



GENERAL POLICY MANUAL

SECTION:	Finance	APPROVED BY:	County Council
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Development Charge Exemption Policy

POLICY

1.0 Purpose of the Development Charge Exemption Policy

- 1.1 Ensure that provision is made to offset the loss of development charge revenue resulting from exemptions, phasing-in, and other financial concessions.
- 1.2 To maintain reserve funds to address the resulting shortfall in capital cost recovery related to development and redevelopment within the County.

DEFINITIONS

2.0 Definitions

This section should be read in conjunction with the Development Charge By-Laws currently in force.

“Area Municipalities” shall mean the lower-tier municipalities within the County of Oxford.

“Council” shall mean the Council of the County of Oxford. Herein also referred to as County Council.

“County of Oxford” herein is also referred to as the County, or Oxford County.

“Exemption” shall mean a provision in the Development Charge By-law whereby the amount of the development charges otherwise applicable is not imposed with respect to specified development, and shall include statutory exemptions, non-statutory exemptions, phasing and other such concessions.

“Reserve Funds” shall mean a fund with assets which are segregated and restricted to meet the purpose of a reserve fund. All earnings derived from such investments must form part of the reserve fund.

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PROCEDURES

3.0 Application

- 3.1 This Policy applies to all departments and entities of the County of Oxford.
- 3.2 The Development Charges Act, 1997, as amended, states in sub-section 5 (6) paragraph 3 if the development charge by-law will exempt a type of development, phase in a development charge, or otherwise provide for a type of development to have a lower development charge than is allowed, the rules for determining development charges may not provide for any resulting shortfall to be made up through higher development charges for other development.
- 3.3 That is to say, exemptions will result in the development charges collected being insufficient to fund the capital projects to the same extent that they had been estimated in the calculation of the development charge rates.

4.0 Responsibilities

4.1 Council

- 4.1.1 Ensure, through administration as set out in section 4.2, that policies and procedures are in place to provide for the recording and reporting of Development Charge exemptions.

4.2 Corporate Services

- 4.2.1 Responsible for administration and compliance monitoring of this Policy.
- 4.2.2 Establish procedures to ensure compliance with this Policy.
- 4.2.3 Managing processes within the County's financial systems.
- 4.2.4 Respond to inquiries and investigate issues raised by departments, area municipalities and the public.

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5.0 Recognition

- 5.1 Exemptions will be recorded in the County's financial system for the period the Development Charge would have otherwise been payable had there been no exemption granted.

6.0 Reserve Funds

- 6.1 Funds will be transferred into the applicable Development Charge reserve fund on a quarterly basis to ensure that the reserve fund is made whole as if the exemption had not been made.
- 6.2 Budgeted transfers for exemptions will be based on projections established in the respective Development Charge Background Study, subject to amendments as deemed necessary by Corporate Services.
- 6.3 Capital project budgets will maintain the estimated Development Charges funding as identified in the Development Charge background study as a result of the exemptions being transferred directly into the applicable Development Charge reserve fund.

7.0 Exemption Funding Sources

- 7.1 Exemptions granted for each of the service areas shall be funded as follows:

DC Reserve Name	DC Fund	Exemption Funding Source
Roads	91230	General Levy
Waste Diversion	91231	General Levy
Wastewater Woodstock	91251	Woodstock Wastewater Rates
Wastewater Tillsonburg	91252	Tillsonburg Wastewater Rates
Wastewater Ingersoll	91253	Ingersoll Wastewater Rates
Wastewater Norwich	91254	Norwich Wastewater Rates
Wastewater Tavistock	91255	Tavistock Wastewater Rates
Wastewater Plattsville	91256	Plattsville Wastewater Rates
Wastewater Thamesford	91257	Thamesford Wastewater Rates
Wastewater Drumbo	91258	Drumbo Wastewater Rates
Wastewater Mt Elgin	91259	Mt Elgin Wastewater Rates
Wastewater Embro	91249	Embro Wastewater Rates

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DC Reserve Name	DC Fund	Exemption Funding Source
Wastewater Innerkip	91250	Innerkip Wastewater Rates
Water Woodstock	91261	Woodstock Water Rates
Water Tillsonburg	91262	Tillsonburg Water Rates
Water Ingersoll	91263	Ingersoll Water Rates
Water Norwich	91264	Township Water Rates
Water Tavistock	91265	Township Water Rates
Water Plattsville	91266	Township Water Rates
Water Thamesford	91267	Township Water Rates
Water Drumbo	91268	Township Water Rates
Water Mt Elgin	91269	Township Water Rates
Water Embro	91270	Township Water Rates
Water Innerkip	91271	Township Water Rates
Land Ambulance	91500	General Levy
Long-Term Care	91235	General Levy
Library	91600	Library Levy

8.0 Presentation and Disclosure

- 8.1 Corporate Services will track, by service, the amount of development charges otherwise payable with respect to exemptions, phasing and other financial concessions authorized by the Development Charge By-laws in force, in alignment with the Development Charges Act.
- 8.2 Development Charge exemptions will be summarized by exemption type for each service area, and reported on as part of the Development Charges Annual Report.

9.0 Retention Policy

- 9.1 Documents supporting the reporting requirements related to this Policy shall be retained in accordance with the County of Oxford's Records Retention By-law 4957-2008 (Policy 6.18 Records Management).

10.0 Review of Development Charge Exemption Policy and Procedures

- 10.1 This Policy shall be reviewed at least once every five years.