

## REPORT TO COUNTY COUNCIL

# Development Charges Annual Report - 2023

**To:** Warden and Members of County Council

**From:** Director of Corporate Services

## RECOMMENDATION

---

1. That County Council receive Report CS 2024-13, prepared in accordance with Section 12 of O.Reg.82/98 of the *Development Charges Act, 1997*, and authorize posting the report for public information.

## REPORT HIGHLIGHTS

---

- Total development charges collected amounted to \$5,220,895 (\$7,620,916 – 2022)
- Accrued interest earned by the development charges accounts was \$962,354 (\$381,174 – 2022)
- Total development charge funds used for capital and operating projects was \$5,654,153 (\$7,924,186 – 2022)

## IMPLEMENTATION POINTS

---

In accordance with subsection 43(2.1) of the *Development Charges Act, 1997*, following adoption of the recommendation contained in this report, the report will be made available to the public by posting it to the County website.

## Financial Impact

Growth related capital projects have been funded using development charge revenues based on actual expenditures incurred in 2023 for projects identified in the current Development Charges Background Study. Development Charge Reserve Funds Statement of Continuity, attached as Attachment 1, illustrates the total contributions to and from each reserve fund by service that occurred in the year. Attachment 2 presents details of funding sources for the growth related projects included in the Development Charge Background Study.

The Treasurer confirms that the County is in compliance with subsection 59.1(1) of the *Development Charges Act, 1997*<sup>1</sup>.

**Communications**

This report will be posted on the County’s website for public information.


**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 goals.

**Strategic Plan Pillars and Goals**

PILLAR 1	PILLAR 2	PILLAR 3
		
<b>Promoting community vitality</b>	<b>Enhancing environmental sustainability</b>	<b>Fostering progressive government</b>
Goal 1.2 – Sustainable infrastructure and development		Goal 3.1 – Continuous improvement and results-driven solutions Goal 3.2 – Collaborate with our partners and communities Goal 3.4 – Financial sustainability

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

---

<sup>1</sup> Subsection 59.1(1) A municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by this Act or another Act. 2015, c.26, s.8

## DISCUSSION

---

### Background

In accordance with Section 12 of O.Reg.82/98, of the *Development Charges Act, 1997*, the treasurer of the municipality shall provide to Council a financial statement relating to the reserve funds established under a by-law to collect development charges. The statement provided by the Treasurer is required to be made available to the public and to the Minister of Municipal Affairs and Housing on request.

Attachment 1 provides the development charge continuity information prescribed in Section 12 of O.Reg.82/98 as information to be included in the statement of the treasurer of a municipality under section 43 of the Act. In addition, Attachment 2 provides project specific information pursuant to Section 12 of O.Reg.82/98 under section 43 of the Act.

### Comments

#### Development Charge Eligible Cost Analysis

The nature of capital projects and timing identified when the by-laws were passed reflected the intentions of the Council at that time. Nevertheless, over time municipal projects and Council priorities change; Council's intentions may alter; and different capital projects (and timing) may be required to meet the need for services required by new growth. Project timing, along with estimated expenditures and funding sources are reviewed with each budget and business plan cycle.

Development Charges are used to finance capital works required for new housing and non-residential development. The county-wide by-laws apply to most new residential and some forms of non-residential development on lands within the boundaries of Oxford County.

Development Charges generated from the county-wide charge are allocated toward growth-related costs associated with growth-related studies, roads and related, land ambulance, waste diversion and library services. The water and wastewater by-laws apply specifically to development of lands within a geographic area defined in each by-law that generally corresponds to the jurisdiction named in the title. Development Charges generated are allocated toward growth-related costs associated with the provision of water and wastewater infrastructure. All current County Development Charge by-laws under the authority of the *Development Charges Act, (1997)* came into effect on June 26, 2019 and were subsequently amended as of April 1, 2021. The allocation of development charge reserve funds in 2023 meets or exceeds the requirements for prescribed services (water, wastewater and roads) as set out in Section 35 of the Act – Use of Reserve Funds.

#### Development Charge Exemptions and Discounts

Notwithstanding statutory exemptions set out in the *Development Charges Act, (1997)*, the Act allows municipalities to exempt from development charges certain types of development. The Act does not permit capital funding shortfalls created by development charge exemptions or

discounts to be funded through other development charge eligible sources. Within this reporting year, the cost of statutory and non-statutory development charge exemptions and discounts funded by user rates/fees or taxation are illustrated in Table 1.

**Table 1 – 2023 Development Charge Exemptions**

<b>Exemption</b>	<b>County</b>	<b>Library</b>	<b>Water</b>	<b>Wastewater</b>	<b>Total</b>
Industrial buildings	\$108,057	\$57	\$59,229	\$103,777	<b>\$271,120</b>
Affordable housing	-	-	-	-	-
Educational	4,266	140	-	-	<b>4,406</b>
Municipal	265,668	8,728	449,690	-	<b>724,086</b>
Rental discounts	31,996	-	17,441	31,409	<b>80,846</b>
Additional Residential Units	36,196	5,051	11,686	39,111	<b>92,044</b>
<b>Subtotal Statutory</b>	<b>446,183</b>	<b>13,976</b>	<b>538,046</b>	<b>174,297</b>	<b>1,172,502</b>
Industrial buildings	118,852	3,908	45,459	212,089	<b>380,308</b>
Farm buildings	82,334	2,706	-	-	<b>85,040</b>
Places of worship	4,476	147	-	-	<b>4,623</b>
Public hospitals	-	-	-	-	-
Private schools	-	-	-	-	-
Lands in CBD and ED <sup>1</sup>	-	-	-	-	-
Temporary buildings or structures	-	-	-	-	-
Temporary dwelling units	-	-	-	-	-
Long term care homes	98,037	3,223	33,871	303,431	<b>438,562</b>
<b>Subtotal Non-Statutory</b>	<b>303,699</b>	<b>9,984</b>	<b>79,330</b>	<b>515,520</b>	<b>908,533</b>
<b>Total</b>	<b>\$749,882</b>	<b>\$23,960</b>	<b>\$617,376</b>	<b>\$689,817</b>	<b>\$2,081,035</b>

Note 1: Central Business District (CBD) and Entrepreneurial District (ED)

### Indexing

The County schedule of Development Charges as summarized in the tables found on Attachment 3 includes indexing of the development charges implemented on April 1, 2024, in accordance with the Statistics Canada Construction Price Statistics. The schedule sets out the charges that are applicable to residential development by unit type: single and semi-detached dwelling units; apartments; and other multiples. Charges applicable to non-residential

development are levied based on square meter of gross floor area. To determine the total County charge, the county-wide charge is added to the applicable area-specific charges for water and wastewater services. Only the county-wide development charge will apply for development occurring in areas that are not serviced by municipal water and/or wastewater.

### Development Charges Debt

In some cases, growth-related capital projects are completed prior to having fully collected the necessary DCs to fund the project. In these situations, external debt is permitted under the *Development Charges Act, (1997)*, to cash flow the capital costs of the project and is repaid by the future DC collections. In 2023, \$4,142,000 of debt was issued for unfinanced DCs related to the extension of a watermain to service development on County Road 4 and Lansdowne Ave. Additional debt issuance is anticipated in 2024 for a watermain extension on County Road 17 in Woodstock. The unfinanced DCs related to the Drumbo Wastewater Treatment Plant are being reviewed as part of the 2024 background study to determine the appropriate timing for debenture issuance to ensure future DC cash flows are sufficient to meet debenture repayment obligations.

## CONCLUSIONS

---

Growth related capital projects have been funded using development charge revenues based on actual expenditures incurred in 2023 for projects identified in the current Development Charges Background Study.

This report meets the annual financial reporting requirements as set out in the *Development Charges Act, 1997*.

## SIGNATURES

---

### Report author:

Original signed by

---

Jennifer Lavallee, CPA, CGA  
Manager of Capital Planning

### 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

**ATTACHMENTS**

---

- Attachment 1 – Development Charge Reserve Funds Continuity Statement, December 31, 2023
- Attachment 2 – Growth-Related Projects Funding Sources, 2023
- Attachment 3 – County Development Charges Schedule, April 1, 2024

Report CS 2024-13  
Attachment 1



Development Charge Reserve Funds Statement  
For the Year Ended December 31, 2023

Description of Service	Fund	Opening Balance	Collections	Interest Earned	Exemptions Funded	Repaymt of Borrowed Funds incl. Interest	Transferred to Capital Projects	Transferred to Operating	Amounts Refunded	Amounts Loaned to other Service Category	Credits	Amounts Borrowed from Fund for Other Munic Purposes	Closing Balance
Roads	91230	566,090	1,509,455	41,218	637,975	-	(358,523)	-	-	-	-	-	2,396,214
Water*		1,772,523	1,144,422	104,026	617,376	-	(631,466)	(140,927)	-	-	-	-	2,865,952
Sanitary Sewer*		14,301,921	2,169,609	730,497	689,817	-	(3,496,789)	(286,606)	-	-	-	-	14,108,450
Library	91600	497,245	133,255	25,701	23,960	-	-	(157,160)	-	-	-	-	523,001
Land Ambulance	91500	588,933	187,413	30,965	73,229	-	(136,710)	(199,298)	-	-	-	-	544,532
Administration	91100	525,394	57,694	28,009	29,507	-	-	(231,827)	-	-	-	-	408,777
Waste Diversion	91231	32,625	19,047	1,939	9,172	-	-	(14,849)	-	-	-	-	47,934
		<b>18,284,730</b>	<b>5,220,895</b>	<b>962,354</b>	<b>2,081,035</b>	<b>-</b>	<b>(4,623,487)</b>	<b>(1,030,666)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,894,861</b>

Notes

\* see supplementary table for system specific details.

Description of Service	Fund	Opening Balance	Collections	Interest Earned	Exemptions Funded	Repaymt of Borrowed Funds incl. Interest	Transferred to Capital	Transferred to Operating	Amounts Refunded	Amounts Loaned to other Service Category	Credits	Amounts Borrowed from Fund for Other Munic Purposes	Closing Balance
<b>Water</b>													
Blandford-Blenheim - Drumbo	91268	19,979	-	877	-	-	(10,088)	-	-	-	-	-	10,767
Blandford-Blenheim - Plattsville	91266	1	37,620	428	-	-	(38,049)	-	-	-	-	-	0
EZT - Tavistock	91265	566,631	43,496	29,130	33,871	-	(38,029)	-	-	-	-	-	635,099
Ingersoll	91263	2	24,192	189	3,512	-	(27,894)	-	-	-	-	-	1
Mt Elgin	91269	126,849	213,414	7,792	-	-	(11,348)	(140,927)	-	-	-	-	195,779
Norwich	91264	0	88,803	482	44,223	-	(13,461)	-	-	-	-	-	120,047
Tillsonburg	91262	538,587	148,339	28,983	9,410	-	(9,771)	-	-	-	-	-	715,548
Woodstock	91261	5	398,952	3,080	76,669	-	(478,706)	-	-	-	-	-	0
Zorra - Thamesford	91267	520,470	189,605	33,066	449,690	-	(4,120)	-	-	-	-	-	1,188,711
		<b>1,772,523</b>	<b>1,144,422</b>	<b>104,026</b>	<b>617,376</b>	<b>-</b>	<b>(631,466)</b>	<b>(140,927)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,865,952</b>
<b>Sanitary Sewer</b>													
Blandford-Blenheim - Drumbo	91258	2	4,870	-	-	-	(4,870)	-	-	-	-	-	2
Blandford-Blenheim - Plattsville	91256	1	97,836	1,228	-	-	(81,908)	(17,155)	-	-	-	-	1
EZT - Tavistock	91255	4	390,364	5,105	303,431	-	(531,732)	(167,171)	-	-	-	-	1
Ingersoll	91253	1	96,236	1,015	13,958	-	(8,930)	(102,279)	-	-	-	-	0
Mt Elgin	91259	2	2,235	3	-	-	(2,240)	-	-	-	-	-	1
Norwich	91254	3,376,511	419,369	176,358	208,880	-	(89,636)	-	-	-	-	-	4,091,481
Tillsonburg	91252	6,612,487	447,047	318,488	28,363	-	(2,583,174)	-	-	-	-	-	4,823,211
Woodstock	91251	4,079,977	711,653	216,368	135,186	-	(163,928)	-	-	-	-	-	4,979,257
Zorra - Thamesford	91257	232,936	-	11,932	-	-	(30,370)	-	-	-	-	-	214,497
		<b>14,301,921</b>	<b>2,169,609</b>	<b>730,497</b>	<b>689,817</b>	<b>-</b>	<b>(3,496,789)</b>	<b>(286,606)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,108,450</b>
		<b>16,074,443</b>	<b>3,314,031</b>	<b>834,523</b>	<b>1,307,193</b>	<b>-</b>	<b>(4,128,255)</b>	<b>(427,533)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,974,403</b>

Definitions

**Description of the Service** – service for which the fund was established.

**Opening Balance** – balance of the reserve fund at the beginning of the year.

**Collections** – funds received from property owners/developers usually at the date that a building permit is issued.

**Interest Earned** – interest earned on the fund balance.

**Exemptions Funded** – the amount of funds contributed to the reserves based on statutory and non-statutory exemptions and discounts granted throughout the year.

**Repayment of Borrowed Funds, Including Interest** – receipt of principal and interest of funds previously loaned.

**Transferred to Capital** – funds taken from the reserve funds to meet growth-related net capital costs for which the development charge was imposed.

**Transferred to Operating** – funds taken from the reserve funds to meet growth-related eligible costs within operating for which the development charge was imposed, along with payment of principle and interest for debt issued related to eligible capital costs.

**Amounts Refunded** – if the development charge is amended by Council or by the Municipal Board, the County shall immediately refund the difference.

**Amounts Loaned to other Service Category** – the transfer of funds to finance another service i.e. water, sewer, etc. – to be repaid bearing interest.

**Credits** – if a property owner/developer paid all or any portion of a charge relating to development prior to the development charge by-law coming into force, a credit is applied to offset the previous payment.

**Amounts Borrowed from Fund for Other Municipal Purposes** - the transfer of funds to finance another municipal service.

**Closing Balance** – balance of the reserve fund at the end of the year



**Growth-Related Projects Funding Sources  
For the Year Ended December 31, 2023**

CAPITAL PROJECT	PROJECT DESCRIPTION	YTD EXPENDITURES	UNFINANCED CAPITAL		TOTAL	TAXATION	W/WW RATES & RESERVES **	RESERVES **	DEVELOPMENT CHARGES	OTHER SOURCES*
<b>ROADS</b>										
930000 TRANSPORTATION MASTER PLAN	Development of a 20 year transportation strategy that accommodates growth and change	144,906	-		144,906	-	-	36,226	108,679	-
930004 COUNTY ROAD 4	Corridor Master Plan to identify preferred alternative to effectively move traffic from the 401/403 to north Oxford	36,837	-		36,837	-	-	-	36,837	-
930003 COUNTY ROAD 3	CR 3 Princeton From Roper St to CR 2 - Design for Urbanization	1,813			1,813	-	-	907	907	-
930008 COUNTY ROAD 8	CR 36 & 8 Roundabout	98,227			98,227	-	-	-	98,227	-
930016 COUNTY ROAD 16	Design & Construction From 27th Line to east limit of Kintore	144,822	-		144,822	-	-	72,411	72,411	-
930073 DC TECHNICAL STUDY	Development Charges Technical Study	33,085	-		33,085	-	-	-	33,085	-
930150 URBANIZATION	Design & Construction for CR 59 in Burgessville	6,550	-		6,550	-	-	3,275	3,275	-
930300 TRAFFIC SIGNALS	CR 35 and Clarke St - Design and Construction for new signals	10,206			10,206	-	-	5,103	5,103	-
		<b>476,445</b>	<b>-</b>		<b>476,445</b>	<b>-</b>	<b>-</b>	<b>117,922</b>	<b>358,523</b>	<b>-</b>
<b>WATER</b>										
900016 SCADA MASTER PLAN	Development of SCADA and instrumentation/control standards and purchase of hardware to extend SCADA system for water/wastewater infrastructure	125,150	-		125,150	-	121,638	-	3,511	-
900018 WATER MODEL	Completion of the migration of the existing hydraulic water models to new platform with extended capabilities	44,541	-		44,541	-	21,418	-	23,123	-
900025 W/WW MASTER PLAN	2024 Master Plan for W&WW infrastructure to address existing and future servicing needs of the communities of Oxford County	57,657			57,657	-	14,414	-	43,243	-
900026 DC TECHNICAL STUDY	Development Charges Technical Study	19,816			19,816	-	-	-	19,816	-
960170 WOODSTOCK CR4 & LANSLOWNE WATERMAIN	Extension of Watermain to service development	2,430	4,335,178		4,337,608		(15,688)	-	195,336	4,157,960
960171 WOODSTOCK - CR17 WATERMAIN	Construction of watermains to service development lands north of Pittock reservoir in Woodstock	22,199	224,042	2	246,241	-	-	-	246,241	-
HARRIS STREET WATERMAIN	Prior Project Recovery - Upgrades to the Harris Street Watermain	-	-		-	-	(18,942)	-	18,942	-
960437 TAVISTOCK WELL 4	Initiate a Class EA Study to determine the preferred means of bringing Well 4 online	44,695	-		44,695	-	11,174	-	33,521	-
PHASE 1 TRANSMISSION MAIN	Prior Project Recovery - Construction of the phase 1 transmission main in Norwich	-	-		-	-	(11,004)	-	11,004	-
PLATTSVILLE WATER TOWER	Prior Project Recovery - Construction of the Plattsville Water Tower	-	-		-	-	(35,529)	-	35,529	-
960403 MT ELGIN GRAYDON WELL	Construction of the Mount Elgin Graydon Well	1,799	-		1,799	-	600	-	1,199	-
MT ELGIN GRAYDON WELL	Debt Recovery - Mount Elgin Graydon Well - By-Law 6485-2022	140,927	-		140,927	-	-	-	140,927	-
		<b>459,214</b>	<b>4,559,221</b>		<b>5,018,434</b>	<b>-</b>	<b>88,081</b>	<b>-</b>	<b>772,393</b>	<b>4,157,960</b>





**Growth-Related Projects Funding Sources  
For the Year Ended December 31, 2023**

CAPITAL PROJECT	PROJECT DESCRIPTION	YTD EXPENDITURES	UNFINANCED CAPITAL		TOTAL	TAXATION	W/WW RATES & RESERVES **	RESERVES **	DEVELOPMENT CHARGES	OTHER SOURCES*
<b>SANITARY SEWER</b>										
900016 SCADA MASTER PLAN	Development of SCADA and instrumentation/control standards and purchase of hardware to extend SCADA system for water/wastewater infrastructure	529,821	-		529,821	-	494,681	-	35,140	-
900025 W/WW MASTER PLAN	2024 Master Plan for W&WW infrastructure to address existing and future servicing needs of the communities of Oxford County	57,657	-		57,657	-	14,948	-	42,709	-
900026 DC TECHNICAL STUDY	Development Charges Technical Study	19,817	-		19,817	-	245	-	19,573	-
950163 WOODSTOCK LANSDOWNE PUMPING STATION	New sewage pumping station to service development	114,348	-		114,348	-	-	-	114,348	-
950172 WOODSTOCK NORTH TRUNK SEWER I/I	Study to determine the source of inflow and infiltration within the north trunk sewer	74,061	-		74,061	-	61,747	-	12,313	-
950200 WWTP UPGRADE	Multi-year upgrade and expansion of the Tillsonburg Wastewater Treatment Plant	6,111,902	-		6,111,902	-	3,540,390	-	2,571,512	-
INGERSOLL WWTP	Debt Recovery - Ingersoll Wastewater Treatment Plant Expansion - By-Law 6061-2018	505,172	(201,699)	1	303,473	-	201,194	-	102,279	-
950412 NORWICH LAGOON UPGRADES	Class EA Study and Design for Capacity Expansion of Norwich Lagoon	87,180	-		87,180	-	-	-	87,180	-
TAVISTOCK LAGOON UPGRADES	Debt Recovery - Tavistock Lagoon Upgrades - By-Law 5256-2011	268,619	-		268,619	-	101,447	-	167,171	-
TAVISTOCK LAGOON UPGRADES	Prior Project Recovery - Tavistock Lagoon Upgrades	-	-		-	-	(528,677)	-	528,677	-
PLATTSVILLE LAGOON UPGRADES	Prior Project - Plattsville Lagoon Upgrades	-	-		-	-	(80,467)	-	80,467	-
PLATTSVILLE LAGOON UPGRADES	Debt Recovery - Plattsville Lagoon Upgrades - By-Law 5113-2009	21,444	-		21,444	-	4,289	-	17,155	-
950810 DRUMBO - WWTP	Multi-year expansion of the Drumbo Wastewater Treatment Plant	1,543,556	(1,538,686)	2	4,870	-	-	-	4,870	-
		<b>9,333,578</b>	<b>(1,740,386)</b>		<b>7,593,192</b>	<b>-</b>	<b>3,809,798</b>	<b>-</b>	<b>3,783,394</b>	<b>-</b>
<b>LIBRARY</b>										
TILLSONBURG LIBRARY	Debt Recovery - Tillsonburg Library Renovations Project - By-Law 5503-2013	85,511	-		85,511	-	-	-	85,511	-
COLLECTION MATERIAL	Collection material	-	-		-	(71,649)	-	-	71,649	-
		<b>85,511</b>	<b>-</b>		<b>85,511</b>	<b>(71,649)</b>	<b>-</b>	<b>-</b>	<b>157,160</b>	<b>-</b>
<b>LAND AMBULANCE</b>										
915010 EMS MILL ST	Debt Recovery - Construction EMS Mill Street Station - By-Law 5503-2013	184,335	-		184,335	(14,962)	-	-	199,298	-
510000 PARAMEDIC SERVICES	Prior Project - Additional Ambulance	-	-		-	-	-	(136,710)	136,710	-
		<b>184,335</b>	<b>-</b>		<b>184,335</b>	<b>(14,962)</b>	<b>-</b>	<b>(136,710)</b>	<b>336,007</b>	<b>-</b>
<b>WASTE DIVERSION</b>										
WASTE DIVERSION COLLECTION	Provision for Waste Diversion Collection Contract	14,849	-		14,849	-	-	-	14,849	-
		<b>14,849</b>	<b>-</b>		<b>14,849</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,849</b>	<b>-</b>



**Growth-Related Projects Funding Sources  
For the Year Ended December 31, 2023**

CAPITAL PROJECT	PROJECT DESCRIPTION	YTD EXPENDITURES	UNFINANCED CAPITAL		TOTAL	TAXATION	W/WW RATES & RESERVES **	RESERVES **	DEVELOPMENT CHARGES	OTHER SOURCES*
<b>GROWTH-RELATED STUDIES</b>										
SECONDARY PLANNING AND SERVICING STUDIES	Secondary planning and servicing study	205,839	-		205,839	-	-	51,460	154,380	-
DEVELOPMENT CHARGE STUDY UPDATE	Development charges study as part of the 5 year review of DC charges	36,721	-		36,721	-	-	-	36,721	-
ADMINISTRATION BUILDING	Prior Project Recovery - Construction of the Oxford County Administration Building	-	-		-	(40,726)	-	-	40,726	-
		<b>242,561</b>	<b>-</b>		<b>242,561</b>	<b>(40,726)</b>	<b>-</b>	<b>51,460</b>	<b>231,827</b>	<b>-</b>
<b>Total</b>		<b>10,796,492</b>	<b>2,818,835</b>		<b>13,615,327</b>	<b>(127,337)</b>	<b>3,897,879</b>	<b>32,672</b>	<b>5,654,153</b>	<b>4,157,960</b>

\* **Project Costs Funded from Other Sources** – the amount and source of any other money used to fund the project. Other Revenue Sources includes Capital Contributions, other Municipal contributions, Canada Community Building Fund, and Debenture financing.

\*\* **Project Funded from Reserve Fund** – the amount of money from each development charge reserve fund used to fund the project. Negative reserve amounts represent a replenishment of previous funding from reserves.

<sup>1</sup> Debentured \$6,500,000 in 2018 - By-Law 6061-2018; \$3,911,260 (60%) of the debenture is recoverable from future development charges collected

<sup>2</sup> A debenture is expected to be issued for unfinanced development charges. The debenture will be recoverable from future development charges collected

# OXFORD COUNTY DEVELOPMENT CHARGES

**This document summarizes the Development Charges according to the following by-laws:**

6121-2019 / 6323-2021	County-Wide	6126-2019 / 6328-2021	Norwich Water & Wastewater
6122-2019 / 6324-2021	Woodstock Water & Wastewater	6125-2019 / 6327-2021	Tavistock Water & Wastewater
6123-2019 / 6325-2021	Tillsonburg Water & Wastewater	6128-2019 / 6330-2021	Plattsville Water & Wastewater
6124-2019 / 6326-2021	Ingersoll Water & Wastewater	6129-2019 / 6331-2021	Drumbo Water & Wastewater
6127-2019 / 6329-2021	Thamesford Water & Wastewater	6130-2019 / 6332-2021	Mt. Elgin Water & Wastewater

Original by-laws passed in 2019 are amended as set out in by-laws passed in 2021 as listed above.

**This document is intended as a guide.**

Refer to the approved by-laws and consult with County or municipal staff to determine charges that apply to specific development proposals. The by-laws are available in full at Customer Service in the Oxford County Administration Building during regular business hours (weekdays from 8:00 a.m. to 4:30 p.m.). They are also available on the County website at: [Oxford County Development Charges](#).

In addition to the County Development Charges, most area municipalities in Oxford County also have Development Charges by-laws. Refer to the Building Department of the area municipality or follow the website link above to the summary tables for information regarding the municipal Development Charges, where provided.

## PURPOSE OF DEVELOPMENT CHARGES

Development Charges are used to finance capital works required for new housing and non-residential development. The county-wide by-law applies to most new residential and some forms of non-residential development on lands within the boundaries of Oxford County. Development Charges generated from the county-wide charge go toward growth-related costs associated with growth-related studies, land ambulance, roads, waste diversion, and library services. The water and wastewater by-laws apply specifically to development of lands within a geographic area defined in each by-law that generally corresponds to the service area named in the title. Development Charges generated from these by-laws go toward growth-related costs associated with the provision of water and wastewater infrastructure. All County Development Charge by-laws were passed under the authority of the Development Charges Act, (1997) on March 24, 2021.

## SCHEDULE OF CHARGES

The County schedule of Development Charges is summarized in the tables below and on the following page. For area municipal charges, please refer to the appropriate municipal by-law as amended. The schedule sets out the charges that are applicable to residential development by unit type: single and semi-detached dwelling units; apartments; and other multiples. Charges applicable to non-residential development are levied per square meter of gross floor area and per wind turbine. To determine the total County charge, add the county-wide charges to the applicable area-specific charges for water and wastewater. For areas not serviced by municipal sewer and water services, only the county-wide charge applies. The County Development Charges will be indexed on April 1 of each year in accordance with the annual change in the Statistics Canada Construction Price Index.

## COUNTY-WIDE DEVELOPMENT CHARGE RATES SCHEDULE - RESIDENTIAL AND NON-RESIDENTIAL EFFECTIVE APRIL 1, 2024

Service Component	RESIDENTIAL DWELLINGS <sup>1</sup>				NON-RESIDENTIAL <sup>2</sup>	
	Single Detached & Semi Detached	APARTMENTS		Other Multiples	\$/sq m of Floor Area	Per Wind Turbine
		2-Bedroom & Larger	Bachelor & 1-Bedroom			
Growth-Related Studies	151	80	55	94	0.55	151
Land Ambulance	482	257	173	302	1.87	482
Roads and Related	3,894	2,075	1,405	2,447	15.01	3,894
Waste Diversion	46	24	16	31	0.22	0
Library Service <sup>1</sup>	638	340	230	401	0.58	0
<b>Total</b>	<b>\$5,211</b>	<b>\$2,776</b>	<b>\$1,879</b>	<b>\$3,275</b>	<b>\$18.23</b>	<b>\$4,527</b>

<sup>1</sup>The charge for library service is not applicable in Woodstock

<sup>2</sup>Industrial buildings exempt

# AREA-SPECIFIC DEVELOPMENT CHARGE RATES SCHEDULE - RESIDENTIAL AND NON-RESIDENTIAL

EFFECTIVE APRIL 1, 2024

		RESIDENTIAL DWELLINGS <sup>1</sup>				NON-RESIDENTIAL <sup>2</sup>
Area	Service	Single Detached & Semi Detached	APARTMENTS		Other Multiples	\$/sq m of Floor Area
			2-Bedroom & Larger	Bachelor & 1-Bedroom		
Woodstock	Water	\$2,491	\$1,327	\$899	\$1,565	\$9.83
	Wastewater	\$4,488	\$2,392	\$1,617	\$2,819	\$17.23
Tillsonburg	Water	\$2,283	\$1,217	\$822	\$1,433	\$10.66
	Wastewater	\$6,879	\$3,666	\$2,480	\$4,321	\$32.09
Ingersoll	Water	\$1,997	\$1,066	\$722	\$1,255	\$6.65
	Wastewater	\$7,946	\$4,237	\$2,866	\$4,991	\$26.42
Thamesford	Water	\$8,997	\$4,797	\$3,244	\$5,652	\$29.88
	Wastewater	\$0	\$0	\$0	\$0	\$0.00
Norwich	Water	\$2,401	\$1,281	\$866	\$1,509	\$8.50
	Wastewater	\$11,339	\$6,045	\$4,090	\$7,124	\$40.16
Tavistock	Water	\$1,733	\$925	\$626	\$1,091	\$6.10
	Wastewater	\$15,556	\$8,294	\$5,609	\$9,774	\$54.63
Plattsville	Water	\$7,931	\$4,229	\$2,859	\$4,982	\$37.02
	Wastewater	\$20,617	\$10,990	\$7,437	\$12,953	\$96.23
Drumbo	Water	\$0	\$0	\$0	\$0	\$0.00
	Wastewater	\$5,883	\$3,138	\$2,122	\$3,697	\$15.01
Mt. Elgin	Water	\$8,458	\$4,509	\$3,050	\$5,314	\$24.47
	Wastewater	\$89	\$46	\$33	\$55	\$0.24

<sup>1</sup>For exemptions that may apply, check applicable by-laws

<sup>2</sup>Industrial buildings exempt

## APPLICATION

Development Charges are imposed against all lands to be developed, where the development requires:

- Zoning by-law or zoning by-law amendment
- Approval of a minor variance
- Granting of part lot control
- Approval of a plan of subdivision
- Approval of consent to sever land
- Approval of condominium
- Issuance of a building permit

## EXEMPTIONS

Certain exemptions apply and reference should be made to the applicable by-law(s), as amended, concerning exemptions.

## COLLECTION

Development Charges imposed by the County are to be calculated and payable in accordance with its by-laws, as amended, and the provisions of the Development Charges Act.

## STATEMENT OF TREASURER

Each year, the County Treasurer will issue a statement for the preceding year including opening and closing balances of the Development Charge reserve funds and of transactions relating to the funds; identify all assets whose capital costs were funded under development charge by-laws, as amended, during the year and the manner in which any capital cost not funded under the by-laws, as amended, was or will be funded; and a statement as to compliance with the Statement of Treasurer requirements of the Development Charges Act.

The annual statement of the County Treasurer regarding Development Charges Reserve Funds will be available by April 30th of the subsequent year. This statement may be viewed by the public at Customer Service in the Oxford County Administration Building (21 Reeve Street, Woodstock, Ontario) during regular business hours (weekdays from 8:00 a.m. to 4:30 p.m.) or by email request to [customerservice@oxfordcounty.ca](mailto:customerservice@oxfordcounty.ca).

## ADDITIONAL INFORMATION

### Oxford County

P.O. Box 1614, 21 Reeve Street, Woodstock, ON N4S 7Y3  
 Phone: 519-539-9800 | 1-800-755-0394 | Fax: 519-421-4713  
[www.oxfordcounty.ca](http://www.oxfordcounty.ca) | [customerservice@oxfordcounty.ca](mailto:customerservice@oxfordcounty.ca)

