

COUNTY OF OXFORD

BY-LAW NO. 6624-2024

BEING a By-Law to Establish Tax Ratios and Levy Tax Rates for Upper-Tier Purposes for the Year 2024.

WHEREAS the Council of the County of Oxford has by By-Law No. 6602-2024 prepared and adopted estimates of all sums required during the year for the purposes of the Municipality pursuant to Section 289 of the *Municipal Act, 2001*, S.O.2001 c.25, as amended;

AND WHEREAS the apportionment of the County's levy shall be based on the 2024 budget for the County as set out in By-Law No. 6602-2024;

AND WHEREAS it is necessary to apportion the General Levy in the amount of \$82,566,456 required for County purposes among the lower-tier municipalities;

AND WHEREAS it is necessary to apportion the Library Levy in the amount of \$5,223,742 for County purposes among certain of the lower-tier municipalities;

AND WHEREAS it is necessary to apportion the Woodstock Police Services Court Security and Prisoner Transportation Grant Levy in the amount of \$82,936 for County purposes among certain of the lower-tier municipalities;

AND WHEREAS the County of Oxford is required to establish tax ratios pursuant to Section 308 of the *Municipal Act, 2001*, S.O.2001 c.25, as amended;

AND WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class;

AND WHEREAS Section 7 of the *Assessment Act* and Part II of O.Reg. 282/98 (the "Prescribed Property Classes") provides for the establishment of tax ratios on the property classes prescribed pursuant to the 2024 taxation year;

AND WHEREAS the County of Oxford is required by Section 313 of the *Municipal Act, 2001*, S.O.2001 c.25, as amended to provide for tax rate reductions for prescribed property subclasses for the Municipality and its lower-tier municipalities;

AND WHEREAS the property subclasses subject to tax rate reductions are those prescribed under s.8(1) of the *Assessment Act*, R.S.O. 1990, c.A.31, as amended;

AND WHEREAS the Minister of Finance has prescribed the percentage reductions the subclasses for farm land awaiting development in Ontario Regulation 383/98, as amended;

AND WHEREAS that tax rate reductions reduce the tax rates that would otherwise be levied for municipal purposes;

AND WHEREAS the property classes have been prescribed pursuant to Section 7 of the *Assessment Act*, R.S.O. 1990, c.A.31, as amended;

AND WHEREAS Section 311 of the *Municipal Act, 2001*, S.O.2001 c.25, as amended, provides for the establishment of:

- i) the rates to be levied in each year;
- ii) the instalments in which the taxes to be raised shall be paid;
- iii) the rate of interest to be paid on the amount in default if a lower-tier municipality fails to make a payment or portion thereof;

AND WHEREAS all property assessment rolls on which the 2024 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;

AND WHEREAS the sums required by taxation in the year 2024 for general County purposes are to be levied by the lower-tier municipalities as directed by the County's By-Law pursuant to s.311(2) of the *Municipal Act, 2001*, S.O.2001 c.25, as amended by Ontario regulation 99/05;

AND WHEREAS the sums required by taxation in the year 2024 for County Library purposes are to be levied by certain lower-tier municipalities as directed by the County's By-Law pursuant to s.311(4) of the Act, as amended by Ontario regulation 99/05;

AND WHEREAS the sums required by taxation in the year 2024 for Woodstock Police Services Court Security and Prisoner Transportation Grant purposes are to be levied by certain lower-tier municipalities as directed by the County's By-Law pursuant to s.311(4) of the Act, as amended by Ontario regulation 99/05;

AND WHEREAS the tax rates on the Prescribed Property Classes and Prescribed Property Subclasses have been calculated in accordance with the provisions of the *Municipal Act, 2001*, S.O.2001 c.25, as amended, and the manner set out herein.

NOW THEREFORE the Council of the County of Oxford hereby enacts as follows:

1. That for the taxation year 2024, the tax ratio for property in:

- a) residential/farm property class is 1.0000;
- b) multi-residential property class is 2.0000;
- c) new multi-residential property class 1.0000;
- d) farmlands property class is 0.2177;
- e) managed forest property class is 0.2500;
- f) commercial property class is 1.9018;
- g) landfill property class is 1.9018;
- h) industrial property class is 2.6300;
- i) large industrial property class is 2.6300;
- j) pipelines property class is 1.2593;

2. For the year 2024, in the County, the lower-tier municipalities shall levy upon the Prescribed Property Classes, the rates of taxation for current value assessment for general purposes set out in Schedule "A" attached hereto which forms part of this By-Law; and for library purposes set out in Schedule "B" attached hereto which forms part of this By-Law; and, and for Woodstock Police Services Court Security and Prisoner Transportation Grant purposes set out in Schedule "C" attached hereto which forms part of this By-Law.
3. The levy of \$82,566,456 for County General purposes shall be raised in each lower-tier municipality in accordance with the details set out in Schedule "A" attached hereto which forms part of this By-Law.
4. The levy of \$5,223,742 for County Library purposes shall be raised in each lower-tier municipality in accordance with the details set out in Schedule "B" attached hereto which forms part of this By-Law.
5. The levy of \$82,936 for County Woodstock Police Services Court Security and Prisoner Transportation Grant purposes shall be raised in each lower-tier municipality in accordance with the details set out in Schedule "C" attached hereto which forms part of this By-Law.
6. Pursuant to subsections 311(13) and (18) of the *Municipal Act, 2001, S.O.2001 c.25*, as amended, and subject to the adjustments provided for in s. 311(14) of the *Municipal Act, 2001, S.O.2001 c.25*, as amended, the amounts raised by each lower-tier municipality in accordance with Schedules "A", "B" and "C" shall be paid to the treasurer of the County in the instalments on Schedule "D".
7. Pursuant to s.311(18) of the *Municipal Act, 2001, S.O.2001 c.25*, as amended, in the event a lower-tier municipality fails to make any payment or portion thereof, as provided for in this By-Law, the defaulting lower-tier municipality shall pay interest on the amount past due at the rate of 15% per annum from the date payment is due until it is made.
8. This By-Law shall apply to the year 2024.

READ a first and second time this 10th day of April, 2024.

READ a third time and finally passed in this 10th day of April, 2024.

MARCUS RYAN, WARDEN

CHLOE J. SENIOR, CLERK

COUNTY OF OXFORD
BY-LAW NO. 6624-2024
SCHEDULE "A"

2024 Tax Rates and Levy for General Purposes

Property Class	RTC	RTQ	Tax Rate	Total	3245	3238	3218	3202	3211	3204	3242	3227
					Blandford- Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
Residential	R	T	0.00445093	\$53,233,822	\$4,090,728	\$4,103,447	\$5,176,603	\$5,319,803	\$3,422,795	\$7,729,404	\$18,568,455	\$4,822,587
Residential: Farmland 1	R	1	0.00200292	34,245	0	0	0	0	0	34,245	0	0
Multi-residential	M	T	0.00890186	1,807,487	36,137	122,788	246,142	26,536	3,778	498,852	841,902	31,352
New Multi-residential	N	T	0.00445093	357,358	8,630	0	0	0	0	104,063	244,665	0
Commercial Small Scale on Farm	C	7	0.00846478	947	141	0	0	423	185	0	198	0
Commercial Small Scale on Farm	C	0	0.00846478	423	0	0	0	423	0	0	0	0
Commercial	C	T	0.00846478	9,629,392	553,969	360,341	1,294,396	598,740	292,385	1,202,621	5,016,515	310,425
Commercial Vacant Units	C	U	0.00592535	93,123	3,493	2,310	9,197	3,368	1,542	4,640	65,155	3,418
Commercial Vacant Land	C	X	0.00592535	154,297	13,346	2,692	17,631	3,667	1,486	14,714	93,212	7,549
Shopping Centres	S	T	0.00846478	1,054,300	0	0	41,785	0	0	238,846	773,669	0
Shopping Centres Vacant	S	U	0.00592535	772	0	0	79	0	0	693	0	0
Parking Lot	G	T	0.00846478	22,122	0	1,965	141	1,617	347	2,108	15,944	0
Office Building	D	T	0.00846478	24,726	0	0	0	0	0	0	24,726	0
Landfill	H	T	0.00846478	0	0	0	0	0	0	0	0	0
Industrial New Small Scale on Farm	I	7	0.01170595	536	0	0	0	536	0	0	0	0
Industrial	I	T	0.01170595	3,644,845	152,289	131,932	377,428	349,704	219,230	558,560	1,339,965	515,737
Industrial Vacant Units	I	U	0.00760886	45,354	0	1,106	4,154	5,770	977	3,299	21,154	8,894
Industrial Vacant Land	I	X	0.00760886	153,259	3,044	278	29,677	1,293	2,200	13,650	98,714	4,403
Large Industrial	L	T	0.01170595	4,267,025	28,798	78,898	1,168,748	0	91,447	201,876	2,610,952	86,306
Large Industrial Vacant	L	U	0.00760886	135,256	174	0	1,054	0	410	38	133,580	0
Pipelines	P	T	0.00560506	1,490,381	498,167	274,127	26,159	57,211	51,118	34,157	78,157	471,285
Farmland	F	T	0.00096897	6,401,282	851,290	1,146,645	10,611	1,293,458	1,218,468	6,716	38,039	1,836,055
Managed Forests	T	T	0.00111273	15,504	3,375	1,970	165	1,341	1,732	131	1,925	4,865
				\$82,566,456	\$6,243,581	\$6,228,499	\$8,403,970	\$7,663,890	\$5,308,100	\$10,648,613	\$29,966,927	\$8,102,876

COUNTY OF OXFORD
BY-LAW NO. 6624-2024
SCHEDULE "B"

2024 Tax Rates and Levy for Library Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford- Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
Residential	R	T	0.00044203	\$3,442,671	\$406,256	\$407,519	\$514,097	\$528,318	\$339,922	\$767,621	\$0	\$478,938
Residential: Farmland 1	R	1	0.00019891	3,401	0	0	0	0	0	3,401	0	0
Multi-residential	M	T	0.00088406	95,894	3,589	12,194	24,445	2,635	375	49,542	0	3,114
New Multi-residential	N	T	0.00044203	11,192	857	0	0	0	0	10,335	0	0
Commercial Small Scale on Farm	C	7	0.00084065	74	14	0	0	42	18	0	0	0
Commercial Small Scale on Farm	C	0	0.00084065	42	0	0	0	42	0	0	0	0
Commercial	C	T	0.00084065	458,112	55,016	35,786	128,548	59,462	29,037	119,434	0	30,829
Commercial Vacant Units	C	U	0.00058846	2,776	347	229	913	334	153	461	0	339
Commercial Vacant Land	C	X	0.00058846	6,066	1,325	267	1,751	364	148	1,461	0	750
Shopping Centres	S	T	0.00084065	27,870	0	0	4,150	0	0	23,720	0	0
Shopping Centres Vacant	S	U	0.00058846	77	0	0	8	0	0	69	0	0
Parking Lot	G	T	0.00084065	613	0	195	14	161	34	209	0	0
Office Building	D	T	0.00084065	0	0	0	0	0	0	0	0	0
Landfill	H	T	0.00084065	0	0	0	0	0	0	0	0	0
Industrial New Small Scale on Farm	I	7	0.00116254	53	0	0	0	53	0	0	0	0
Industrial	I	T	0.00116254	228,902	15,124	13,102	37,483	34,730	21,772	55,472	0	51,219
Industrial Vacant Units	I	U	0.00075565	2,404	0	110	413	573	97	328	0	883
Industrial Vacant Land	I	X	0.00075565	5,416	302	28	2,947	128	218	1,356	0	437
Large Industrial	L	T	0.00116254	164,469	2,860	7,836	116,071	0	9,082	20,049	0	8,571
Large Industrial Vacant	L	U	0.00075565	167	17	0	105	0	41	4	0	0
Pipelines	P	T	0.00055665	140,251	49,474	27,224	2,598	5,682	5,077	3,392	0	46,804
Farmland	F	T	0.00009623	631,944	84,543	113,875	1,054	128,455	121,008	667	0	182,342
Managed Forests	T	T	0.00011051	1,348	335	196	16	133	172	13	0	483
				\$5,223,742	\$620,059	\$618,561	\$834,613	\$761,112	\$527,154	\$1,057,534	\$0	\$804,709

COUNTY OF OXFORD
BY-LAW NO. 6624-2024
SCHEDULE "C"

2024 Tax Rates and Levy for Woodstock Police Services Court Security and Prisoner Transportation Grant Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford- Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
Residential	R	T	0.00000702	\$54,641	\$6,448	\$6,467	\$8,162	\$8,384	\$5,394	\$12,187	\$0	\$7,599
Residential: Farmland 1	R	1	0.00000316	54	0	0	0	0	0	54	0	0
Multi-residential	M	T	0.00001404	1,523	57	194	388	42	6	787	0	49
New Multi-residential	N	T	0.00000702	178	14	0	0	0	0	164	0	0
Commercial Small Scale on Farm	C	7	0.00001335	1	0	0	0	1	0	0	0	0
Commercial Small Scale on Farm	C	0	0.00001335	1	0	0	0	1	0	0	0	0
Commercial	C	T	0.00001335	7,275	874	568	2,041	944	461	1,897	0	490
Commercial Vacant Units	C	U	0.00000935	44	6	4	15	5	2	7	0	5
Commercial Vacant Land	C	X	0.00000935	96	21	4	28	6	2	23	0	12
Shopping Centres	S	T	0.00001335	443	0	0	66	0	0	377	0	0
Shopping Centres Vacant	S	U	0.00000935	1	0	0	0	0	0	1	0	0
Parking Lot	G	T	0.00001335	10	0	3	0	3	1	3	0	0
Office Building	D	T	0.00001335	0	0	0	0	0	0	0	0	0
Landfill	H	T	0.00001335	0	0	0	0	0	0	0	0	0
Industrial New Small Scale on Farm	I	7	0.00001846	1	0	0	0	1	0	0	0	0
Industrial	I	T	0.00001846	3,634	240	208	595	551	346	881	0	813
Industrial Vacant Units	I	U	0.00001200	39	0	2	7	9	2	5	0	14
Industrial Vacant Land	I	X	0.00001200	86	5	0	47	2	3	22	0	7
Large Industrial	L	T	0.00001846	2,610	45	124	1,843	0	144	318	0	136
Large Industrial Vacant	L	U	0.00001200	3	0	0	2	0	1	0	0	0
Pipelines	P	T	0.00000884	2,227	786	432	41	90	81	54	0	743
Farmland	F	T	0.00000153	10,048	1,344	1,811	17	2,042	1,924	11	0	2,899
Managed Forests	T	T	0.00000176	21	5	3	0	2	3	0	0	8
				\$82,936	\$9,845	\$9,820	\$13,252	\$12,083	\$8,370	\$16,791	\$0	\$12,775

COUNTY OF OXFORD
BY-LAW NO. 6624-2024
SCHEDULE "D"

2024 Tax Levies and Instalment Dates

	Total	Blandford - Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
General	\$82,566,456	\$6,243,581	\$6,228,499	\$8,403,970	\$7,663,890	\$5,308,100	\$10,648,613	\$29,966,927	\$8,102,876
Library	5,223,742	620,059	618,561	834,613	761,112	527,154	1,057,534	0	804,709
Grant ¹	82,936	9,845	9,820	13,252	12,083	8,370	16,791	0	12,775
Total	87,873,134	6,873,485	6,856,880	9,251,835	8,437,085	5,843,624	11,722,938	29,966,927	8,920,360
Less Interim Levy	37,528,890	2,991,516	2,964,406	3,919,840	3,615,425	2,522,426	4,903,209	12,876,051	3,736,017
Balance	50,344,244	3,881,969	3,892,474	5,331,995	4,821,660	3,321,198	6,819,729	17,090,876	5,184,343
Due Dates:									
September 30, 2024	25,172,124	1,940,985	1,946,237	2,665,998	2,410,830	1,660,599	3,409,865	8,545,438	2,592,172
December 13, 2024	25,172,120	1,940,984	1,946,237	2,665,997	2,410,830	1,660,599	3,409,864	8,545,438	2,592,171
	\$50,344,244	\$3,881,969	\$3,892,474	\$5,331,995	\$4,821,660	\$3,321,198	\$6,819,729	\$17,090,876	\$5,184,343

Note 1 - Woodstock Police Services Court Security and Prisoner Transportation Grant