THE CORPORATION OF THE
TOWNSHIP OF EAST ZORRA-TAVISTOCK
COUNTY OF OXFORD
By-law #2026 – 10

Being a By-law to adopt the 2026 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 2026 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 2026 levy for municipal purposes shall be <u>$8,945,280.</u>

2. That the 2026 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 2026 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 the Summary of Net Departmental Capital Budget as set out in Schedule “C” attached hereto and forming part of this by-law is hereby adopted.

5. That Municipal Drainage levies and debentures, and Tile Loan debentures due in 2026 shall be collected on the roll.

6. 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.

7. That every owner shall be taxed according to the tax rates in this by-law.

8. Taxes for all Property Classes shall become due and payable in two (2) instalments as follows:

First Instalment	August 31, 2026
Second Instalment	November 30, 2026

9. 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.

10. That a charge as a penalty of 1¼ per cent on the amount of any outstanding taxes levied in 2026, 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, 2026, 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.

11. That interest of 1¼ per cent on the amount of any taxes due and unpaid after December 31, 2026, 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 1st DAY OF APRIL, 2026.

Phil Schaefer, Mayor

seal

Meaghan Vader, Clerk

Schedule 'A'

Township of East Zorra-Tavistock
SUMMARY OF EXPENDITURES OFFSET BY SOURCES OF FINANCING
2026 Proposed Operating and Tax-Supported Portion of Capital Budgets Summary

Expenditures

By Department	2025 Approved	2026 Proposed	Difference (2026 - 2025)
Building and Development Services	564,248	**522,872**	(41,376)
Fire and Emergency Management Services	1,667,003	**1,630,918**	(36,085)
General Government	3,376,290	**3,539,954**	163,665
Infrastructure and Community Services	5,899,769	**6,394,639**	494,870
Expenditures	**11,507,310**	**12,088,383**	**581,073**

Sources of Financing

By Department	2025 Approved	2026 Proposed	Difference (2026 - 2025)
Tax Levy	***(8,409,167)***	***(8,945,280)***	***(536,113)***
City of Woodstock Boundary Adjustment	(115,771)	**(115,771)**	-
Contributions from Developers	(25,843)	**(25,843)**	-
Contributions from Other Municipalities	(55,386)	**(54,098)**	1,288
Cost Recoveries	(48,451)	**(52,284)**	(3,833)
Deferred Revenue - Building Code Act	-	**(50,000)**	(50,000)
Donations	-	**(1,000)**	(1,000)
Fines and Penalties	(72,767)	**(96,481)**	(23,714)
Investment Income	(423,230)	**(363,230)**	60,000
Landowner Recovery	(37,804)	**(37,804)**	(0)
Licences, Permits and Rents	(1,121,111)	**(1,101,202)**	19,908
Ontario Municipal Partnership Fund	(920,600)	**(1,007,800)**	(87,200)
Ontario Specific Grants	(54,117)	**(15,480)**	38,637
Ontario Wildlife Damage Compensation	(500)	**(500)**	-
Payments in Lieu	(29,780)	**(29,664)**	116
Revenue from Oxford County	(33,180)	**(8,273)**	24,908
Sundry Revenue	(14,533)	**(22,894)**	(8,361)
Supplemental Taxation	(55,000)	**(60,000)**	(5,000)
Transfers from Reserves and Reserve Funds	-	**(22,000)**	(22,000)
User Fees and Charges	(90,071)	**(78,779)**	11,292
Sources of Financing	**(11,507,310)**	**(12,088,383)**	**(581,073)**

Schedule 'B'
Township of East Zorra Tavistock
2026 Proposed Municipal Tax Rates

			2026	
TAX CLASS	**CODE**	**RATIOS**	**EZT**	**Due Dates**
Residential	RT	1.0000	0.00607867	**INTERIM**
Multi-Residential	MT	2.0000	0.01215733	2026-02-27
Commercial Full	CT	1.9018	0.01156041	2026-05-29
Comm New Construction	XT	1.9018	0.01156041	
Commercial Vacant Units	CU	1.3313	0.00809229	
Commercial Excess Land	CX	1.3313	0.00809229	
Commercial Parking Lot	GT	1.9018	0.01156041	**FINAL**
Industrial Full	IT	2.6300	0.01598689	2026-08-31
Industrial Vacant Units	IU	1.7095	0.01039148	2026-11-30
Industrial Excess Land	IX	1.7095	0.01039148	
Industrial New Construction	JT	2.6300	0.01598689	
Large Industrial Full	LT	2.6300	0.01598689	
Large Industrial Vacant	LU	1.7095	0.01039148	
Aggregate Extraction	VT	2.1400	0.01300863	
Pipelines	PT	1.2593	0.00765487	
Farmlands	FT	0.2177	0.00132333	
Managed Forests	TT	0.2500	0.00151967	

Schedule 'C'

Township of East Zorra-Tavistock
SUMMARY OF NET DEPARTMENTAL CAPITAL BUDGETS
Proposed 2026 - 2030 Capital Budgets Summary (including Reserves and Reserve Funds)

Sources of Financing

By Department	2023 Actual	2024 Actual	2025 Approved	2025 Actual	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed
Cash in Lieu of Parkland	-	(243,754)	-	-	-	-	-	-	-
Contributions from Developers	132,366	(588,727)	(283,750)	(213,515)	(995,000)	(105,000)	(33,000)	-	(1,000,000)
Cost Recoveries	-	(4,500)	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-	-	(7,750,000)
Deferred Building Code Act Revenue	(29,254)	(116,500)	-	-	-	-	-	-	-
Donations	(69,084)	(97,047)	(5,000)	-	(12,623)	(5,000)	(105,000)	(5,000)	(5,000)
Gain/Loss on Disposal of Assets	(15,000)	(18,105)	-	(34,440)	(33,060)	-	-	-	-
Grants	(578,133)	(356,133)	(441,840)	(466,893)	(462,852)	(411,254)	(561,254)	(561,254)	(561,254)
Revenue from Oxford County	-	(31,164)	(556,749)	(757,557)	-	-	-	-	-
Tax-Supported Capital	(362,397)	(367,080)	(160,000)	(249,209)	(60,000)	(80,000)	(60,000)	(60,000)	(60,000)
Transfers from Reserves and Reserve Funds	(6,507,232)	(1,735,419)	(5,167,273)	(4,261,202)	(3,591,457)	(2,330,624)	(1,283,912)	(891,053)	(2,467,213)
Sources of Financing	**(7,428,734)**	**(3,558,429)**	**(6,614,612)**	**(5,982,816)**	**(5,154,992)**	**(2,931,878)**	**(2,043,166)**	**(1,517,307)**	**(11,843,468)**

Expenditures

By Department	2023 Actual	2024 Actual	2025 Approved	2025 Actual	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed
Building and Development Services	96,798	164,241	-	89,241	53,060	-	52,000	-	81,200
Fire and Emergency Management Services	519,200	383,436	1,203,200	862,545	2,937,739	750,224	69,551	105,742	600,017
General Government	5,544,415	611,965	76,000	45,578	83,070	21,848	55,285	41,992	45,917
Infrastructure and Community Services	1,268,321	2,398,788	5,335,412	4,985,452	2,081,123	2,159,806	1,866,330	1,369,573	11,116,334
Expenditures	**7,428,735**	**3,558,429**	**6,614,612**	**5,982,816**	**5,154,993**	**2,931,878**	**2,043,166**	**1,517,307**	**11,843,468**