

**THE CORPORATION OF THE
TOWNSHIP OF SOUTH-WEST OXFORD
BY-LAW NUMBER 02-2023**

**A BY-LAW TO PROVIDE FOR INTERIM TAX LEVIES FOR THE YEAR 2023
FOR THE TOWNSHIP OF SOUTH-WEST OXFORD**

WHEREAS section 317 of the *Municipal Act*, R.S.O. 2001, Chapter 25, as amended, provides that the Council of a local municipality, before the adoption of estimates for the year may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS Council of this municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

**THEREFORE, THE COUNCIL OF THE TOWNSHIP OF SOUTH-WEST
OXFORD ENACTS AS FOLLOWS:**

In this by-law the following words shall be defined as:

"Collector" shall mean the person appointed as Revenue Officer;

"Minister" shall mean the Minister of Finance;

"MPAC" shall mean the Municipal Property Assessment Corporation;

1. The amounts levied shall be as follows:

1.1. For the Residential, Pipeline, Farmland and Managed Forest property classes there shall be imposed and collected an interim levy of:

(a) the percentage prescribed by the Minister under section 317(3) of the *Municipal Act*; or,

(b) 50% if no percentage is prescribed, of the total taxes for municipal and school purposes levied on in the year 2022.

1.2. For the Multi-Residential, Commercial and Industrial property classes there shall be imposed and collected an interim levy of:

- a. the percentage prescribed by the Minister under section 317(3) of the *Municipal Act*; or,
 - b. 50% if no percentage is prescribed, of the total taxes for municipal and school purposes levied on in the year 2022.
2. For the purposes of calculating the total amount of taxes for the year 2022 under paragraph 2, if any taxes for municipal and school purposes were levied on a property for only part of 2022 because assessment was added to the collector's roll during 2022, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.
3. The provisions of this by-law apply in the event that assessment is added for the year 2022 to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.
4. All taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law.
5. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out below. The penalty shall be one point twenty-five percent (1.25%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2023. The total amount of interest charges per annum shall not exceed fifteen (15%).
6. The interim tax levy imposed by this by-law shall be paid in two installments due on the following dates:
 - 6.1. One-half (1/2) thereof on the 24th day of February of 2023;
 - 6.2. One-half (1/2) thereof on the 26th day of May of 2023;

7. The Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable.
8. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector's roll under section 340 of the *Municipal Act*.
9. The subsequent levy for the year 2023 to be made under the *Municipal Act* shall be reduced by the amount to be raised by the levy imposed by this by-law.
10. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under section 6 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
11. Nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
12. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.

13. This by-law shall come into force and take effect on the day of the final passing thereof.

Read a First and Second time this 10th day of January, 2023.

Read a Third time and Finally Passed this 10th day of January, 2023.

Mayor David Mayberry

Clerk Julie Middleton

Schedule "A" to By-Law 2-2023

2023 Township Budget

<u>Expenditures</u>		
Council Operations	\$	159,977
General Government	\$	1,349,694
Financial Expense - Tax w/o's, grants, service chg etc	\$	527,000
Health & Safety - Operations	\$	32,262
Admin Building - Dereham Centre - Operations	\$	31,030
Admin Building - Former Beachville PUC - Operations	\$	-
Cemeteries Operations	\$	11,852
Park Operations	\$	52,508
Halls & Museum Operations	\$	366,285
Recreation - Other Grants	\$	6,000
Recreation - Transfer to Reserve	\$	100,000
Recreation - Capital	\$	99,500
Brownsville Fire Hall - Operating	\$	121,898
Mount Elgin Fire Hall - Operating	\$	170,842
Beachville Fire Hall - Operating	\$	163,862
General Fire Operations	\$	1,045,901
Emergency Management Operations (includes Covid)	\$	50,453
Building Enforcement - Operating	\$	270,499
Building Enforcement - Capital	\$	-
By-Law Enforcement - Operating	\$	29,120
Policing - Operations	\$	1,087,796
Fenceviewers - Operations	\$	900
Animal Control - Operations	\$	14,000
Transportation - Equipment	\$	351,549
Transportation - Road Maintenance	\$	1,253,974
Transportation - Other Maintenance	\$	823,293
Transportation - Capital Projects	\$	1,719,178
Transportation - Transfer to Reserve - Reconstruction	\$	285,940
Transportation - Transfer to Reserve - Equipment	\$	320,000
Street Lighting	\$	50,764
Environmental - Waste Management Services	\$	380,413
Planning & Zoning	\$	19,400
Economic Development	\$	394,322
Economic Development - Transfer to Reserve	\$	221,000
Energy	\$	53,737
Strategic Planning	\$	15,000
Drainage Operations	\$	118,399
Drainage - Transfer to Reserve	\$	7,000
Tile Drainage Loans	\$	2,894
Municipal Drainage Debentures	\$	145,000

\$ 11,853,242

Schedule "A" to By-Law 2-2023

2023 Township Budget

Revenues	
Taxation	\$ 6,300,369
Supplementaries	\$ 10,000
Municipal Drainage and Tile Drain Debentures	\$ 147,894
Payments-in-Lieu of taxes	\$ 234,650
Ontario Unconditional Grant - OMPF	\$ 800,300
Amalgamation Revenues	\$ 562,325
Rental and Fines	\$ -
Investment Income	\$ 40,000
Penalties and Interest on Taxes	\$ 135,100
Administration Licences	\$ 1,300
General Government - Other Revenue	\$ 108,348
Contributions from Reserve - General Government	\$ 519,000
Contributions from Reserve - Rds - Equipment	\$ 265,000
Contributions from Reserve - Rds - Capital	\$ 287,469
Contributions from Reserve - Climate Change	\$ 15,000
Contributions from Reserve - Recreation	\$ 86,250
Contributions from Reserve - Emergency Management	\$ 23,500
Contribution from Reserves - Drainage	\$ 20,000
Contributions from Reserves - Economic Development	\$ 350,000
Fire Calls	\$ 57,500
General Fire & Training	\$ 17,000
Fire Equipment Sold	\$ 1,116
Building Revenues	\$ 239,100
Fenceviewer/Livestock Fees Collected	\$ 800
By-Law	\$ 500
Policing - Court Security	\$ 5,500
Road Revenues	\$ 5,000
Roadways - Debentures	\$ -
Equipment Revenues	\$ 249,470
Aggregate and Sand Revenues	\$ 230,000
Roadways - Other Municipal Contributions	\$ -
Equipment Sold	\$ 18,000
OCIF Funding Formula	\$ 221,963
Federal Gas Tax Revenue	\$ 253,632
Environmental - Waste Management Services	\$ 372,390
Health Services - Recreation Funding	\$ 226,866
Energy	\$ 7,000
Planning & Development	\$ 8,200
Drainage Revenue	\$ 32,700
	\$ 11,853,242