



## THE CORPORATION OF THE TOWNSHIP OF NORWICH

### BY-LAW NUMBER 25-2018

#### TO PROVIDE FOR THE ADOPTION OF THE ASSESSMENT FOR THE YEAR 2018 AND FOR LEVYING THE RATES OF TAXATION THEREON.

WHEREAS The Municipal Act 2001, S.O. 2001, as amended, Chapter 25, Section 312 (1) and (2), provides that the Council of a local municipality for the purposes of raising the general local levy, shall pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS The Municipal Act 2001, S.O. 2001, as amended, Chapter 25, Section 312 (4), provides that the Council of a local municipality for the purposes of raising a special local municipal levy, shall pass a by-law levying a separate tax rate, as specified in the by-law, on all or part of the assessment, as specified in the by-law, in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Sections 307 and 308 of the said Act requires tax rates to be established in the same proportion to tax ratios;

AND WHEREAS after provision for all other revenues, the following sums of money are required to be raised by taxation by The Corporation of the Township of Norwich in 2018 for the purposes stated:

|                     |                     |
|---------------------|---------------------|
| 1. County of Oxford | \$ 5,592,796        |
| 2. Education        | 3,093,813           |
| 3. Township         | <u>7,931,025</u>    |
|                     | <u>\$16,617,634</u> |

AND WHEREAS the Assessment Roll for the Township of Norwich for taxation in 2018, and the amount of taxable assessment thereon, is as follows:

| <u>REALTY TAX CLASS</u>                              | <u>TOTAL ASSESSMENT</u> |
|--|-------------------------|
| Residential/Farm                                     | \$1,001,871,901         |
| Multi-Residential                                    | 2,672,500               |
| Commercial   | 44,923,525              |
| Commercial Vacant Units/Excess Land                  | 525,584                 |
| Commercial Vacant Lands                              | 1,075,850               |
| New Construction Commercial                          | 6,529,350               |
| New Construction Commercial Vacant Units/Excess Land | 0                       |

|                                     |                        |
|-------------------------------------|------------------------|
| Industrial                          | 9,205,123              |
| Industrial Vacant Units/Excess Land | 641,624                |
| Industrial Vacant Lands             | 501,687                |
| New Construction Industrial         | 5,632,826              |
| Pipelines                           | 8,812,000              |
| Farmlands                           | 968,823,352            |
| Managed Forests                     | 879,396                |
|                                     | <u>\$2,052,094,718</u> |

AND WHEREAS certain Provincial regulations require reduction in certain tax rates for certain classes or sub classes of property, as follows:

| <u>REALTY TAX CLASS</u>                 | <u>REDUCTION</u> |
|---|------------------|
| Commercial Vacant Units/Excess Land     | 30%              |
| Commercial Vacant Land                  | 30%              |
| New Construction Commercial Excess Land | 30%              |
| Industrial Vacant Units/Excess Land     | 35%              |
| Industrial Vacant Land                  | 35%              |

NOW THEREFORE the Council of the Corporation of the Township of Norwich hereby enacts as follows:

1. Assessment Roll totalling \$2,052,094,718 in the preamble to this By-Law is hereby adopted for taxation purposes in the year 2018.
2. The sum of \$16,617,634 shall be raised in the year 2018 by taxation on the whole of the taxable assessment by means of a tax rate imposed on the respective assessments in accordance with the statutes in that behalf and as set forth in Schedule "A" which is attached hereto and is declared to be included and form part of the By-Law.
3. The levy of \$14,500.00 shall be assessed against properties in the commercial and industrial classes and constituting the "Norwich Downtown Business Improvement Area".
4. The said taxes imposed by the By-Law together with local Improvement amounts and other special charges and rents and rates payable as taxes and reduced by the amount of the interim levy of taxes authorized by By-Law No. 70-2017 of The Corporation of Township of Norwich passed on the 12<sup>th</sup> day of December 2017, shall be payable in two instalments as follows:

August 31, 2018

October 31, 2018

5. In the event of non-payment of these instalments of taxes by the due dates, a penalty of 1.25% shall be added on the first day of default and a further 1.25% shall be added on the first day of each calendar month thereafter in which default continues but not after the 31<sup>st</sup> day of December 2018.

6. All taxes unpaid and overdue as of December 31<sup>st</sup>, 2018, shall be entered into the tax arrears ledger and the Director of Finance/Treasurer shall add to the amount of all such unpaid taxes, interest as the rate set out in the Municipal Act from the said 31<sup>st</sup> day of December 2018.
7. The Revenue Coordinator shall not accept payment for the current year taxes until all arrears, including penalty and interest of former years applicable to such property, have been paid in full.
8. A statement of the time and manner of payment and different rates imposed shall be printed on or be forwarded with the tax bills.
9. The Revenue Coordinator, not later than 21 days prior to the date that the first instalment is due, shall mail the tax notice or cause it to be mailed to the last known address or the residence, or the place of business for all persons in respect to which taxes are payable.
10. Except as provided in this By-Law, all rates imposed for the year 2017 are deemed to have been imposed and to be due on and from the 1<sup>st</sup> day of January 2018.
11. If any section or portion of this By-Law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of Township of Norwich that all remaining sections and portions of the By-Law and Schedule "A" continue in force and effect.
12. That this By-law shall be effective upon the passing thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 8TH DAY OF MAY, 2018

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MAYOR  
LARRY MARTIN

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CAO/CLERK  
KYLE KRUGER

**SCHEDULE A**  
**By-Law No. 25-2018**

**The Corporation of the Township of Norwich**  
**2018 Tax Rates and Levy**

| <b>Property Class</b>               | <b>Tax Class</b> | <b>Township of Norwich Tax Rates</b> | <b>Oxford County Tax Rates</b> | <b>Education Tax Rates</b> | <b>Total Tax Rate</b> | <b>2018 CVA</b>      | <b>Township of Norwich Levy</b> | <b>Oxford County Levy</b> | <b>Education Levy</b> | <b>Total Levy</b> |
|-------------------------------------|------------------|--------------------------------------|--------------------------------|----------------------------|-----------------------|----------------------|---------------------------------|---------------------------|-----------------------|-------------------|
| Residential/Farm                    | RT               | 0.00571341                           | 0.00402892                     | 0.00170000                 | 0.01144233            | 1,001,871,901        | 5,724,108                       | 4,036,472                 | 1,703,182             | 11,463,762        |
| Multi-Residential                   | MT               | 0.01350360                           | 0.00954854                     | 0.00170000                 | 0.02475214            | 2,672,500            | 36,088                          | 25,518                    | 4,543                 | 66,150            |
| Commercial (occupied)               | CT               | 0.01086576                           | 0.00766219                     | 0.01340000                 | 0.03192795            | 44,923,525           | 488,128                         | 344,213                   | 601,975               | 1,434,316         |
| Commercial Vacant Units/Excess Land | CU               | 0.00760604                           | 0.00536354                     | 0.00938000                 | 0.02234958            | 525,584              | 3,998                           | 2,819                     | 4,930                 | 11,747            |
| Commercial Vacant Land              | CX               | 0.00760604                           | 0.00536354                     | 0.00938000                 | 0.02234958            | 1,075,850            | 8,183                           | 5,770                     | 10,091                | 24,045            |
| New Const. Commercial (occupied)    | XT               | 0.01086576                           | 0.00766219                     | 0.01090000                 | 0.02942795            | 6,529,350            | 70,946                          | 50,029                    | 71,170                | 192,145           |
| New Const. Commercial/Excess Land   | XU               | 0.00760604                           | 0.00536354                     | 0.00763000                 | 0.02059958            | 0                    | 0                               | 0                         | 0                     | 0                 |
| Industrial (occupied)               | IT               | 0.01502626                           | 0.01059606                     | 0.01340000                 | 0.03902232            | 9,205,123            | 138,319                         | 97,538                    | 123,349               | 359,205           |
| Industrial Vacant Units/Excess Land | IU               | 0.00976707                           | 0.00688744                     | 0.00871000                 | 0.02536451            | 641,624              | 6,267                           | 4,419                     | 5,589                 | 16,274            |
| Industrial Vacant Land              | IX               | 0.00976707                           | 0.00688744                     | 0.00871000                 | 0.02536451            | 501,687              | 4,900                           | 3,455                     | 4,370                 | 12,725            |
| New Const. Industrial (occupied)    | JT               | 0.01502626                           | 0.01059606                     | 0.01090000                 | 0.03652232            | 5,632,826            | 84,640                          | 59,686                    | 61,398                | 205,724           |
| Pipelines                           | PT               | 0.00719490                           | 0.00507362                     | 0.01033737                 | 0.02260589            | 8,812,000            | 63,401                          | 44,709                    | 91,093                | 199,203           |
| Farmlands                           | FT               | 0.00134265                           | 0.00094680                     | 0.00042500                 | 0.00271445            | 968,823,352          | 1,300,791                       | 917,282                   | 411,750               | 2,629,823         |
| Managed Forests                     | TT               | 0.00142835                           | 0.00100723                     | 0.00042500                 | 0.00286058            | 879,396              | 1,256                           | 886                       | 374                   | 2,516             |
| <b>TOTAL</b>                        |                  |                                      |                                |                            |                       | <b>2,052,094,718</b> | <b>7,931,025</b>                | <b>5,592,796</b>          | <b>3,093,813</b>      | <b>16,617,635</b> |