

THE CORPORATION OF THE TOWN OF AMHERSBURG

BY-LAW NO. 2018-34

BY-LAW TO ADOPT THE 2017 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2018, TO LEVY TAXES FOR THE YEAR 2018, AND TO PROVIDE FOR THE COLLECTION THEREOF.

WHEREAS the Assessment Roll for the year 2017 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 2018 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 2018;

AND WHEREAS the Council of the County of Essex, has passed By-law 10-2018, 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 11-2018, being a by-law to adopt the estimates for the sums required during the year 2018 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 11-2018 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 2018 are to be levied, was certified by the Assessment Commissioner on December 12, 2017, 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 2018 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 \$20,898,492.86;
 - b) For County purposes the net levy will be \$10,717,490.33;
 - c) For School purposes the net levy will be \$5,712,632.49.
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 2018 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 \$573,602.96;
 - b) For capital reserve the net levy will be \$573,602.96.
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, 2018;
Fifty percent on the 31st day of October, 2018
 - 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 April 2018.



Mayor – Aldo DiCarlo



Clerk – Paula Parker

TOWN OF AMHERSTBURG

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APPENDIX A

PROPERTY CLASS	ASSESSMENT
Residential	1,929,006,441
Res. Farm 1	791,700
Multi-Residential	27,401,865
Commercial - Full	93,017,584
Commercial - Excess Land	3,728,352
Commercial - Vacant Land	4,755,650
Comm. New Const. - Full	10,966,357
Comm. New Const. - Excess Land	76,200
Shopping Centre	19,601,000
Industrial - Full	27,643,268
Industrial - Full Shared PIL	91,000
Industrial - Excess Land	2,391,367
Industrial - Vacant Land	5,591,246
Industrial - New Construction Full	2,012,007
Pipeline - Full	11,798,799
Farm	175,753,776
Managed Forest	740,950
TOTAL	2,315,367,562

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APPENDIX B

Rate & Classification		2018	Ratio	Weighted Assessment	Municipal Rate	County Rate	Education Rate	Cap Replace Levy Rate	Cap Reserve Levy Rate	Capital Replacement Levy	Capital Reserve Levy	Municipal Levy	County Levy	Education Levy
Residential	RT Public English	1,376,773,594	1.000000	1,376,773,594	0.00929060	0.00476455	0.00170000	0.00025500	0.00025500	351,077.27	351,077.27	12,791,052.75	6,559,706.63	2,340,515.11
	RT Public French	6,805,686	1.000000	6,805,686	0.00929060	0.00476455	0.00170000	0.00025500	0.00025500	1,735.45	1,735.45	63,228.91	32,426.03	11,569.67
	RT Separate English	482,274,211	1.000000	482,274,211	0.00929060	0.00476455	0.00170000	0.00025500	0.00025500	122,979.92	122,979.92	4,480,616.78	2,297,819.59	819,866.16
	RT Separate French	63,152,950	1.000000	63,152,950	0.00929060	0.00476455	0.00170000	0.00025500	0.00025500	16,104.00	16,104.00	586,728.80	300,895.39	107,360.02
	R1 Res. Farm 1 Eng Pub	704,650	0.250000	176,163	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	44.92	44.92	1,636.66	839.34	299.48
	R1 Res. Farm 1 Eng Sep	87,050	0.250000	21,763	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	5.55	5.55	202.19	103.69	37.00
Multi-Residential	MT Public English	22,844,787	1.955400	44,670,696	0.01816684	0.00931660	0.00170000	0.00049863	0.00049863	11,391.03	11,391.03	415,017.57	212,835.74	38,836.14
	MT Public French	46,691	1.955400	91,300	0.01816684	0.00931660	0.00170000	0.00049863	0.00049863	23.28	23.28	848.23	435.00	79.37
	MT Separate English	4,222,398	1.955400	8,256,477	0.01816684	0.00931660	0.00170000	0.00049863	0.00049863	2,105.40	2,105.40	76,707.63	39,338.39	7,178.08
	MT Separate French	287,989	1.955400	563,134	0.01816684	0.00931660	0.00170000	0.00049863	0.00049863	143.60	143.60	5,231.85	2,683.08	489.58
Commercial	CT Full	93,017,584	1.082044	100,649,119	0.01005284	0.00515545	0.01324316	0.00027592	0.00027592	25,665.53	25,665.53	935,090.70	479,547.50	1,231,846.75
	CU Excess Land	3,728,352	0.757431	2,823,969	0.00703699	0.00360882	0.00927021	0.00019314	0.00019314	720.11	720.11	26,236.37	13,454.95	34,562.61
	CX Vacant Land	4,755,650	0.562000	2,672,675	0.00522132	0.00267768	0.00927021	0.00014331	0.00014331	681.53	681.53	24,830.76	12,734.11	44,085.87
Comm. New Const.	XT Full	10,966,357	1.082044	11,866,081	0.01005284	0.00515545	0.01090000	0.00027592	0.00027592	3,025.85	3,025.85	110,243.01	56,536.51	119,533.29
	XU Excess Land	76,200	0.757431	57,716	0.00703699	0.00360882	0.00763000	0.00019314	0.00019314	14.72	14.72	536.22	274.99	581.41
Shopping Centre	ST Full	19,601,000	1.082044	21,209,144	0.01005284	0.00515545	0.01324316	0.00027592	0.00027592	5,408.33	5,408.33	197,045.68	101,051.98	259,579.18
Industrial	IT Full Occupied	27,643,268	1.942500	53,697,048	0.01804699	0.00925514	0.01340000	0.00049534	0.00049534	13,692.75	13,692.75	498,877.79	255,842.32	370,419.79
	IH Full Shared PII	91,000	1.942500	176,768	0.01804699	0.00925514	0.01340000	0.00049534	0.00049534	45.08	45.08	1,642.28	842.22	1,219.40
	IU Excess Land	2,391,367	1.262625	3,019,400	0.01173054	0.00601584	0.00871000	0.00032197	0.00032197	769.95	769.95	28,052.04	14,386.08	20,828.81
	IX Vacant Land	5,591,246	1.262625	7,059,647	0.01173054	0.00601584	0.00871000	0.00032197	0.00032197	1,800.21	1,800.21	65,588.36	33,636.04	48,699.75
	JT Full - New Const.	2,012,007	1.942500	3,908,324	0.01804699	0.00925514	0.01090000	0.00049534	0.00049534	996.62	996.62	36,310.67	18,621.41	21,930.88
Pipeline	PT Full	11,798,799	1.303000	15,373,835	0.01210565	0.00620821	0.01340000	0.00033227	0.00033227	3,920.33	3,920.33	142,832.15	73,249.42	158,103.91
Farm	FT Public English	150,362,514	0.250000	37,590,629	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	9,585.61	9,585.61	349,239.49	179,102.80	63,904.07
	FT Public French	-	0.250000	-	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	-	-	-	-	-
	FT Separate English	21,742,886	0.250000	5,435,722	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	1,386.11	1,386.11	50,501.11	25,898.82	9,240.73
	FT Separate French	3,648,376	0.250000	912,094	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	232.58	232.58	8,473.90	4,345.73	1,550.56
	TT Public English	393,579	0.250000	98,395	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	25.09	25.09	914.15	468.81	167.27
Managed Forest	TT Public French	1,086	0.250000	272	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	0.07	0.07	2.52	1.29	0.46
	TT Separate English	338,007	0.250000	84,502	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	21.55	21.55	785.07	402.61	143.65
	TT Separate French	8,278	0.250000	2,070	0.00232265	0.00119114	0.00042500	0.00006375	0.00006375	0.53	0.53	19.23	9.86	3.52
2018 Total Taxable Assessment		2,315,367,562		2,249,423,380						573,602.96	573,602.96	20,898,492.86	10,717,490.33	5,712,632.49