



THE CORPORATION OF THE TOWNSHIP OF NORWICH

BY-LAW NUMBER 24-2026

**TO PROVIDE FOR THE ADOPTION OF THE ASSESSMENT FOR THE YEAR 2026
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 2025 or the purposes stated:

1. County of Oxford	\$ 9,848,971
2. Education	3,498,714
3. Township	<u>12,000,400</u>
	<u>\$25,348,085</u>

AND WHEREAS the Assessment Roll for the Township of Norwich for taxation in 2025, and the amount of taxable assessment thereon, is as follows:

<u>REALTY TAX CLASS</u>	<u>TOTAL ASSESSMENT</u>
Residential/Farm	\$ 1,240,473,705
Multi-Residential	3,102,700
Commercial	79,108,569
Commercial Excess Land	565,332
Commercial Vacant Land	714,800
Commercial Small Scale on Farm Business 1	50,000
Commercial Small Scale on Farm Business 2	50,000

Parking Lot	34,000
Industrial	30,455,400
Industrial Excess Land	758,300
Industrial Vacant Land	736,900
Industrial Small Scale on Farm Business	45,800
Pipelines	10,070,000
Farmlands	1,345,222,894
Managed Forests	1,129,000
Aggregate Extraction	634,000
	<u>\$2,713,151,400</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 Excess Land	30%
Commercial Vacant Land	30%
Industrial Excess Land	35%
Industrial Vacant Land	35%
Commercial Small Scale on Farm I and II	75%
Industrial Small Scale on Farm I and II	75%

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

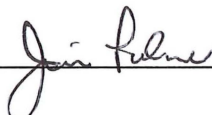
1. Assessment Roll totalling \$2,713,151,400 in the preamble to this By-Law is hereby adopted for taxation purposes in the year 2026.
2. The sum of \$25,348,085 shall be raised in the year 2026 by taxation on the whole of the taxable assessment by means of a tax rate imposed on the respective assessments 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. 01-2026 of The Corporation of Township of Norwich passed on the 13th day of January 2026, shall be payable in two instalments as follows:

August 26, 2026	October 27, 2026
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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 2026.

6. All taxes unpaid and overdue as of December 31, 2026, 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 31st day of December 2026.
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 2025 are deemed to have been imposed and to be due on and from the 1st day of January 2026.
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 12TH DAY OF MAY, 2026



MAYOR
JIM PALMER



CLERK
KIMBERLEY ARMSTRONG

SCHEDULE A
By-Law No. 24-2026

The Corporation of the Township of Norwich
2026 Tax Rates and Levy

Property Class	Tax Class	Township of Norwich Tax Rates	Oxford County Tax Rates	Education Tax Rates	Total Tax Rate	2026 CVA	Township of Norwich Levy	Oxford County Levy	Education Levy	Total Levy
Residential/Farm	RT	0.00670862	0.00550591	0.00153000	0.01374453	1,240,473,705	8,321,861	6,829,927	1,897,925	17,049,713
Multi-Residential	MT	0.01341724	0.01101182	0.00153000	0.02595906	3,102,700	41,630	34,166	4,747	80,543
Commercial (occupied)	CT	0.01275845	0.01047114	0.00880000	0.03202959	79,108,569	1,009,303	828,357	696,155	2,533,815
Commercial Vacant Units/Excess Land	CU	0.00893092	0.00732980	0.00880000	0.02506072	565,332	5,049	4,144	4,975	14,168
Commercial Vacant Land	CX	0.00893092	0.00732980	0.00880000	0.02506072	714,800	6,384	5,239	6,290	17,913
Commercial Small Scale on Farm Bus	C7	0.00318961	0.00261779	0.00220000	0.00800740	50,000	159	131	110	400
Commerical Small Scale on Farm Bus	C0	0.00318961	0.00261779	0.00220000	0.00800740	50,000	159	131	110	400
Parking Lot	GT	0.01275845	0.01047114	0.00880000	0.03202959	34,000	434	356	299	1,089
Industrial (occupied)	IT	0.01764367	0.01448054	0.00880000	0.04092421	30,455,400	537,345	441,011	268,008	1,246,364
Industrial Vacant Units/Excess Land	IU	0.01146838	0.00941234	0.00880000	0.02968072	758,300	8,696	7,137	6,673	22,506
Industrial Vacant Land	IX	0.01146838	0.00941234	0.00880000	0.02968072	736,900	8,451	6,936	6,485	21,872
Industrial Small Scale on Farm Bus	I7	0.00441092	0.00362014	0.00220000	0.01023106	45,800	202	166	101	469
Pipelines	PT	0.00844816	0.00693359	0.00880000	0.02418175	10,070,000	85,073	69,821	88,616	243,510
Farmlands	FT	0.00146047	0.00119863	0.00038250	0.00304160	1,345,222,894	1,964,658	1,612,425	514,548	4,091,631
Managed Forests	TT	0.00167715	0.00137649	0.00038250	0.00343614	1,129,000	1,894	1,554	432	3,880
Aggregated Extraction	VT	0.01435677	0.01178292	0.00511000	0.03124969	634,000	9,102	7,470	3,240	19,812
TOTAL						2,713,151,400	12,000,400	9,848,971	3,498,714	25,348,085