



## **The Corporation of Norfolk County**

### **By-Law 2026-XX**

#### **Being a by-law to Establish Tax Policies and Tax Rates for the 2026 Taxation Year.**

Whereas the Council of the Corporation of Norfolk County has prepared and adopted a budget including estimates of all sums it requires during the year 2025 for the purposes of the County pursuant to Section 290 of the Municipal Act, 2001, S.O. 2001, c. 25, (the Act) as amended; and

Whereas it is necessary for the Council of the Corporation of Norfolk County, pursuant to the Act, as amended, Section 312 and Regulations related thereto, to establish rates for taxation; and

Whereas it is necessary pursuant to Section 308 (2) the Act, as amended and Regulations thereto, to establish tax ratios for 2026; and

Whereas Sections 307 and 308 of the Act require tax rates to be established in the same proportion to tax ratios; and

Whereas after provision for all other revenues, the sums of money required to be raised by taxation in 2026 is \$146,503,100; and

Whereas the 2025 Returned Assessment Roll for taxation in 2026, the amount of assessment is \$11,748,679,946; and

Whereas Section 313 of the Act provides that a local municipality shall specify, by By-Law, the percentage reductions to the tax rates for municipal purposes for subclasses of property classes prescribed by Regulation where the Regulations require tax rates to be reduced by a prescribed percentage; and

Whereas the property classes, subclasses and optional subclasses have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990; and

Whereas Section 345 of the Act authorizes the Council of a local municipality to establish: penalty and interest charges, notice as to time and notice of payment, payment of installments and options; and

Whereas Section 345 of the Act authorizes the Council of a local municipality to set a penalty and interest rate to be charged on any outstanding taxes not to exceed 1.25% per month; and

Whereas Section 323 of the Act provides that the Council of a local municipality may pass a By-Law to levy an annual amount payable on or after the 1st day of July upon

designated training schools and public hospitals not to exceed the prescribed amounts as set out in Ontario Regulation 384/98; and

Whereas the Ministry of Municipal Affairs has advised that the municipality may levy an amount at the prescribed rate on the capacity of the Sprucedale Youth Centre, Fanshawe College and the Norfolk General Hospital in Norfolk County in 2026; and

Whereas Section 208 of the Act authorizes the Council of a municipality to establish a special charge for the purposes of raising the levies required for the respective Business Improvement Areas in Simcoe and Delhi; and

Whereas Section 391(1) of the Act authorizes the Council of a municipality to impose fees or charges for services or activities provided, for costs payable by it for services or activities provided by or on behalf of the municipality.

**Now therefore the Council of The Corporation of Norfolk County hereby enacts as follows:**

1. That the sum of \$146,503,100 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 as set forth in Schedule A which is attached hereto and forms part of this By-Law;
2. That the 2026 tax ratio for property in:
  - a) the residential property class is 1.0000;
  - b) the multi-residential property class is 1.6929;
  - c) the commercial property class is 1.6929;
  - d) the industrial property class is 1.6929;
  - e) the aggregate extraction is 1.377534;
  - f) the pipeline property class is 1.4894;
  - g) the farmland property class is 0.2300;
  - h) the managed forest property class is 0.2500;
3. That the optional subclasses for small-scale on-farm business for both the commercial and industrial subclasses be adopted for 2026 and reduced by 75% of the full taxable rates;
4. That the 2026 percentage reductions of tax rates for:
  - a) Vacant land and excess land subclasses in the commercial property tax class is 0.0%;
  - b) Vacant land and excess land subclasses in the industrial property tax class is 0.0%;
5. That for the purposes of this By-Law:

- a) the commercial property class includes all commercial, office, shopping centre and parking lot property tax classes as per Ontario Regulation 282/98;
  - b) the industrial property class includes all large industrial property as per Ontario Regulation 282/98;
6. That education tax rates as required by the Province of Ontario are included in Schedule A, attached hereto and form part of this By-Law.
7. That the said taxes imposed by the By-Law together with Local Improvement amounts and other special charges and rents and rates payable, reduced by the interim tax levy authorized by By-Law 2026-06 shall be payable in two installments as follows:
  - a) August 31, 2026
  - b) October 30, 2026
8. In the event of non-payment of these installments by the due date, penalty and interest at the rate of 1.25% shall be added on the first day of each calendar month thereafter in which default continues until the 31st day of December, 2026.
9. All taxes unpaid and overdue as of December 31, 2026 shall be entered into the tax arrears ledger and the Treasurer shall add to the amount of all such unpaid taxes, interest at the rate of 1.25% on the first day of each calendar month thereafter in which default continues.
10. The Tax Collector shall not accept payment for the current year's taxes until all arrears, including penalty and interest, of former and current years applicable to such property have been paid in full.
11. The time and manner of payment and different rates imposed shall be printed on or be forwarded with the tax bills.
12. The Tax Collector, not later than 21 days prior to the due date of the first installment, 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.
13. That the following payment alternatives be provided to the property owners of Norfolk County:
  - a) Preauthorized Payment Plans;
  - b) Telephone Payments through most financial institutions;
  - c) On-line Computer Payments;
  - d) Payments at most financial institutions in Canada;
  - e) Debit Card Payments;

- f) Credit Card Payment (fee to be paid by the payer);
  - g) In person; at most financial institutions; and at ServiceNorfolk counters in Simcoe, Delhi and pop-up locations;
  - h) After-hours office drop boxes provided at various County facilities (excluding Libraries).
14. That the prescribed rate per resident space at the approved capacity is hereby levied upon the Sprucedale Youth Centre, Fanshawe College and Norfolk General Hospital.
15. That the special charges for the Simcoe and Delhi Business Improvement Areas be levied upon ratable property within the designated business improvement areas and taxed based on the prescribed commercial property tax class. The amounts to be collected will be as follows:
- a) Delhi: \$28,850
  - b) Simcoe: \$180,000
16. Except as provided in this By-Law, all rates imposed for the year 2026 are deemed to have been imposed and to be due on and from the 1st day of January, 2026.
17. If any 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 Norfolk County that all remaining sections and portions of the By-Law and Schedule A continue in force and effect.
18. That the effective date of this By-Law shall be the date of the final passage thereof.

Enacted and passed this 28<sup>th</sup> day of April, 2026.

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Mayor: A. Martin

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County Clerk: W. Tigert

**Schedule A - 2026 Tax Rates**

<b>Description</b>	<b>Tax Class</b>	<b>County Rate</b>	<b>Education Rate</b>	<b>Total Tax Rate</b>
Comm Small Scale on Farm	C7N	0.00637125	0.00220000	0.00857125
Comm Small Scale on Farm 2nd Opt	C0N	0.00637125	0.00220000	0.00857125
Commercial PIL Full	CFN	0.02548498	0.01250000	0.03798498
Commercial PIL GEN	CGN	0.02548498	0.00000000	0.02548498
Commercial PIL Shared	CHN	0.02548498	0.01250000	0.03798498
Commercial vac land PIL TOP	CJN	0.02548498	0.01250000	0.03798498
Commercial PIL TOP	CPN	0.02548498	0.00880000	0.03428498
Commercial vac land PIL TOP	CRN	0.02548498	0.00880000	0.03428498
Commercial	CTN	0.02548498	0.00880000	0.03428498
Commercial excess land	CUN	0.02548498	0.00880000	0.03428498
Commercial PIL GEN Excess Land	CWN	0.02548498	0.00000000	0.02548498
Commercial vacant land	CXN	0.02548498	0.00880000	0.03428498
Commercial vacant land PIL	CYN	0.02548498	0.01250000	0.03798498
Commercial vacant land GEN PIL	CZN	0.02548498	0.00000000	0.02548498
Office Building	DTN	0.02548498	0.00880000	0.03428498
Office Building Excess Land	DUN	0.02548498	0.00880000	0.03428498
Office bldg PIL GEN excess land	DWN	0.02548498	0.00000000	0.02548498
Exempt	EN	0.00000000	0.00000000	0.00000000
Farm PIL TOP Educ. Public	FPEP	0.00346243	0.00038250	0.00384493
FL Tax Full EP	FTEP	0.00346243	0.00038250	0.00384493
FL Tax Full ES	FTES	0.00346243	0.00038250	0.00384493
FL Tax Ful FP	FTFP	0.00346243	0.00038250	0.00384493
FL Tax Full FS	FTFS	0.00346243	0.00038250	0.00384493
Parking PIL Full	GFN	0.02548498	0.01250000	0.03798498
Parking Taxable Full	GTN	0.02548498	0.00880000	0.03428498
Ind Small Scale on Farm 2nd Opt.	I0N	0.00637125	0.00220000	0.00857125
Ind Small Scale on Farm	I7N	0.00637125	0.00220000	0.00857125
Industrial PIL Full shared	IHN	0.02548498	0.01250000	0.03798498
Industrial Taxable Exc Land PIL	IKN	0.02548498	0.01250000	0.03798498
Industrial PIL Full TOP	IPN	0.02548498	0.00880000	0.03428498
Industrial	ITN	0.02548498	0.00880000	0.03428498
Industrial excess land	IUN	0.02548498	0.00880000	0.03428498
Industrial vacant land	IXN	0.02548498	0.00880000	0.03428498
Industrial vac land PIL GEN	IZN	0.02548498	0.00000000	0.02548498
Large Industrial tax Full	LTN	0.02548498	0.00880000	0.03428498
Large Ind Excess Land	LUN	0.02548498	0.00880000	0.03428498
Multi Res Tax Full EP	MTEP	0.02548498	0.00153000	0.02701498
Multi Res Full ES	MTES	0.02548498	0.00153000	0.02701498
Multi Res Tax Full FP	MTFP	0.02548498	0.00153000	0.02701498
Multi Res Tax Full FS	MTFS	0.02548498	0.00153000	0.02701498
New Multi Res Tax Full EP	NTEP	0.01505404	0.00153000	0.01658404
New Multi Res Tax Full ES	NTES	0.01505404	0.00153000	0.01658404
New Multi Res Tax Full FP	NTFP	0.01505404	0.00153000	0.01658404
New Multi Res Tax Full FS	NTFS	0.01505404	0.00153000	0.01658404
Pipeline Tax Full	PTN	0.02242148	0.00880000	0.03122148
Residential FAD EP	R1EP	0.00376351	0.00038250	0.00414601
Residential FAD ES	R1ES	0.00376351	0.00038250	0.00414601
Residential PIL Full EP	RFEP	0.01505404	0.00153000	0.01658404
Residential PIL Full ES	RFES	0.01505404	0.00153000	0.01658404
Residential PIL Full FP	RFFP	0.01505404	0.00153000	0.01658404
Residential PIL Full FS	RFFS	0.01505404	0.00153000	0.01658404
Residential NS PIL Full	RFN	0.01505404	0.00153000	0.01658404
Residential PIL General	RGN	0.01505404	0.00000000	0.01505404
Residential PIL EP	RHEP	0.01505404	0.00153000	0.01658404
Residential PIL ES	RHES	0.01505404	0.00153000	0.01658404
Residential PIL FP	RHFP	0.01505404	0.00153000	0.01658404
Residential PIL FS	RHFS	0.01505404	0.00153000	0.01658404
Res PIL Full TOP EP	RPEP	0.01505404	0.00153000	0.01658404
Res PIL Full TOP ES	RPES	0.01505404	0.00153000	0.01658404
Res PIL Full TOP FP	RPFP	0.01505404	0.00153000	0.01658404
Res PIL Full TOP FS	RPFS	0.01505404	0.00153000	0.01658404
Residential Tax Full EP	RTEP	0.01505404	0.00153000	0.01658404
Residential Tax Full ES	RTES	0.01505404	0.00153000	0.01658404
Residential Tax Full FP	RTFP	0.01505404	0.00153000	0.01658404
Residential Tax Full FS	RTFS	0.01505404	0.00153000	0.01658404
Residential Tax Full	RTN	0.01505404	0.00153000	0.01658404
Shop Ctre Tax Full	STN	0.02548498	0.00880000	0.03428498
Shop Ctre Excess Land	SUN	0.02548498	0.00880000	0.03428498
Managed Forest Tax Full EP	TTEP	0.00376351	0.00038250	0.00414601
Managed Forest Tax Full ES	TTES	0.00376351	0.00038250	0.00414601
Managed Forest Tax Full FP	TTFP	0.00376351	0.00038250	0.00414601
Managed Forest Tax Full FS	TTFS	0.00376351	0.00038250	0.00414601
Aggregate Tax Full	VTN	0.02073730	0.00511000	0.02584730