

THE CORPORATION OF THE TOWN OF AMHERSTBURG

BY-LAW 2021-010

Being a By-law to Set and Levy the Rates of Taxation for the Year 2021

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 2021;

And whereas it is necessary for the Council of the Corporation of the Town of Amherstburg (the Corporation), 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 2021 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 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;

And whereas the estimates for the estimates for 2021 as set forth in Schedule "A" attached to this by-law; have been adopted requiring the 2021 levy for general municipal purposes of \$24,059,492 and the 2021 levy for the special capital purposes of \$1,302,664 for a total 2021 levy of \$25,362,156;

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

1. For the year 2021, the Corporation of the Town of Amherstburg shall levy upon the whole of the rateable assessment (Schedule "B") the rates of taxation, per current value assessment (Schedule "C").
2. (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 2021.

(b) Final taxes for the year 2021 shall be payable in two installments, the first of such installments shall become due and payable on the 30th day of July, and the second installment shall become due on the 29th day 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.

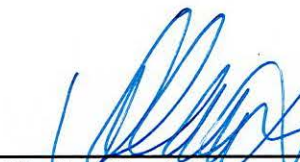
(c) Non-payment of the amount on the dates stated in accordance with this section shall constitute default.
3. That a penalty charge of one and one quarter percent (1 ¼%) on the first day in which default occurs shall be imposed for non-payment of taxes.

4. 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 (taxes in default) shall be imposed for non-payment of taxes.
5. That penalties and interest added on taxes in default shall become due and payable and shall be collected forthwith.
6. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such a part payment provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of the taxes or any installment thereof.
7. 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 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 due is on the last business day of the month. Penalty charges shall be added if payments are in default.
8. 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.
9. Failure to receive notice does not relieve the ratepayer of obligation to pay or exempt the property owner from charges for interest and penalties imposed on taxes in default.
10. 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.
11. That this By-law takes effect January 1, 2021.

Read a first, second and third time and finally passed this 26th day of April 2021.



Mayor – Aldo DiCarlo



Clerk – Paula Parker

Town of Amherstburg
2021 Final Budget Summary

<u>Description</u>	<u>Total</u>
Revenue Through Taxation	
Municipal Taxes Levied - General Taxation	24,059,492
Special Capital Reserve Levy	651,332
Special Replacement Capital Levy	651,332
	<u>25,362,156</u>
Operating Revenue	
Clerk's Office	17,000
Financial Services	41,000
Non-Departmental	5,177,887
Drainage	1,468,720
Public Works	672,200
Fire	46,000
Facilities	359,763
Libro Centre	501,021
Parks	-
Recreation Services	200,700
Tourism and Culture	75,000
Building	538,360
Licensing and Enforcement	68,100
Planning & Legislative Services	79,725
Police	-
Revenue Through Taxation	25,362,156
Total Operating Revenue	<u>34,607,632</u>
Operating Expenses	
CAO's Office	840,517
Clerk's Office	1,289,134
Council & committees	326,184
Financial Services	1,530,387
Human Resources	772,193
Information Technology	1,174,162
Non-Departmental	5,930,105
Drainage	1,557,804
Public Works	5,851,479
Fire	2,336,059
Facilities	871,672
Libro Centre	2,738,419
Parks	1,327,060
Recreation Services	568,007
Tourism and Culture	516,871
Licensing and Enforcement	461,413
Planning & Legislative Services	565,875
Building	538,360
Police Services	5,411,932
Total Operating Expenses	<u>34,607,632</u>
Surplus (Deficit)	<u>(0)</u>

Town of Amherstburg
2021 Raw Assessment

Property Tax Class (RTC)	Description	RTC	RTQ	Raw Assessment
Residential	Taxable Full; Public English	R	T	1,592,474,284
Residential	Taxable Full; Public French	R	T	6,619,893
Residential	Taxable Full; Separate English	R	T	495,083,993
Residential	Taxable Full; Separate French	R	T	69,116,993
Residential	Taxable Full; Farmland Awaiting Development Phase 1	R	1	834,300
Residential	Taxable Full; Farmland Awaiting Development Phase 1	R	1	87,500
Multi-Residential	Taxable Full; Public English	M	T	26,445,293
Multi-Residential	Taxable Full; Public French	M	T	53,191
Multi-Residential	Taxable Full; Separate English	M	T	4,218,584
Multi-Residential	Taxable Full; Separate French	M	T	340,832
New Multi-Residential	Taxable Full; Eng Pub	N	T	3,536,000
Commercial (Residual)	Taxable Full	C	T	97,190,984
Commercial	Taxable Excess Land	C	U	4,307,400
Commercial	Vacant Land	C	X	4,379,600
Comm. New Construct	Taxable Full	X	T	33,552,000
Comm. New Construct	Taxable Excess Land	X	U	335,900
Comm. New Construct	Small Scale On-Farm Business	X	7	19,300
Shopping Centre	Taxable Full	S	T	18,475,800
Parking Lot	Taxable Full	G	T	155,000
Industrial	Taxable Full	I	T	28,847,500
Industrial	Taxable Full Shared PIL	I	H	73,600
Industrial	Taxable Excess Land	I	U	2,984,400
Industrial	Vacant Land	I	X	6,396,600
Industrial	Small Scale On-Farm Business	I	7	100,000
Industrial New	Taxable Full	J	T	2,320,000
Industrial New	Small Scale On-Farm Business	J	7	50,000
Pipeline	Taxable Full	P	T	12,592,000
Farm	Taxable Full; Public English	F	T	157,220,014
Farm	Taxable Full; Separate English	F	T	22,544,689
Farm	Taxable Full; Separate French	F	T	4,206,600
Managed Forest	Taxable Full; Public English	T	T	227,009
Managed Forest	Taxable Full; Public French	T	T	1,331
Managed Forest	Taxable Full; Separate English	T	T	226,465
Managed Forest	Taxable Full; Separate French	T	T	8,795
Total Taxable Assessment				2,595,025,850

Payments in Lieu of Taxes (PIL) Property Tax Class (RTC)	Description	RTC	RTQ	Raw Assessment
Residential	Payment In Lieu; Full	R	F	516,800
Commercial	Payment In Lieu; Full, Taxable Tenant of Province	C	P	1,900
Commercial	Payment In Lieu; General (No Education)	C	G	2,598,100
Commercial	Payment In Lieu; Full, Vacant Land (Edu Retained by LT)	C	Y	397,500
Industrial	Payment In Lieu; General (No Education)	I	G	89,000
Industrial	Payment In Lieu; Full, Vacant Land (Edu Retained by LT)	I	Y	2,600
Total PILs				3,605,900

Total Taxable and PILs	2,598,631,750
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Exempt	Exempt from Taxation	E	89,194,559
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Grand Total Taxable, PILs and Exempt	2,687,826,309
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Source:
MPAC Assessment Roll - Compiled in the Year 2020 for Taxation in the Year 2021 - Delivery Date Dec 15, 2020
County By-Law Number 2021-06 , February 17, 2021

Town of Amherstburg
2021 Levy on Taxable Assessment
By-Law 2021-010

Property Tax Class (RTC)	Description	RTC	RTQ	Municipal Rate	Cap Reserve Rate	Cap Replace Rate	Municipal Levy	Cap Reserve Levy	Cap Replace Levy
Residential	Taxable Full; Public English	R	T	0.00953046	0.00025801	0.00025801	15,177,019.47	410,868.08	410,868.08
Residential	Taxable Full; Public French	R	T	0.00953046	0.00025801	0.00025801	63,090.65	1,707.97	1,707.97
Residential	Taxable Full; Separate English	R	T	0.00953046	0.00025801	0.00025801	4,718,380.37	127,734.69	127,734.69
Residential	Taxable Full; Separate French	R	T	0.00953046	0.00025801	0.00025801	658,717.04	17,832.61	17,832.61
Residential	Taxable Full; Farmland Awaiting Development Phase 1	R	1	0.00238262	0.00006450	0.00006450	1,987.82	53.81	53.81
Residential	Taxable Full; Farmland Awaiting Development Phase 1	R	1	0.00238262	0.00006450	0.00006450	208.48	5.64	5.64
Multi-Residential	Taxable Full; Public English	M	T	0.01659778	0.00044933	0.00044933	438,933.16	11,882.68	11,882.68
Multi-Residential	Taxable Full; Public French	M	T	0.01659778	0.00044933	0.00044933	882.85	23.90	23.90
Multi-Residential	Taxable Full; Separate English	M	T	0.01659778	0.00044933	0.00044933	70,019.13	1,895.54	1,895.54
Multi-Residential	Taxable Full; Separate French	M	T	0.01659778	0.00044933	0.00044933	5,657.05	153.15	153.15
New Multi-Residential	Taxable Full; Eng Pub	N	T	0.01048351	0.00028381	0.00028381	37,069.69	1,003.54	1,003.54
New Multi-Residential	Taxable Full; Eng Sep	N	T	0.01048351	0.00028381	0.00028381	-	-	-
Commercial (Residual)	Taxable Full	C	T	0.01031238	0.00027917	0.00027917	1,002,270.54	27,133.19	27,133.19
Commercial	Taxable Excess Land	C	U	0.00721867	0.00019542	0.00019542	31,093.70	841.76	841.76
Commercial	Vacant Land	C	X	0.00555150	0.00015029	0.00015029	24,313.33	658.20	658.20
Commercial	Small Scale On-Farm Business	C	7	0.01031238	0.00027917	0.00027917	-	-	-
Comm. New Construction	Taxable Full	X	T	0.01031238	0.00027917	0.00027917	346,001.03	9,366.84	9,366.84
Comm. New Construction	Taxable Excess Land	X	U	0.00721867	0.00019542	0.00019542	2,424.75	65.64	65.64
Comm. New Construction	Small Scale On-Farm Business	X	7	0.01031238	0.00027917	0.00027917	199.03	5.39	5.39
Shopping Centre	Taxable Full	S	T	0.01031238	0.00027917	0.00027917	190,529.50	5,157.96	5,157.96
Parking Lot	Taxable Full	G	T	0.00555150	0.00015029	0.00015029	860.48	23.29	23.29
Industrial	Taxable Full	I	T	0.01851293	0.00050118	0.00050118	534,051.66	14,457.70	14,457.70
Industrial	Taxable Full Shared PIL	I	H	0.01851293	0.00050118	0.00050118	1,362.55	36.89	36.89
Industrial	Taxable Excess Land	I	U	0.01203340	0.00032576	0.00032576	35,912.49	972.21	972.21
Industrial	Vacant Land	I	X	0.01203340	0.00032576	0.00032576	76,972.86	2,083.79	2,083.79
Industrial	Small Scale On-Farm Business	I	7	0.01851293	0.00050118	0.00050118	1,851.29	50.12	50.12
Industrial New	Taxable Full	J	T	0.01851293	0.00050118	0.00050118	42,949.99	1,162.73	1,162.73
Industrial New	Small Scale On-Farm Business	J	7	0.01851293	0.00050118	0.00050118	925.65	25.06	25.06
Pipeline	Taxable Full	P	T	0.01241820	0.00033618	0.00033618	156,369.91	4,233.20	4,233.20
Farm	Taxable Full; Public English	F	T	0.00238262	0.00006450	0.00006450	374,594.94	10,140.93	10,140.93
Farm	Taxable Full; Public French	F	T	0.00238262	0.00006450	0.00006450	-	-	-
Farm	Taxable Full; Separate English	F	T	0.00238262	0.00006450	0.00006450	53,715.34	1,454.17	1,454.17
Farm	Taxable Full; Separate French	F	T	0.00238262	0.00006450	0.00006450	10,022.71	271.33	271.33
Managed Forest	Taxable Full; Public English	T	T	0.00238262	0.00006450	0.00006450	540.88	14.64	14.64
Managed Forest	Taxable Full; Public French	T	T	0.00238262	0.00006450	0.00006450	3.17	0.09	0.09
Managed Forest	Taxable Full; Separate English	T	T	0.00238262	0.00006450	0.00006450	539.58	14.61	14.61
Managed Forest	Taxable Full; Separate French	T	T	0.00238262	0.00006450	0.00006450	20.96	0.57	0.57
Total Taxable Assessment							24,059,492.07	651,331.92	651,331.92