

COUNTY OF OXFORD

BY-LAW NO. 6527-2023

BEING a By-Law to Establish Tax Ratios and Levy Tax Rates for Upper-Tier Purposes for the Year 2023.

WHEREAS the Council of the County of Oxford has by By-Law No. 6502-2023 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 2023 budget for the County as set out in By-Law No. 6502-2023;

AND WHEREAS it is necessary to apportion the General Levy in the amount of \$70,759,302 required for County purposes among the lower-tier municipalities;

AND WHEREAS it is necessary to apportion the Library Levy in the amount of \$4,288,199 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 \$10,276 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 2023 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 2023 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 2023 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 2023 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 2023 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 2023, 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 2023, 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 \$70,759,302 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 \$4,288,199 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 \$10,276 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 2023.

READ a first and second time this 12th day of April, 2023.

READ a third time and finally passed in this 12th day of April, 2023.



Marcus Ryan

MARCUS RYAN, WARDEN

Chloe Senior

CHLOE J. SENIOR, CLERK

COUNTY OF OXFORD
BY-LAW NO. 6527-2023
SCHEDULE "A"

2023 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	0.00389013	\$46,079,159	\$3,631,672	\$3,596,497	\$4,455,046	\$4,639,581	\$3,041,497	\$6,550,149	\$16,001,917	\$4,162,800
Multi-residential	M	T	0.00778026	1,597,862	35,529	107,317	215,129	27,552	3,302	445,681	735,351	28,001
Multi-residential New Construction	N	T	0.00389013	199,318	0	0	0	0	0	24,788	174,530	0
Commercial Small Scale on Farm	C	7	0.00739825	827	123	0	0	370	161	0	173	0
Commercial Small Scale on Farm	C	0	0.00739825	370	0	0	0	370	0	0	0	0
Commercial	C	T	0.00739825	8,121,887	489,559	306,911	1,006,047	521,503	248,557	1,073,356	4,202,081	273,873
Commercial Vacant Units	C	U	0.00517877	80,274	3,053	2,019	8,038	2,944	1,348	4,404	55,480	2,988
Commercial Vacant Land	C	X	0.00517877	133,582	10,220	2,700	15,283	3,205	1,522	6,533	89,401	4,718
Shopping Centres	S	T	0.00739825	921,449	0	0	36,521	0	0	208,752	676,176	0
Shopping Centres Vacant	S	U	0.00517877	675	0	0	69	0	0	606	0	0
Parking Lot	G	T	0.00739825	20,147	0	1,717	123	1,494	303	2,575	13,935	0
Office Building	D	T	0.00739825	21,611	0	0	0	0	0	0	21,611	0
Industrial New Small Scale on Farm	I	7	0.01023104	469	0	0	0	469	0	0	0	0
Industrial	I	T	0.01023104	2,733,143	97,443	107,164	326,200	254,056	139,544	383,130	1,155,501	270,105
Industrial Vacant Units	I	U	0.00665018	38,055	0	966	3,630	5,043	854	2,755	17,034	7,773
Industrial Vacant Land	I	X	0.00665018	139,178	2,660	243	35,787	1,130	1,923	1,361	92,551	3,523
Large Industrial	L	T	0.01023104	3,786,444	25,169	68,333	1,021,490	0	79,925	212,501	2,303,595	75,431
Large Industrial Vacant	L	U	0.00665018	118,214	152	0	921	0	358	33	116,750	0
Pipelines	P	T	0.00489884	1,304,585	441,949	243,188	22,569	48,949	40,557	29,021	66,668	411,684
Farmland	F	T	0.00084688	5,448,904	720,911	973,163	9,195	1,092,631	1,043,748	5,723	27,665	1,575,868
Managed Forests	T	T	0.00097253	13,149	2,987	1,722	161	1,172	1,449	115	1,683	3,860
				\$70,759,302	\$5,461,427	\$5,411,940	\$7,156,209	\$6,600,469	\$4,605,048	\$8,951,483	\$25,752,102	\$6,820,624

COUNTY OF OXFORD
BY-LAW NO. 6527-2023
SCHEDULE "B"

2023 Tax Rates and Levy for Library Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford-	East Zorra-	South-West					Zorra
					Blenheim	Tavistock	Ingersoll	Norwich	Oxford	Tillsonburg	Woodstock	
Residential	R	T	0.00037065	\$2,865,685	\$346,017	\$342,663	\$424,469	\$442,047	\$289,784	\$624,087	\$0	\$396,618
Multi-residential	M	T	0.00074130	82,179	3,385	10,225	20,497	2,625	315	42,464	0	2,668
Multi-residential New Construction	N	T	0.00037065	2,362	0	0	0	0	0	2,362	0	0
Commercial Small Scale on Farm	C	7	0.00070490	62	12	0	0	35	15	0	0	0
Commercial Small Scale on Farm	C	0	0.00070490	35	0	0	0	35	0	0	0	0
Commercial	C	T	0.00070490	373,475	46,645	29,242	95,855	49,688	23,682	102,269	0	26,094
Commercial Vacant Units	C	U	0.00049343	2,362	291	192	766	280	128	420	0	285
Commercial Vacant Land	C	X	0.00049343	4,209	974	257	1,456	305	145	622	0	450
Shopping Centres	S	T	0.00070490	23,370	0	0	3,480	0	0	19,890	0	0
Shopping Centres Vacant	S	U	0.00049343	65	0	0	7	0	0	58	0	0
Parking Lot	G	T	0.00070490	592	0	164	12	142	29	245	0	0
Office Building	D	T	0.00070490	0	0	0	0	0	0	0	0	0
Industrial New Small Scale on Farm	I	7	0.00097481	45	0	0	0	45	0	0	0	0
Industrial	I	T	0.00097481	150,316	9,284	10,211	31,080	24,206	13,296	36,504	0	25,735
Industrial Vacant Units	I	U	0.00063363	2,003	0	92	346	480	81	263	0	741
Industrial Vacant Land	I	X	0.00063363	4,443	253	23	3,410	108	183	130	0	336
Large Industrial	L	T	0.00097481	141,285	2,398	6,511	97,327	0	7,615	20,247	0	7,187
Large Industrial Vacant	L	U	0.00063363	140	15	0	88	0	34	3	0	0
Pipelines	P	T	0.00046676	117,948	42,109	23,171	2,150	4,664	3,864	2,765	0	39,225
Farmland	F	T	0.00008069	516,530	68,688	92,722	876	104,105	99,447	545	0	150,147
Managed Forests	T	T	0.00009266	1,093	285	164	15	112	138	11	0	368
				\$4,288,199	\$520,356	\$515,637	\$681,834	\$628,877	\$438,756	\$852,885	\$0	\$649,854

COUNTY OF OXFORD
 BY-LAW NO. 6527-2023
 SCHEDULE "C"

2023 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	0.0000089	\$6,887	\$832	\$824	\$1,019	\$1,062	\$697	\$1,500	\$0	\$953	
Multi-residential	M	T	0.00000178	197	8	25	49	6	1	102	0	6	
Multi-residential New Construction	N	T	0.00000089	6	0	0	0	0	0	6	0	0	
Commercial Small Scale on Farm	C	7	0.00000169	0	0	0	0	0	0	0	0	0	
Commercial Small Scale on Farm	C	0	0.00000169	0	0	0	0	0	0	0	0	0	
Commercial	C	T	0.00000169	896	112	70	230	119	57	245	0	63	
Commercial Vacant Units	C	U	0.00000118	6	1	0	2	1	0	1	0	1	
Commercial Vacant Land	C	X	0.00000118	9	2	1	3	1	0	1	0	1	
Shopping Centres	S	T	0.00000169	56	0	0	8	0	0	48	0	0	
Shopping Centres Vacant	S	U	0.00000118	0	0	0	0	0	0	0	0	0	
Parking Lot	G	T	0.00000169	1	0	0	0	0	0	1	0	0	
Office Building	D	T	0.00000169	0	0	0	0	0	0	0	0	0	
Industrial New Small Scale on Farm	I	7	0.00000234	0	0	0	0	0	0	0	0	0	
Industrial	I	T	0.00000234	362	22	25	75	58	32	88	0	62	
Industrial Vacant Units	I	U	0.00000152	5	0	0	1	1	0	1	0	2	
Industrial Vacant Land	I	X	0.00000152	10	1	0	8	0	0	0	0	1	
Large Industrial	L	T	0.00000234	340	6	16	234	0	18	49	0	17	
Large Industrial Vacant	L	U	0.00000152	0	0	0	0	0	0	0	0	0	
Pipelines	P	T	0.00000112	283	101	56	5	11	9	7	0	94	
Farmland	F	T	0.00000019	1,216	162	218	2	245	234	1	0	354	
Managed Forests	T	T	0.00000022	2	1	0	0	0	0	0	0	1	
				\$10,276	\$1,248	\$1,235	\$1,636	\$1,504	\$1,048	\$2,050	\$0	\$1,555	

COUNTY OF OXFORD
BY-LAW NO. 6527-2023
SCHEDULE "D"

2023 Tax Rates and Levy Instalment Dates

	Total	Blandford - Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
General	\$70,759,302	\$5,461,427	\$5,411,940	\$7,156,209	\$6,600,469	\$4,605,048	\$8,951,483	\$25,752,102	\$6,820,624
Library	4,288,199	520,356	515,637	681,834	628,877	438,756	852,885	0	649,854
Grant ¹	10,276	1,248	1,235	1,636	1,504	1,048	2,050	0	1,555
Total	75,057,777	5,983,031	5,928,812	7,839,679	7,230,850	5,044,852	9,806,418	25,752,102	7,472,033
Less Interim Levy	35,332,558	2,857,002	2,748,131	3,747,395	3,392,178	2,396,815	4,510,298	12,112,753	3,567,986
Balance	39,725,219	3,126,029	3,180,681	4,092,284	3,838,672	2,648,037	5,296,120	13,639,349	3,904,047
Due Dates:									
September 30, 2023	19,862,612	1,563,015	1,590,341	2,046,142	1,919,336	1,324,019	2,648,060	6,819,675	1,952,024
December 15, 2023	19,862,609	1,563,014	1,590,341	2,046,142	1,919,336	1,324,018	2,648,060	6,819,675	1,952,023
	\$39,725,221	\$3,126,029	\$3,180,682	\$4,092,284	\$3,838,672	\$2,648,037	\$5,296,120	\$13,639,350	\$3,904,047

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

Signature: Marcus Ryan
Marcus Ryan (Apr 12, 2023 15:26 EDT)

Email: mryan@oxfordcounty.ca










6527-2023 Tax Ratios and Rates

Final Audit Report

2023-04-13

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