

## REPORT TO COUNTY COUNCIL

### 2024 Interim Levy By-law

**To:** Warden and Members of County Council

**From:** Director of Corporate Services

#### RECOMMENDATION

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1. That By-law 6604-2024, being a by-law to provide for an interim tax levy for purposes of the County of Oxford for the 2024 fiscal year, be presented to Council for enactment.

#### REPORT HIGHLIGHTS

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- First instalment due Friday, March 29, 2024
- Second instalment due Friday, June 28, 2024

#### IMPLEMENTATION POINTS

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Upon Council approval, the 2024 instalment due dates and amounts will be circulated to the Area Municipalities to plan accordingly for 2024 interim tax bills to property owners within their jurisdiction.

#### Financial Impact

The enactment of an interim levy by-law authorizes the collection of property tax for County purposes to ensure the County has cashflow to meet expenses required to continue delivering services and programs until both County and area municipal budgets are passed and a final bill can be calculated.

## Communications

Upon enactment of the by-law setting instalment due dates and amounts, it will be circulated to the Area Municipalities for preparation of 2024 interim tax bills to property owners within their jurisdiction.

## 2023-2026 STRATEGIC PLAN

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Oxford County Council approved the **2023-2026 Strategic Plan** on September 13, 2023. The Plan outlines 39 goals across three strategic pillars that advance Council’s vision of “Working together for a healthy, vibrant, and sustainable future.” These pillars are: (1) *Promoting community vitality*, (2) *Enhancing environmental sustainability*, and (3) *Fostering progressive government*.

The recommendations in this report supports the following strategic goals.

### Strategic Plan Pillars and Goals

PILLAR 1	PILLAR 2	PILLAR 3
		
<b>Promoting community vitality</b>	<b>Enhancing environmental sustainability</b>	<b>Fostering progressive government</b>
		Goal 3.4 – Financial sustainability

See: [Oxford County 2023-2026 Strategic Plan](#)

## DISCUSSION

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### Background

In accordance with Section 311(13) of the *Municipal Act, 2001, as amended*, in each year, a lower-tier municipality in a county shall pay amounts to the upper-tier municipality in the following instalments:

- 25 per cent of the amount required to be raised by the lower-tier municipality for upper-tier purposes in the previous year, on or before March 31.

- 50 per cent of the amount required to be raised by the lower-tier municipality for upper-tier purposes in the current year, less the amount of the instalment paid under paragraph 1, on or before June 30.
- 25 per cent of such current amount, on or before September 30.
- The balance of the entitlement for the year, on or before December 15.

## Comments

The by-law presented to Council for consideration includes the following instalment due dates:

<b>Instalment No.</b>	<b>Due Date</b>	<b>Amount</b>
1	Friday, March 29, 2024	\$18,764,446
2	Friday, June 29, 2024	\$18,764,444

## CONCLUSIONS

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The 2024 interim levy by-law will ensure the County has cashflow to meet current expenditures until the final tax bills are calculated in July, following adoption of the necessary tax policy by-laws.

## SIGNATURES

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### Departmental approval:

Original signed by

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Lynn S. Buchner, CPA, CGA  
Director of Corporate Services

### Approved for submission:

Original signed by

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Benjamin R. Addley  
Chief Administrative Officer