

# **The Corporation of the Township of Guelph/Eramosa**

## **By-law Number 26/2021**

### **A by-law to set tax rates for 2021**

**WHEREAS** Section 312(2) of the *Municipal Act, c.25, S.O. 2001* as amended, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class; and

**WHEREAS** Section 307 and 308 of the *Municipal Act, S.O. 2001* as amended, require rates to be established in the same proportion to tax ratios; and

**WHEREAS** Section 326 of the *Municipal Act, S.O. 2001* as amended, permits municipalities to pass By-laws for special services; and

**WHEREAS** The Corporation of the County of Wellington By-law No. 5710-21 prescribes tax ratios and tax rate reductions for 2021; and

**WHEREAS** the Corporation of the County of Wellington has passed By-law No. 5711-21 being a by-law to establish and levy tax rates for upper tier purposes for 2021; and

**WHEREAS** the tax rates for education purposes have been prescribed by Ontario Regulation 400/98;

### **NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF GUELPH/ERAMOSIA ENACTS AS FOLLOWS:**

1. In this by-law;

“Property Classes” are as prescribed under the Assessment Act, and include the residential property class, the multi-residential property class, the commercial property class and appropriate sub-classes, the industrial property class and appropriate sub-classes, the pipeline class, the farm property class, the managed forests property class, the residential farm class I, and the commercial farm class II.

“Township” means the Corporation of the Township of Guelph/Eramosa.

2. The Tax Rates for 2021 are included within “Schedule A” of this by-law.
3. The Special Area Rates for the Streetlight Areas is included within “Schedule B” of this by-law.
4. The Infrastructure Renewal Tax Rate is included within “Schedule C” of this by-law.
5. The rates herein imposed for all classes shall become due and payable in two (2) equal instalments as nearly as may be, and the dates for payment shall be as follows:

Due date of 1 <sup>st</sup> Instalment:	August 31, 2021
Due date of 2 <sup>nd</sup> Instalment:	October 29, 2021

6. That all instalments not paid on or before the stated due dates shall be charged a penalty of 1.25% per month upon default, and 1.25% on the first day of each succeeding month thereafter until December 31, 2021.
7. That on all taxes in default on January 1<sup>st</sup>, 2022, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.

8. That all penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
9. The Tax Collector is hereby authorized to mail, deliver or cause to be mailed or delivered, the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
10. Taxes shall be payable at par by any of the following means:
  - i) In person at the Corporation of the Township of Guelph/Eramosa Municipal Office, 8348 Wellington Road 124 (Bruceedale);
  - ii) By mail at P.O. Box 700, Rockwood, Ontario, N0B 2K0;
  - iii) Via Internet; and
  - iv) At most financial institutions.
11. That the Treasurer and Tax Collector be authorized to accept part payment from time to time on accounts of any taxes due and to give a receipt for such payment, provided that acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable under any other By-law in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
12. That the Tax Collector appointed is hereby invested with all powers and authority provided by the Municipal Act, for the collecting of all unpaid and overdue taxes.
13. This By-law shall come into force on and take effect upon its final passing.

READ three times and finally passed  
this 17<sup>th</sup> day of **May, 2021**.

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Chris White, Mayor

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Amanda Knight, Clerk

**By-law 26/2021  
Schedule A**

**2021 Tax Rates**

For the year 2021, the Township shall levy upon assessment to the Property Classes the following tax rates for General, County and Education Purposes.

<b>Assessment Class:</b>		<b>General</b>	<b>Upper Tier</b>	<b>Education</b>	<b>Total</b>
Res/Farm Taxable: Full	RT	0.00254896	0.00621997	0.00153000	0.01029893
Multi-Residential Taxable: Full	MT	0.00484302	0.01181794	0.00153000	0.01819096
New Multi-Residential	NT	0.00280385	0.00684196	0.00153000	0.01117581
Landfill P-I-L-T	HF	0.00407833	0.00995195	0.00811182	0.02214210
<i>Commercial Taxable</i>					
- Full	CT	0.00380049	0.00927397	0.00880000	0.02187446
- Excess Land	CU	0.00380049	0.00927397	0.00880000	0.02187446
- Vacant Land	CX	0.00380049	0.00927397	0.00880000	0.02187446
Commercial P-I-L - Vacant	CJ	0.00380049	0.00927397	0.00880000	0.02187446
-New Construction Commercial	XT	0.00380049	0.00927397	0.00880000	0.02187446
-New Construction Vacant Land	XU	0.00380049	0.00927397	0.00880000	0.02187446
-Comm Small Scale Farm	C7	0.00380049	0.00927397	0.00220000	0.01527446
-New Const Com Small Scale Farm	X7	0.00380049	0.00927397	0.00220000	0.01527446
<i>Industrial Taxable</i>					
- Full	IT	0.00611749	0.01492792	0.00880000	0.02984541
-Excess land	IU	0.00611749	0.01492792	0.00880000	0.02984541
- Vacant Land	IX	0.00611749	0.01492792	0.00880000	0.02984541
Industrial P-I-L excess land	IK	0.00611749	0.01492792	0.00880000	0.02984541
Industrial P-I-L - Full	IH	0.00611749	0.01492792	0.00880000	0.02984541
-Large Industrial	LT	0.00611749	0.01492792	0.00880000	0.02984541
-Large industrial excess land	LU	0.00611749	0.01492792	0.00880000	0.02984541
-New Construction Industrial Full	JT	0.00611749	0.01492792	0.00880000	0.02984541
-New Construction Industrial EL	JU	0.00611749	0.01492792	0.00880000	0.02984541
-New Construction Industrial VL	JX	0.00611749	0.01492792	0.00880000	0.02984541
-New Construction Large Ind	KT	0.00611749	0.01492792	0.00880000	0.02984541
-New Construction Large Ind V	KU	0.00611749	0.01492792	0.00880000	0.02984541
-Industrial Small Scale Farm	I7	0.00611749	0.01492792	0.00220000	0.02324541
-New Const Ind Small Scale Farm	J7	0.00611749	0.01492792	0.00220000	0.02324541
Farmlands Taxable: Full	FT	0.00063724	0.00155499	0.00038250	0.00257473
Pipeline Taxable: Full	PT	0.00573515	0.01399493	0.00880000	0.02853008
Managed Forests Taxable: Full	TT	0.00063724	0.00155499	0.00038250	0.00257473

**By-law 26/2021  
Schedule B**

**Assessment for Real Property for the Streetlight Areas Street**

For the year 2021, The Township shall levy the following rates against the whole of the assessment for real property for the street light areas as listed below:

<b>Street Light Area</b>		<b>Tax Rate</b>
1 a)	Hydro One RT	0.00007523
1 b)	Hydro One CT	0.00011217
2 a)	Rockwood RT	0.00008356
2 b)	Rockwood MT	0.00015876
2 c)	Rockwood CT	0.00012459
2 d)	Rockwood CX	0.00012459
2 e)	Rockwood XT	0.00012459
2 f)	Rockwood IT	0.00020054

**By-law 26/2021  
Schedule C**

For the year 2021, the Township of Guelph/Eramosa shall levy upon the assessment of the property classes an Infrastructure Renewal Tax Rate, as set out below:

<b>Assessment Class</b>		<b>Rate</b>
Res/Farm Taxable: Full	RT	0.00009573
Multi-Residential Taxable: Full	MT	0.00018189
New Multi-Residential	NT	0.00010530
Landfill P-I-L-T	HF	0.00015317
<i>Commercial Taxable</i>		
- Full	CT	0.00014273
- Excess Land	CU	0.00014273
- Vacant Land	CX	0.00014273
Commercial P-I-L - Vacant	CJ	0.00014273
-New Construction Commercial	XT	0.00014273
-New Construction Vacant Land	XU	0.00014273
-Comm Small Scale Farm	C7	0.00014273
-New Const Com Small Scale Farm	X7	0.00014273
<i>Industrial Taxable</i>		
- Full	IT	0.00022975
-Excess land	IU	0.00022975
- Vacant Land	IX	0.00022975
Industrial P-I-L excess land	IK	0.00022975
Industrial P-I-L - Full	IH	0.00022975
-Large Industrial	LT	0.00022975
-Large industrial excess land	LU	0.00022975
-New Construction Industrial Full	JT	0.00022975
-New Construction Industrial EL	JU	0.00022975
-New Construction Industrial VL	JX	0.00022975
-New Construction Large Ind	KT	0.00022975
-New Construction Large Ind V	KU	0.00022975
-Industrial Small Scale Farm	I7	0.00022975
-New Const Ind Small Scale Farm	J7	0.00022975
Farmlands Taxable: Full	FT	0.00002393
Pipeline Taxable: Full	PT	0.00021539
Managed Forests Taxable: Full	TT	0.00002393