

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 2007-18

**BEING A BY-LAW TO ADOPT THE 2006 ASSESSMENTS ON WHICH TAXES SHALL BE LEVIED FOR THE YEAR 2007; TO LEVY TAXES FOR THE YEAR 2007; AND TO PROVIDE FOR THE COLLECTION THEREOF.**

**WHEREAS** the Assessment Roll returned in December 2006 has been confirmed;

**AND WHEREAS** the Council of the Town of Amherstburg, in accordance with the provisions of the Municipal Act, R.S.O. 2001, Chapter 25, Section 290(1), has prepared and adopted the estimates of all sums required during the year 2007 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;

**AND WHEREAS** the Council of the County of Essex has passed By-law 15-2007, being a by-law to set tax ratios for the County of Essex and for all local municipalities within the boundaries of the County of Essex for the year 2007 as follows; Residential/farm property class is 1.0000; Multi-residential property class is 1.9554; Commercial property class is 1.0697; Parking lots/vacant land property class is 0.5620; Shopping centre property class is 1.1654; 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; and Managed forests property class is 0.2500;

**AND WHEREAS** the Council of the County of Essex has passed By-law 14-2007, being a by-law to adopt optional tools for the purposes of administering limits for the Commercial, Industrial, and Multi-Residential property classes;

**AND WHEREAS** the Council of the County of Essex, has passed By-law 20-2007, being a by-law to adopt the estimates for the sums required during the year 2007 for general and library purposes 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 20-2007, has established tax rate reductions as follows;

- a) Vacant land, vacant units and excess lands in commercial property subclasses is 30%;
- b) Vacant land, vacant units and excess lands in the industrial 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;

**% Reduction = 100 - [100-Reduction(Res/Farm)] / Ratio of Tax Rates** where,

**Reduction(Res/Farm)** means the percentage reduction for the municipality for the first subclass for the residential/farm property class,

**"Ratio of Tax Rates"** means the amount equal to the tax rate for the property class divided by the tax rate for the residential/farm property class,

- e) the second subclass of farmland awaiting development for all property classes is 75%;

**AND WHEREAS** the Assessment roll prepared in 2006 and upon which the taxes for 2007 are to be levied, was certified by the Assessment Commissioner on December 12<sup>th</sup>, 2006, the whole of the Assessment for real property, according to the said last assessment roll, is as follows:

<b>Residential</b>		<b>1,546,440,000</b>
<b>Multi-Residential</b>		<b>20,211,275</b>
<b>Commercial</b>	<b>Full</b>	<b>83,668,805</b>
	<b>EXCESS LAND</b>	<b>1,541,700</b>
	<b>VACANT LAND</b>	<b>4,173,500</b>
<b>Shopping Centre</b>	<b>FULL</b>	<b>3,021,650</b>
	<b>EXCESS LAND</b>	<b>0</b>
<b>Industrial</b>	<b>FULL</b>	<b>20,295,775</b>
	<b>FULL SHARED PIL</b>	<b>181,000</b>
	<b>EXCESS LAND</b>	<b>1,744,535</b>
	<b>VACANT LAND</b>	<b>5,378,315</b>
<b>Large Industrial</b>	<b>FULL</b>	<b>12,403,200</b>
	<b>EXCESS LAND</b>	<b>748,185</b>
<b>Pipelines</b>	<b>FULL</b>	<b>8,716,600</b>
<b>Farmland 1 Dev</b>		<b>0</b>
<b>Farmland</b>		<b>121,806,235</b>
<b>Managed</b>		
<b>Forests</b>		<b>409,760</b>
<b>Total</b>		<b>1,830,740,535</b>

**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 2007 be as they are hereby adopted.
2. THAT the sums to be raised by means of taxation for the year 2007 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 \$ 12,119,403
  - b) For County purposes the net levy will be \$ 7,126,333
  - c) For School purposes the net levy will be \$ 6,751,481
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 2007 as shown on **Schedule "A"** attached hereto, this schedule forming part of this By-law;
4. THAT Special area rates will be applied, in addition to the rates above, to the former Municipality of Anderdon as shown on **Schedule "B"** attached hereto, this schedule forming part of this By-law;
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:

8. a) Save and except for amounts levied under Interim By-law 2007-06 and those applicable under section 7.c), all amounts levied on real property:

Fifty percent on the 31<sup>st</sup> day of July 2007

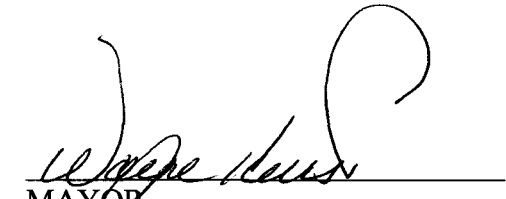
Fifty percent on the 31<sup>st</sup> day of October 2007


b) In the event that the above dates cannot be adhered to, the Treasurer or Tax Collector may amend the above dates .

c) All amounts less than \$ 100.00 will be levied and due in one installment on July 31st.

9. THAT A penalty of one and one quarter percent ( 1¼ % ) on the first working day following default and the first of each calendar month thereafter in which default continues shall be imposed for non payment of taxes.
10. THAT The Collector may accept part payment from time to time on account of any installments, provided that acceptance of such part payment shall not effect the collection of the percentage charges imposed under Clause 8 of this By-law.
11. THAT The Collector shall mail or cause to be mailed to the last known address of the Property Owner, the notice specifying the amount of taxes and local improvement rates payable by such persons, unless direction has been received from the property owner for the notice to be mailed elsewhere.
12. This By-law comes into force and effect upon final passing hereof.

Passed in open Council this 26<sup>th</sup> day of February 2007.

  
MAYOR

  
CLERK

1<sup>st</sup> Reading: February 26<sup>th</sup>, 2007  
2<sup>nd</sup> Reading: February 26<sup>th</sup>, 2007  
3<sup>rd</sup> Reading: February 26<sup>th</sup>, 2007

Schedule 'A' to By-Law 2007-18 Town of Amherstburg													
2007 Taxable Levy		Total Assessment	Municipal Res Rate	Tax Ratio	Municipal Tax Rate	Weighted Assessment	Levy Total Municipal	County Rate	Cty Levy Total		School Rate	Sch Levy	Total Tax Levy
Residential	incl no support	1,546,440,000	0.00670400	1.000000	0.00670400	1,546,440,000	\$10,367,333.76	0.00394202	\$6,096,097.41	Residential	0.00264000	\$4,082,601.60	\$20,546,032.77
Residential	Farmland Class 1	0	0.00670400	0.250000	0.00167600	0	\$0.00	0.00098551	\$0.00	Residential Farmland Class 1	0.00066000	\$0.00	\$0.00
Multi-Residential		20,211,275	0.00670400	1.955400	0.01310900	39,521,127	\$264,949.64	0.00770823	\$155,793.16	Multi-Residential	0.00264000	\$53,357.77	\$474,100.56
Commercial	Full	83,668,805	0.00670400	1.069700	0.00717127	89,500,521	\$600,011.49	0.00421678	\$352,812.94	Commercial Full	0.01540103	\$1,288,585.78	\$2,241,410.21
	Excess Land	1,541,700	0.00670400	0.748790	0.00501989	1,154,410	\$7,739.16	0.00295175	\$4,550.71	Commercial Excess	0.01078072	\$16,620.64	\$28,910.51
	Vacant	4,173,500	0.00670400	0.562000	0.00376765	2,345,507	\$15,724.28	0.00221542	\$9,246.06	Commercial Vacant	0.00809141	\$33,769.50	\$58,739.84
Parking Lot		0	0.00670400	0.562000	0.00376765	0	\$0.00	0.00221542	\$0.00	Parking Lot	0.00809141	\$0.00	\$0.00
Shopping Centre	Full	3,021,650	0.00670400	1.165400	0.00781284	3,521,431	\$23,607.67	0.00459403	\$13,881.55	Shopping Occupied	0.01677887	\$50,699.87	\$88,189.09
	Vacant Land	0	0.00670400	0.815780	0.00546899	0	\$0.00	0.00321582	\$0.00	Shopping Excess	0.01174521	\$0.00	\$0.00
Office Building	Full	0	0.00670400	1.164000	0.00780346	0	\$0.00	0.00458851	\$0.00	Office Occupied	0.01675872	\$0.00	\$0.00
Office Building	Vacant	0	0.00670400	0.814800	0.00546242	0	\$0.00	0.00321196	\$0.00	Office Excess	0.01173110	\$0.00	\$0.00
Industrial	Full	20,295,775	0.00670400	1.942500	0.01302252	39,424,543	\$264,302.14	0.00765737	\$155,412.26	Industrial Full	0.02273213	\$461,366.20	\$881,080.59
	Full Shared PIL	181,000	0.00670400	1.942500	0.01302252	351,593	\$2,357.08	0.00765737	\$1,385.98	Industrial Shared PIL	0.02273213	\$4,114.52	\$7,857.58
	Excess Land	1,744,535	0.00670400	1.262625	0.00846464	2,202,694	\$14,766.86	0.00497729	\$8,683.06	Industrial Excess	0.01477588	\$25,777.04	\$49,226.96
	Vacant	5,378,315	0.00670400	1.262625	0.00846464	6,790,795	\$45,525.49	0.00497729	\$26,769.43	Industrial Vacant	0.01477588	\$79,469.34	\$151,764.26
Large Industrial	Full	12,403,200	0.00670400	2.686100	0.01800761	33,316,236	\$223,352.04	0.01058866	\$131,333.27	Large Ind Occupied	0.03143412	\$389,883.68	\$744,568.98
	Vacant/Excess Land	748,185	0.00670400	1.745965	0.01170495	1,306,305	\$8,757.47	0.00688263	\$5,149.48	Lrg Ind Vacant/Excess	0.02043218	\$15,287.05	\$29,194.00
Pipelines	Full	8,716,600	0.00670400	1.303000	0.00873531	11,357,730	\$76,142.22	0.00513645	\$44,772.38	Pipelines	0.01942108	\$169,285.79	\$290,200.39
Farmland		121,806,235	0.00670400	0.250000	0.00167600	30,451,559	\$204,147.25	0.00098551	\$120,041.26	Farmland	0.00066000	\$80,392.12	\$404,580.63
Managed Forests		409,760	0.00670400	0.250000	0.00167600	102,440	\$686.76	0.00098551	\$403.82	Managed Forests	0.00066000	\$270.44	\$1,361.02
		1,830,740,535				1,807,786,888	\$12,119,403.31		\$7,126,332.77			\$6,751,481.31	\$25,997,217.39
		Total Assessment	Municipal Res Rate	Tax Ratio	Municipal Tax Rate	Weighted Assessment	Levy Total Municipal	County Rate	Cty Levy Total		School Rate		Total Tax Levy

Schedule 'B' to By-Law 2007-18									
FORMER TOWNSHIP OF ANDERDON FOR TAXATION IN THE YEAR 2007									
Area Rating for	1. Area Rating		\$271,494.00		\$271,494.00				
		FORMER TOWNSHIP OF ANDERDON	TAX RATIOS	WEIGHTED ASSESSMENT	SPECIAL AREA RATE	AREA RATED AMOUNT PER CLASS	Rate X Ratio		
					0.0003663657				
<b>Residential</b>	PUBLIC English	412,795,151	1.00000	412,795,151	0.0003663657	\$151,233.99	0.00036637	<b>Residential</b>	PUBLIC English
	PUBLIC French	1,674,816	1.00000	1,674,816	0.0003663657	\$613.60	0.00036637		PUBLIC French
	SEPARATE English	216,029,775	1.00000	216,029,775	0.0003663657	\$79,145.90	0.00036637		SEPARATE English
	SEPARATE French	30,585,073	1.00000	30,585,073	0.0003663657	\$11,205.32	0.00036637		SEPARATE French
	NO SUPPORT	2,602,825	1.00000	2,602,825	0.0003663657	\$953.59	0.00036637		NO SUPPORT
<b>Multi-Residential</b>	PUBLIC English	0	1.95540	0	0.0003663657	\$0.00	0.00071639	<b>Multi-Residential</b>	PUBLIC English
	PUBLIC French	0	1.95540	0	0.0003663657	\$0.00	0.00071639		PUBLIC French
	SEPARATE English	708,000	1.95540	1,384,423	0.0003663657	\$507.21	0.00071639		SEPARATE English
	SEPARATE French	0	1.95540	0	0.0003663657	\$0.00	0.00071639		SEPARATE French
<b>Commercial</b>	Full	12,622,300	1.06970	13,502,074	0.0003663657	\$4,946.70	0.00039190	<b>Commercial</b>	Full
	EXCESS LAND	185,275	0.74879	138,732	0.0003663657	\$50.83	0.00027433		EXCESS LAND
	VACANT LAND	596,000	0.56200	334,952	0.0003663657	\$122.71	0.00020590		VACANT LAND
<b>Shopping Centre</b>	Full	0	1.16540	0	0.0003663657	\$0.00	0.00042696	<b>Shopping Centre</b>	
	VACANT LAND	0	0.81578	0	0.0003663657	\$0.00	0.00029887		EXCESS LAND
<b>Industrial</b>	Full	11,453,285	1.94250	22,248,006	0.0003663657	\$8,150.91	0.00071167	<b>Industrial</b>	
	Full Shared P/L	87,500	1.94250	169,969	0.0003663657	\$62.27	0.00071167		
	EXCESS LAND	553,255	1.26263	698,556	0.0003663657	\$255.93	0.00046258		EXCESS LAND
<b>Large Industrial</b>	VACANT LAND	3,239,300	1.26263	4,090,037	0.0003663657	\$1,498.45	0.00046258	<b>Large Industrial</b>	VACANT LAND
	FULL	4,969,200	2.68610	13,347,768	0.0003663657	\$4,890.16	0.00098409		FULL
<b>Pipelines</b>	VACANT LAND	682,185	1.74597	1,191,075	0.0003663657	\$436.37	0.00063966	<b>Pipelines</b>	EXCESS LAND
<b>Pipelines</b>	Full	4,267,000	1.30300	5,559,901	0.0003663657	\$2,036.96	0.00047737	<b>Pipelines</b>	
<b>Farmland 1 Dev</b>	PUBLIC English	0	0.25000	0	0.0003663657	\$0.00	0.00009159	<b>Farmland 1 Dev</b>	PUBLIC English
<b>Farmland</b>	PUBLIC English	33,651,307	0.25000	8,412,827	0.0003663657	\$3,082.17	0.00009159	<b>Farmland</b>	PUBLIC English
	PUBLIC French	1,981	0.25000	495	0.0003663657	\$0.18	0.00009159		PUBLIC French
	SEPARATE English	21,365,198	0.25000	5,341,300	0.0003663657	\$1,956.87	0.00009159		SEPARATE English
	SEPARATE French	3,344,819	0.25000	836,205	0.0003663657	\$306.36	0.00009159		SEPARATE French
<b>Managed Forests</b>	PUBLIC English	226,000	0.25000	56,500	0.0003663657	\$20.70	0.00009159	<b>Managed Forests</b>	PUBLIC English
	PUBLIC French	0	0.25000	0	0.0003663657	\$0.00	0.00009159		PUBLIC French
	SEPARATE English	183,760	0.25000	45,940	0.0003663657	\$16.83	0.00009159		SEPARATE English
	SEPARATE French	0	0.25000	0	0.0003663657	\$0.00	0.00009159		SEPARATE French
<b>Total</b>		<b>761,824,005</b>		<b>741,046,400</b>		<b>\$271,494.00</b>			