

THE CORPORATION OF THE TOWN OF AMHERSTBURG

BY-LAW 2022-044

A By-law to Set and Levy the Rates of Taxation for the Year 2022

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 2022;

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 2022 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 2022 as set forth in Schedule "A" attached to this by-law have been adopted requiring the 2022 levy for general municipal purposes of \$25,492,485 and the 2022 levy for the special capital purposes of \$1,336,489 for a total levy of \$26,828,975.

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

1. For the year 2022, 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 2022.

(b) Final taxes for the year 2022 shall be payable in two installments, the first of such installments shall become due and payable on the 29th 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.

(d) 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.
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 twelve (12) monthly payments on the 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 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, 2022.

Read a first, second and third time and finally passed this 11th day of April 2022.



Mayor – Aldo DiCarlo



Clerk – Valerie Critchley