



**The Corporation of the Township of Norwich**

**By-Law Number 25-2024**

**To Provide for the Adoption of the Assessment for the Year 2024  
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 2024 or the purposes stated:

1. County of Oxford	\$ 8,437,085
2. Education	3,340,070
3. Township	<u>11,061,300</u>
	<u>\$22,838,455</u>

**And Whereas** the Assessment Roll for the Township of Norwich for taxation in 2024, and the amount of taxable assessment thereon, is as follows:

<u>REALTY TAX CLASS</u>	<u>TOTAL ASSESSMENT</u>
Residential/Farm	\$ 1,195,212,774
Multi-Residential	2,981,000
Commercial	70,733,100
Commercial Excess Land	568,432
Commercial Vacant Land	618,800
Commercial Small Scale on Farm Business 1	50,000
Commercial Small Scale on Farm Business 2	50,000

Parking Lot	191,000
Industrial	29,874,000
Industrial Excess Land	758,300
Industrial Vacant Land	169,900
Industrial Small Scale on Farm Business	45,800
Pipelines	10,207,000
Farmlands	1,334,879,694
Managed Forests	<u>1,204,700</u>
	<u>\$2,647,544,500</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%

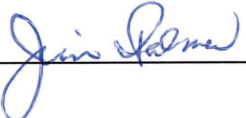
**Now Therefore** the Council of the Corporation of the Township of Norwich hereby enacts as follows:

1. Assessment Roll totalling \$2,647,544,500 in the preamble to this By-Law is hereby adopted for taxation purposes in the year 2024.
2. The sum of \$22,838,455 shall be raised in the year 2024 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. 2-2024 of The Corporation of Township of Norwich passed on the 9<sup>th</sup> day of January 2024, shall be payable in two instalments as follows:

August 27, 2024	October 28, 2024
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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 31<sup>st</sup> day of December 2024.

6. All taxes unpaid and overdue as of December 31, 2024, 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 2024.
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 2023 are deemed to have been imposed and to be due on and from the 1<sup>st</sup> day of January 2024.
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 pass this 30<sup>th</sup> day of April, 2024.

  
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Mayor  
Jim Palmer

  
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Clerk  
Kimberly Armstrong

**SCHEDULE A**  
**By-Law No. 25-2024**

**The Corporation of the Township of Norwich**  
**2024 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>2024 CVA</b>	<b>Township of Norwich Levy</b>	<b>Oxford County Levy</b>	<b>Education Levy</b>	<b>Total Levy</b>
Residential/Farm	RT	0.00642403	0.00489998	0.00153000	0.01285401	1,195,212,774	7,678,083	5,856,505	1,828,676	15,363,263
Multi-Residential	MT	0.01284806	0.00979996	0.00153000	0.02417802	2,981,000	38,300	29,213	4,561	72,074
Commercial (occupied)	CT	0.01221722	0.00931878	0.00880000	0.03033600	70,733,100	864,162	659,146	622,451	2,145,759
Commercial Vacant Units/Excess Land	CU	0.00855205	0.00652316	0.00880000	0.02387521	568,432	4,861	3,708	5,002	13,571
Commercial Vacant Land	CX	0.00855205	0.00652316	0.00880000	0.02387521	618,800	5,292	4,037	5,445	14,774
Commercial Small Scale on Farm Bus	C7	0.01221722	0.00931878	0.00220000	0.02373600	50,000	611	466	110	1,187
Commerical Small Scale on Farm Bus	C0	0.01221722	0.00931878	0.00220000	0.02373600	50,000	611	466	110	1,187
Parking Lot	GT	0.01221722	0.00931878	0.00880000	0.03033600	191,000	2,333	1,780	1,681	5,794
Industrial (occupied)	IT	0.01689520	0.01288695	0.00880000	0.03858215	29,874,000	504,727	384,985	262,891	1,152,603
Industrial Vacant Units/Excess Land	IU	0.01098188	0.00837651	0.00880000	0.02815839	758,300	8,328	6,352	6,673	21,353
Industrial Vacant Land	IX	0.01098188	0.00837651	0.00880000	0.02815839	169,900	1,866	1,423	1,495	4,784
Industrial Small Scale on Farm Bus	I7	0.01689520	0.01288695	0.00220000	0.03198215	45,800	774	590	101	1,465
Pipelines	PT	0.00808978	0.00617055	0.00880000	0.02306033	10,207,000	82,572	62,983	89,822	235,377
Farmlands	FT	0.00139851	0.00106673	0.00038250	0.00284774	1,334,879,694	1,866,846	1,423,956	510,591	3,801,393
Managed Forests	TT	0.00160601	0.00122500	0.00038250	0.00321351	1,204,700	1,935	1,476	461	3,871
<b>TOTAL</b>						<b>2,647,544,500</b>	<b>11,061,300</b>	<b>8,437,085</b>	<b>3,340,070</b>	<b>22,838,455</b>