

**THE CORPORATION OF THE
TOWNSHIP OF EAST ZORRA-TAVISTOCK
COUNTY OF OXFORD
By-law #2021 – 22**

Being a By-law to adopt the 2021 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 2021 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 2021 levy for municipal purposes shall be \$6,371,362.
2. That the 2021 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 2021 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 2021 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, 2021
Second Instalment	October 29, 2021
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 2021, 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, 2021, 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, 2021, 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 5th DAY OF MAY, 2021.

seal

Don McKay, Mayor

Will Jaques, Clerk

SCHEDULE "A"

Township of East Zorra-Tavistock
SUMMARY OF EXPENDITURES OFFSET BY SOURCES OF FINANCING
2021 Proposed Operating and Capital Budgets Summary

Expenditures

By Department	2020 Approved	2021 Proposed	Difference (2021 - 2020)
Building, Locates and Drainage	640,540	460,004	(180,536)
Corporate Services	5,139,755	3,012,037	(2,127,718)
Fire and Protective Services	1,644,976	2,039,942	394,966
General Government	103,202	119,816	16,613
Parks and Recreation	1,330,139	1,257,585	(72,554)
Public Works	5,166,070	4,923,632	(242,438)
Expenditures	14,024,683	11,813,016	-2,211,667

Sources of Financing

By Department	2020 Approved	2021 Proposed	Difference (2021 - 2020)
Tax Levy	6,150,695	6,371,362	220,667
Contributions from Other Municipalities	36,633	171,324	134,691
Cost Recoveries	161,239	41,504	(119,735)
Development Charges	994,111	246,114	(747,997)
Donations	225,000	-	(225,000)
Fines and Penalties	77,412	68,804	(8,608)
Gas Tax	618,771	697,058	78,287
Grants	139,967	144,311	4,344
Investment Income	191,615	213,825	22,210
Landowner Recovery	59,134	50,969	(8,166)
Licences, Permits and Rents	541,969	609,642	67,673
Ontario Municipal Partnership Fund	680,300	703,300	23,000
Payments in Lieu	75,562	85,168	9,606
Sale of Equipment/Vehicles	-	18,000	18,000
Sundry Income	61,384	32,014	(29,370)
Supplemental Taxation	114,993	130,328	15,335
Transfers from Reserves and Reserve Funds	3,353,750	1,728,819	(1,624,931)
User Fees and Charges	542,147	500,474	(41,673)
Sources of Financing	14,024,683	11,813,016	-2,211,667

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Schedule "B"
Township of East Zorra Tavistock
2021 COMBINED TAX RATES

		2021	2021	2021	2021	
TAX CLASS	CODE	LOWER	UPPER	EDUCATION	TOTAL	Due Dates
Residential	RT	0.00487248	0.00404134	0.00153000	0.01044382	INTERIM
Multi-Residential	MT	0.00974495	0.00808268	0.00153000	0.01935763	2021-02-26
Commercial Full	CT	0.00926648	0.00768582	0.00880000	0.02575230	2021-05-31
Comm New Construction	XT	0.00926648	0.00768582	0.00880000	0.02575230	
Commercial Vacant Units	CU	0.00648653	0.00538008	0.00880000	0.02066661	
Commercial Excess Land	CX	0.00648653	0.00538008	0.00880000	0.02066661	
Industrial Full	IT	0.01281461	0.01062872	0.00880000	0.03224333	FINAL
Industrial Vacant Units	IU	0.00832950	0.00690867	0.00880000	0.02403817	2021-08-31
Industrial Excess Land	IX	0.00832950	0.00690867	0.00880000	0.02403817	2021-10-29
Industrial New Construction	JT	0.01281461	0.01062872	0.00880000	0.03224333	
Large Industrial Full	LT	0.01281461	0.01062872	0.00880000	0.03224333	
Large Industrial Vacant	LU	0.00832950	0.00690867	0.00880000	0.02403817	
Pipelines	PT	0.00613591	0.00508926	0.00880000	0.02002517	
Farmlands	FT	0.00106074	0.00087980	0.00038250	0.00232304	
Managed Forests	TT	0.00121812	0.00101034	0.00038250	0.00261096	