

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
Marcus Ryan (Apr 10, 2024 14:51 EDT)

MARCUS RYAN, WARDEN

Chloe Senior

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- | East Zorra- | Ingersoll | Norwich | South-West | | | Woodstock | Zorra |
|------------------------------------|-----|-----|------------|--------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------|------------------|-------|
| | | | | | Blenheim | Tavistock | | | Oxford | Tillsonburg | | | |
| 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- | East Zorra- | Ingersoll | Norwich | South-West | | | Woodstock | Zorra |
|------------------------------------|-----|-----|------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|------------|-----------------|-------|
| | | | | | Blenheim | Tavistock | | | Oxford | Tillsonburg | | | |
| 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









By-law

Final Audit Report

2024-04-10

| | |
|-----------------|--|
| Created: | 2024-04-10 |
| By: | Chloe Senior (csenior@oxfordcounty.ca) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAA15luLAKFWX674wWT8WuYDPHHxtgcW9Mb |

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