

COUNTY OF OXFORD

BY-LAW 6818-2026

BEING a By-Law to Establish Tax Policy and Levy Tax Rates for Upper-Tier Purposes for the Year 2026.

WHEREAS the Council of the County of Oxford has by By-Law 6795-2026, prepared and adopted estimates of all sums required during the year for the purposes of the Municipality totaling \$103,039,171 pursuant to Section 289 of the *Municipal Act, 2001, S.O.2001 c.25*, as amended (hereinafter referred to as the "*Municipal Act*");

AND WHEREAS the total of sums required to be raised by taxation in the year 2026 shall be apportioned as follows, in accordance with Section 311 of the *Municipal Act*:

1. \$96,680,548 by the County's General Levy;
2. \$6,297,357 by the County's Library Special Levy; and
3. \$61,266 by the County's Special Woodstock Police Services Court Security and Prisoner Transportation Grant Special Levy;

AND WHEREAS all property assessment rolls on which the 2026 taxes are to be levied have been returned pursuant to the provisions of the *Assessment Act, R.S.O. 1990, c.A.31*, as amended, (hereinafter referred to as the "*Assessment Act*");

AND WHEREAS Property Classes and Property Subclasses have been prescribed and established pursuant to Section 7 and 8 of the *Assessment Act*;

AND WHEREAS the County of Oxford is required to establish tax ratios pursuant to Section 308 of the *Municipal Act* that will apply for both upper-tier and local municipal purposes;

AND WHEREAS Sections 313 and 313.1 of the *Municipal Act* provide for the establishment of tax rate reductions for property subclasses that will apply for both upper-tier and local municipal purposes;

AND WHEREAS Section 311 of the *Municipal Act* provides for the establishment of the rates to be levied in each year and the instalments in which the taxes to be raised shall be paid;

AND WHEREAS the Council of the County of Oxford has adopted the recommendations contained in Report FS 2026-06 entitled "2026 Tax Policy."

NOW THEREFORE the Council of the County of Oxford hereby enacts as follows:

1. That for the taxation year 2026, the tax ratio for property in:
 - a) residential class is 1.0000;
 - b) multi-residential property class is 2.0000;
 - c) new multi-residential property class 1.0000;
 - d) farm property class is 0.2177;
 - e) managed forest property class is 0.2500;
 - f) commercial property class is 1.9018;
 - g) landfill property class is 1.9018;

- h) industrial property class is 2.6300;
 - i) large industrial property class is 2.6300;
 - j) aggregate extraction class is 2.140048;
 - k) pipelines property class is 1.2593;
2. That the tax rates that would otherwise be levied for upper-tier and local municipal purposes for the subclasses prescribed under paragraph 1 of Subsection 8(1) of the Assessment Act shall be reduced as follows:
 - a) For the first subclass of farmland awaiting development of the residential property class, by 55 per cent;
 - b) For the first subclass of farmland awaiting development in all other classes, but the percentage required so that the tax rate matches the tax rate for the first subclass of the residential property class; and
 - c) No reduction shall be applied for the second subclass of farmland awaiting development for any property class.
 3. That the tax rates that would otherwise be levied for upper-tier and local municipal purposes for the subclasses prescribed under paragraph 2 and 3 of Subsection 8(1) of the Assessment Act shall be reduced as follows:
 - a) For the commercial vacant and excess land subclasses, by 30 per cent; and
 - b) For the industrial vacant and excess land subclasses, by 35 per cent.
 4. The tax rate that would otherwise be levied for municipal purposes for the small-scale on-farm business subclasses under subsection 22 of Regulation 282/98 made under the Assessment Act shall be reduced as follows:
 - a) For commercial and industrial Subclass I, by 75%
 - b) For commercial and industrial Subclass II, by 75%.
 5. For the year 2026, in the County, the lower-tier municipalities shall levy upon the Prescribed Property Classes, the rates of taxation for current value assessment for general purposes set out in Schedule "A" attached hereto which forms part of this By-Law; and for library purposes set out in Schedule "B" attached hereto which forms part of this By-Law; and, and for Woodstock Police Services Court Security and Prisoner Transportation Grant purposes set out in Schedule "C" attached hereto which forms part of this By-Law.
 6. The levy of \$96,680,548 for County General purposes shall be raised in each lower-tier municipality in accordance with the details set out in Schedule "A" attached hereto which forms part of this By-Law.
 7. The levy of \$6,297,357 for County Library purposes shall be raised in each lower-tier municipality in accordance with the details set out in Schedule "B" attached hereto which forms part of this By-Law.
 8. The levy of \$61,266 for County Woodstock Police Services Court Security and Prisoner Transportation Grant purposes shall be raised in each lower-tier municipality in accordance with the details set out in Schedule "C" attached hereto which forms part of this By-Law.

9. Pursuant to subsections 311(13) and (18) of the *Municipal Act*, and subject to the adjustments provided for in s. 311(14) of the *Municipal Act*, the amounts raised by each lower-tier municipality in accordance with Schedules “A”, “B” and “C” shall be paid to the treasurer of the County in the instalments on Schedule “D”.
10. Pursuant to s.311(18) of the *Municipal Act*, in the event a lower-tier municipality fails to make any payment or portion thereof, as provided for in this By-Law, the defaulting lower-tier municipality shall pay interest on the amount past due at the rate of 15% per annum from the date payment is due until it is made.
11. This By-Law shall apply to the year 2026.

READ a first and second time this 8th day of April, 2026.

READ a third time and finally passed in this 8th day of April, 2026.



Bernia Martin (Apr 8, 2026 13:20:48 EDT)

BERNIA MARTIN, DEPUTY WARDEN



LINDSEY A. MANSBRIDGE, CLERK



COUNTY OF OXFORD
BY-LAW 6818-2026
SCHEDULE "A"

2026 Tax Rates and Levy for General Purposes

Property Class	RTC	RTQ	Tax Rate	Total	3245	3238	3218	3202	3211	3204	3242	3227
					Blandford- Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
Residential: Full	R	T	0.00498883	\$61,882,671	\$4,743,019	\$4,764,115	\$5,864,282	\$6,188,500	\$3,965,959	\$8,894,339	\$21,725,166	\$5,737,291
Residential: Farmland 1	R	1	0.00224497	31,239	0	0	0	0	471	30,768	0	0
Multi-Residential: Full	M	T	0.00997766	2,009,888	40,504	137,627	272,386	30,958	4,235	553,701	935,336	35,141
New Multi-Residential: Full	N	T	0.00498883	627,790	9,673	0	0	0	0	208,942	409,175	0
Commercial: Full	C	T	0.00948776	11,776,203	633,136	549,365	1,590,314	750,563	360,027	1,375,728	6,130,084	386,986
Commercial: Small Scale on Farm I	C	7	0.00237194	384	39	0	0	119	170	0	56	0
Commercial: Small Scale on Farm II	C	0	0.00237194	238	0	0	0	119	119	0	0	0
Commercial: Excess Land	C	U	0.00664143	98,770	3,915	2,589	9,886	3,755	1,728	4,883	68,649	3,365
Commercial: Vacant Land	C	X	0.00664143	171,526	15,235	3,017	17,244	4,747	1,583	20,723	100,509	8,468
Shopping Ctre: Full	S	T	0.00948776	1,195,136	0	0	46,975	0	0	267,711	880,450	0
Shopping Ctre: Excess Land	S	U	0.00664143	866	0	0	89	0	0	777	0	0
Parking Lot	G	T	0.00948776	40,944	0	2,202	157	323	389	2,362	35,511	0
Office Building	D	T	0.00948776	27,715	0	0	0	0	0	0	27,715	0
Industrial: Full	I	T	0.01312062	3,978,546	110,718	136,241	428,525	399,594	165,155	828,345	1,660,339	249,629
Industrial: Small Scale on Farm I	I	0	0.00328016	164	0	0	0	0	0	0	0	164
Industrial: Small Scale on Farm II	I	7	0.00328016	314	0	0	0	150	0	0	0	164
Industrial: Excess Land	I	U	0.00852840	50,562	0	1,239	4,656	6,467	1,029	3,698	23,505	9,968
Industrial: Vacant Land	I	X	0.00852840	241,758	3,650	311	89,269	6,285	7,190	7,756	120,533	6,764
Large Industrial: Full	L	T	0.01312062	5,101,351	32,278	88,433	1,422,823	0	120,093	413,242	2,927,746	96,736
Large Industrial: Excess Land	L	U	0.00852840	151,260	195	0	839	0	460	43	149,723	0
Aggregate Extraction	V	T	0.01067634	403,393	49,816	11,637	0	6,769	70,117	0	1,054	264,000
Pipeline: Full	P	T	0.00628243	1,681,725	559,143	307,632	29,653	63,264	57,748	40,151	93,614	530,520
Farm: Full	F	T	0.00108607	7,188,622	956,729	1,285,172	9,405	1,461,006	1,374,091	6,062	40,317	2,055,840
Managed Forest: Full	T	T	0.00124721	19,483	4,440	2,208	185	1,408	2,538	147	2,158	6,399
				\$96,680,548	\$7,162,490	\$7,291,788	\$9,786,688	\$8,924,027	\$6,133,102	\$12,659,378	\$35,331,640	\$9,391,435

COUNTY OF OXFORD
BY-LAW 6818-2026
SCHEDULE "B"

2026 Tax Rates and Levy for Library Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford-	East Zorra-	Ingersoll	Norwich	South-West	Tillsonburg	Woodstock	Zorra
					Blenheim	Tavistock			Oxford			
Residential: Full	R	T	0.00051210	\$4,122,107	\$486,864	\$489,028	\$601,961	\$635,240	\$407,099	\$912,993	\$0	\$588,922
Residential: Farmland 1	R	1	0.00023045	3,206	0	0	0	0	48	3,158	0	0
Multi-Residential: Full	M	T	0.00102420	110,302	4,158	14,127	27,960	3,178	435	56,837	0	3,607
New Multi-Residential: Full	N	T	0.00051210	22,441	993	0	0	0	0	21,448	0	0
Commercial: Full	C	T	0.00097391	579,569	64,991	56,392	163,244	77,045	36,956	141,217	0	39,724
Commercial: Small Scale on Farm I	C	7	0.00024348	33	4	0	0	12	17	0	0	0
Commercial: Small Scale on Farm II	C	0	0.00024348	24	0	0	0	12	12	0	0	0
Commercial: Excess Land	C	U	0.00068174	3,091	402	266	1,015	385	177	501	0	345
Commercial: Vacant Land	C	X	0.00068174	7,289	1,564	310	1,770	487	162	2,127	0	869
Shopping Ctre: Full	S	T	0.00097391	32,302	0	0	4,822	0	0	27,480	0	0
Shopping Ctre: Excess Land	S	U	0.00068174	89	0	0	9	0	0	80	0	0
Parking Lot	G	T	0.00097391	558	0	226	16	33	40	243	0	0
Industrial: Full	I	T	0.00134682	237,962	11,365	13,985	43,988	41,018	16,953	85,029	0	25,624
Industrial: Small Scale on Farm I	I	0	0.00033671	17	0	0	0	0	0	0	0	17
Industrial: Small Scale on Farm II	I	7	0.00033671	32	0	0	0	15	0	0	0	17
Industrial: Excess Land	I	U	0.00087543	2,778	0	127	478	664	106	380	0	1,023
Industrial: Vacant Land	I	X	0.00087543	12,443	375	32	9,163	645	738	796	0	694
Large Industrial: Full	L	T	0.00134682	223,119	3,313	9,078	146,052	0	12,327	42,419	0	9,930
Large Industrial: Excess Land	L	U	0.00087543	157	20	0	86	0	47	4	0	0
Aggregate Extraction	V	T	0.00109592	41,300	5,114	1,195	0	695	7,197	0	0	27,099
Pipeline: Full	P	T	0.00064489	163,019	57,396	31,578	3,044	6,494	5,928	4,121	0	54,458
Farm: Full	F	T	0.00011148	733,739	98,204	131,917	965	149,965	141,044	622	0	211,022
Managed Forest: Full	T	T	0.00012803	1,780	456	227	19	145	261	15	0	657
				\$6,297,357	\$735,219	\$748,488	\$1,004,592	\$916,033	\$629,547	\$1,299,470	\$0	\$964,008

COUNTY OF OXFORD
BY-LAW 6818-2026
SCHEDULE "C"

2026 Tax Rates and Levy for Woodstock Police Services Court Security and Prisoner Transportation Grant Purposes

Property Class	RTC	RTQ	Tax Rate	Total	Blandford-	East Zorra-	Ingersoll	Norwich	South-West			Woodstock	Zorra
					Blenheim	Tavistock			Oxford	Tillsonburg			
Residential: Full	R	T	0.00000498	\$40,143	\$4,742	\$4,764	\$5,859	\$6,187	\$3,966	\$8,887	\$0	\$5,738	
Residential: Farmland 1	R	1	0.00000224	31	0	0	0	0	0	31	0	0	
Multi-Residential: Full	M	T	0.00000996	1,072	40	137	272	31	4	553	0	35	
New Multi-Residential: Full	N	T	0.00000498	219	10	0	0	0	0	209	0	0	
Commercial: Full	C	T	0.00000947	5,634	632	548	1,587	749	359	1,373	0	386	
Commercial: Small Scale on Farm I	C	7	0.00000237	0	0	0	0	0	0	0	0	0	
Commercial: Small Scale on Farm II	C	0	0.00000237	0	0	0	0	0	0	0	0	0	
Commercial: Excess Land	C	U	0.00000663	31	4	3	10	4	2	5	0	3	
Commercial: Vacant Land	C	X	0.00000663	71	15	3	17	5	2	21	0	8	
Shopping Ctre: Full	S	T	0.00000947	314	0	0	47	0	0	267	0	0	
Shopping Ctre: Excess Land	S	U	0.00000663	1	0	0	0	0	0	1	0	0	
Parking Lot	G	T	0.00000947	4	0	2	0	0	0	2	0	0	
Industrial: Full	I	T	0.00001310	2,315	111	136	428	399	165	827	0	249	
Industrial: Small Scale on Farm I	I	0	0.00000327	0	0	0	0	0	0	0	0	0	
Industrial: Small Scale on Farm II	I	7	0.00000327	0	0	0	0	0	0	0	0	0	
Industrial: Excess Land	I	U	0.00000851	27	0	1	5	6	1	4	0	10	
Industrial: Vacant Land	I	X	0.00000851	121	4	0	89	6	7	8	0	7	
Large Industrial: Full	L	T	0.00001310	2,171	32	88	1,421	0	120	413	0	97	
Large Industrial: Excess Land	L	U	0.00000851	1	0	0	1	0	0	0	0	0	
Aggregate Extraction	V	T	0.00001066	403	50	12	0	7	70	0	0	264	
Pipeline: Full	P	T	0.00000627	1,585	558	307	30	63	58	40	0	529	
Farm: Full	F	T	0.00000108	7,107	951	1,278	9	1,453	1,366	6	0	2,044	
Managed Forest: Full	T	T	0.00000125	16	4	2	0	1	3	0	0	6	
				\$61,266	\$7,153	\$7,281	\$9,775	\$8,911	\$6,123	\$12,647	\$0	\$9,376	

COUNTY OF OXFORD
BY-LAW 6818-2026
SCHEDULE "D"

2026 Tax Levies and Instalment Dates

	Total	Blandford - Blenheim	East Zorra- Tavistock	Ingersoll	Norwich	South-West Oxford	Tillsonburg	Woodstock	Zorra
General	\$96,680,548	\$7,162,490	\$7,291,788	\$9,786,688	\$8,924,027	\$6,133,102	\$12,659,378	\$35,331,640	\$9,391,435
Library	6,297,357	735,219	748,488	1,004,592	916,033	629,547	1,299,470	0	964,008
Grant ¹	61,266	7,153	7,281	9,775	8,911	6,123	12,647	0	9,376
Total	103,039,171	7,904,862	8,047,557	10,801,055	9,848,971	6,768,772	13,971,495	35,331,640	10,364,819
Less Interim Levy	47,830,774	3,712,663	3,704,443	5,037,851	4,618,008	3,159,333	6,417,752	16,342,337	4,838,387
Balance	55,208,397	4,192,199	4,343,114	5,763,204	5,230,963	3,609,439	7,553,743	18,989,303	5,526,432
Due Dates:									
September 30, 2026	27,604,201	2,096,100	2,171,557	2,881,602	2,615,482	1,804,720	3,776,872	9,494,652	2,763,216
December 15, 2026	27,604,196	2,096,099	2,171,557	2,881,602	2,615,481	1,804,719	3,776,871	9,494,651	2,763,216
	\$55,208,397	\$4,192,199	\$4,343,114	\$5,763,204	\$5,230,963	\$3,609,439	\$7,553,743	\$18,989,303	\$5,526,432

Note 1 - Woodstock Police Services Court Security and Prisoner Transportation Grant









6818-2026 Tax Policy and Rates

Final Audit Report

2026-04-08

Created:	2026-04-08
By:	Angie Ferrell (aferrell@oxfordcounty.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0__H1J7ioy91VKFBhkqd6_sNz24MOVTY

"6818-2026 Tax Policy and Rates" History

-  Document created by Angie Ferrell (aferrell@oxfordcounty.ca)
2026-04-08 - 3:21:40 PM GMT
-  Document emailed to Lindsey Mansbridge (lmansbridge@oxfordcounty.ca) for signature
2026-04-08 - 3:21:45 PM GMT
-  Email viewed by Lindsey Mansbridge (lmansbridge@oxfordcounty.ca)
2026-04-08 - 5:04:28 PM GMT
-  Document e-signed by Lindsey Mansbridge (lmansbridge@oxfordcounty.ca)
Signature Date: 2026-04-08 - 5:04:40 PM GMT - Time Source: server
-  Document emailed to Bernia Martin (bmartin@cityofwoodstock.ca) for signature
2026-04-08 - 5:04:41 PM GMT
-  Email viewed by Bernia Martin (bmartin@cityofwoodstock.ca)
2026-04-08 - 5:20:25 PM GMT
-  Document e-signed by Bernia Martin (bmartin@cityofwoodstock.ca)
Signature Date: 2026-04-08 - 5:20:48 PM GMT - Time Source: server
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2026-04-08 - 5:20:48 PM GMT