

**THE CORPORATION OF THE
TOWNSHIP OF EAST ZORRA-TAVISTOCK
COUNTY OF OXFORD
By-law #2023 – 18**

Being a By-law to adopt the 2023 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 2023 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 2023 levy for municipal purposes shall be \$7,243,196.
2. That the 2023 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 2023 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 2023 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, 2023
Second Instalment	November 30, 2023
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 2023, 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, 2023, 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, 2023, 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 7th DAY OF JUNE, 2023.

seal

Phil Schaefer, Mayor

Will Jaques, Clerk

Schedule 'A'

Township of East Zorra-Tavistock
SUMMARY OF NET DEPARTMENTAL BUDGETARY TAX IMPACTS
2023 Proposed Operating and Capital Budgets Summary

Net Budgets By Department	2022 Approved	2022 Actuals	2023 Proposed	Difference (2023 - 2022)	% Change (2023-2022)
Building, Locates and Drainage	428,355	417,800	358,264	(70,091)	-1.10%
Corporate Services	2,202,771	2,446,749	2,503,187	300,416	4.72%
Fire and Protective Services	1,292,950	1,179,078	1,311,282	18,332	0.29%
Parks and Recreation	515,182	486,095	832,686	317,504	4.99%
Public Works	3,158,117	3,210,773	3,127,430	(30,687)	-0.48%
Treasury Services	(944,423)	(1,374,327)	(889,653)	54,770	0.86%
tax-Supported Budget Summary	6,652,952	6,366,168	7,243,196	590,244	8.87%

2023 Assessment @ 2022 Tax Rates	6,652,072	6,652,072	4.38% Assessment Portion
Tax Levy	6,652,072	-6,061,828	4.49% Tax Rate
		590,244	8.87% Levy Rate Change

SUMMARY OF EXPENDITURES OFFSET BY SOURCES OF FINANCING

Expenditures

By Department	2022 Approved	2023 Proposed	Difference (2023 - 2022)
Building, Locates and Drainage	1,079,599	1,110,911	31,312
Corporate Services	5,271,656	4,058,430	(1,213,226)
Fire and Protective Services	1,412,959	1,453,906	40,948
Parks and Recreation	1,124,802	1,878,917	754,116
Public Works	5,231,878	4,256,914	(974,964)
Treasury Services	455,090	481,918	26,829
Expenditures	14,575,982	13,240,997	-1,334,985

Sources of Financing

By Department	2022 Approved	2023 Proposed	Difference (2023 - 2022)
Tax Levy	(6,652,952)	(7,243,196)	(590,244)
City of Woodstock Boundary Adju:	(115,771)	(115,771)	0
Contributions from Developers	(57,058)	(183,810)	(126,752)
Contributions from Other Municipa:	(525,992)	(122,468)	403,524
Cost Recoveries	(49,961)	(46,784)	3,177
Deferred Building Code Act Rever	-	(124,719)	(124,719)
Donations	-	(102,960)	(102,960)
Federal Gas Tax	(593,681)	(226,097)	367,584
Fines and Penalties	(56,006)	(52,974)	3,032
Investment Income	(171,485)	(235,181)	(63,696)
Landowner Recovery	(41,064)	(41,064)	(0)
Licences, Permits and Rents	(609,205)	(612,169)	(2,964)
Ontario Municipal Partnership Fur	(726,500)	(792,700)	(66,200)
Ontario Specific Grants	(333,923)	(274,678)	59,245
Ontario Wildlife Damage Compen:	-	(500)	(500)
Payments in Lieu	(29,203)	(30,242)	(1,039)
Revenue from Oxford County	(32,500)	(7,500)	25,000
Sundry Revenue	(3,500)	(7,052)	(3,553)
Supplemental Taxation	(294,050)	(139,401)	154,649
Transfers from Reserves and Res	(3,813,599)	(2,239,104)	1,574,495
Trillium Grant	-	(150,000)	(150,000)
User Fees and Charges	(469,533)	(492,628)	(23,095)
Sources of Financing	(14,575,981)	(13,240,997)	1,334,984

Schedule "B"
Township of East Zorra Tavistock
2023 COMBINED TAX RATES

		2023	2023	2023	2023	
TAX CLASS	CODE	LOWER	UPPER	EDUCATION	TOTAL	Due Dates
Residential	RT	0.00517220	0.00426167	0.00153000	0.01096387	INTERIM
Multi-Residential	MT	0.01034441	0.00852334	0.00153000	0.02039775	2023-02-28
Commercial Full	CT	0.00983650	0.00810484	0.00880000	0.02674134	2023-05-31
Comm New Construction	XT	0.00983650	0.00810484	0.00880000	0.02674134	
Commercial Vacant Units	CU	0.00688555	0.00567339	0.00880000	0.02135894	
Commercial Excess Land	CX	0.00688555	0.00567339	0.00880000	0.02135894	
Commercial Parking Lot	GT	0.00983650	0.00810484	0.00880000	0.02674134	FINAL
Industrial Full	IT	0.01360289	0.01120819	0.00880000	0.03361109	2023-08-31
Industrial Vacant Units	IU	0.00884188	0.00728532	0.00880000	0.02492721	2023-11-30
Industrial Excess Land	IX	0.00884188	0.00728532	0.00880000	0.02492721	
Industrial New Construction	JT	0.01360289	0.01120819	0.00880000	0.03361109	
Large Industrial Full	LT	0.01360289	0.01120819	0.00880000	0.03361109	
Large Industrial Vacant	LU	0.00884188	0.00728532	0.00880000	0.02492721	
Pipelines	PT	0.00651335	0.00536672	0.00880000	0.02068008	
Farmlands	FT	0.00112599	0.00185553	0.00038250	0.00336402	
Managed Forests	TT	0.00129305	0.00106542	0.00038250	0.00274097	