

**THE CORPORATION OF THE TOWN OF AMHERSTBURG**

**BY-LAW 2020-023**

**Being a By-law to Set and Levy the Rates of Taxation for the Year 2020**

**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 2020;

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 2020 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 2020 as set forth in Schedule "A" attached to this by-law; have been adopted requiring the 2020 levy for general municipal purposes of \$22,985,485 and the 2020 levy for special capital purposes of \$1,302,664 for a total 2020 levy of \$24,288,149;


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

1. For the year 2020, 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 2020.  
  
(b) Final taxes for the year 2020 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 30<sup>th</sup> day of October. The Treasurer may have cause and has been delegated authority to change the dates as listed should any unforeseen delay occur.  
  
(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 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 (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.
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, 2020.

Read a first, second and third time and finally passed this 27<sup>th</sup> day of April, 2020.

  
\_\_\_\_\_  
Mayor – Aldo DiCarlo

  
\_\_\_\_\_  
Clerk – Paula Parker  
DEPUTY CLERK - TAMMY FOWKES

Town of Amherstburg  
2020 Final Budget Summary

<b>Description</b>	<b>Total</b>
<b>Taxation Revenue</b>	
Municipal Taxes Levied - General Purposes	22,985,485
Special Capital Reserve Levy	651,332
Special Capital Replacement Levy	651,332
<b>Total Taxation Revenue</b>	<b>24,288,149</b>
<b>Other Revenue</b>	
Clerk's Office	14,000
Financial Services	47,000
Non-Departmental	6,159,100
Drainage	1,268,240
Public Works	703,900
Fire	46,000
Facilities	384,763
Libro Centre	757,950
Parks	6,500
Recreation Services	372,000
Tourism and Culture	90,000
Building	520,090
Licensing and Enforcement	76,100
Planning & Legislative Services	79,725
Police	70,000
<b>Total Other Revenue</b>	<b>10,595,368</b>
<b>Total Revenue</b>	<b>34,883,517</b>
<b>Expenses</b>	
CAO's Office	534,180
Clerk's Office	1,238,236
Council & committees	329,812
Financial Services	1,374,513
Human Resources	735,017
Information Technology	1,064,918
Non-Departmental	7,597,362
Drainage	1,365,214
Public Works	5,446,893
Fire	2,117,867
Facilities	824,382
Libro Centre	2,582,885
Parks	1,156,106
Recreation Services	783,968
Tourism and Culture	577,680
Licensing and Enforcement	450,163
Planning & Legislative Services	818,978
Building	520,090
Police Services	5,365,253
<b>Total Expenses</b>	<b>34,883,517</b>
<b>Surplus (Deficit)</b>	<b>-</b>

Property Tax Class (RTC)	Description	RTC	RTQ	Raw Assessment
Residential	Public English	R	T	1,534,066,427
Residential	Public French	R	T	6,551,130
Residential	Separate English	R	T	496,995,455
Residential	Separate French	R	T	69,356,304
Residential	Res. Farm 1 Eng Pub	R	1	709,300
Residential	Res. Farm 1 Eng Sep	R	1	87,500
Multi-Residential	Public English	M	T	25,945,616
Multi-Residential	Public French	M	T	53,191
Multi-Residential	Separate English	M	T	4,718,261
Multi-Residential	Separate French	M	T	340,832
New Multi-Residential	Taxable Full Eng Pub	N	T	3,434,847
New Multi-Residential	Taxable Full Eng Sep	N	T	101,153
Commercial (Residual)	Full	C	T	96,868,431
Commercial	Small Scale On-Farm Bus	C	7	
Commercial	Excess Land	C	U	4,362,800
Commercial	Vacant Land	C	X	4,911,700
Comm. New Construct	Full	X	T	30,576,100
Comm. New Construct	Small Scale On-Farm Bus	X	7	19,300
Comm. New Construct	Excess Land	X	U	82,400
Parking Lot	Taxable Full No Sup	G	T	82,000
Shopping Centre	Full	S	T	21,289,400
Industrial (Residual)	Full	I	T	28,931,000
Industrial	Small Scale On-Farm Bus	I	7	100,000
Industrial (Residual)	Full Shared PIL	I	H	97,100
Industrial	Excess Land	I	U	2,782,200
Industrial	Vacant Land	I	X	6,396,600
Industrial	Full - New Const.	J	T	2,320,000
Ind - New Construct	Small Scale On-Farm Bus	J	7	50,000
Large Industrial	Full	L	T	-
Large Industrial	New	K	T	-
Large Industrial	Excess Land	L	U	
Pipeline	Full	P	T	12,533,000
Farm	Public English	F	T	158,117,414
Farm	Separate English	F	T	23,348,589
Farm	Separate French	F	T	4,180,300
Managed Forest	Public English	T	T	454,608
Managed Forest	Public French	T	T	1,281
Managed Forest	Separate English	T	T	158,749
Managed Forest	Separate French	T	T	8,762

**Total Taxable Assessment****2,540,031,750**

Payments in Lieu of Taxes (PIL) Property Tax Class (RTC)	Description	RTC	RTQ	Assessment
Residential	PIL Full Eng Pub	R	F	516,800
Residential	PIL Gen No Supp	R	G	2,239,400
Commercial	PIL Full No Supp	C	F	9,383,600
Commercial	PIL Full Tenant of Prov	C	P	1,900
Commercial	PIL Gen No Supp	C	G	2,598,100
Commercial	PIL Full Vacant Land	C	Y	397,500
Industrial	PIL Gen No Supp	I	G	89,000
Industrial	PIL Full Vacant Land	I	Y	2,600
<b>Total PILs</b>				<b>15,228,900</b>

**Total Taxable and PILs****2,555,260,650**

<b>Exempt</b>		<b>E</b>		<b>89,172,659</b>
---------------	--	----------	--	-------------------

**Grand Total Taxable, PILs and Exempt****2,644,433,309**

Source: MPAC Assessment Roll - Compiled in the Year 2019 for Taxation in the Year 2020 - Del  
County By-Law Number 3-2019

Property Tax Class (RTC)	Description	RTC	RTQ	Raw Assessment	Ratio	Weighted Assessment	Municipal Rate	Capital Reserve Rate	Capital Replace Rate
Residential	Public English	R	T	1,534,066,427	1.00000000	1,534,066,427	0.00928821	0.00026320	0.00026320
Residential	Public French	R	T	6,551,130	1.00000000	6,551,130	0.00928821	0.00026320	0.00026320
Residential	Separate English	R	T	496,995,455	1.00000000	496,995,455	0.00928821	0.00026320	0.00026320
Residential	Separate French	R	T	69,356,304	1.00000000	69,356,304	0.00928821	0.00026320	0.00026320
Residential	Res. Farm 1 Eng Pub	R	1	709,300	0.25000000	177,325	0.00232205	0.00006580	0.00006580
Residential	Res. Farm 1 Eng Sep	R	1	87,500	0.25000000	21,875	0.00232205	0.00006580	0.00006580
Multi-Residential	Public English	M	T	25,945,616	1.95540000	50,734,058	0.01816217	0.00051466	0.00051466
Multi-Residential	Public French	M	T	53,191	1.95540000	104,010	0.01816217	0.00051466	0.00051466
Multi-Residential	Separate English	M	T	4,718,261	1.95540000	9,226,088	0.01816217	0.00051466	0.00051466
Multi-Residential	Separate French	M	T	340,832	1.95540000	666,463	0.01816217	0.00051466	0.00051466
New Multi-Residential	Taxable Full Eng Pub	N	T	3,434,847	1.10000000	3,778,332	0.01021703	0.00028952	0.00028952
New Multi-Residential	Taxable Full Eng Sep	N	T	101,153	1.10000000	111,268	0.01021703	0.00028952	0.00028952
Commercial (Residual)	Full	C	T	96,868,431	1.08204400	104,815,905	0.01005025	0.00028479	0.00028479
Commercial	Small Scale On-Farm Bus	C	7		1.08204400	-	0.01005025	0.00028479	0.00028479
Commercial	Excess Land	C	U	4,362,800	0.75743100	3,304,520	0.00703518	0.00019935	0.00019935
Commercial	Vacant Land	C	X	4,911,700	0.58250000	2,861,065	0.00541038	0.00015331	0.00015331
Comm. New Construct	Full	X	T	30,576,100	1.08204400	33,084,686	0.01005025	0.00028479	0.00028479
Comm. New Construct	Small Scale On-Farm Bus	X	7	19,300	1.08204400	20,883	0.01005025	0.00028479	0.00028479
Comm. New Construct	Excess Land	X	U	82,400	0.75743100	62,412	0.00703518	0.00019935	0.00019935
Parking Lot	Taxable Full No Sup	G	T	82,000	0.58250000	47,765	0.00541038	0.00015331	0.00015331
Shopping Centre	Full	S	T	21,289,400	1.08204400	23,036,068	0.01005025	0.00028479	0.00028479
Industrial (Residual)	Full	I	T	28,931,000	1.94250000	56,198,468	0.01804235	0.00051126	0.00051126
Industrial	Small Scale On-Farm Bus	I	7	100,000	1.94250000	194,250	0.01804235	0.00051126	0.00051126
Industrial (Residual)	Full Shared PIL	I	H	97,100	1.94250000	188,617	0.01804235	0.00051126	0.00051126
Industrial	Excess Land	I	U	2,782,200	1.26262500	3,512,875	0.01172753	0.00033232	0.00033232
Industrial	Vacant Land	I	X	6,396,600	1.26262500	8,076,507	0.01172753	0.00033232	0.00033232
Industrial	Full - New Const.	J	T	2,320,000	1.94250000	4,506,600	0.01804235	0.00051126	0.00051126
Ind - New Construct	Small Scale On-Farm Bus	J	7	50,000	1.94250000	97,125	0.01804235	0.00051126	0.00051126
Large Industrial	Full	L	T	-	2.68610000	-	0.02494907	0.00070697	0.00070697
Large Industrial	New	K	T	-	2.68610000	-	0.02494907	0.00070697	0.00070697
Large Industrial	Excess Land	L	U		1.74596500	-	0.01621689	0.00045953	0.00045953
Pipeline	Full	P	T	12,533,000	1.30300000	16,330,499	0.01210254	0.00034295	0.00034295
Farm	Public English	F	T	158,117,414	0.25000000	39,529,354	0.00232205	0.00006580	0.00006580
Farm	Separate English	F	T	23,348,589	0.25000000	5,837,147	0.00232205	0.00006580	0.00006580
Farm	Separate French	F	T	4,180,300	0.25000000	1,045,075	0.00232205	0.00006580	0.00006580
Managed Forest	Public English	T	T	454,608	0.25000000	113,652	0.00232205	0.00006580	0.00006580
Managed Forest	Public French	T	T	1,281	0.25000000	320	0.00232205	0.00006580	0.00006580
Managed Forest	Separate English	T	T	158,749	0.25000000	39,687	0.00232205	0.00006580	0.00006580
Managed Forest	Separate French	T	T	8,762	0.25000000	2,191	0.00232205	0.00006580	0.00006580
<b>Total Taxable Assessment</b>				<b>2,540,031,750</b>		<b>2,474,694,404</b>			