

**THE CORPORATION OF THE
TOWNSHIP OF EAST ZORRA-TAVISTOCK
COUNTY OF OXFORD
By-law #2025 – 09**

Being a By-law to adopt the 2025 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 2025 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 2025 levy for municipal purposes shall be \$8,409,167.
2. That the 2025 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 2025 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 2025 Summary of Net Departmental Capital Budgets including Detailed 2025 Capital Projects Listing 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 2025 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 29, 2025
Second Instalment	November 28, 2025
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 2025, 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, 2025, 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, 2025, 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 19th DAY OF MARCH 2025.

seal

Phil Schaefer, Mayor

Meaghan Vader, Clerk

Schedule 'A'

Township of East Zorra-Tavistock

SUMMARY OF EXPENDITURES OFFSET BY SOURCES OF FINANCING

2025 Proposed Operating and Tax-Supported Portion of Capital Budgets Summary

Expenditures

By Department	2024 Approved	2025 Proposed	Difference (2025 - 2024)
Building, By-law, Locates, and Drainage	613,559	581,680	(31,879)
Fire and Emergency Management Services	1,499,501	1,667,003	167,502
Office of the CAO/Treasury Services	1,877,202	2,099,732	222,530
Planning, Community and Recreation Services	2,585,407	2,733,945	148,538
Public Works and Parks Services	4,320,506	4,424,951	104,445
<i>Expenditures</i>	10,896,175	11,507,310	611,136

Sources of Financing

By Department	2024 Approved	2025 Proposed	Difference (2025 - 2024)
<i>Tax Levy</i>	(7,768,370)	(8,409,167)	(640,797)
City of Woodstock Boundary Adjustment	(115,771)	(115,771)	-
Contributions from Developers	(23,683)	(25,843)	(2,160)
Contributions from Other Municipalities	(43,463)	(55,386)	(11,923)
Cost Recoveries	(58,090)	(48,451)	9,639
Donations	(500)	-	500
Fines and Penalties	(47,428)	(72,767)	(25,339)
Investment Income	(415,495)	(423,230)	(7,735)
Landowner Recovery	(37,804)	(37,804)	0
Licences, Permits and Rents	(688,258)	(727,472)	(39,214)
Ontario Municipal Partnership Fund	(809,400)	(920,600)	(111,200)
Ontario Specific Grants	(42,951)	(54,117)	(11,166)
Ontario Wildlife Damage Compensation	(500)	(500)	-
Payments in Lieu	(24,959)	(29,780)	(4,821)
Revenue from Oxford County	(8,000)	(33,180)	(25,180)
Sundry Revenue	(13,476)	(14,533)	(1,057)
Supplemental Taxation	(107,224)	(55,000)	52,224
Transfers from Reserves and Reserve Funds	(198,648)	-	198,648
User Fees and Charges	(492,154)	(483,710)	8,444
<i>Sources of Financing</i>	(10,896,175)	(11,507,310)	(611,135)

Schedule 'B'
Township of East Zorra Tavistock
2025 MUNICIPAL TAX RATES

2025

TAX CLASS	CODE	RATIOS	EZT	Due Dates
Residential	RT	1.0000	0.00589194	INTERIM
Multi-Residential	MT	2.0000	0.01178389	
Commercial Full	CT	1.9018	0.01120530	2025-02-28
Comm New Construction	XT	1.9018	0.01120530	2025-05-30
Commercial Vacant Units	CU	1.3313	0.00784371	FINAL
Commercial Excess Land	CX	1.3313	0.00784371	
Commercial Parking Lot	GT	1.9018	0.01120530	
Industrial Full	IT	2.6300	0.01549582	
Industrial Vacant Units	IU	1.7095	0.01007228	
Industrial Excess Land	IX	1.7095	0.01007228	2025-08-29
Industrial New Construction	JT	2.6300	0.01549582	2025-11-28
Large Industrial Full	LT	2.6300	0.01549582	
Large Industrial Vacant	LU	1.7095	0.01007228	
Pipelines	PT	1.2593	0.00741973	
Farmlands	FT	0.2177	0.00128268	
Managed Forests	TT	0.2500	0.00147299	

Schedule 'C'

Township of East Zorra-Tavistock
 SUMMARY OF NET DEPARTMENTAL CAPITAL BUDGETS
 Proposed 2025 - 2029 Capital Budgets Summary (including Reserves and Reserve Funds)

Sources of Financing

By Department	2024 Approved	2024 Actual	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed
Cash in Lieu of Parkland	-	(243,754)	-	-	-	(21,300)	-
Contributions from Developers	(399,875)	(588,727)	(283,750)	(1,216,500)	(112,500)	(244,635)	(1,650,000)
Cost Recoveries	-	(4,500)	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	(7,100,000)
Deferred Building Code Act Revenue	(116,500)	(116,500)	-	-	-	-	-
Donations	(15,000)	(63,560)	(5,000)	(5,000)	(5,000)	(105,000)	(5,000)
Gain/Loss on Disposal of Assets	-	(16,320)	-	-	-	-	-
Grants	(400,735)	(356,133)	(441,840)	(406,794)	(417,065)	(417,065)	(417,065)
Revenue from Oxford County	-	(31,164)	-	-	-	-	-
Tax-Supported Capital	(174,000)	(357,662)	(160,000)	(60,000)	(72,500)	(60,000)	(60,000)
Transfers from Reserves and Reserve Funds	(3,605,533)	(1,636,783)	(5,171,353)	(3,138,403)	(1,546,708)	(554,988)	(2,087,626)
Sources of Financing	(4,711,643)	(3,415,103)	(6,618,693)	(4,826,697)	(2,153,773)	(1,402,988)	(11,319,691)

Expenditures

By Department	2024 Approved	2024 Actual	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed
Building, By-law, Locates, and Drainage	4,000	123,461	4,080	57,222	4,245	59,534	4,416
Fire and Emergency Management Services	929,000	374,118	1,203,200	2,765,255	750,224	69,551	105,742
Office of the CAO and Treasury Services	423,143	611,965	76,000	42,420	21,848	55,285	22,731
Planning, Community and Recreation Services	257,000	588,025	124,188	20,100	168,452	260,306	10,083,612
Public Works and Parks Services	3,098,500	1,717,535	5,211,225	1,941,700	1,209,004	958,312	686,124
Expenditures	4,711,643	3,415,103	6,618,693	4,826,697	2,153,773	1,402,988	10,902,626

Detailed 2025 Project and Expenditure Listing (by Department)

By Department	Account Number	2025 Expenditure	Project Description
<u>Building, By-law, Locates, and Drainage</u>	12-6-442701-3034	4,080	Annual Program for IT Hardware Replacements
<u>Fire and Emergency Management Services</u>	12-6-412702-3360	60,000	Annual Equipment Purchases - 3 stations (\$20,000/each)
	12-6-412708-3011	15,000	Annual Communications System Maintenance/Upgrades
	12-6-412709-3350	9,000	NFPA Required Truck Tire Replacements
	12-6-412501-3360	150,000	Electric Auto Extrication Tools @ \$50,000/station
	12-6-412503-4005	100,000	Parking Lot Refurbishment - Tavistock Station
	12-6-412504-4005	225,000	Engineering and Site Preparation - Hickson Station
	12-6-412506-3350	20,000	Replacement Lighting - Tavistock Rescue and Tanker
	12-6-412507-3350	624,200	Replacement Pumper - Innerkip Station
<u>Office of the CAO and Treasury Services</u>	12-6-242701-3034	21,000	Cyclical Replacement of Laptops (7 staff/year)
	12-6-252501-4270	50,000	Blinds and Noise Baffling for Council Chambers
	12-6-252502-3034	5,000	Inclusion Charter Customer Service Equipment
<u>Planning, Community and Recreation Services</u>	12-6-612701-various	5,000	5 Benches and 20 Trees per year Annual Program
	12-6-612702-4876	5,000	Annual Playground Chip Top-up (Safety)
	12-6-632501-4420	18,688	Tavistock Arena - Roof Repairs
	12-6-632502-4003	50,000	Recreational Facility Audit
	12-6-632503-4420	9,500	Tavistock Arena Building Maintenance Work
	12-6-632504-3017	13,500	Tavistock Arena Equipment Purchases
	12-6-612503-3017	7,000	Picnic Table Replacements (Queen's and Hickson Park)
	12-6-612504-4012	5,000	Baseball Bleacher Updates (all 3 parks)
	12-6-612505-3740	8,000	Fencing Repairs and Updates (Queen's and Hickson Parks)
	12-6-612506-3740	2,500	Fencing Wrap @ Innerkip Diamond #1 (light interference)
<u>Public Works and Parks Services</u>	12-6-822701-3045	10,000	Tree and Brush Plantings at SWM Facilities
	12-6-692701-3017	10,000	Various Small Roads Equipment Purchases
	12-6-692501-3350	994,303	Roll-off Truck, Zero Steer Mower, Loader and Foreman's Pick-up
	12-6-692503-4005	2,407,255	Bridge #5 Replacement
	12-6-692504-4005	1,272,283	William Street North Reconstruction
	12-6-692505-4004	40,000	Fuhr Street Pre-Engineering
	12-6-692506-4004	40,000	Box Culvert 2021 Pre-Engineering
	12-6-692507-4005	40,000	89 Loveys Shed and Property Restoration
	12-6-692508-3350	250,000	Additional Trackless
	12-6-692509-4016	23,730	Asphalt/Concrete Crushing
	12-6-692510-4003	25,000	OSIM Bridge Review
	12-6-822502-3740	50,000	Fencing and Pollination of Ponds #6/7
	12-6-822503-3007	6,800	Rain Gauges for Storm Ponds
	12-6-842501-4005	41,853	Nicklas Drain - Road Crossing Share
	Total Expenditures	6,618,693	