

THE CORPORATION OF THE TOWN OF AMHERSTBURG

BY-LAW 2026-021

A By-law to Set and Levy the Rates of Taxation for the Year 2026

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 2026;

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 2026 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 2026 as set forth in Schedule "A" attached to this by-law have been adopted requiring the 2026 levy for general municipal purposes of \$34,482,954 and the 2026 levy for the special capital purposes of \$1,464,958 for a total levy of \$35,947,912.

NOW THEREFORE, The Council of the Corporation of the Town of Amherstburg hereby enacts as follows:

1. For the year 2026, 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 2026.

(b) Final taxes for the year 2026 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 30th day of October.

(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 (1¼ %) 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.
5. That penalties and interest added on taxes in default shall become due and payable and shall be collected forthwith.
6. Exceptions shall be made to clauses 3 and 4 above for tax accounts, where no penalty has been charged on the account for the previous 3-year period. Said exception to penalty must be requested by the ratepayer in writing and accounts shall be granted a grace period of 15 business days for payment without penalty charges applying as described in section 3 and 4 above.
7. 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.
8. The Treasurer is hereby authorized to accept twelve (12) monthly payments on the 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 equal payments. Each of the monthly payments due is on the last business day of the month. Penalty charges and administrative fees shall be added if payments are in default.
9. 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.
10. 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.
11. 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.
12. That this By-law takes effect January 1, 2026.

Read a first, second and third time and finally passed this 13th day of April 2026.

MAYOR – MICHAEL PRUE

CLERK – KEVIN FOX

**Town of Amherstburg
2026 Final Budget Summary**

Description	Total
Municipal Taxes Levied - General Taxation	34,482,954
Special Capital Reserve Levy	732,479
Special Capital Replacement Levy	732,479
Revenue Through Taxation	35,947,912
Operating Revenue	
Clerk's Office	22,000
Council and Committees	-
Financial Services	48,000
Non-Departmental	7,985,573
Drainage	2,463,720
Public Works	1,187,700
Fire	143,000
Facilities (Combined)	1,392,313
Parks	15,500
Recreation Services	203,872
Building	842,000
Licensing and Enforcement	91,100
Planning and Legislative Services	280,173
Economic Development (Combined)	115,300
Police	75,000
Revenue through Taxation	35,947,912
Total Operating Revenue	50,811,163
Operating Expenses	
CAO's Office	914,695
Clerks Office	1,490,691
Council & Committees	332,493
Financial Services	1,758,517
Human Resources	1,160,629
Information Technology	1,520,018
Non-Departmental	10,215,288
Drainage	2,706,770
Public Works	7,516,335
Fire	5,012,187
Facilities (Combined)	4,748,846
Parks	1,604,438

Schedule A of Bylaw 2026-021

Recreation Services	927,806
Licensing and Enforcement	584,827
Planning & Legislative Services	961,110
Building	842,000
Economic Developmet (Combined)	1,221,389
Police Services	7,293,124
Total Operating Expenses	50,811,163
Surplus (Deficit)	-

General Taxation	Description	RTC	RTQ	Raw Assessment
Residential	Taxable Full; English Public	R	T	1,969,118,825
Residential	Taxable Full; French Public	R	T	7,698,667
Residential	Taxable Full; English Separate	R	T	493,362,288
Residential	Taxable Full; French Separate	R	T	71,354,138
Residential	Taxable Full; Farmland Awaiting Development Phase 1 EP	R	1	463,300
Residential	Taxable Full; Farmland Awaiting Development Phase 1 ES	R	1	20,300
Multi-Residential	Taxable Full; English Public	M	T	20,210,279
Multi-Residential	Taxable Full; French Public	M	T	65,136
Multi-Residential	Taxable Full; English Separate	M	T	2,289,863
Multi-Residential	Taxable Full; French Separate	M	T	364,722
New Multi-Residential	Taxable Full; English Public	N	T	29,051,800
Commercial (Residual)	Taxable Full	C	T	140,984,194
Commercial	Taxable Excess Land	C	U	3,711,300
Commercial	Small Scale On-Farm Business OPAC Convert	C	0	31,800
Commercial	Small Scale On-Farm Business (No Support)	C	7	19,300
Shopping Centre	Taxable Full	S	T	23,867,900
Commercial	Vacant Land	C	X	5,249,600
Parking Lot	Taxable Full	G	T	155,000
Aggregate Extraction	Taxable Full	V	T	8,746,400
Industrial	Taxable Full	I	T	27,842,567
Industrial	Taxable Full Shared PIL	I	H	73,600
Industrial	Taxable Excess Land	I	U	2,547,900
Industrial	Vacant Land	I	X	7,636,800
Industrial	Small Scale On-Farm Business OPAC Convert	I	0	98,400
Industrial	Small Scale On-Farm Business1	I	7	200,000
Pipeline	Taxable Full	P	T	13,512,000
Farm	Taxable Full; English Public	F	T	174,218,011
Farm	Taxable Full; English Separate	F	T	21,221,371
Farm	Taxable Full; French Separate	F	T	2,972,200
Managed Forest	Taxable Full; English Public	T	T	245,994
Managed Forest	Taxable Full; French Public	T	T	1,360
Managed Forest	Taxable Full; English Separate	T	T	156,684
Managed Forest	Taxable Full; French Separate	T	T	7,662
Total Taxable Assessment				3,027,499,361

General Taxation	Description	RTC	RTQ	Raw Assessment	Ratio	Weighted Assessment	Municipal Rate	Capital Reserve	Capital Replace
Residential	Taxable Full; English Public	R	T	1,969,118,825	1.00000000	1,969,118,825	0.01172867	0.00024914	0.00024914
Residential	Taxable Full; French Public	R	T	7,698,667	1.00000000	7,698,667	0.01172867	0.00024914	0.00024914
Residential	Taxable Full; English Separate	R	T	493,362,288	1.00000000	493,362,288	0.01172867	0.00024914	0.00024914
Residential	Taxable Full; French Separate	R	T	71,354,138	1.00000000	71,354,138	0.01172867	0.00024914	0.00024914
Residential	Taxable Full; Farmland Awaiting Development Phase 1 EP	R	1	463,300	0.25000000	115,825	0.00293217	0.00006228	0.00006228
Residential	Taxable Full; Farmland Awaiting Development Phase 1 ES	R	1	20,300	0.25000000	5,075	0.00293217	0.00006228	0.00006228
Multi-Residential	Taxable Full; English Public	M	T	20,210,279	1.10000000	22,231,307	0.01290153	0.00027405	0.00027405
Multi-Residential	Taxable Full; French Public	M	T	65,136	1.10000000	71,650	0.01290153	0.00027405	0.00027405
Multi-Residential	Taxable Full; English Separate	M	T	2,289,863	1.10000000	2,518,849	0.01290153	0.00027405	0.00027405
Multi-Residential	Taxable Full; French Separate	M	T	364,722	1.10000000	401,194	0.01290153	0.00027405	0.00027405
New Multi-Residential	Taxable Full; English Public	N	T	29,051,800	1.10000000	31,956,980	0.01290153	0.00027405	0.00027405
Commercial (Residual)	Taxable Full	C	T	140,984,194	1.08204400	152,551,101	0.01269093	0.00026958	0.00026958
Commercial	Taxable Excess Land	C	U	3,711,300	1.08204400	4,015,790	0.01269093	0.00026958	0.00026958
Commercial	Small Scale On-Farm Business OPAC Convert	C	0	31,800	1.08204400	34,409	0.01269093	0.00026958	0.00026958
Commercial	Small Scale On-Farm Business (No Support)	C	7	19,300	1.08204400	20,883	0.01269093	0.00026958	0.00026958
Shopping Centre	Taxable Full	S	T	23,867,900	1.08204400	25,826,118	0.01269093	0.00026958	0.00026958
Commercial	Vacant Land	C	X	5,249,600	0.58250000	3,057,892	0.00683195	0.00014512	0.00014512
Parking Lot	Taxable Full	G	T	155,000	0.58250000	90,288	0.00683195	0.00014512	0.00014512
Aggregate Extraction	Taxable Full	V	T	8,746,400	1.58062500	13,824,779	0.01853862	0.00039379	0.00039379
Industrial	Taxable Full	I	T	27,842,567	1.94250000	54,084,186	0.02278293	0.00048395	0.00048395
Industrial	Taxable Full Shared PIL	I	H	73,600	1.94250000	142,968	0.02278293	0.00048395	0.00048395
Industrial	Taxable Excess Land	I	U	2,547,900	1.94250000	4,949,296	0.02278293	0.00048395	0.00048395
Industrial	Vacant Land	I	X	7,636,800	1.94250000	14,834,484	0.02278293	0.00048395	0.00048395
Industrial	Small Scale On-Farm Business OPAC Convert	I	0	98,400	1.94250000	191,142	0.02278293	0.00048395	0.00048395
Industrial	Small Scale On-Farm Business1	I	7	200,000	1.94250000	388,500	0.02278293	0.00048395	0.00048395
Pipeline	Taxable Full	P	T	13,512,000	1.30300000	17,606,136	0.01528245	0.00032463	0.00032463
Farm	Taxable Full; English Public	F	T	174,218,011	0.25000000	43,554,503	0.00293217	0.00006228	0.00006228
Farm	Taxable Full; English Separate	F	T	21,221,371	0.25000000	5,305,343	0.00293217	0.00006228	0.00006228
Farm	Taxable Full; French Separate	F	T	2,972,200	0.25000000	743,050	0.00293217	0.00006228	0.00006228
Managed Forest	Taxable Full; English Public	T	T	245,994	0.25000000	61,499	0.00293217	0.00006228	0.00006228
Managed Forest	Taxable Full; French Public	T	T	1,360	0.25000000	340	0.00293217	0.00006228	0.00006228
Managed Forest	Taxable Full; English Separate	T	T	156,684	0.25000000	39,171	0.00293217	0.00006228	0.00006228
Managed Forest	Taxable Full; French Separate	T	T	7,662	0.25000000	1,916	0.00293217	0.00006228	0.00006228