

COUNTY OF OXFORD

BY-LAW NO. 6720-2025

BEING a By-Law to Establish Tax Ratios and Levy Tax Rates for Upper-Tier Purposes for the Year 2025.

WHEREAS the Council of the County of Oxford has by By-Law No. 6697-2025, 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 2025 budget for the County as set out in By-Law No. 6697-2025;

AND WHEREAS it is necessary to apportion the General Levy in the amount of \$89,791,661 required for County purposes among the lower-tier municipalities;

AND WHEREAS it is necessary to apportion the Library Levy in the amount of \$5,746,456 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 \$123,430 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 2025 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 2025 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 2025 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 2025 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 2025 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 2025, 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) aggregate extraction class is 2.140048;
- k) pipelines property class is 1.2593;

2. For the year 2025, 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 \$89,791,661 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 \$5,746,456 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 \$123,430 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 2025.

READ a first and second time this 9th day of April, 2025.

READ a third time and finally passed in this 9th day of April, 2025.

MARCUS RYAN, WARDEN

LINDSEY A. MANSBRIDGE, CLERK

COUNTY OF OXFORD
BY-LAW NO. 6720-2025
SCHEDULE "A"

2025 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	0.00474314	\$57,769,914	\$4,444,354	\$4,432,931	\$5,542,350	\$5,811,552	\$3,697,137	\$8,350,933	\$20,175,522	\$5,315,135
Residential: Farmland 1	R	1	0.00213441	29,253	0	0	0	0	0	29,253	0	0
Multi-residential	M	T	0.00948628	1,920,383	38,510	130,849	264,180	29,433	4,026	527,343	892,631	33,411
New Multi-residential	N	T	0.00474314	552,449	9,197	0	0	0	0	170,838	372,414	0
Commercial	C	T	0.00902050	10,742,314	593,698	401,569	1,511,621	686,123	343,712	1,268,855	5,582,094	354,642
Commercial Small Scale on Farm	C	7	0.00902050	1,460	150	0	0	451	648	0	211	0
Commercial Small Scale on Farm	C	0	0.00902050	902	0	0	0	451	451	0	0	0
Commercial Vacant Units	C	U	0.00631435	95,739	3,722	2,461	9,801	3,589	1,643	4,643	66,681	3,199
Commercial Vacant Land	C	X	0.00631435	155,295	14,222	2,869	19,426	3,206	447	15,655	91,665	7,805
Shopping Centres	S	T	0.00902050	1,123,649	0	0	44,662	0	0	254,526	824,461	0
Shopping Centres Vacant	S	U	0.00631435	823	0	0	85	0	0	738	0	0
Parking Lot	G	T	0.00902050	34,369	0	2,094	150	307	370	2,246	29,202	0
Office Building	D	T	0.00902050	26,350	0	0	0	0	0	0	26,350	0
Industrial	I	T	0.01247446	3,593,066	105,266	130,076	408,658	375,888	156,780	742,638	1,436,037	237,723
Industrial: Small Scale on Farm	I	0	0.01247446	624	0	0	0	0	0	0	0	624
Industrial New Small Scale on Farm	I	7	0.01247446	1,195	0	0	0	571	0	0	0	624
Industrial Vacant Units	I	U	0.00810840	48,269	0	1,178	4,426	6,149	979	3,516	22,543	9,478
Industrial Vacant Land	I	X	0.00810840	180,836	3,243	296	46,233	575	2,571	10,147	113,167	4,604
Large Industrial	L	T	0.01247446	4,549,835	30,688	84,078	1,246,956	0	97,450	215,130	2,783,561	91,972
Large Industrial Vacant	L	U	0.00810840	144,137	186	0	1,123	0	437	41	142,350	0
Aggregate Extraction	V	T	0.01015055	379,604	47,362	11,064	0	6,435	60,554	0	1,002	253,187
Pipelines	P	T	0.00597304	1,592,124	531,272	293,252	28,031	61,564	54,504	36,668	84,381	502,452
Farmland	F	T	0.00103258	6,831,764	907,559	1,223,506	8,700	1,387,435	1,305,599	5,836	38,350	1,954,779
Managed Forests	T	T	0.00118579	17,307	3,804	2,100	176	1,426	2,413	140	2,052	5,196
				\$89,791,661	\$6,733,233	\$6,718,323	\$9,136,578	\$8,375,155	\$5,729,721	\$11,639,146	\$32,684,674	\$8,774,831

COUNTY OF OXFORD
BY-LAW NO. 6720-2025
SCHEDULE "B"

2025 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	0.00047728	\$3,783,020	\$447,224	\$446,075	\$557,708	\$584,802	\$372,035	\$840,324	\$0	\$534,852
Residential: Farmland 1	R	1	0.00021478	2,944	0	0	0	0	0	2,944	0	0
Multi-residential	M	T	0.00095456	103,418	3,875	13,167	26,583	2,962	405	53,064	0	3,362
New Multi-residential	N	T	0.00047728	18,116	925	0	0	0	0	17,191	0	0
Commercial	C	T	0.00090769	519,248	59,741	40,408	152,107	69,041	34,586	127,679	0	35,686
Commercial Small Scale on Farm	C	7	0.00090769	125	15	0	0	45	65	0	0	0
Commercial Small Scale on Farm	C	0	0.00090769	90	0	0	0	45	45	0	0	0
Commercial Vacant Units	C	U	0.00063538	2,924	375	248	986	361	165	467	0	322
Commercial Vacant Land	C	X	0.00063538	6,403	1,431	289	1,955	323	45	1,575	0	785
Shopping Centres	S	T	0.00090769	30,106	0	0	4,494	0	0	25,612	0	0
Shopping Centres Vacant	S	U	0.00063538	83	0	0	9	0	0	74	0	0
Parking Lot	G	T	0.00090769	520	0	211	15	31	37	226	0	0
Industrial	I	T	0.00125525	217,051	10,592	13,089	41,121	37,824	15,776	74,728	0	23,921
Industrial: Small Scale on Farm	I	0	0.00125525	63	0	0	0	0	0	0	0	63
Industrial New Small Scale on Farm	I	7	0.00125525	120	0	0	0	57	0	0	0	63
Industrial Vacant Units	I	U	0.00081591	2,589	0	119	445	619	98	354	0	954
Industrial Vacant Land	I	X	0.00081591	6,809	326	30	4,652	58	259	1,021	0	463
Large Industrial	L	T	0.00125525	177,733	3,088	8,460	125,476	0	9,806	21,648	0	9,255
Large Industrial Vacant	L	U	0.00081591	180	19	0	113	0	44	4	0	0
Aggregate Extraction	V	T	0.00102140	38,097	4,766	1,113	0	648	6,093	0	0	25,477
Pipelines	P	T	0.00060104	151,718	53,460	29,509	2,821	6,195	5,484	3,690	0	50,559
Farmland	F	T	0.00010390	683,564	91,320	123,111	875	139,606	131,372	587	0	196,693
Managed Forests	T	T	0.00011932	1,535	383	211	18	143	243	14	0	523
				\$5,746,456	\$677,540	\$676,040	\$919,378	\$842,760	\$576,558	\$1,171,202	\$0	\$882,978

COUNTY OF OXFORD
BY-LAW NO. 6720-2025
SCHEDULE "C"

2025 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	0.00001025	\$81,271	\$9,608	\$9,584	\$11,980	\$12,564	\$7,994	\$18,049	\$0	\$11,492
Residential: Farmland 1	R	1	0.00000461	63	0	0	0	0	0	63	0	0
Multi-residential	M	T	0.00002050	2,222	83	283	571	64	9	1,140	0	72
New Multi-residential	N	T	0.00001025	389	20	0	0	0	0	369	0	0
Commercial	C	T	0.00001949	11,150	1,283	868	3,266	1,482	743	2,742	0	766
Commercial Small Scale on Farm	C	7	0.00001949	2	0	0	0	1	1	0	0	0
Commercial Small Scale on Farm	C	0	0.00001949	2	0	0	0	1	1	0	0	0
Commercial Vacant Units	C	U	0.00001365	63	8	5	21	8	4	10	0	7
Commercial Vacant Land	C	X	0.00001365	138	31	6	42	7	1	34	0	17
Shopping Centres	S	T	0.00001949	646	0	0	96	0	0	550	0	0
Shopping Centres Vacant	S	U	0.00001365	2	0	0	0	0	0	2	0	0
Parking Lot	G	T	0.00001949	12	0	5	0	1	1	5	0	0
Industrial	I	T	0.00002696	4,662	228	281	883	812	339	1,605	0	514
Industrial: Small Scale on Farm	I	0	0.00002696	1	0	0	0	0	0	0	0	1
Industrial New Small Scale on Farm	I	7	0.00002696	2	0	0	0	1	0	0	0	1
Industrial Vacant Units	I	U	0.00001752	56	0	3	10	13	2	8	0	20
Industrial Vacant Land	I	X	0.00001752	147	7	1	100	1	6	22	0	10
Large Industrial	L	T	0.00002696	3,818	66	182	2,695	0	211	465	0	199
Large Industrial Vacant	L	U	0.00001752	3	0	0	2	0	1	0	0	0
Aggregate Extraction	V	T	0.00002194	818	102	24	0	14	131	0	0	547
Pipelines	P	T	0.00001291	3,259	1,148	634	61	133	118	79	0	1,086
Farmland	F	T	0.00000223	14,672	1,960	2,642	19	2,996	2,820	13	0	4,222
Managed Forests	T	T	0.00000256	32	8	5	0	3	5	0	0	11
				\$123,430	\$14,552	\$14,523	\$19,746	\$18,101	\$12,387	\$25,156	\$0	\$18,965

COUNTY OF OXFORD
BY-LAW NO. 6720-2025
SCHEDULE "D"

2025 Tax Levies and Instalment Dates

	Total	Blandford - Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
General	\$89,791,661	\$6,733,233	\$6,718,323	\$9,136,578	\$8,375,155	\$5,729,721	\$11,639,146	\$32,684,674	\$8,774,831
Library	5,746,456	677,540	676,040	919,378	842,760	576,558	1,171,202	0	882,978
Grant ¹	123,430	14,552	14,523	19,746	18,101	12,387	25,156	0	18,965
Total	95,661,547	7,425,325	7,408,886	10,075,702	9,236,016	6,318,666	12,835,504	32,684,674	9,676,774
Less Interim Levy	43,936,569	3,436,743	3,428,440	4,625,918	4,218,543	2,921,812	5,861,469	14,983,464	4,460,180
Balance	51,724,978	3,988,582	3,980,446	5,449,784	5,017,473	3,396,854	6,974,035	17,701,210	5,216,594
Due Dates:									
September 30, 2025	25,862,490	1,994,291	1,990,223	2,724,892	2,508,737	1,698,427	3,487,018	8,850,605	2,608,297
December 15, 2025	25,862,488	1,994,291	1,990,223	2,724,892	2,508,736	1,698,427	3,487,017	8,850,605	2,608,297
	\$51,724,978	\$3,988,582	\$3,980,446	\$5,449,784	\$5,017,473	\$3,396,854	\$6,974,035	\$17,701,210	\$5,216,594

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