

THE CORPORATION OF THE TOWN OF AMHERSTBURG

BY-LAW 2019-024

Being A By-law To Adopt the Budget Estimates, Tax Rates and Further To Provide For Penalty And Interest In Default Of Any Payment For The Year 2019

WHEREAS the Council of the Corporation of the Town of Amherstburg has, in accordance with the Municipal Act, 2001, c25, x312(2) considered the estimates of the Municipality for the year 2019;

And whereas the Council of the County of Essex, has passed By-law 3-2019, being a by-law to establish tax ratios for the Corporation of the County of Essex and its constituent lower tier municipalities for the 2019 tax year 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, in said By-law 3-2019 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 it is necessary for the Council of the Corporation of the Town of Amherstburg, pursuant to the Municipal Act, to levy on the whole rateable property, according to the last revised assessment roll for the Corporation, the sums set forth for the various purposes in Schedule "A" hereto attached for the current year;

And whereas all property assessment rolls on which the 2019 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c.A.31 as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

And whereas the property subclasses have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990, as amended and Regulations thereto and have been determined on the basis of the aforementioned property assessment rolls and are detailed on Schedule "B" attached hereto and which forms part hereof;

And whereas Section 312 of The Municipal Act, 2001 as amended, provides the Council of a local municipality shall, after the adoption of the estimates for the year pass a By-Law to levy a separate tax rate on the assessment in each property sub class;

And whereas Section 312 of The Municipal Act, 2001 as amended, requires tax rates to be established in the same proportion to tax ratio;

Now therefore, The Council of the Corporation of the Town of Amherstburg hereby enacts as follows:

1. The estimates for 2019 as set forth in Schedule "A" attached to this by-law are hereby adopted in the 2019 levy for general municipal purposes is set at \$22,414,823.
2. For the year 2019, the Corporation of the Town of Amherstburg shall levy upon the whole of the rateable assessment the rates of taxation, per current value assessment, as set out in the Schedule "C" attached.
3. For the year 2019, the Corporation of the Town of Amherstburg shall levy upon the whole of the rateable assessment the rates of taxation, per current value assessment, a capital replacement levy for the purpose of addressing the infrastructure funding gap that currently exists as set out in the Schedule "C" attached.
4. For the year 2019, the Corporation of the Town of Amherstburg shall levy upon the whole of the rateable assessment the rates of taxation, per current value assessment, a capital reserve levy for the purpose of building cash reserves to help mitigate the Town's need for future long term debt as set out in the Schedule "C" attached
5. There shall be levied and collected for the purposes of assessment, as set out in the Schedule "C" attached.
6. (a) The final taxes for each property shall be the total of all levies imposed under this By-law reduced by the amount of the interim levy for 2019.
(b) Final taxes for the year 2019 shall be payable in two installments, the first of such installments shall become due and payable on the 31st day of July, and the second installment shall become due on the 31st of October.
(c) The due dates for Supplementary Tax Levies, resulting from amended assessment values being received from the Municipal Property Assessment Corporation under Sections 32,33, and 34 of the Assessment Act, shall be established by the Treasurer as required.
7. The Treasurer will mail or cause the same to be mailed to the address of such person indicated on the last revised assessment roll, every tax notice specifying the amount of taxes payable.
8. The Treasurer may have cause and has been delegated authority to change the dates as listed in Clause 6(b) should any unforeseen delay occur.
9. 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.
10. 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.
11. The treasurer for the Municipality may receive payments on account of the said taxes and rates in advance of the day hereby fixed for the payment of any installment, but no discount on the amount shall be allowed for the prepayment.
12. The Treasurer may accept part payment from time to time on account of any installment provided that acceptance of any such part payment shall not affect the collection of the percentage charge imposed under Clause 9 and 10.
13. The Treasurer is hereby authorized to accept (12) monthly payments on account of taxes due on a pre-authorized payment plan. The first six (6) monthly payments shall be calculated based on the prior year taxes divided over 6 months. The last six

(6) payments shall be the actual final levy amount less the previous monthly payments received divided into six (6) equal payments. Each of the monthly payments is due on the last business day of the month. Penalty charges shall be added if payments are in default.

14. Failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outlined in Clause 9 and 10.

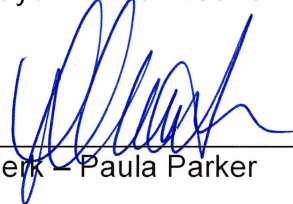
15. If any section, portion or schedule of this bylaw is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Town of Amherstburg that all remaining sections, portions and Schedules of this By-law continue in force and effect.

16. That this By-law takes effect January 1, 2019.

Read a first, second and third time and finally passed this 25th day of February, 2019.



Mayor – Aldo DiCarlo



Clerk – Paula Parker

Town of Amherstburg
2019 Final Budget Summary

Description	Total
Taxation Revenue	22,414,823
Operating Revenue	
Clerk's Office	9,000
Financial Services	43,000
Non-Departmental	6,259,200
Drainage	1,240,016
Public Works	691,700
Fire	46,000
Facilities	290,780
Libro Centre	752,400
Parks	10,400
Recreation Services	357,500
Tourism and Culture	90,000
Building	423,000
Licensing and Enforcement	91,533
Planning & Legislative Services	114,725
Police	100,000
Capital Special Levy	1,243,000
Total Operating Revenue	11,762,254
Operating Expenses	
CAO's Office	515,791
Clerk's Office	1,315,536
Council & committees	328,154
Financial Services	1,394,798
Human Resources	889,130
Information Technology	1,002,288
Non-Departmental	5,104,300
Drainage	1,352,115
Public Works	5,607,452
Fire	2,082,416
Facilities	598,166
Libro Centre	2,569,669
Parks	1,207,261
Recreation Services	755,820
Tourism and Culture	567,984
Licensing and Enforcement	400,058
Planning & Legislative Services	929,371
Building	423,000
Police Services	5,582,568
Net Capital Expenditures	300,000
Capital Reserve Transfers	1,251,200
Total Operating Expenses	34,177,077
Surplus (Deficit)	-

Town of Amherstburg
Assessment for 2019 Taxation

Taxable	Description	RTC	RTQ	Assessment
Residential	Public English	R	T	1,452,614,833
Residential	Public French	R	T	6,846,000
Residential	Separate English	R	T	495,882,475
Residential	Separate French	R	T	65,249,257
Residential	Res. Farm 1 Eng Pub	R	1	696,850
Residential	Res. Farm 1 Eng Sep	R	1	87,275
Multi-Residential	Public English	M	T	24,484,384
Multi-Residential	Public French	M	T	49,941
Multi-Residential	Separate English	M	T	4,453,792
Multi-Residential	Separate French	M	T	310,481
Commercial	Full	C	T	93,618,911
Commercial	Excess Land	C	U	3,995,569
Commercial	Vacant Land	C	X	4,994,175
Comm. New Construction	Full	X	T	27,878,449
Comm. New Construction	Excess Land	X	U	79,300
Shopping Centre	Full	S	T	20,514,987
Industrial	Full	I	T	28,584,079
Industrial	Full Shared PIL	I	H	94,050
Industrial	Excess Land	I	U	2,561,134
Industrial	Vacant Land	I	X	6,086,848
Industrial	Full - New Const.	J	T	2,154,004
Pipeline	Full	P	T	12,153,163
Farm	Public English	F	T	154,796,851
Farm	Separate English	F	T	22,554,391
Farm	Separate French	F	T	3,912,413
Managed Forest	Public English	T	T	359,092
Managed Forest	Public French	T	T	1,235
Managed Forest	Separate English	T	T	153,817
Managed Forest	Separate French	T	T	8,738
Total Taxable				2,435,176,494

Payments in Lieu of Taxes (PIL)	Description	RTC	RTQ	Assessment
Residential	PIL Full Eng Pub	R	F	504,750
Residential	PIL Gen No Supp	R	G	2,163,775
Commercial	PIL Full No Supp	C	F	7,130,550
Commercial	PIL Full Tenant of Prov	C	P	1,825
Commercial	PIL Gen No Supp	C	G	2,553,950
Commercial	PIL Full Vacant Land	C	Y	330,000
Industrial	PIL Gen No Supp	I	G	79,500
Industrial	PIL Full Vacant Land	I	Y	2,600
Total PILs				12,766,950

Total Taxable and PILs	2,447,943,444
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Exempt	E	86,057,564
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Grand Total	2,534,001,008
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Town of Amherstburg
2019 Municipal Tax Rates

Property Tax Class (RTC)		RTC	RTQ	Assessment	Ratio	Municipal Tax Rate	Capital Reserve	Capital Replace
Residential	Public English	R	T	1,452,614,833	1.00000000	0.00945880	0.000262266	0.000262266
Residential	Public French	R	T	6,846,000	1.00000000	0.00945880	0.000262266	0.000262266
Residential	Separate English	R	T	495,882,475	1.00000000	0.00945880	0.000262266	0.000262266
Residential	Separate French	R	T	65,249,257	1.00000000	0.00945880	0.000262266	0.000262266
Residential	Res. Farm 1 Eng Pub	R	1	696,850	0.25000000	0.00236470	0.000655567	0.000655567
Residential	Res. Farm 1 Eng Sep	R	1	87,275	0.25000000	0.00236470	0.000655567	0.000655567
Multi-Residential	Public English	M	T	24,484,384	1.95540000	0.01849574	0.000512835	0.000512835
Multi-Residential	Public French	M	T	49,941	1.95540000	0.01849574	0.000512835	0.000512835
Multi-Residential	Separate English	M	T	4,453,792	1.95540000	0.01849574	0.000512835	0.000512835
Multi-Residential	Separate French	M	T	310,481	1.95540000	0.01849574	0.000512835	0.000512835
Commercial (Residual)	Full	C	T	93,618,911	1.08204400	0.01023484	0.000283783	0.000283783
Commercial	Excess Land	C	U	3,995,569	0.75743100	0.00716439	0.000198648	0.000198648
Commercial	Vacant Land	C	X	4,994,175	0.56200000	0.00531585	0.000147393	0.000147393
Comm. New Construction	Full	X	T	27,878,449	1.08204400	0.01023484	0.000283783	0.000283783
Comm. New Construction	Excess Land	X	U	79,300	0.75743100	0.00716439	0.000198648	0.000198648
Shopping Centre	Full	S	T	20,514,987	1.08204400	0.01023484	0.000283783	0.000283783
Industrial (Residual)	Full	I	T	28,584,079	1.94250000	0.01837372	0.000509452	0.000509452
Industrial (Residual)	Full Shared PIL	I	H	94,050	1.94250000	0.01837372	0.000509452	0.000509452
Industrial	Excess Land	I	U	2,561,134	1.26262500	0.01194292	0.000331144	0.000331144
Industrial	Vacant Land	I	X	6,086,848	1.26262500	0.01194292	0.000331144	0.000331144
Industrial	Full - New Const.	J	T	2,154,004	1.94250000	0.01837372	0.000509452	0.000509452
Pipeline	Full	P	T	12,153,163	1.30300000	0.01232482	0.000341733	0.000341733
Farm	Public English	F	T	154,796,851	0.25000000	0.00236470	0.000655567	0.000655567
Farm	Separate English	F	T	22,554,391	0.25000000	0.00236470	0.000655567	0.000655567
Farm	Separate French	F	T	3,912,413	0.25000000	0.00236470	0.000655567	0.000655567
Managed Forest	Public English	T	T	359,092	0.25000000	0.00236470	0.000655567	0.000655567
Managed Forest	Public French	T	T	1,235	0.25000000	0.00236470	0.000655567	0.000655567
Managed Forest	Separate English	T	T	153,817	0.25000000	0.00236470	0.000655567	0.000655567
Managed Forest	Separate French	T	T	8,738	0.25000000	0.00236470	0.000655567	0.000655567
Total Taxable				2,435,176,494				

Payments in Lieu of Taxes (PIL)		RTC	RTQ	Assessment	Ratio	Municipal Rate	Capital Reserve	Capital Replace
Property Tax Class (RTC)								
Residential	PIL Full Eng Pub	R	F	504,750	1.00000000	0.00945880	0.000262266	0.000262266
Residential	PIL Gen No Supp	R	G	2,163,775	1.00000000	0.00945880	0.000262266	0.000262266
Commercial	PIL Full No Supp	C	F	7,130,550	1.08204400	0.010234838	0.000283783	0.000283783
Commercial	PIL Full Tenant of Prov	C	P	1,825	1.08204400	0.010234838	0.000283783	0.000283783
Commercial	PIL Gen No Supp	C	G	2,553,950	1.08204400	0.010234838	0.000283783	0.000283783
Commercial	PIL Full Vacant Land	C	Y	330,000	0.56200000	0.005315846	0.000147393	0.000147393
Industrial	PIL Gen No Supp	I	G	79,500	1.94250000	0.018373719	0.000509452	0.000509452
Industrial	PIL Full Vacant Land	I	Y	2,600	1.26262500	0.011942917	0.000331144	0.000331144
Total PILs				12,766,950				

Total Taxable and PILs **2,447,943,444**

Exempt **86,057,564**

Grand Total **2,534,001,008**

Source: County By-Law Number 3-2019