

**The Corporation of  
the Township of South-West Oxford**

**By-law No. 37 - 2025**

A By-Law to provide for the  
Levying of Taxes for the year 2025

**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 assessment for real property or other assessments made under the *Assessment Act*, according to the amounts assessed;

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

1. That the taxes for the year 2025, for the Township purposes, shall be levied in accordance with the Tax Rates set out on Schedule "A" annexed hereto.
2. That taxes levied in 2025 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	February 28, 2025
2 <sup>nd</sup> installment (interim tax levy) – all classes	May 30, 2025
3 <sup>rd</sup> installment (final tax levy) – all classes	August 29, 2025
4 <sup>th</sup> installment (final tax levy) – all classes	October 31, 2025

3. That pursuant to Section 345(2) of *The Municipal Act, 2001*, as amended, a penalty of one point twenty-five percent (1.25%) shall be made on the first day of the default and on the first day of each calendar month thereafter in which default continues until the end of the year in which the taxes were levied. Such penalty charges shall be levied and collected in the same manner as if it has been originally imposed.
4. The taxes levied in 2025 shall be payable in any of the following ways;
  - Cash, cheque or debit payment at the Municipal Office in Dereham Centre, 312915 Dereham Line, RR #1 Mount Elgin, Ontario.
  - By internet banking / e-transfer
  - By pre-authorized payment
  - Third party payment provider

- By telephone banking
- At a local bank branch that accepts property tax payments

**Read a First and Second time this 6<sup>th</sup> day of May, 2025.**

**Read a Third time and Finally Passed this 6<sup>th</sup> day of May, 2025.**

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**Mayor  
David Mayberry**

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**Clerk  
Julie Middleton**

**APPROVED**

**Schedule "A" to By-Law 37-2025**  
**The Corporation of the Township of South-West Oxford**  
**2025 Tax Rates**

		<b>2025 CURRENT VALUE ASSESSMENT</b>	<b>SOUTH - WEST OXFORD TAX RATE</b>	<b>OXFORD COUNTY TAX RATE</b>	<b>EDUCATION</b>	<b>TOTAL</b>
Residential	RT	\$779,470,900	0.00585094	0.00523067	0.00153000	0.01261161
Multi- Residential	MT	\$424,400	0.01170188	0.01046134	0.00153000	0.02369322
Commercial Full	CT	\$38,103,447	0.01112732	0.00994768	0.00880000	0.02987500
Commercial Excess Unit	CU	\$260,200	0.00778912	0.00696338	0.00880000	0.02355250
Commercial Vacant Land	CX	\$70,800	0.00778912	0.00696338	0.00880000	0.02355250
Commercial- Small Scale on Farm 2	C0	\$50,000	0.01112732	0.00994768	0.00220000	0.02327500
Commercial- Small Scale on Farm 1	C7	\$71,800	0.01112732	0.00994768	0.00220000	0.02327500
Industrial Full	IT	\$12,568,053	0.01538797	0.01375667	0.00880000	0.03794464
Industrial Excess Unit	IU	\$120,700	0.01000218	0.00894183	0.00880000	0.02774401
Industrial Vacant Land	IX	\$317,100	0.01000218	0.00894183	0.00880000	0.02774401
Large Industrial	LT	\$7,812,000	0.01538797	0.01375667	0.00880000	0.03794464
Large Industrial Excess Unit	LU	\$53,900	0.01000218	0.00894183	0.00880000	0.02774401
Parking Lot	GT	\$41,000	0.01112732	0.00994768	0.00880000	0.02987500
Pipeline	PT	\$9,125,000	0.00736809	0.00658699	0.00880000	0.02275508

Farmlands	FT	\$1,264,405,100	0.00127375	0.00113871	0.00038250	0.00279496
Managed Forest	TT	\$2,034,800	0.00146274	0.00130767	0.00038250	0.00315291
Aggregate Extraction	VT	\$5,965,600	0.01252129	0.01119389	0.00511000	0.02882518

APPROVED