

COUNTY OF OXFORD

BY-LAW NO. 6097-2019

BEING a By-Law to Establish Tax Ratios and Levy Tax Rates for Upper-Tier Purposes for the Year 2019.

WHEREAS the Council of the County of Oxford has by By-Law No. 6083-2019 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 2019 budget for the County as set out in By-Law No. 6083-2019;

AND WHEREAS it is necessary to apportion the General Levy in the amount of \$59,389,694 required for County purposes among the lower-tier municipalities;

AND WHEREAS it is necessary to apportion the Library Levy in the amount of \$3,906,935 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 \$93,893 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 2019 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 installments 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 2019 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 2019 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 2019 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 2019 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 2019, the tax ratio for property in:
 - a) residential/farm property class is 1.0000;
 - b) multi-residential property class is 2.185;
 - c) new multi-residential property class 1.0000;
 - d) farmlands property class is 0.2350;
 - 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 2019, 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 \$59,389,694 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 \$3,906,935 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 \$93,893 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 section 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 installments 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 2019.

READ a first and second time this 10th day of April, 2019.

READ a third time and finally passed in this 10th day of April, 2019.

"Larry G. Martin"

LARRY G. MARTIN, WARDEN

"Chloe J. Senior"

CHLOE J. SENIOR, CLERK

COUNTY OF OXFORD
BY-LAW NO. 6097-2019
SCHEDULE A

2019 Tax Rates and Levy for General Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford- Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
Residential	R	T	0.00365905	\$38,055,377	\$3,123,339	\$2,776,217	\$3,816,097	\$3,832,857	\$2,658,332	\$5,165,580	\$13,269,939	\$3,413,016
Residential Farmland Awaiting Dev	R	1	0.00164657	301	0	62	0	0	0	239	0	0
Multi-residential	M	T	0.00771336	1,531,347	29,789	100,407	186,571	20,989	3,182	435,590	728,004	26,815
Multi-residential New Construction	N	T	0.00365905	0	0	0	0	0	0	0	0	0
Multi-residential Farmland Awaiting Dev	M	1	0.00164657	838	0	0	0	0	0	0	838	0
Commercial	C	T	0.00695878	5,463,233	438,557	228,864	678,300	282,914	231,578	825,868	2,601,477	175,675
Commercial Vacant Units	C	U	0.00487114	59,751	2,679	2,323	5,933	2,390	3,820	5,265	35,505	1,836
Commercial Vacant Land	C	X	0.00487114	109,378	10,752	2,111	6,441	3,431	1,515	8,856	73,963	2,309
Commercial New Construction	X	T	0.00695878	1,255,979	13,014	26,921	185,846	62,289	35,450	103,326	801,582	27,551
Comm - New Const. - Vacant	X	U	0.00487114	8,238	0	113	2,197	0	105	167	4,319	1,337
Shopping Centres	S	T	0.00695878	658,389	0	0	16,347	0	0	204,084	437,958	0
Shopping Centres Vacant	S	U	0.00487114	2,057	0	0	65	0	0	561	1,431	0
Parking Lot	G	T	0.00695878	11,850	0	369	113	1,139	0	1,731	8,498	0
Shopping Centre - New Const.	Z	T	0.00695878	191,474	0	0	0	0	0	0	191,474	0
Office Building New Construction	Y	T	0.00695878	36,145	0	0	0	0	0	0	36,145	0
Landfill	H	T	0.00695878	0	0	0	0	0	0	0	0	0
Industrial	I	T	0.00962330	1,563,459	51,551	40,991	206,205	90,485	96,336	279,967	620,841	177,083
Industrial Vacant Units	I	U	0.00625514	31,150	0	678	325	4,083	2,910	2,689	13,713	6,752
Industrial Vacant Land	I	X	0.00625514	102,137	0	729	19,665	4,099	1,513	2,167	67,274	6,690
Industrial New Construction	J	T	0.00962330	414,346	6,424	0	15,571	61,319	0	53,406	241,582	36,044
Industrial New Cons - Vacant	J	U	0.00625514	3,522	0	0	0	0	0	0	3,522	0
Large Industrial	L	T	0.00962330	3,553,882	26,717	60,956	540,008	0	349,266	202,872	2,279,153	94,910
Large Industrial Vacant	L	U	0.00625514	146,144	0	0	14,119	0	3,529	278	128,218	0
Large Industrial New Construction	K	T	0.00962330	129,602	0	0	0	0	50,586	0	79,016	0
Lg Ind - New Const. - Vacant	K	U	0.00625514	1,783	0	0	0	0	1,107	0	676	0
Pipelines	P	T	0.00460785	1,165,662	405,151	220,600	19,918	42,297	34,452	24,708	57,078	361,458
Farmland	F	T	0.00085987	4,883,520	668,009	865,412	866	955,599	930,574	9,450	41,040	1,412,570
Managed Forests	T	T	0.00091477	10,130	2,089	1,120	0	1,069	1,126	0	1,513	3,213
				\$59,389,694	\$4,778,071	\$4,327,873	\$5,714,587	\$5,364,960	\$4,405,381	\$7,326,804	\$21,724,759	\$5,747,259

COUNTY OF OXFORD
BY-LAW NO. 6097-2019
SCHEDULE B

2019 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	0.00037925	\$2,568,986	\$323,731	\$287,753	\$395,532	\$397,272	\$275,535	\$535,404	\$0	\$353,759
Residential Farmland Awaiting	R	1	0.00017066	31	0	6	0	0	0	25	0	0
Multi-residential	M	T	0.00082866	86,305	3,200	10,787	20,044	2,255	342	46,796	0	2,881
Multi-residential New Construc	N	T	0.00037925	0	0	0	0	0	0	0	0	0
Commercial	C	T	0.00072126	296,612	45,455	23,721	70,304	29,323	24,002	85,599	0	18,208
Commercial Vacant Units	C	U	0.00050488	2,514	278	241	615	248	396	546	0	190
Commercial Vacant Land	C	X	0.00050488	3,671	1,114	219	668	356	157	918	0	239
Commercial New Construction	X	T	0.00072126	47,096	1,349	2,790	19,262	6,456	3,674	10,709	0	2,856
Commercial New Con Vacant	X	U	0.00050488	407	0	12	228	0	11	17	0	139
Shopping Centres	S	T	0.00072126	22,847	0	0	1,694	0	0	21,153	0	0
Shopping Centres Vacant	S	U	0.00050488	65	0	0	7	0	0	58	0	0
Parking Lot	G	T	0.00072126	347	0	38	12	118	0	179	0	0
Landfill	H	T	0.00072126	0	0	0	0	0	0	0	0	0
Industrial	I	T	0.00099743	97,701	5,343	4,249	21,373	9,379	9,985	29,018	0	18,354
Industrial Vacant Units	I	U	0.00064833	1,808	0	70	34	423	302	279	0	700
Industrial Vacant Land	I	X	0.00064833	3,614	0	76	2,038	425	157	225	0	693
Industrial New Construction	J	T	0.00099743	17,907	666	0	1,614	6,356	0	5,535	0	3,736
Large Industrial	L	T	0.00099743	132,121	2,769	6,318	55,970	0	36,200	21,027	0	9,837
Large Industrial Vacant	L	U	0.00064833	1,858	0	0	1,463	0	366	29	0	0
Large Industrial New Construct	K	T	0.00099743	5,243	0	0	0	0	5,243	0	0	0
Large Industrial New Con Vaca	K	U	0.00064833	115	0	0	0	0	115	0	0	0
Pipelines	P	T	0.00047759	114,901	41,993	22,864	2,064	4,384	3,571	2,561	0	37,464
Farmland	F	T	0.00008912	501,892	69,235	89,694	90	99,042	96,448	979	0	146,404
Managed Forests	T	T	0.00009481	894	217	116	0	111	117	0	0	333
				\$3,906,935	\$495,350	\$448,954	\$593,012	\$556,148	\$456,621	\$761,057	\$0	\$595,793

COUNTY OF OXFORD
BY-LAW NO. 6097-2019
SCHEDULE C

2019 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	0.00000911	\$61,751	\$7,782	\$6,918	\$9,505	\$9,550	\$6,624	\$12,866	\$0	\$8,506
Residential Farmland Awaiting	R	1	0.00000410	1	0	0	0	0	0	1	0	0
Multi-residential	M	T	0.00001991	2,073	77	259	482	54	8	1,124	0	69
Multi-residential New Construc	N	T	0.00000911	0	0	0	0	0	0	0	0	0
Commercial	C	T	0.00001733	7,127	1,092	570	1,689	705	577	2,057	0	437
Commercial Vacant Units	C	U	0.00001213	62	7	6	15	6	10	13	0	5
Commercial Vacant Land	C	X	0.00001213	89	27	5	16	9	4	22	0	6
Commercial New Construction	X	T	0.00001733	1,131	32	67	463	155	88	257	0	69
Commercial New Con Vacant	X	U	0.00001213	8	0	0	5	0	0	0	0	3
Shopping Centres	S	T	0.00001733	549	0	0	41	0	0	508	0	0
Shopping Centres Vacant	S	U	0.00001213	1	0	0	0	0	0	1	0	0
Parking Lot	G	T	0.00001733	8	0	1	0	3	0	4	0	0
Landfill	H	T	0.00001733	0	0	0	0	0	0	0	0	0
Industrial	I	T	0.00002396	2,346	128	102	513	225	240	697	0	441
Industrial Vacant Units	I	U	0.00001557	44	0	2	1	10	7	7	0	17
Industrial Vacant Land	I	X	0.00001557	87	0	2	49	10	4	5	0	17
Industrial New Construction	J	T	0.00002396	431	16	0	39	153	0	133	0	90
Large Industrial	L	T	0.00002396	3,175	67	152	1,345	0	870	505	0	236
Large Industrial Vacant	L	U	0.00001557	45	0	0	35	0	9	1	0	0
Large Industrial New Construct	K	T	0.00002396	126	0	0	0	0	126	0	0	0
Large Industrial New Con Vaca	K	U	0.00001557	3	0	0	0	0	3	0	0	0
Pipelines	P	T	0.00001147	2,761	1,009	549	50	105	86	62	0	900
Farmland	F	T	0.00000214	12,053	1,663	2,154	2	2,378	2,316	24	0	3,516
Managed Forests	T	T	0.00000228	22	5	3	0	3	3	0	0	8
				\$93,893	\$11,905	\$10,790	\$14,250	\$13,366	\$10,975	\$18,287	\$0	\$14,320

COUNTY OF OXFORD
BY-LAW NO. 6097-2019
SCHEDULE D

2019 Tax Rates and Levy Installment Dates

	Total	Blandford - Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
General	\$59,389,694	\$4,778,071	\$4,327,873	\$5,714,587	\$5,364,960	\$4,405,381	\$7,326,804	\$21,724,759	\$5,747,259
Library	3,906,935	495,350	448,954	593,012	556,148	456,621	761,057	0	595,793
Grant ¹	93,893	11,905	10,790	14,250	13,366	10,975	18,287	0	14,320
Total	63,390,522	5,285,326	4,787,617	6,321,849	5,934,474	4,872,977	8,106,148	21,724,759	6,357,372
Less Interim Levy	29,891,243	2,448,037	2,232,983	3,087,343	2,796,398	2,154,721	3,910,011	10,338,947	2,922,803
Balance	33,499,279	2,837,289	2,554,634	3,234,506	3,138,076	2,718,256	4,196,137	11,385,812	3,434,569
Due Dates:									
September 30, 2019	16,749,641	1,418,645	1,277,317	1,617,253	1,569,038	1,359,128	2,098,069	5,692,906	1,717,285
December 13, 2019	16,749,638	1,418,644	1,277,317	1,617,253	1,569,038	1,359,128	2,098,068	5,692,906	1,717,284
	\$33,499,279	\$2,837,289	\$2,554,634	\$3,234,506	\$3,138,076	\$2,718,256	\$4,196,137	\$11,385,812	\$3,434,569

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