

# THE CORPORATION OF THE TOWN OF AMHERSTBURG

## By-law No. 1998-12

**Being a By-law to provide for an interim tax levy and to provide for the payment of taxes and to provide for penalty and interest of 1.25 percent per month.**

**WHEREAS** Section 370(8) and (9) of The Municipal Act, Chapter M.45, R.S.O. 1990, as amended by Bills 106, 149 and 164 provides that the Council of a local municipality may, in 1998 before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50 percent if no percentage is otherwise prescribed) of the total 1997 mill rate to residential and farm assessment, and;

**WHEREAS**, Section 370(8) and (9) of The Municipal Act, Chapter M.45, R.S.O. 1990, as amended by Bills 106, 149 and 164 provides that the Council of a local municipality may, in 1998 before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50 percent if no percentage is otherwise prescribed) of the notional mill rates that the municipality is required to calculate to commercial & industrial assessment and the assessment that relates to pipelines, railways, hydro corridors, airports and other such unique properties, and;

**WHEREAS**, Section 370(8) and (9) of The Municipal Act, Chapter M.45, R.S.O. 1990, as amended by Bills 106, 149 and 164, and Regulations 523/97 provides that the Council of a local municipality may, in 1998 before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage of the 1997 mill rate to properties coded as either "FL", "MF" or "CL".

**Now THEREFORE** the Council of the Corporation of the Town of Amherstburg enacts as follows:

### **1. THE FORMER TOWN OF AMHERSTBURG**

- a) An interim tax levy of **134.603** mills is hereby imposed and levied on the whole of the assessment for real property in the residential and farm classes, according to the last revised assessment roll.
- b) An interim tax levy of **236** mills is hereby imposed and levied on the whole of the assessment for real property in the commercial/industrial class, according to the last revised assessment roll.
- c) An interim tax levy of **33.651** mills is hereby imposed and levied on the whole of the assessment for real property in the "FL" code, according to the last revised assessment roll.
- d) An interim tax levy of **16.825** mills is hereby imposed and levied on the whole of the assessment for real property in the "MF" code, according to the last revised assessment roll.
- e) An interim tax levy of **0.00** mills is hereby imposed and levied on the whole of the assessment for real property in the "CL" code, according to the last revised assessment roll.

### **2. THE FORMER TOWNSHIP OF ANDERDON**

- a) An interim tax levy of **117.855** mills is hereby imposed and levied on the whole of the assessment for real property in the residential and farm classes, according to the last revised assessment roll.
- b) An interim tax levy of **202.764** mills is hereby imposed and levied on the whole of the assessment for real property in the commercial/industrial class, according to the last revised assessment roll.

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- c) An interim tax levy of **29.464** mills is hereby imposed and levied on the whole of the assessment for real property in the “FL” code, according to the last revised assessment roll.
- d) An interim tax levy of **14.732** mills is hereby imposed and levied on the whole of the assessment for real property in the “MF” code, according to the last revised assessment roll.
- e) An interim tax levy of **0.00** mills is hereby imposed and levied on the whole of the assessment for real property in the “CL” code, according to the last revised assessment roll.

**3. THE FORMER TOWNSHIP OF MALDEN**

- a) An interim tax levy of **138.189** mills is hereby imposed and levied on the whole of the assessment for real property in the residential and farm classes, according to the last revised assessment roll.
- b) An interim tax levy of **196.774** mills is hereby imposed and levied on the whole of the assessment for real property in the commercial/industrial class, according to the last revised assessment roll.
- c) An interim tax levy of **34.547** mills is hereby imposed and levied on the whole of the assessment for real property in the “FL” code, according to the last revised assessment roll.
- d) An interim tax levy of **17.274** mills is hereby imposed and levied on the whole of the assessment for real property in the “MF” code, according to the last revised assessment roll.
- e) An interim tax levy of **0.00** mills is hereby imposed and levied on the whole of the assessment for real property in the “CL” code, according to the last revised assessment roll.

4. The said interim tax levy shall become due and payable in **2** installments as follows:

**50 percent** of the interim levy rounded upwards to the next whole dollar shall become due and payable on the **25th** day of **February**, 1998; and the balance of the interim levy shall become due and payable on the **25th** day of **April, 1998** and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.

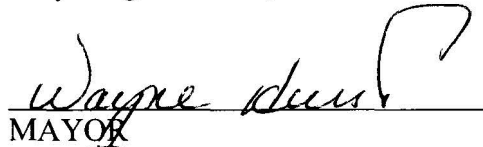
5. On all taxes of the interim levy, which are in default on the **1st** day of the following month a penalty of **1.25 percent** shall be added and thereafter a penalty of **1.25 percent** per month will be added on the **1st** day of each and every month the default continues, until December 31st, 1998.
- 6. a) On all taxes of the interim tax levy in default on January 1st, 1999, interest will be added at the rate of **1.25 percent** per month for each month or fraction thereof of default.
  - b) On all other taxes in default on January 1st, 1998, interest shall be added at the rate of **1.25 percent** per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
7. Penalties and interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.

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8. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
  
9. That taxes are payable at the Town of Amherstburg Municipal Office, Amherstburg, Ontario, or other location as agreed upon by Council.

READ a first and second time this 26 day of JANUARY, 1998.

READ a third time and finally passed this 26 day of JANUARY, 1998.

  
MAYOR

  
CLERK