

**CORPORATION OF THE TOWN OF AMHERSTBURG
BY-LAW NO. 2026-035**

By-law to amend the Economic Development Community Improvement Plan

WHEREAS By-law 2023-58 adopted an Economic Development Community Improvement Plan for the Town of Amherstburg;

AND WHEREAS the Official Plan in effect for the Town of Amherstburg, as amended, contains provisions enabling the Council of the Town of Amherstburg to designate a Community Improvement Project Area by-law for the purpose of preparing a Community Improvement Plan;

AND WHEREAS Section 28(2) of the Planning Act, R.S.O. 1990, c.P.13, as amended, states that “where there is an official plan in effect in a local municipality or in a prescribed upper-tier municipality that contains provisions relating to community improvement in the municipality, the council may, by by-law, designate the whole or any part of an area covered by such an official plan as a community improvement project area”;

AND WHEREAS By-law 2023-045 designated certain lands located in the Town of Amherstburg as an Economic Development Community Improvement Project Area for the purpose of establishing a Community Improvement Plan respecting the revitalization, redevelopment, and enhancement of the entire project area or any portion of the designated area;

AND WHEREAS By-law 2025-071 amended the lands designated as an Economic Development Community Improvement Project Area in By-law 2023-045;

AND WHEREAS By-law 2025-078 amended the 2023 Economic Development Community Improvement Plan,

AND WHEREAS the Council of the Corporation of the Town of Amherstburg deems it necessary and in the best interest of proper planning to further amend the Town’s Economic Development Community Improvement Plan;

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

1. That Section 1, Introduction, of the Economic Development Community Improvement Plan is hereby amended by adding one new paragraph following the last paragraph of this Section to read as follows:

“Further to the 2025 Addendum to the Economic Development CIP Background Report a staff report to Council provided rationale in support of the 2026 revisions made to the Town’s Economic Development Community Improvement Plan which are clarifying and administrative in nature.”

2. That Section 5, Financial Incentives Available, of the Economic Development Community Improvement Plan is hereby amended by deleting the words “tax increase” in Subsection 1 and replacing it with the words “Tax Increment”.
3. That Section 5, Financial Incentives Available, of the Economic Development Community Improvement Plan is hereby amended by deleting the words “tax increase” in Subsection 2 and replacing it with the words “Tax Increment”.
4. That Section That Section 5, Financial Incentives Available, of the Economic Development Community Improvement Plan is hereby amended by adding the definition of Base Assessed Value as follows;

“Base Assessed Value means the valuation used to calculate the pre-development municipal property taxes. Where a rezoning is required to permit

the proposed development, the Base Assessed Value shall not be based on the existing use or zoning designation (e.g., Agricultural) at the time of application. Instead, it shall be calculated as the estimated value of the property under the final approved zoning designation that permits the proposed development. This value shall be determined utilizing the Current Value Assessment (CVA) base valuation date currently utilized by the Municipal Property Assessment Corporation (MPAC).”

5. That Section 5, Financial Incentives Available, of the Economic Development Community Improvement Plan is hereby amended by deleting the definition of Tax Increment and replacing it with the following;

“Tax Increment is the difference between the Base Assessed Value for the project and the municipal taxes after the completion of the approved eligible works, occupancy, and reassessment by MPAC. The tax increment will be calculated on an annual basis and will include increases and decreases resulting from tax rate changes and MPAC reassessments.”

6. That the definitions in Section 5, Financial Incentives Available, of the Economic Development Community Improvement Plan be reordered in alphabetical order.

7. That Section 5, Financial Incentives Available, of the Economic Development Community Improvement Plan is hereby amended by adding the following additional general requirement as the last bullet point on page 21;

“All Assessed Values, projected Tax Increments, and anticipated grant amounts discussed, modelled, or documented prior to the completion of the project are strictly estimates intended to provide a projected range of the grant. The Municipality does not guarantee the exact final grant amount. The final post-development assessed value used to calculate the actual grant will only be confirmed after the development is fully constructed, the final use is established, and MPAC completes a formal evaluation.”

8. That a numbering system be added to Section 5 of the Economic Development Community Improvement Plan to provide ease in referencing.

Read a first, second and third time and finally passed this 10th day of August. 2026.

MAYOR- MICHAEL PRUE

CLERK- KEVIN FOX