

COUNTY OF OXFORD

BY-LAW NO. 6426-2022

BEING a By-Law to Establish Tax Ratios and Levy Tax Rates for Upper-Tier Purposes for the Year 2022.

WHEREAS the Council of the County of Oxford has by By-Law No. 6402-2022 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 2022 budget for the County as set out in By-Law No. 6402-2022;

AND WHEREAS it is necessary to apportion the General Levy in the amount of \$66,552,568 required for County purposes among the lower-tier municipalities;

AND WHEREAS it is necessary to apportion the Library Levy in the amount of \$4,061,003 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 \$51,541 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 2022 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 2022 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 2022 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 2022 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 2022 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 2022, 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 2022, 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 \$66,552,568 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 \$4,061,003 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 \$51,541 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 15% per annum from the date payment is due until it is made.
8. This By-Law shall apply to the year 2022.

READ a first and second time this 13th day of April, 2022.

READ a third time and finally passed in this 13th day of April, 2022.

LARRY G. MARTIN, WARDEN

CHLOE J. SENIOR, CLERK

COUNTY OF OXFORD
BY-LAW NO. 6426-2022
SCHEDULE "A"

2022 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	0.00375949	\$43,045,473	\$3,425,153	\$3,260,768	\$4,243,043	\$4,360,073	\$2,864,256	\$5,955,326	\$15,029,082	\$3,907,772
Residential Farmland Awaiting Dev	R	1	0.00169177	14,275	0	0	0	0	0	14,275	0	0
Multi-residential	M	T	0.00751898	1,519,789	34,335	104,447	207,852	26,627	3,191	406,841	709,435	27,061
Multi-residential New Construction	N	T	0.00375949	102,941	0	0	0	0	0	20,222	82,719	0
Multi-residential Farmland Awaiting Dev	M	1	0.00169177	0	0	0	0	0	0	0	0	0
Commercial Small Scale on Farm	C	7	0.00714980	119	119	0	0	0	0	0	0	0
Commercial	C	T	0.00714980	5,681,940	454,585	234,367	713,543	301,038	198,567	860,389	2,696,585	222,866
Commercial Vacant Units	C	U	0.00500486	57,019	2,950	1,833	6,892	2,845	757	3,748	36,038	1,956
Commercial Vacant Land	C	X	0.00500486	122,745	10,152	1,893	15,302	3,097	1,470	8,406	78,291	4,134
Commercial New Small Scale on Farm	X	7	0.00714980	513	0	0	0	357	156	0	0	0
Commercial New Construction	X	T	0.00714980	1,956,208	16,464	50,582	251,397	148,350	41,578	142,187	1,262,795	42,855
Comm - New Const. - Vacant	X	U	0.00500486	20,555	0	118	876	0	546	508	17,822	685
Shopping Centres	S	T	0.00714980	684,124	0	0	35,240	0	0	201,742	447,142	0
Shopping Centres Vacant	S	U	0.00500486	652	0	0	67	0	0	585	0	0
Parking Lot	G	T	0.00714980	18,226	0	1,659	119	1,444	293	2,488	12,223	0
Shopping Centre - New Const.	Z	T	0.00714980	206,395	0	0	0	0	0	0	206,395	0
Office Building New Construction	Y	T	0.00714980	20,885	0	0	0	0	0	0	20,885	0
Landfill	H	T	0.00714980	0	0	0	0	0	0	0	0	0
Industrial	I	T	0.00988746	1,594,184	39,866	39,893	194,786	85,371	90,015	302,704	616,550	224,999
Industrial Vacant Units	I	U	0.00642685	31,529	0	1,291	3,508	4,873	78	2,244	12,023	7,512
Industrial Vacant Land	I	X	0.00642685	110,389	7,603	235	19,392	456	1,556	0	79,561	1,586
Industrial New Small Scale on Farm	J	7	0.00988746	453	0	0	0	453	0	0	0	0
Industrial New Construction	J	T	0.00988746	1,035,972	54,460	64,013	118,591	149,673	39,736	59,373	509,033	41,093
Industrial New Cons - Vacant	J	U	0.00642685	4,641	0	0	0	0	747	418	3,476	0
Large Industrial	L	T	0.00988746	3,537,940	24,324	66,038	987,186	0	30,970	205,365	2,130,632	93,425
Large Industrial Vacant	L	U	0.00642685	105,812	147	0	890	0	0	32	104,743	0
Large Industrial New Construction	K	T	0.00988746	113,955	0	0	0	0	46,270	0	67,685	0
Lg Ind - New Const. - Vacant	K	U	0.00642685	1,525	0	0	0	0	346	0	1,179	0
Pipelines	P	T	0.00473433	1,263,262	427,070	234,596	21,589	52,584	39,172	26,938	63,913	397,400
Farmland	F	T	0.00081844	5,288,634	707,858	946,135	10,645	1,045,133	1,008,020	7,852	35,673	1,527,318
Managed Forests	T	T	0.00093987	12,413	2,903	1,662	156	1,182	1,401	111	1,626	3,372
				\$66,552,568	\$5,207,989	\$5,009,530	\$6,831,074	\$6,183,556	\$4,369,125	\$8,221,754	\$24,225,506	\$6,504,034

COUNTY OF OXFORD
BY-LAW NO. 6426-2022
SCHEDULE "B"

2022 Tax Rates and Levy for Library Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford-	East Zorra-	Ingersoll	South-West				Woodstock	Zorra
					Blenheim	Tavistock		Norwich	Oxford	Tillsonburg			
Residential	R	T	0.00036070	\$2,688,011	\$328,624	\$312,852	\$407,095	\$418,324	\$274,809	\$571,378	\$0	\$374,929	
Residential Farmland Awaiting Dev	R	1	0.00016232	1,370	0	0	0	0	0	1,370	0	0	
Multi-residential	M	T	0.00072140	77,748	3,294	10,021	19,942	2,555	306	39,034	0	2,596	
Multi-residential New Construction	N	T	0.00036070	1,940	0	0	0	0	0	1,940	0	0	
Commercial Small Scale on Farm	C	7	0.00068598	11	11	0	0	0	0	0	0	0	
Commercial	C	T	0.00068598	286,427	43,615	22,486	68,460	28,883	19,051	82,549	0	21,383	
Commercial Vacant Units	C	U	0.00048019	2,014	283	176	661	273	73	360	0	188	
Commercial Vacant Land	C	X	0.00048019	4,265	974	182	1,468	297	141	806	0	397	
Commercial New Small Scale on Farm	X	7	0.00068598	49	0	0	0	34	15	0	0	0	
Commercial New Construction	X	T	0.00068598	66,529	1,580	4,853	24,120	14,233	3,989	13,642	0	4,112	
Commercial New Con Vacant	X	U	0.00048019	262	0	11	84	0	52	49	0	66	
Shopping Centres	S	T	0.00068598	22,737	0	0	3,381	0	0	19,356	0	0	
Shopping Centres Vacant	S	U	0.00048019	62	0	0	6	0	0	56	0	0	
Parking Lot	G	T	0.00068598	576	0	159	11	139	28	239	0	0	
Landfill	H	T	0.00068598	0	0	0	0	0	0	0	0	0	
Industrial	I	T	0.00094864	93,797	3,825	3,827	18,688	8,191	8,636	29,043	0	21,587	
Industrial Vacant Units	I	U	0.00061662	1,872	0	124	337	468	7	215	0	721	
Industrial Vacant Land	I	X	0.00061662	2,958	729	23	1,861	44	149	0	0	152	
Industrial New Small Scale on Farm	J	7	0.00094864	43	0	0	0	43	0	0	0	0	
Industrial New Construction	J	T	0.00094864	50,556	5,225	6,142	11,378	14,360	3,812	5,696	0	3,943	
Industrial New Cons - Vacant	J	U	0.00061662	112	0	0	0	0	72	40	0	0	
Large Industrial	L	T	0.00094864	135,022	2,334	6,336	94,714	0	2,971	19,703	0	8,964	
Large Industrial Vacant	L	U	0.00061662	102	14	0	85	0	0	3	0	0	
Large Industrial New Construction	K	T	0.00094864	4,439	0	0	0	0	4,439	0	0	0	
Large Industrial New Con Vacant	K	U	0.00061662	33	0	0	0	0	33	0	0	0	
Pipelines	P	T	0.00045423	115,070	40,975	22,508	2,071	5,045	3,758	2,585	0	38,128	
Farmland	F	T	0.00007852	503,962	67,911	90,771	1,021	100,269	96,708	753	0	146,529	
Managed Forests	T	T	0.00009018	1,036	279	160	15	113	134	11	0	324	
				\$4,061,003	\$499,673	\$480,631	\$655,398	\$593,271	\$419,183	\$788,828	\$0	\$624,019	

COUNTY OF OXFORD
BY-LAW NO. 6426-2022
SCHEDULE "C"

2022 Tax Rates and Levy for Woodstock Police Services Court Security and Prisoner Transportation Grant Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford-	East Zorra-	Ingersoll	Norwich	South-West			Woodstock	Zorra
					Blenheim	Tavistock			Oxford	Tillsonburg			
Residential	R	T	0.00000458	\$34,087	\$4,167	\$3,966	\$5,165	\$5,304	\$3,483	\$7,250	\$0	\$4,752	
Residential Farmland Awaiting Dev	R	1	0.00000206	17	0	0	0	0	0	17	0	0	
Multi-residential	M	T	0.00000916	987	42	127	253	32	4	496	0	33	
Multi-residential New Construction	N	T	0.00000458	25	0	0	0	0	0	25	0	0	
Commercial Small Scale on Farm	C	7	0.00000871	0	0	0	0	0	0	0	0	0	
Commercial	C	T	0.00000871	3,637	554	286	869	367	242	1,048	0	271	
Commercial Vacant Units	C	U	0.00000610	25	4	2	8	3	1	5	0	2	
Commercial Vacant Land	C	X	0.00000610	54	12	2	19	4	2	10	0	5	
Commercial New Small Scale on Farm	X	7	0.00000871	0	0	0	0	0	0	0	0	0	
Commercial New Construction	X	T	0.00000871	845	20	62	306	181	51	173	0	52	
Commercial New Con Vacant	X	U	0.00000610	4	0	0	1	0	1	1	0	1	
Shopping Centres	S	T	0.00000871	289	0	0	43	0	0	246	0	0	
Shopping Centres Vacant	S	U	0.00000610	1	0	0	0	0	0	1	0	0	
Parking Lot	G	T	0.00000871	7	0	2	0	2	0	3	0	0	
Landfill	H	T	0.00000871	0	0	0	0	0	0	0	0	0	
Industrial	I	T	0.00001205	1,192	49	49	237	104	110	369	0	274	
Industrial Vacant Units	I	U	0.00000783	24	0	2	4	6	0	3	0	9	
Industrial Vacant Land	I	X	0.00000783	38	9	0	24	1	2	0	0	2	
Industrial New Small Scale on Farm	J	7	0.00001205	1	0	0	0	1	0	0	0	0	
Industrial New Construction	J	T	0.00001205	641	66	78	145	182	48	72	0	50	
Industrial New Cons - Vacant	J	U	0.00000783	2	0	0	0	0	1	1	0	0	
Large Industrial	L	T	0.00001205	1,715	30	80	1,203	0	38	250	0	114	
Large Industrial Vacant	L	U	0.00000783	1	0	0	1	0	0	0	0	0	
Large Industrial New Construction	K	T	0.00001205	56	0	0	0	0	56	0	0	0	
Large Industrial New Con Vacant	K	U	0.00000783	0	0	0	0	0	0	0	0	0	
Pipelines	P	T	0.00000577	1,461	520	286	26	64	48	33	0	484	
Farmland	F	T	0.00000100	6,419	865	1,156	13	1,277	1,232	10	0	1,866	
Managed Forests	T	T	0.00000115	13	4	2	0	1	2	0	0	4	
				\$51,541	\$6,342	\$6,100	\$8,317	\$7,529	\$5,321	\$10,013	\$0	\$7,919	

COUNTY OF OXFORD
BY-LAW NO. 6426-2022
SCHEDULE "D"

2022 Tax Rates and Levy Instalment Dates

	Total	Blandford - Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
General	\$66,552,568	\$5,207,989	\$5,009,530	\$6,831,074	\$6,183,556	\$4,369,125	\$8,221,754	\$24,225,506	\$6,504,034
Library	4,061,003	499,673	480,631	655,398	593,271	419,183	788,828	0	624,019
Grant ¹	51,541	6,342	6,100	8,317	7,529	5,321	10,013	0	7,919
Total	70,665,112	5,714,004	5,496,261	7,494,789	6,784,356	4,793,629	9,020,595	24,225,506	7,135,972
Less Interim Levy	33,906,737	2,768,293	2,642,265	3,353,235	3,250,214	2,539,024	4,286,577	11,633,082	3,434,047
Balance	36,758,375	2,945,711	2,853,996	4,141,554	3,534,142	2,254,605	4,734,018	12,592,424	3,701,925
Due Dates:									
September 30, 2022	18,379,189	1,472,856	1,426,998	2,070,777	1,767,071	1,127,303	2,367,009	6,296,212	1,850,963
December 15, 2022	18,379,186	1,472,855	1,426,998	2,070,777	1,767,071	1,127,302	2,367,009	6,296,212	1,850,962
	\$36,758,375	\$2,945,711	\$2,853,996	\$4,141,554	\$3,534,142	\$2,254,605	\$4,734,018	\$12,592,424	\$3,701,925

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