

**The Corporation of
the Township of South-West Oxford**

By-law No. 37-2026

**A By-Law to provide for the
Levying of Taxes for the year 2026**

Whereas Section 290(1) of *The Municipal Act, R.S.O. 2001, c.M.25*, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including, amounts sufficient to pay all debts of the municipality falling due within the year; and including the amounts required for any board, commission or other body;

And Whereas, Section 307 of *The Municipal Act, R.S.O. 2001, C.M.25*, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole assessment for real property or other assessments made under the *Assessment Act*, according to the amounts assessed;

Now Therefore the Council of the Corporation of the Township of South-West Oxford enacts as follows:

1. That the taxes for the year 2026, for the Township purposes, shall be levied in accordance with the Tax Rates set out on Schedule "A" annexed hereto.
2. That taxes levied in 2026 shall be due and payable in accordance with the following schedule:

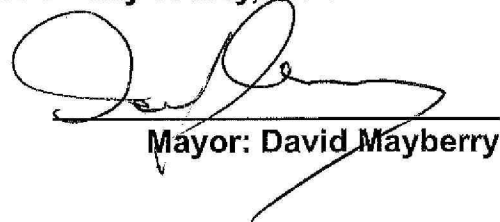
	<u>Due Date</u>
1 st installment (interim tax levy) – all classes 27, 2026	February
2 nd installment (interim tax levy) – all classes 2026	May 29,
3 rd installment (final tax levy) – all classes 28, 2026	August
4 th installment (final tax levy) – all classes 30, 2026	October

3. That pursuant to Section 345(2) of *The Municipal Act, 2001*, as amended, a penalty of one point twenty-five percent (1.25%) shall be made on the first day of the default and on the first day of each calendar month thereafter in which default continues until the end of the year in which the taxes were levied. Such penalty charges shall be levied and collected in the same manner as if it has been originally imposed.

4. The taxes levied in 2026 shall be payable in any of the following ways;
- Cash, cheque or debit payment at the Municipal Office in Dereham Centre, 312915 Dereham Line, Mount Elgin, Ontario.
 - By internet banking / e-transfer
 - By pre-authorized payment
 - Third party payment provider
 - By telephone banking
 - At a local bank branch that accepts property tax payments

Read a First and Second time this 5th day of May, 2026.

Read a Third time and Finally Passed this 5th day of May, 2026.



Handwritten signature of David Mayberry in black ink, written over a horizontal line.

Mayor: David Mayberry



Handwritten signature of Denny Giles in black ink, written over a horizontal line.

Clerk: Denny Giles

**Schedule "A" to By-Law 37-2026
The Corporation of the Township of South-West Oxford
2026 Tax Rates**

		2026 CURRENT VALUE ASSESSMENT	SOUTH -WEST OXFORD TAX RATE	OXFORD COUNTY TAX RATE	EDUCATION	TOTAL
Residential	RT	\$794,969,800	0.00627390	0.00550591	0.00153000	0.01330981
Multi-Residential	MT	\$424,400	0.01254780	0.01101182	0.00153000	0.02508962
Residential: Farmland 1	R1	\$209,700	0.00282326	0.00247766	0.00068850	0.00598942
Commercial Full	CT	\$37,946,447	0.01193170	0.01047114	0.00880000	0.03120284
Commercial Excess Unit	CU	\$260,200	0.00835219	0.00732980	0.00880000	0.02448199
Commercial Vacant Land	CX	\$238,300	0.00835219	0.00732980	0.00880000	0.02448199
Commercial-Small Scale on Farm 1	C7	\$71,800	0.00298293	0.00261779	0.00220000	0.00780072
Commercial-Small Scale on Farm 2	C0	\$50,000	0.00298293	0.00261779	0.00220000	0.00780072
Industrial Full	IT	\$12,587,453	0.01650036	0.01448054	0.00880000	0.03978090
Industrial Excess Unit	IU	\$120,700	0.01072523	0.00941234	0.00880000	0.02893757
Industrial Vacant Land	IX	\$843,100	0.01072523	0.00941234	0.00880000	0.02893757
Large Industrial	LT	\$9,153,000	0.01650036	0.01448054	0.00880000	0.03978090
Large Industrial Excess Unit	LU	\$53,900	0.01072523	0.00941234	0.00880000	0.02893757
Parking Lot	GT	\$41,000	0.01193170	0.01047114	0.00880000	0.03120284
Pipeline	PT	\$9,192,000	0.00790072	0.00693359	0.00880000	0.02363431
Farmlands	FT	\$1,265,195,500	0.00136583	0.00119863	0.00038250	0.00294696
Managed Forest	TT	\$2,034,800	0.00156848	0.00137649	0.00038250	0.00332747
Aggregate Extraction	VT	\$6,567,500	0.01342645	0.01178292	0.00511000	0.03031937
Total Taxable Assessment		\$2,139,959,600				