

**ORDER MADE UNDER THE
MUNICIPAL ACT, 2001, S.O. 2001, c.25**

**CITY OF WOODSTOCK, TOWNSHIP OF NORWICH
COUNTY OF OXFORD**

Definitions

1. In this Order,

“annexed area” means the area comprised of the lands described in the Schedule to this Order;

“Oxford” means the County of Oxford;

“Norwich” means The Corporation of the Township of Norwich; and

“Woodstock” means The Corporation of the City of Woodstock.

Annexation

2. (1) On January 1, 2026, the area described in the Schedule is annexed to Woodstock.
- (2) All real property of Norwich, including but not limited to any highway, street fixture, easement, restrictive covenant, or right running with the land, located in the annexed area vests in Woodstock on January 1, 2026.
- (3) Despite subsection (2), all other assets and liabilities of Norwich or Oxford that are located in the annexed area remain the assets and liabilities of Norwich or Oxford, as the case may be.
- (4) Despite subsection (3), any reserve fund, trust fund, or other account of any nature held by Norwich on January 1, 2026, which is held for the sole purpose of maintenance, improvement or operation of any of the real property referenced in subsection (2), shall be transferred to Woodstock on January 1, 2026.

Taxes and Assessment

3. (1) All real property taxes, special rates or charges levied under any general or special Act in the annexed area which are due and unpaid on December 31, 2025, shall be deemed on January 1, 2026, to be taxes due and payable to Woodstock and may be collected by Woodstock.
- (2) On or before February 28, 2026, the clerk of Norwich shall prepare and furnish to the clerk of Woodstock, in respect of the annexed area, a special collector's roll showing all arrears of real property taxes, special rates or charges assessed

against the land in the annexed area up to and including December 31, 2025, and the persons assessed for them.

- (3) On or before the first day of the month following the month in which Woodstock has received the special collector's roll from Norwich under subsection (2), Woodstock shall pay to Norwich the total amount of any outstanding arrears, inclusive of penalties and interest charges, accrued to January 1, 2026, in respect of the annexed area, and thereafter any arrears and penalties collected by Woodstock in respect of the annexed area shall accrue to Woodstock.
- (4) For the purpose of the assessment roll to be prepared for Woodstock for taxation in the year that the annexation under section 2 takes effect, the annexed area shall be deemed to be part of Woodstock and the annexed area shall be included on the assessment roll for Woodstock.
- (5) If Norwich has commenced tax sales procedures under the *Municipal Act, 2001* for land within the annexed area and the procedures are not completed by January 1, 2026, Woodstock may continue the procedures for the benefit of Woodstock.
- (6) Woodstock shall provide a tax credit for the taxes levied for the purpose of the general local municipality levy to any property within the annexed area, that on January 1, 2026 is in the residential property class or farm property class, that are subject to a higher tax rate for municipal purposes solely as a result of this Order in 2026, 2027, 2028, 2029 and 2030. The amount of this credit shall be determined by calculating the difference between the applicable property tax rate of Woodstock and the property tax rate of Norwich that would have been applicable but for this Order, for the 2026 taxation year, and applying this difference to the assessed value of the property.
- (7) For any property which was eligible to receive a credit in each of the 2026, 2027, 2028, 2029 and 2030 taxation years under subsection (6), Woodstock shall continue to provide a tax credit to the property, but the tax credit shall be phased out over a period of five years between 2031 and 2035. The credit shall be phased out by dividing the credit determined in subsection (6) by five, and reducing the credit applied to the property each year by this amount.
- (8) Despite subsections (6) and (7), if any of the following events occurs in respect of a property or any portion of a property in the annexed area, the credit or any portion of the property tax credit shall cease to be applied:
 - (a) In the case of a property in the residential or farm property class, there is a change in ownership of the property between January 1, 2031, and December 31, 2035, unless the change in ownership is between "members of the family" as that phrase is defined in Regulation 697 of the Revised Regulations of Ontario 1990 under the *Land Transfer Tax Act*;

(b) In the case of a property in the residential property class or farm property class, a change in classification is made under the *Assessment Act*;

(c) In the case of a property in the residential property class,

i. An official plan amendment, that applies to some or all of the property, adopted in response to a request made under section 22 of the *Planning Act* comes into effect;

ii. An amendment to a zoning by-law, that applies to some or all of the property, passed in response to an application under section 34 of the *Planning Act* comes into force;

iii. Plans and drawings for development, that apply to some or all of the property, within a designated site plan control area under section 41 of the *Planning Act* have been approved;

iv. A final plan of subdivision, for some or all of the property, under section 51 of the *Planning Act* is deposited with the land registrar for registration; or

v. Consent has been given under section 53 of the *Planning Act* in respect of a transaction related to the property.

Municipal By-laws and Official Plans

4. (1) On January 1, 2026, the by-laws of Woodstock extend to the annexed area and shall remain in force in the annexed area until they expire or are repealed or amended to provide otherwise.

(2) Despite subsection (1), on January 1, 2026, the following by-laws of Norwich are deemed to be by-laws of Woodstock and remain in force in the annexed area until they expire or are repealed or amended to provide otherwise:

(a) by-laws passed under section 34 or 41 of the *Planning Act* or a predecessor of those sections;

(b) by-laws passed under the *Highway Traffic Act* or the *Municipal Act, 2001* or a predecessor of those Acts to regulate the use of highways by vehicles and pedestrians and to regulate the encroachment or projection of buildings upon or over highways;

(c) by-laws passed under sections 45, 58 or 61 of the *Drainage Act* or a predecessor of those sections;

(d) by-laws passed under section 10 of the *Weed Control Act* or a predecessor of that section; and

- (e) by-laws conferring rights, privileges, franchises, immunities or exemptions that could not have been lawfully repealed by Norwich.
- (3) The official plan of Norwich as it applies to the annexed area, and as approved under the *Planning Act* or a predecessor of that Act, becomes an official plan of Woodstock and shall remain in force until revoked or amended to provide otherwise.
- (4) If Norwich has commenced procedures to enact a by-law or adopt an official plan or an amendment thereto under any Act and that by-law, official plan or amendment applies to the annexed area and is not in force on January 1, 2026, Woodstock may continue the procedures to enact the by-law or adopt the official plan or amendment to the extent that it applies to the annexed area.

Dispute Resolution

- 5. (1) If a dispute arises with respect to any issue arising out of the interpretation of this Order, any of the municipalities may refer the matter in dispute for resolution through mediation. The mediator shall be agreed upon by all parties.
- (2) If the dispute is not resolved through mediation or the parties cannot agree upon the selection of a mediator, then the matter may be referred to arbitration, to be conducted in accordance with the provisions of the *Arbitration Act, 1991*, except as provided herein.
- (3) Where a dispute is referred to arbitration under subsection (2), the decision of the arbitrator shall be final.
- (4) The costs of the mediation under subsection (1) or arbitration proceedings under subsection (2) shall be shared equally between the parties that required the mediation or arbitration proceedings, or, where all three municipalities are involved, 50% shall be paid by Woodstock, 25% by Norwich and 25% by Oxford.

SCHEDULE

DESCRIPTION OF THE ANNEXED AREA

The portions of Land in the Township of Norwich, in the County of Oxford being the lands described as:

- 1. Part of Lot 18, Concession 3, East Oxford, designated as Parts 1 to 9 on Reference Plan 41R9629; Township of Norwich, as identified by Property Identification Number 00076-0204 (LT), registered in the Land Registry Office for the Land Titles Division of Oxford (No. 41);

2. Part of Lot 18, Concession 3, East Oxford as in B10498; Township of Norwich as identified by Property Identification Number 00076-0042 (LT), registered in the Land Registry Office for the Land Titles Division of Oxford (No. 41);
3. Part of Lot 18, Concession 3, East Oxford as in 317033; Township of Norwich as identified by Property Identification Number 00076-0043 (LT), registered in the Land Registry Office for the Land Titles Division of Oxford (No. 41);
4. Part of Lot 18, Concession 3, East Oxford as in 474917; subject to 207232, 209749; Township of Norwich as identified by Property Identification Number 00076-0129 (LT), registered in the Land Registry Office for the Land Titles Division of Oxford (No. 41);
5. Part of Lot 18, Concession 3, East Oxford, designated as Part 1 on Reference Plan 41R366; Township of Norwich as identified by Property Identification Number 00076-0045 (LT), registered in the Land Registry Office for the Land Titles Division of Oxford (No. 41);
6. Part of Lot 18, Concession 3, East Oxford, designated as Part 1 on Reference Plan 41R4876; Township of Norwich as identified by Property Identification Number 00076-0203 (LT) registered in the Land Registry Office for the Land Titles Division of Oxford (No. 41).


Minister of Municipal Affairs and Housing

Dated at Toronto on December 31, 2025.