

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

COUNTY OF OXFORD
BY-LAW NO. 6335-2021
SCHEDULE "A"

2021 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	0.00367037	\$41,137,991	\$3,318,159	\$3,094,730	\$4,051,469	\$4,198,224	\$2,802,269	\$5,591,016	\$14,297,614	\$3,784,510
Residential Farmland Awaiting Dev	R	1	0.00000000	0	0	0	0	0	0	0	0	0
Multi-residential	M	T	0.00734074	1,483,700	29,800	99,212	200,480	22,773	3,115	416,081	685,820	26,419
Multi-residential New Construction	N	T	0.00367037	7,807	0	0	0	0	0	0	7,807	0
Multi-residential Farmland Awaiting Dev	M	1	0.00165167	841	0	0	0	0	0	0	841	0
Commercial Small Scale on Farm	C	7	0.00698031	116	116	0	0	0	0	0	0	0
Commercial	C	T	0.00698031	5,534,345	443,981	227,521	679,522	279,373	228,608	830,022	2,661,423	183,895
Commercial Vacant Units	C	U	0.00488622	58,289	2,880	1,789	5,473	2,777	2,585	3,020	38,100	1,665
Commercial Vacant Land	C	X	0.00488622	122,578	10,698	1,785	8,685	3,533	2,471	12,316	79,157	3,933
Commercial New Small Scale on Farm	X	7	0.00698031	501	0	0	0	349	152	0	0	0
Commercial New Construction	X	T	0.00698031	1,699,950	18,006	49,383	223,334	144,314	38,038	139,861	1,047,086	39,928
Comm - New Const. - Vacant	X	U	0.00488622	14,013	0	115	856	0	110	496	11,066	1,370
Shopping Centres	S	T	0.00698031	670,947	0	0	34,405	0	0	197,778	438,764	0
Shopping Centres Vacant	S	U	0.00488622	655	0	0	65	0	0	590	0	0
Parking Lot	G	T	0.00698031	17,240	0	1,407	465	1,410	286	1,738	11,934	0
Shopping Centre - New Const.	Z	T	0.00698031	200,330	0	0	0	0	0	0	200,330	0
Office Building New Construction	Y	T	0.00698031	43,775	0	0	0	0	0	0	43,775	0
Landfill	H	T	0.00000000	0	0	0	0	0	0	0	0	0
Industrial	I	T	0.00965307	1,565,768	46,980	41,370	175,738	82,689	103,317	298,723	634,691	182,260
Industrial Vacant Units	I	U	0.00627450	31,112	0	680	169	4,758	1,406	2,191	14,574	7,334
Industrial Vacant Land	I	X	0.00627450	98,893	878	229	16,080	1,328	873	0	77,581	1,924
Industrial New Small Scale on Farm	J	7	0.00965307	442	0	0	0	442	0	0	0	0
Industrial New Construction	J	T	0.00965307	777,656	31,963	61,343	115,403	102,036	2,044	58,405	368,109	38,353
Industrial New Cons - Vacant	J	U	0.00627450	3,309	0	0	0	0	730	0	2,579	0
Large Industrial	L	T	0.00965307	3,618,628	23,748	64,473	542,854	0	348,998	200,116	2,342,161	96,278
Large Industrial Vacant	L	U	0.00627450	152,107	144	0	14,163	0	3,540	279	133,981	0
Large Industrial New Construction	K	T	0.00965307	111,681	0	0	0	0	45,601	0	66,080	0
Lg Ind - New Const. - Vacant	K	U	0.00627450	1,543	0	0	0	0	392	0	1,151	0
Pipelines	P	T	0.00462210	1,223,922	416,913	228,572	20,998	45,999	37,365	25,925	60,277	387,873
Farmland	F	T	0.00079904	5,134,899	681,475	925,220	708	1,012,652	988,743	7,635	39,767	1,478,699
Managed Forests	T	T	0.00091759	11,336	2,632	1,623	0	1,084	1,282	0	1,495	3,220
				\$63,724,374	\$5,028,373	\$4,799,452	\$6,090,867	\$5,903,741	\$4,611,925	\$7,786,192	\$23,266,163	\$6,237,661

COUNTY OF OXFORD
BY-LAW NO. 6335-2021
SCHEDULE "B"

2021 Tax Rates and Levy for Library Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford- Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
Residential	R	T	0.00036234	\$2,649,666	\$327,566	\$305,509	\$399,960	\$414,445	\$276,637	\$551,947	\$0	\$373,602
Residential Farmland Awaiting Dev	R	1	0.00000000	0	0	0	0	0	0	0	0	0
Multi-residential	M	T	0.00072468	78,767	2,942	9,794	19,791	2,248	308	41,076	0	2,608
Multi-residential New Construction	N	T	0.00000000	0	0	0	0	0	0	0	0	0
Commercial Small Scale on Farm	C	7	0.00068910	11	11	0	0	0	0	0	0	0
Commercial	C	T	0.00068910	283,616	43,830	22,461	67,083	27,580	22,568	81,940	0	18,154
Commercial Vacant Units	C	U	0.00048237	1,992	284	177	540	274	255	298	0	164
Commercial Vacant Land	C	X	0.00048237	4,286	1,056	176	857	349	244	1,216	0	388
Commercial New Small Scale on Farm	X	7	0.00068910	49	0	0	0	34	15	0	0	0
Commercial New Construction	X	T	0.00068910	64,452	1,778	4,875	22,048	14,247	3,755	13,807	0	3,942
Commercial New Con Vacant	X	U	0.00048237	290	0	11	84	0	11	49	0	135
Shopping Centres	S	T	0.00068910	22,921	0	0	3,396	0	0	19,525	0	0
Shopping Centres Vacant	S	U	0.00048237	64	0	0	6	0	0	58	0	0
Parking Lot	G	T	0.00068910	524	0	139	46	139	28	172	0	0
Landfill	H	T	0.00000000	0	0	0	0	0	0	0	0	0
Industrial	I	T	0.00095295	91,916	4,638	4,084	17,349	8,163	10,199	29,490	0	17,993
Industrial Vacant Units	I	U	0.00061942	1,633	0	67	17	470	139	216	0	724
Industrial Vacant Land	I	X	0.00061942	2,104	87	23	1,587	131	86	0	0	190
Industrial New Small Scale on Farm	J	7	0.00095295	44	0	0	0	44	0	0	0	0
Industrial New Construction	J	T	0.00095295	40,431	3,155	6,056	11,393	10,073	202	5,766	0	3,786
Industrial New Cons - Vacant	J	U	0.00061942	72	0	0	0	0	72	0	0	0
Large Industrial	L	T	0.00095295	126,012	2,344	6,365	53,590	0	34,453	19,755	0	9,505
Large Industrial Vacant	L	U	0.00061942	1,789	14	0	1,398	0	349	28	0	0
Large Industrial New Construction	K	T	0.00095295	4,502	0	0	0	0	4,502	0	0	0
Large Industrial New Con Vacant	K	U	0.00061942	39	0	0	0	0	39	0	0	0
Pipelines	P	T	0.00045629	114,873	41,157	22,564	2,073	4,541	3,689	2,559	0	38,290
Farmland	F	T	0.00007888	502,983	67,274	91,336	70	99,967	97,607	754	0	145,975
Managed Forests	T	T	0.00009059	972	260	160	0	107	127	0	0	318
				\$3,994,008	\$496,396	\$473,797	\$601,288	\$582,812	\$455,285	\$768,656	\$0	\$615,774

COUNTY OF OXFORD
BY-LAW NO. 6335-2021
SCHEDULE "C"

2021 Tax Rates and Levy for Woodstock Police Services Court Security and Prisoner Transportation Grant Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford- Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
Residential	R	T	0.00000863	\$63,068	\$7,796	\$7,270	\$9,522	\$9,863	\$6,582	\$13,146	\$0	\$8,889
Residential Farmland Awaiting Dev	R	1	0.00000000	0	0	0	0	0	0	0	0	0
Multi-residential	M	T	0.00001726	1,875	70	233	471	54	7	978	0	62
Multi-residential New Construction	N	T	0.00000000	0	0	0	0	0	0	0	0	0
Commercial Small Scale on Farm	C	7	0.00001641	0	0	0	0	0	0	0	0	0
Commercial	C	T	0.00001641	6,753	1,044	535	1,597	657	537	1,951	0	432
Commercial Vacant Units	C	U	0.00001149	48	7	4	13	7	6	7	0	4
Commercial Vacant Land	C	X	0.00001149	101	25	4	20	8	6	29	0	9
Commercial New Small Scale on Farm	X	7	0.00001641	1	0	0	0	1	0	0	0	0
Commercial New Construction	X	T	0.00001641	1,534	42	116	525	339	89	329	0	94
Commercial New Con Vacant	X	U	0.00001149	6	0	0	2	0	0	1	0	3
Shopping Centres	S	T	0.00001641	546	0	0	81	0	0	465	0	0
Shopping Centres Vacant	S	U	0.00001149	1	0	0	0	0	0	1	0	0
Parking Lot	G	T	0.00001641	12	0	3	1	3	1	4	0	0
Landfill	H	T	0.00000000	0	0	0	0	0	0	0	0	0
Industrial	I	T	0.00002270	2,188	110	97	413	194	243	702	0	429
Industrial Vacant Units	I	U	0.00001475	38	0	2	0	11	3	5	0	17
Industrial Vacant Land	I	X	0.00001475	51	2	1	38	3	2	0	0	5
Industrial New Small Scale on Farm	J	7	0.00002270	1	0	0	0	1	0	0	0	0
Industrial New Construction	J	T	0.00002270	962	75	144	271	240	5	137	0	90
Industrial New Cons - Vacant	J	U	0.00001475	2	0	0	0	0	2	0	0	0
Large Industrial	L	T	0.00002270	3,003	56	152	1,277	0	821	471	0	226
Large Industrial Vacant	L	U	0.00001475	42	0	0	33	0	8	1	0	0
Large Industrial New Construction	K	T	0.00002270	107	0	0	0	0	107	0	0	0
Large Industrial New Con Vacant	K	U	0.00001475	1	0	0	0	0	1	0	0	0
Pipelines	P	T	0.00001087	2,736	980	538	49	108	88	61	0	912
Farmland	F	T	0.00000188	11,988	1,603	2,177	2	2,383	2,326	18	0	3,479
Managed Forests	T	T	0.00000216	24	6	4	0	3	3	0	0	8
				\$95,088	\$11,816	\$11,280	\$14,315	\$13,875	\$10,837	\$18,306	\$0	\$14,659

COUNTY OF OXFORD
BY-LAW NO. 6335-2021
SCHEDULE "D"

2021 Tax Rates and Levy Instalment Dates

	Total	Blandford - Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
General	\$63,724,374	\$5,028,373	\$4,799,452	\$6,090,867	\$5,903,741	\$4,611,925	\$7,786,192	\$23,266,163	\$6,237,661
Library	3,994,008	496,396	473,797	601,288	582,812	455,285	768,656	0	615,774
Grant ¹	95,088	11,816	11,280	14,315	13,875	10,837	18,306	0	14,659
Total	67,813,470	5,536,585	5,284,529	6,706,470	6,500,428	5,078,047	8,573,154	23,266,163	6,868,094
Less Interim Levy	33,443,780	2,740,714	2,588,551	3,299,385	3,231,447	2,552,507	4,221,093	11,435,196	3,374,887
Balance	34,369,690	2,795,871	2,695,978	3,407,085	3,268,981	2,525,540	4,352,061	11,830,967	3,493,207
Due Dates:									
September 30, 2021	17,184,848	1,397,936	1,347,989	1,703,543	1,634,491	1,262,770	2,176,031	5,915,484	1,746,604
December 15, 2021	17,184,842	1,397,935	1,347,989	1,703,542	1,634,490	1,262,770	2,176,030	5,915,483	1,746,603
	\$34,369,690	\$2,795,871	\$2,695,978	\$3,407,085	\$3,268,981	\$2,525,540	\$4,352,061	\$11,830,967	\$3,493,207

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