



THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF CORPORATE SERVICES

MISSION STATEMENT: Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.

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Author's Phone: 519 736-5401 ext. 2252	Date to Council: April 22, 2024
Author's E-mail: eleblanc@amherstburg.ca	Resolution #:

To: Mayor and Members of Town Council

Subject: Final Tax Rating By-Law 2024-028

1. RECOMMENDATION:

That:

1. By-law 2024-028, being a by-law to set and levy the rates of taxation for the year 2024, be taken as having been read three times and finally passed and the Mayor and Clerk **BE AUTHORIZED** to sign same.

2. BACKGROUND:

Essex County Council sets tax ratios to establish tax policy and to levy property taxes for each year for the Corporation of the County of Essex and its constituent lower tier municipalities.

The Province of Ontario establishes education tax rates. The education rates are confirmed on the Online Property Tax Analysis (OPTA) website.

The Municipality collects property taxes on behalf of the School Boards and County of Essex. These taxes are included on tax bills issued to ratepayers and are remitted to the County and school boards quarterly.

3. DISCUSSION:

The municipality used the roll return received on November 6, 2023 from Municipal Property Assessment Corporation (MPAC) and 2023-year tax ratios set by Essex County council to calculate the estimates to be used for 2024 taxation purposes. On

January 29, 2024 Amherstburg Council adopted the 2024 Budget for 2024 taxation purposes.

On February 9, 2024, a change in tax policy approved by Essex County Council resulted in the removal of various property tax discounts (Commercial Excess Land discount, Industrial Vacant Land discount, Industrial Excess land discount). The ratio adjustments related to the change in policy were reflected in County By-law Number 2024-07. Subsequently, the change in policy required administration to review the calculation of the Residential (RT) bench mark tax rate used to calculate all Amherstburg tax rates for 2024. The February 9, 2024, the policy change resulted in a lower RT tax rate than was initially adopted by Amherstburg Council on January 29, 2024.

4. RISK ANALYSIS:

The tax rating By-law must be adopted in order to levy final taxes for the year and to meet the Town's financial obligations.

5. FINANCIAL MATTERS:

The levy to be collected through taxation is the amount of money required to fund the Town's 2024 operating and capital demands.

2024 Revenue Through Taxation

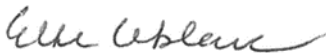
Municipal Tax Levy - General Taxation	29,751,683
Special Capital Reserve Levy	709,607
Special Capital Replacement Levy	<u>709,607</u>
	31,170,897

6. CONSULTATIONS:

MPAC provided the returned roll for 2024 taxation purposes, the County of Essex provided the tax ratios for the 2024 taxation year, and the education rates were available on the Online Property Tax Analysis (OPTA) website.

7. CONCLUSION:

By-law 2024-028 is before Council for adoption to set and levy taxes for the 2024 year.



Elke Leblanc
Supervisor of Revenue

Report Approval Details

Document Title:	2024 Final Tax Rating By-Law 2024-028.docx
Attachments:	<ul style="list-style-type: none">- Tax By-law 2024-048.pdf- Schedule A of By-Law 2024-028.pdf- Schedule B of By-Law 2024-028.pdf- Schedule C of By-Law 2024-028.pdf
Final Approval Date:	Apr 9, 2024

This report and all of its attachments were approved and signed as outlined below:



Tracy Prince



Valerie Critchley



Kevin Fox