.01	3,186.01	83,967.49	24,477.30
Industrial	IT	Full Occupied	24,444,687	1.942500	47,483,804	0.01789820	0.00912122	0.01390000	0.00035796	0.00035796	8,750.32	8,750.32	437,515.77	222,965.37	339,781.15	191,561.82	4,230.28	111,488.99	32,500.07
	IH	Full Shared PIL	87,950	1.942500	170,843	0.01789820	0.00912122	0.01390000	0.00035796	0.00035796	31.48	31.48	1,574.15	802.21	1,222.51	689.22	15.22	401.13	116.93
	IU	Excess Land	2,169,350	1.262625	2,739,076	0.01163383	0.00592879	0.00903500	0.00023268	0.00023268	504.76	504.76	25,237.84	12,861.62	19,600.08	11,050.13	244.02	6,431.18	1,874.75
	IX	Vacant Land	5,227,000	1.262625	6,599,741	0.01163383	0.00592879	0.00903500	0.00023268	0.00023268	1,216.20	1,216.20	60,810.01	30,989.79	47,225.95	26,625.04	587.96	15,495.78	4,517.16
	JT	Full - New Const.	1,464,250	1.942500	2,844,306	0.01789820	0.00912122	0.01140000	0.00035796	0.00035796	524.15	524.15	26,207.43	13,355.75	16,692.45	9,410.87	207.82	5,477.13	1,596.63
	Large Industrial	LT	Full Occupied	5,683,722	2.686100	15,267,046	0.02474973	0.01261288	0.01390000	0.00049499	0.00049499	2,813.41	2,813.41	140,670.56	71,688.10	79,003.74	44,540.73	983.60	25,922.71
	LU	Excess Land	68,901	1.745965	120,299	0.01608732	0.00819837	0.00903500	0.00032175	0.00032175	22.17	22.17	1,108.43	564.88	622.52	350.96	7.75	204.26	59.54
Pipeline	PT	Full	11,489,000	1.303000	14,970,167	0.01200584	0.00611838	0.01390000	0.00024012	0.00024012	2,758.70	2,758.70	137,935.12	70,294.07	159,697.10	90,034.03	1,988.23	52,999.81	15,275.03
Farm	FT	Public English	144,165,074	0.250000	36,041,269	0.00230350	0.00117390	0.00044750	0.00004607	0.00004607	6,641.68	6,641.68	332,084.25	169,235.38	64,513.87	64,513.87			
	FT	Public French	282,500	0.250000	70,625	0.00230350	0.00117390	0.00044750	0.00004607	0.00004607	13.01	13.01	650.74	331.63	126.42		126.42		
	FT	Separate English	20,872,858	0.250000	5,218,215	0.00230350	0.00117390	0.00044750	0.00004607	0.00004607	961.61	961.61	48,080.63	24,502.65	9,340.60			9,340.60	
	FT	Separate French	3,292,718	0.250000	823,180	0.00230350	0.00117390	0.00044750	0.00004607	0.00004607	151.70	151.70	7,584.78	3,865.32	1,473.49				1,473.49
Managed Forest	TT	Public English	371,934	0.250000	92,984	0.00230350	0.00117390	0.00044750	0.00004607	0.00004607	17.13	17.13	856.75	436.61	166.44	166.44			
	TT	Public French	1,040	0.250000	260	0.00230350	0.00117390	0.00044750	0.00004607	0.00004607	0.05	0.05	2.40	1.22	0.47		0.47		
	TT	Separate English	312,755	0.250000	78,189	0.00230350	0.00117390	0.00044750	0.00004607	0.00004607	14.41	14.41	720.43	367.14	139.96			139.96	
	TT	Separate French	7,998	0.250000	1,999	0.00230350	0.00117390	0.00044750	0.00004607	0.00004607	0.37	0.37	18.42	9.39	3.58				3.58
<b>2017 Total Taxable Assessment</b>			<b>2,236,163,855</b>		<b>2,180,016,585</b>						<b>401,733.46</b>	<b>401,733.46</b>	<b>20,086,672.81</b>	<b>10,236,507.66</b>	<b>5,783,911.94</b>	<b>3,813,415.01</b>	<b>37,156.97</b>	<b>1,601,534.59</b>	<b>331,805.38</b>