



THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF CORPORATE SERVICES

Mission Statement: As stewards of the Town of Amherstburg, we strive to improve the quality of life of all residents through the delivery of effective, efficient, and affordable services.

Author's Name: Elke Leblanc	Report Date: January 8, 2025
Author's Phone: 519 736-0012 ext. 2252	Date to Council: January 27, 2025
Author's E-mail: eleblanc@amherstburg.ca	Resolution #:

To: Mayor and Members of Town Council

Subject: 2025 Interim Tax Levy Bylaw 2025-007

1. RECOMMENDATION:

It is recommended that:

1. By-law 2025-007, being a By-law to provide for an interim tax levy in default **BE TAKEN** as having been read three times and passed and the Mayor and Clerk be authorized to sign the same thereto.

2. BACKGROUND:

The *Municipal Act*, 2001, as amended (the Act) provides for taxes to be annualized where assessment was added to the collector's roll during the year, i.e. supplementary tax levies, and where a new assessment has been added to the current year's roll, the interim tax levy shall apply to the new assessment. As such, the assessed value of the property is based on the current value of the property as of January 1st of the respective year and interim taxes are calculated based upon 50 percent of assessed value.

Any changes to the succeeding year's taxes will be reflected on the final tax notice, which is issued later in the year after the final tax levy is determined, or on supplementary tax notices issued thereafter.

A penalty and interest is added at the first of every month on all amounts in default at a rate of 1.25 percent per month. This is the standard rate used by municipalities across the province as allowed under section 345 of the *Municipal Act*.

3. DISCUSSION:

The interim tax levy by-law is required in order to provide funds for municipal operating requirements until the tax rates are set and the final tax notices are issued.

To provide for the February 28, 2025 due date interim tax notices will be mailed before February 6, 2025, which allows for the required notice of 21 days.

Consequently, the by-law is being presented for three readings. The due date for the first installment is February 28, 2025 and the due date for the second installment is April 30, 2024. This continues the previous practice of setting the interim tax levy installment due dates on the last business day of February and April.

4. RISK ANALYSIS:

There is no identified risk to imposing an interim tax levy; however, failure to do so would cause undue financial hardship to the Town.

5. FINANCIAL MATTERS:

The interim tax amount to be levied shall not exceed 50% of the total amount of taxes levied on the property in the previous year. The interim levy will provide funds for municipal operations and reduce reliance on short-term borrowings prior to setting tax final rates and issuing the final tax notices for the year.

6. CONSULTATIONS:

Tracy Prince - Chief Financial Officer, Director of Corporate Services and Treasurer

7. CORPORATE STRATEGIC ALIGNMENT:

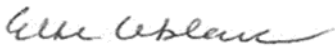
Vision: Preserving our past while forging our future.

<i>Amherstburg Community Strategic Plan 2022 - 2026</i>	
<p>PILLAR 1 Deliver Trusted & Accountable Local Government</p> <ul style="list-style-type: none"><input type="checkbox"/> Improve trust between council and staff, and residents, by strengthening governance and internal accountability structures.<input checked="" type="checkbox"/> Deliver transparent and efficient financial management.<input type="checkbox"/> Increase effective communication and engagement with residents.	<p>PILLAR 3 Encourage Local Economic Prosperity</p> <ul style="list-style-type: none"><input type="checkbox"/> Encourage development of commercial and industrial lands.<input type="checkbox"/> Continue to promote local tourism industry, especially overnight accommodation.

<ul style="list-style-type: none"> <input type="checkbox"/> Develop our staff team, resources, and workplace culture. <input type="checkbox"/> Continue to deliver strong core municipal services. <input type="checkbox"/> Ensure Amherstburg is an inclusive accessible and welcoming community committed to reconciliation. 	<ul style="list-style-type: none"> <input type="checkbox"/> Continue to facilitate downtown development for residents and visitors. <input type="checkbox"/> Continue to leverage partnership opportunities with other provincial, federal, and local governments, agencies, and organizations.
<p style="text-align: center;">PILLAR 2</p> <p style="text-align: center;">Invest in Community Amenities and Infrastructure</p> <ul style="list-style-type: none"> <input type="checkbox"/> Maintain safe, reliable and accessible municipal infrastructure and facilities. <input type="checkbox"/> Increase access to recreation opportunities for all ages. <input type="checkbox"/> Finalize and execute plans for town-owned lands (e.g. Duffy's site, Belle Vue) <input type="checkbox"/> Create public access to water and waterfront <input type="checkbox"/> Prioritize opportunities to reduce environmental impacts of Town operations and increase Town resilience to climate change. 	<p style="text-align: center;">PILLAR 4</p> <p style="text-align: center;">Shape Growth Aligned with Local Identity</p> <ul style="list-style-type: none"> <input type="checkbox"/> Define and communicate a vision for the Town's future and identity. <input type="checkbox"/> Promote and plan for green and "climate change ready" development. <input type="checkbox"/> Review and implement policies that promote greater access to diverse housing. <input type="checkbox"/> Protect the Town's historic sites and heritage. <input type="checkbox"/> Preserve the Town's greenspaces, agricultural lands, and natural environment.

8. CONCLUSION:

The Municipal Act, 2001, as amended, allows municipal councils to pass by-laws for the purpose of levying an interim tax levy, prior to the adoption of the estimates for the year.



Elke Leblanc
Supervisor of Revenue

Report Approval Details

Document Title:	2025 Interim Tax Rating Bylaw.docx
Attachments:	- 2025 Interim Tax Levy By-law 2025-007.pdf
Final Approval Date:	Jan 14, 2025

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



Tracy Prince



Valerie Critchley



Kevin Fox