

REPORT TO COUNTY COUNCIL

2025 Interim Levy By-law

To: Warden and Members of County Council

From: Director of Corporate Services

RECOMMENDATION

1. That By-law 6698-2025, being a by-law to provide for an interim tax levy for purposes of the County of Oxford for the 2025 fiscal year, be presented to Council for enactment.

REPORT HIGHLIGHTS

- First instalment due Monday, March 31, 2025
- Second instalment due Monday, June 30, 2025

IMPLEMENTATION POINTS

Upon Council approval, the 2025 instalment due dates and amounts will be circulated to the Area Municipalities to plan accordingly for 2025 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 2025 interim tax bills to property owners within their jurisdiction.

2023-2026 STRATEGIC PLAN

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 recommendation in this report supports the following strategic goal.

Strategic Plan Pillars and Goals

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

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

DISCUSSION

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:

Instalment No.	Due Date	Amount
1	Monday, March 31, 2025	\$21,968,284
2	Friday, June 30, 2025	\$21,968,285

CONCLUSIONS

The 2025 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

Departmental approval:

Original signed by

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

Approved for submission:

Original signed by

Benjamin R. Addley
Chief Administrative Officer