

**THE CORPORATION OF THE
TOWNSHIP OF EAST ZORRA-TAVISTOCK
COUNTY OF OXFORD
By-law #2022 – 15**

Being a By-law to adopt the 2022 Estimate of Revenues and Expenditures and to provide for adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2022 and to provide for other matters related to taxation and to adopt user fees.

WHEREAS Section 290 of The Municipal Act, 2001 S.O. 2001, c. 25, as amended, requires that a local municipality shall in each year prepare and adopt a budget;

AND WHEREAS a municipality shall give public notice of its intention to adopt or amend the budget at a council meeting specified in the notice;

AND WHEREAS the Council of the Township of East Zorra-Tavistock has provided such notice;

AND WHEREAS Section 340 of the Municipal Act S.O. 2001, c.25, as amended, provides that the Treasurer of a local municipality shall prepare a tax roll for each year based on the last returned assessment roll for the year and that the Tax Collector shall collect the taxes once the tax roll has been prepared;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property, and;

AND WHEREAS County and Education tax rates and/or levies have been provided;

NOW THEREFORE the Council of the Corporation of the Township of East Zorra-Tavistock hereby ENACTS AS FOLLOWS:

1. That the 2022 levy for municipal purposes shall be \$6,652,071.
2. That the 2022 Estimate of Revenues and Expenditures for the Township of East Zorra-Tavistock as set out in Schedule "A" attached hereto and forming part of this by-law is hereby adopted.
3. That the 2022 Tax Rates required to levy the amounts as set out in Section 1, not including local improvement rates or other special rates collected as taxes, shall be as set out in Schedule "B" attached hereto and forming part of this by-law.
4. That Municipal Drainage levies and debentures, and Tile Loan debentures due in 2022 shall be collected on the roll.

5. That the Treasurer pay over to the various School Boards and to the County of Oxford, on or before the due dates, the amounts due.
6. That every owner shall be taxed according to the tax rates in this by-law.
7. Taxes for all Property Classes shall become due and payable in two (2) instalments as follows:

First Instalment	August 31, 2022
Second Instalment	October 31, 2022
8. That notice of such taxes due shall be sent by first class mail by the Treasurer to those persons liable for the payment of taxes.
9. That a charge as a penalty of 1¼ per cent on the amount of any outstanding taxes levied in 2022, shall be made on the first day of default and on the first day of each calendar month thereafter in which default continues until December 31, 2022, and any such additional amount shall be levied and collected in the same manner as if it had been originally imposed with and formed part of the taxes levied under this by-law.
10. That interest of 1¼ per cent on the amount of any taxes due and unpaid after December 31, 2022, shall be charged on the first day of each calendar month thereafter in which the default continues.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 20th DAY OF APRIL, 2022.

seal

Don Edmiston, Deputy Mayor

Will Jaques, Clerk

SCHEDULE "A"
Township of East Zorra-Tavistock
SUMMARY OF EXPENDITURES OFFSET BY SOURCES OF FINANCING
2022 Proposed Operating and Capital Budgets Summary

Expenditures

By Department	2021 Approved	2022 Proposed	Difference (2022 - 2021)
Building, Locates and Drainage	873,501	1,079,598	206,098
Corporate Services	2,740,200	5,271,655	2,531,455
Fire and Protective Services	2,037,443	1,412,959	(624,484)
Parks and Recreation	1,257,584	1,124,802	(132,783)
Public Works	4,571,937	5,231,877	659,940
Treasury Services	391,618	455,090	63,472
Expenditures	11,872,283	14,575,981	2,703,698

Sources of Financing

By Department	2021 Approved	2022 Proposed	Difference (2022 - 2021)
Tax Levy	(6,426,746)	(6,652,071)	(225,325)
City of Woodstock Boundary Adjustment	(115,771)	(115,771)	0
Contributions from Developers	(246,114)	(57,058)	189,056
Contributions from Other Municipalities	(64,959)	(525,992)	(461,033)
Cost Recoveries	(41,504)	(50,211)	(8,707)
Deferred Building Code Act Revenue	(59,266)	-	59,266
Federal Gas Tax	(581,287)	(593,681)	(12,394)
Fines and Penalties	(68,804)	(56,003)	12,801
Investment Income	(213,825)	(171,485)	42,340
Landowner Recovery	(50,968)	(41,064)	9,904
Licences, Permits and Rents	(609,641)	(608,955)	686
Ontario Municipal Partnership Fund	(703,300)	(726,500)	(23,200)
Ontario Specific Grants	(144,311)	(333,923)	(189,612)
Payments in Lieu	(29,784)	(30,084)	(300)
Revenue from Oxford County	(127,500)	(32,500)	95,000
Sale of Equipment/Vehicles	(18,000)	-	18,000
Sundry Revenue	(32,013)	(3,500)	28,513
Supplemental Taxation	(130,330)	(294,050)	(163,720)
Transfers from Reserves and Reserve Funds	(1,728,819)	(3,813,599)	(2,084,780)
User Fees and Charges	(479,340)	(469,533)	9,807
Sources of Financing	(11,872,283)	(14,575,981)	(2,703,698)

Schedule "B"
Township of East Zorra Tavistock
2022 COMBINED TAX RATES

		2022	2022	2022	2022	
TAX CLASS	CODE	LOWER	UPPER	EDUCATION	TOTAL	Due Dates
Residential	RT	0.00494994	0.00412477	0.00153000	0.01060471	INTERIM
Multi-Residential	MT	0.00989987	0.00824954	0.00153000	0.01967941	2022-02-28
Commercial Full	CT	0.00941379	0.00784449	0.00880000	0.02605828	2022-05-31
Comm New Construction	XT	0.00941379	0.00784449	0.00880000	0.02605828	
Commercial Vacant Units	CU	0.00658965	0.00549114	0.00880000	0.02088079	
Commercial Excess Land	CX	0.00658965	0.00549114	0.00880000	0.02088079	
Commercial Parking Lot	GT	0.00941379	0.00784449	0.00880000	0.02605828	FINAL
Industrial Full	IT	0.01301834	0.01084815	0.00880000	0.03266648	2022-08-31
Industrial Vacant Units	IU	0.00846192	0.00705129	0.00880000	0.02431321	2022-10-31
Industrial Excess Land	IX	0.00846192	0.00705129	0.00880000	0.02431321	
Industrial New Construction	JT	0.01301834	0.01084815	0.00880000	0.03266648	
Large Industrial Full	LT	0.01301834	0.01084815	0.00880000	0.03266648	
Large Industrial Vacant	LU	0.00846192	0.00705129	0.00880000	0.02431321	
Pipelines	PT	0.00623346	0.00519432	0.00880000	0.02022778	
Farmlands	FT	0.00107760	0.00089796	0.00038250	0.00235806	
Managed Forests	TT	0.00123748	0.00103119	0.00038250	0.00265118	