

COUNTY OF OXFORD

BY-LAW NO. 6335-2021

BEING a By-Law to Establish Tax Ratios and Levy Tax Rates for Upper-Tier Purposes for the Year 2021.

WHEREAS the Council of the County of Oxford has by By-Law No. 6298-2021 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 2021 budget for the County as set out in By-Law No. 6298-2021;

AND WHEREAS it is necessary to apportion the General Levy in the amount of \$63,724,374 required for County purposes among the lower-tier municipalities;

AND WHEREAS it is necessary to apportion the Library Levy in the amount of \$3,994,008 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 \$95,088 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 2021 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 2021 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 2021 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 2021 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 2021 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 2021, 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 2021, 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 \$63,724,374 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 \$3,994,008 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 \$95,088 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". Notwithstanding the provision contained in subsection 311(13) of the *Municipal Act, 2001, S.O.2001 c.25*, as amended, the lower-tier municipalities may defer portions of instalments set out herein, that result from tax deferral programs designed to provide financial relief to eligible taxpayers due to implications of the COVID-19 pandemic.
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 0% per annum from the date payment is due until it is made.
8. This By-Law shall apply to the year 2021.

READ a first and second time this 14th day of April, 2021.

READ a third time and finally passed in this 14th day of April, 2021.

LARRY G. MARTIN, WARDEN

CHLOE J. SENIOR, CLERK