



THE CORPORATION OF THE TOWNSHIP OF NORWICH

BY-LAW NUMBER 31-2021

**TO PROVIDE FOR THE ADOPTION OF THE ASSESSMENT FOR THE YEAR 2021
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 2021 or the purposes stated:

1. County of Oxford	\$ 6,500,428
2. Education	3,051,998
3. Township	<u>9,116,400</u>
	<u>\$18,668,826</u>

AND WHEREAS the Assessment Roll for the Township of Norwich for taxation in 2021, and the amount of taxable assessment thereon, is as follows:

<u>REALTY TAX CLASS</u>	<u>TOTAL ASSESSMENT</u>
Residential/Farm	\$ 1,143,816,868
Multi-Residential	3,102,300
Commercial	40,023,068
Commercial Vacant Units/Excess Land	568,432
Commercial Vacant Lands	723,000
New Construction Commercial	20,674,400
New Construction Commercial Vacant Units/Excess Land	0

New Construction Commercial Small Scale on Farm Business	50,000
Parking Lot	202,000
Industrial	8,566,100
Industrial Vacant Units/Excess Land	758,300
Industrial Vacant Lands	211,600
New Construction Industrial	10,570,300
New Construction Industrial Small Scale on Farm Business	45,800
Pipelines	9,952,000
Farmlands	1,267,335,232
Managed Forests	<u>1,181,400</u>
	<u>\$2,507,780,800</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 \$2,507,780,800 in the preamble to this By-Law is hereby adopted for taxation purposes in the year 2021.
2. The sum of \$18,668,826 shall be raised in the year 2021 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. 1-2021 of The Corporation of Township of Norwich passed on the 12th day of January 2021, shall be payable in two instalments as follows:

August 26, 2021

October 26, 2021

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%

interest shall be added on the first day of each calendar month thereafter in which default continues but not after the 31st day of December 2021.

6. All taxes unpaid and overdue as of December 31, 2021, 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 at the rate of 1.25% per month for each month or fraction thereof which the default continues from the said 31st day of December 2021.
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 of 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 2020 are deemed to have been imposed and to be due on and from the 1st day of January 2021.
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 11TH DAY OF MAY, 2021

MAYOR
LARRY MARTIN

CAO/CLERK
KYLE KRUGER

SCHEDULE A
By-Law No. 31-2021

The Corporation of the Township of Norwich
2021 Tax Rates and Levy

Property Class	Tax Class	Township of Norwich Tax Rates	Oxford County Tax Rates	Education Tax Rates	Total Tax Rate	2021 CVA	Township of Norwich Levy	Oxford County Levy	Education Levy	Total Levy
Residential/Farm	RT	0.00566768	0.00404134	0.00153000	0.01123902	1,143,816,868	6,482,795	4,622,532	1,750,040	12,855,367
Multi-Residential	MT	0.01133536	0.00808268	0.00153000	0.02094804	3,102,300	35,166	25,075	4,747	64,987
Commercial (occupied)	CT	0.01077880	0.00768582	0.00880000	0.02726462	40,023,068	431,401	307,610	352,203	1,091,214
Commercial Vacant Units/Excess Land	CU	0.00754516	0.00538008	0.00880000	0.02172524	568,432	4,289	3,058	5,002	12,349
Commercial Vacant Land	CX	0.00754516	0.00538008	0.00880000	0.02172524	723,000	5,455	3,890	6,362	15,707
New Const. Commercial (occupied)	XT	0.01077880	0.00768582	0.00880000	0.02726462	20,674,400	222,845	158,900	181,935	563,680
New Const. Commercial/Excess Land	XU	0.00754516	0.00538008	0.00880000	0.02172524	0	0	0	0	0
Com New Con Small Scale on Farm Bus	X7	0.01077880	0.00768582	0.00220000	0.02066462	50,000	539	384	110	1,033
Parking Lot	GT	0.01077880	0.00768582	0.00880000	0.02726462	202,000	2,177	1,553	1,778	5,507
Industrial (occupied)	IT	0.01490600	0.01062872	0.00880000	0.03433472	8,566,100	127,686	91,047	75,382	294,115
Industrial Vacant Units/Excess Land	IU	0.00968890	0.00690867	0.00880000	0.02539757	758,300	7,347	5,239	6,673	19,259
Industrial Vacant Land	IX	0.00968890	0.00690867	0.00880000	0.02539757	211,600	2,050	1,462	1,862	5,374
New Const. Industrial (occupied)	JT	0.01490600	0.01062872	0.00880000	0.03433472	10,570,300	157,561	112,349	93,019	362,928
Ind. New Con. Small Scale on Farm Bus	J7	0.01490600	0.01062872	0.00220000	0.02773472	45,800	683	487	101	1,270
Pipelines	PT	0.00713731	0.00508926	0.00880000	0.02102657	9,952,000	71,031	50,648	87,578	209,256
Farmlands	FT	0.00123385	0.00087980	0.00038250	0.00249615	1,267,335,232	1,563,702	1,115,002	484,756	3,163,459
Managed Forests	TT	0.00141692	0.00101034	0.00038250	0.00280976	1,181,400	1,674	1,194	452	3,319
TOTAL						2,507,780,800	9,116,400	6,500,428	3,051,998	18,668,826