

**THE CORPORATION OF  
THE TOWNSHIP OF SOUTH-WEST OXFORD**

**BY-LAW NO. 24 - 2008**

A By-law to adopt estimates of Revenue  
and Expenditures and provide for  
the Levying of Taxes for the year 2008.

**WHEREAS** Section 290 (1) of The Municipal Act, R.S.O. 2001, c.M.25, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including, amounts sufficient to pay all debts of the municipality falling due within the year.... And including the amounts required for any board, commission or other body...;

**AND WHEREAS** Section 307 of The Municipal Act, R.S.O. 2001, c.M.25, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act, according to the amounts assessed.....;

**THEREFORE** the Council of the Corporation of the Township of South-West Oxford enacts as follows:

1. That statement of Estimated Revenue totaling \$7,965,486 for the year 2008 and the statement of Estimated Expenditures totaling \$7,965,486 for the year 2008 for Township purposes including Taxation and Special Charges per Schedule "A"annexed thereto, is hereby adopted.
2. That the taxes for the year 2008 for Township purposes shall be levied in accordance with the Tax Rates set out on Schedule "B" annexed hereto.
3. That taxes for 2008 for County purposes as per County of Oxford By-Law No. 4936-2008 are as shown on Schedule "C" annexed hereto.
4. That taxes for 2008 for County Library purposes as per County of Oxford By-Law No. 4936-2008 are as shown on Schedule "D" annexed hereto.
5. That taxes levied in 2008 for Education purposes are shown on Schedule "E" annexed hereto.

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6. That taxes levied in 2008 shall be due and payable in accordance with the following schedule:

	<u>Due Date</u>
1 <sup>st</sup> installment (Interim Tax Levy) – all classes	Feb. 28 <sup>th</sup> , 2008
2 <sup>nd</sup> installment (Interim Tax Levy) – all classes	May 29 <sup>th</sup> , 2008
3 <sup>rd</sup> installment (Final Tax Levy) – all classes	Aug. 28 <sup>th</sup> , 2008
4 <sup>th</sup> installment (Final Tax Levy) –all classes	Oct. 30 <sup>th</sup> , 2008

7 The taxes levied in 2008 shall be payable in any of the following ways:

- At the Municipal Office in Dereham Centre, R.R. # 1 Mt. Elgin, Ontario.
- By internet banking
- By pre-authorized payment
- By telephone banking
- At the Ingersoll, Tillsonburg and Woodstock branches of T.D. Canada Trust.

READ a First and Second time this 20<sup>th</sup> day of May, 2008.

READ a Third time and finally passed this 20<sup>th</sup> day of May, 2008.

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MAYOR: James Hayes

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CLERK: Allen Forrester

**Schedule "A" to Budget By-Law 24-2008**

<b>Estimated Expenditures</b>	<b>2008</b>
1 Council	\$ 98,750
2 General Administration	\$ 726,755
3 Administrative Buildings	\$ 95,285
4 Health Services	\$ 10,040
5 Recreation Services	\$ 191,997
6 Fire Department	\$ 1,081,956
7 Police	\$ 698,237
8 Emergency Planning Services	\$ 3,150
9 Building & By-Law Enforcement	\$ 140,803
10 Fenceviewing, Animal Control, Stock Valuers	\$ 10,212
11 (i) Roadways	\$ 3,339,297
(ii) Roadways - Transfer to Reserve - Equipment	\$ 269,500
(iii) Roadways - Transfer to Reserve - Paving	\$ 50,000
(iv) Roadways - Transfer to Reserve - Gas Tax	\$ 126,430
(v) Roadways - Transfer to Reserve - Prov Fund	\$ 400,597
12 Garbage Collection	\$ 160,360
13 Recycling	\$ 335,223
14 Planning	\$ 7,120
15 Economic Development	\$ 15,000
16 Agriculture & Drainage	\$ 204,774
	<u>\$ 7,965,486</u>

<b>Estimated Revenues</b>	
1(a) Taxation - regular	\$ 2,686,125
(b) Taxation - supplementary	\$ 25,000
2 Taxation - Own User Charges	\$ 71,500
3 Payment -in-Lieu of Taxation	\$ 91,500
4(i) Ontario Unconditional Grants (OMPF)	\$ 1,499,547
(ii) Trillium Grant	\$ 10,000
(iii) Fed Gov Enabling Access Grant	\$ 50,000
5 General Government Revenue	\$ 30,700
6 Rentals & Fines	\$ 1,500
7 Investment Income	\$ 107,000
8 Penalties & Interest of Taxes	\$ 72,000
9 Sales	\$ 100
10 Protection Revenue (Fire Calls)	\$ 49,100
11(i) Transportation Revenue	\$ 234,800
(ii) Equipment Sold	\$ 79,500
(iii) Federal Gas Tax	\$ 126,430
(iv) Private Sector Contribution	\$ 88,000
(v) COMRIF Funding	\$ 9,067
(vi) Roads & Bridges Infrastructure Funding	\$ 675,597
12 Environmental Services Revenue	\$ 337,033
13 Health Services	\$ 25,470
14 Planning and Development	\$ 43,200
15 Ontario Conditional Grants - Drainage	\$ 24,200
16 Licences & Permits	\$ 87,100
17 Contributions from other reserve funds	\$ 17,000
18 Contributions from reserves	\$ 1,293,597
19 Accumulated surplus from previous year (2006)	\$ 230,420
	<u>\$ 7,965,486</u>

**Schedule "B" to Budget By-Law 24-2008**

**Township Portion/Municipal Levy - Tax Rates for 2008**

Property		2008 Returned	2008 Municipal	Current Year
Class	Code	C.V.A.	Tax Rates	Tax Dollars
Residential	RT	\$ 423,157,471	0.00401654	\$ 1,699,629
Multi-Residential	MT	\$ 237,280	0.01100532	\$ 2,611
Commercial Full	CT	\$ 24,486,801	0.00763866	\$ 187,046
Commercial Vacant Unit	CU	\$ 692,995	0.00534706	\$ 3,705
Commercial Vacant Land	CX	\$ 265,100	0.00534706	\$ 1,418
Industrial Full	IT	\$ 15,489,186	0.01056350	\$ 163,620
Industrial Vacant Unit	IU	\$ 871,153	0.00686628	\$ 5,982
Industrial Vacant Land	IX	\$ 488,100	0.00686628	\$ 3,351
Large Industrial	LT	\$ 16,637,960	0.01056350	\$ 175,755
Large Industrial Vacant Unit	LU	\$ 474,195	0.00686628	\$ 3,256
Large Industrial Vacant Land	LX	\$ -	0.00686628	\$ -
Pipeline	PT	\$ 4,627,000	0.00505803	\$ 23,404
Farmlands	FT	\$ 414,334,774	0.00100414	\$ 416,050
Managed Forest	TT	\$ 297,835	0.00100414	\$ 299
<b>Total Municipal Levy</b>		<b>\$ 902,059,850</b>		<b>\$ 2,686,126</b>

**Schedule "C" to Budget By-Law 24-2008**

**County of Oxford General Levy - Tax Rates for 2008**

( as per County of Oxford By-Law # 4936-2008)

Property		2008 Returned	2008 Municipal	Current Year
Class	Code	C.V.A.	Tax Rates	Tax Dollars
Residential	RT	\$ 423,157,471	0.00482811	\$ 2,043,051
Multi-Residential	MT	\$ 237,280	0.01322901	\$ 3,139
Commercial Full	CT	\$ 24,486,801	0.00918209	\$ 224,840
Commercial Vacant Unit	CU	\$ 692,995	0.00642746	\$ 4,454
Commercial Vacant Land	CX	\$ 265,100	0.00642746	\$ 1,704
Industrial Full	IT	\$ 15,489,186	0.01269792	\$ 196,680
Industrial Vacant Unit	IU	\$ 871,153	0.00825365	\$ 7,190
Industrial Vacant Land	IX	\$ 488,100	0.00825365	\$ 4,029
Large Industrial	LT	\$ 16,637,960	0.01269792	\$ 211,267
Large Industrial Vacant Unit	LU	\$ 474,195	0.00825365	\$ 3,914
Large Industrial Vacant Land	LX	\$ -	0.00825365	\$ -
Pipeline	PT	\$ 4,627,000	0.00608003	\$ 28,132
Farmlands	FT	\$ 414,334,774	0.00120703	\$ 500,115
Managed Forest	TT	\$ 297,835	0.00120703	\$ 359
<b>Total Municipal Levy</b>		<b>\$ 902,059,850</b>		<b>\$ 3,228,875</b>

**Schedule "D" to Budget By-Law 24-2008**

**County of Oxford Library Levy - Tax Rates for 2008**

( as per County of Oxford By-Law # 4936-2008)

Property		2008 Returned	2008 Municipal	Current Year
Class	Code	C.V.A.	Tax Rates	Tax Dollars
Residential	RT	\$ 423,157,471	0.00048076	\$ 203,437
Multi-Residential	MT	\$ 237,280	0.00131729	\$ 313
Commercial Full	CT	\$ 24,486,801	0.00091432	\$ 22,389
Commercial Vacant Unit	CU	\$ 692,995	0.00064002	\$ 444
Commercial Vacant Land	CX	\$ 265,100	0.00064002	\$ 170
Industrial Full	IT	\$ 15,489,186	0.00126441	\$ 19,585
Industrial Vacant Unit	IU	\$ 871,153	0.00082186	\$ 716
Industrial Vacant Land	IX	\$ 488,100	0.00082186	\$ 401
Large Industrial	LT	\$ 16,637,960	0.00126441	\$ 21,037
Large Industrial Vacant Unit	LU	\$ 474,195	0.00082186	\$ 390
Large Industrial Vacant Land	LX	\$ -	0.00082186	\$ -
Pipeline	PT	\$ 4,627,000	0.00060543	\$ 2,801
Farmlands	FT	\$ 414,334,774	0.00012019	\$ 49,799
Managed Forest	TT	\$ 297,835	0.00012019	\$ 36
<b>Total Municipal Levy</b>		<b>\$ 902,059,850</b>		<b>\$ 321,516</b>

**Schedule "E" to Budget By-Law 24-2008**

**Education Levy - Tax Rates for 2008**

<b>Ontario Regulation 98/06 - Education Act</b>				
<b>Property</b>		<b>2008 Returned</b>	<b>2008 Education</b>	<b>Current Year</b>
<b>Class</b>	<b>Code</b>	<b>C.V.A.</b>	<b>Tax Rates</b>	<b>Tax Dollars</b>
Residential	RT	\$ 423,157,471	0.00264000	\$ 1,117,136
Multi-Residential	MT	\$ 237,280	0.00264000	\$ 626
Managed Forest	TT	\$ 297,835	0.00066000	\$ 197
Farmlands	FT	\$ 414,334,774	0.00066000	\$ 273,461
		\$ 838,027,360		\$ 1,391,420

<b>Commercial (Per Ontario Regulation 98/06 - Education Act)</b>				
<b>Property</b>		<b>2008 Returned</b>	<b>2008 Education</b>	<b>Current Year</b>
<b>Class</b>	<b>Code</b>	<b>C.V.A.</b>	<b>Tax Rates</b>	<b>Tax Dollars</b>
Commercial Full	CT	\$ 24,486,801	0.02050838	\$ 502,185
Commercial Vacant Unit	CU	\$ 692,995	0.01435587	\$ 9,949
Commercial Vacant Land	CX	\$ 265,100	0.01435587	\$ 3,806
Pipeline	PT	\$ 4,627,000	0.01295267	\$ 59,932
		\$ 30,071,896		\$ 575,871

<b>Industrial (Per Ontario Regulation 98/06 - Education Act)</b>				
<b>Property</b>		<b>2008 Returned</b>	<b>2008 Education</b>	<b>Current Year</b>
<b>Class</b>	<b>Code</b>	<b>C.V.A.</b>	<b>Tax Rates</b>	<b>Tax Dollars</b>
Industrial Full	IT	\$ 15,489,186	0.02900428	\$ 449,253
Industrial Vacant Unit	IU	\$ 871,153	0.01885278	\$ 16,424
Industrial Vacant Land	IX	\$ 488,100	0.01885278	\$ 9,202
Large Industrial	LT	\$ 16,637,960	0.02900428	\$ 482,572
Large Industrial Vacant Unit	LU	\$ 474,195	0.01885278	\$ 8,940
Large Industrial Vacant Land	LX	\$ -	0.01885278	\$ -
		\$ 33,960,594		\$ 966,390

<b>Total of all assessment</b>	<b>902,059,850</b>	<b>tax levy totals</b>	<b>\$ 2,933,681</b>
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Schedule "F" to Budget By-Law 24-2008  
All Purposes Overall Tax Rates for 2008

**RT - Residential**

Township	0.00401654
County General	0.00482811
County Library	0.00048076
Education	0.00264000
	<hr/>
	0.01196541
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**MT - Multi - Residential**

Township	0.01100532
County General	0.01322901
County Library	0.00131729
Education	0.00264000
	<hr/>
	0.02819162
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**CT - Commercial Full - Occupied**

Township	0.00763866
County General	0.00918209
County Library	0.00091432
Education	0.02050838
	<hr/>
	0.03824345
	<hr/>

**CU - Commerical Excess Land**

Township	0.00534706
County General	0.00642746
County Library	0.00064002
Education	0.01435587
	<hr/>
	0.02677041
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**CX - Commercial Vacant Land**

Township	0.00534706
County General	0.00642746
County Library	0.00064002
Education	0.01435587
	<hr/>
	0.02677041
	<hr/>

**IT - Industrial Full - Occupied**

Township	0.01056350
County General	0.01269792
County Library	0.00126441
Education	0.02900428
	<hr/>
	0.05353011
	<hr/>

**IU - Industrial Excess Land**

Township	0.00686628
County General	0.00825365
County Library	0.00082186
Education	0.01885278
	<hr/>
	0.03479457
	<hr/>

**IX - Industrial Vacant Land**

Township	0.00686628
County General	0.00825365
County Library	0.00082186
Education	0.01885278
	<hr/>
	0.03479457
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**Schedule "F" to Budget By-Law 24-2008  
All Purposes Overall Tax Rates for 2008**

**LT - Large Industrial Full - Occupied**

Township	0.01056350
County General	0.01269792
County Library	0.00126441
Education	0.02900428
	<hr/>
	<b>0.05353011</b>

**LU - Large Excess Land**

Township	0.00686628
County General	0.00825365
County Library	0.00082186
Education	0.01885278
	<hr/>
	<b>0.03479457</b>

**LX - Large Industrial Vacant Land**

Township	0.00686628
County General	0.00825365
County Library	0.00082186
Education	0.01885278
	<hr/>
	<b>0.03479457</b>

**PT - Pipelines**

Township	0.00505803
County General	0.00608003
County Library	0.00060543
Education	0.01295267
	<hr/>
	<b>0.02469616</b>

**FT - Farmland**

Township	0.00100414
County General	0.00120703
County Library	0.00012019
Education	0.00066000
	<hr/>
	<b>0.00299136</b>

**TT - Managed Forest**

Township	0.00100414
County General	0.00120703
County Library	0.00012019
Education	0.00066000
	<hr/>
	<b>0.00299136</b>

**Schedule "G" to Budget By-Law 24-2008 Summary  
2008**

RT	Residential/Farm	0.01196541
MT	Multi-Residential	0.02819162
CT	Commercial Full	0.03824345
CU	Commercial Excess Land	0.02677041
CX	Commercial Vacant Land	0.02677041
IT	Industrial - Occupied	0.05353011
IU	Industrial - Excess Land	0.03479457
IX	Industrial - Vacant Land	0.03479457
LT	Large Industrial Full	0.05353011
LU	Large Industrial - Excess Land	0.03479457
LX	Large Industrial - Vacant Land	0.03479457
PT	Pipelines	0.02469616
FT	Farmlands	0.00299136
TT	Managed Forest	0.00299136