

The Corporation of the Township of Guelph/Eramosa

By-law Number 19/2025

A by-law to establish and levy the tax rates for 2025 for the Corporation of the Township of Guelph/Eramosa

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. 5924-25 prescribes tax ratios and tax rate reductions for 2025; and

WHEREAS the Corporation of the County of Wellington has passed By-law No. 5925-25 being a by-law to establish and levy tax rates for upper tier purposes for 2025; 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/ERAMOSA 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 2025 are included within “Schedule A” of this by-law.
3. The Special Area Rates for the Streetlight Areas are included within “Schedule B” of this by-law.
4. The Infrastructure Renewal Tax Rates are 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 st Instalment: | August 29, 2025 |
| Due date of 2 nd Instalment: | October 31, 2025 |

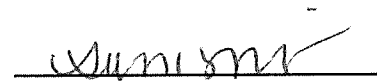
6. That all instalments not paid on or before the stated due dates shall be charged a penalty of 1.25% per month upon default, and 1.25% on the first day of each succeeding month thereafter until December 31, 2025.
7. That on all taxes in default on January 1st, 2026, interest shall be added at the rate 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 (Brucedale);
 - ii) By mail at P.O. Box 700, Rockwood, Ontario, N0B 2K0;
 - iii) Via Internet/telephone;
 - iv) Pre-authorized payment plans; and
 - v) 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.

PASSED
this 20th day of May, 2025.



Chris White, Mayor



Amanda Knight, Clerk

By-law 19/2025
Schedule A

2025 Tax Rates

For the year 2025, the Township shall levy upon assessment to the Property Classes the following tax rates for General, County and Education Purposes.

| Assessment Class | | General | Upper Tier | Education | Total |
|---|----|------------|------------|------------|------------|
| | | | | | |
| residential/farm: full | RT | 0.00294126 | 0.00716471 | 0.00153000 | 0.01163597 |
| multi-residential: full | MT | 0.00558839 | 0.01361296 | 0.00153000 | 0.02073135 |
| new multi-residential | NT | 0.00323539 | 0.00788118 | 0.00153000 | 0.01264657 |
| pipeline: full | PT | 0.00661784 | 0.01612061 | 0.00880000 | 0.03153845 |
| farmland: full | FT | 0.00073532 | 0.00179118 | 0.00038250 | 0.00290900 |
| managed forests: full | TT | 0.00073532 | 0.00179118 | 0.00038250 | 0.00290900 |
| aggregate extraction | VT | 0.00574397 | 0.01399193 | 0.00511000 | 0.02484590 |
| | | | | | |
| Commercial Taxable | | | | | |
| commercial: full | CT | 0.00438542 | 0.01068259 | 0.00880000 | 0.02386801 |
| commercial farmland class I | C1 | 0.00220595 | 0.00537354 | 0.00114750 | 0.00872699 |
| commercial small scale on farm | C7 | 0.00438542 | 0.01068259 | 0.00220000 | 0.01726801 |
| commercial small scale on farm 2 | C0 | 0.00438542 | 0.01068259 | 0.00220000 | 0.01726801 |
| commercial taxable shared PIL | CH | 0.00438542 | 0.01068259 | 0.00924236 | 0.02431037 |
| comm vacant land taxable shared PIL | CJ | 0.00438542 | 0.01068259 | 0.00924236 | 0.02431037 |
| commercial excess land | CU | 0.00438542 | 0.01068259 | 0.00880000 | 0.02386801 |
| commercial vacant land | CX | 0.00438542 | 0.01068259 | 0.00880000 | 0.02386801 |
| office building | DT | 0.00438542 | 0.01068259 | 0.00880000 | 0.02386801 |
| parking lot | GT | 0.00438542 | 0.01068259 | 0.00880000 | 0.02386801 |
| | | | | | |
| Industrial Taxable | | | | | |
| industrial: full | IT | 0.00705902 | 0.01719531 | 0.00880000 | 0.03305433 |
| industrial farmland class I | I1 | 0.00220595 | 0.00537354 | 0.00114750 | 0.00872699 |
| industrial small scale on farm business 1 | I7 | 0.00705902 | 0.01719531 | 0.00220000 | 0.02645433 |
| ind/small scale on farm business 2 | I0 | 0.00705902 | 0.01719531 | 0.00220000 | 0.02645433 |
| industrial taxable shared PIL | IH | 0.00705902 | 0.01719531 | 0.01250000 | 0.03675433 |
| industrial vacant land shared | IJ | 0.00705902 | 0.01719531 | 0.01250000 | 0.03675433 |
| industrial excess land shared PIL | IK | 0.00705902 | 0.01719531 | 0.01250000 | 0.03675433 |
| industrial excess land | IU | 0.00705902 | 0.01719531 | 0.00880000 | 0.03305433 |
| industrial vacant land | IX | 0.00705902 | 0.01719531 | 0.00880000 | 0.03305433 |
| large industrial | LT | 0.00705902 | 0.01719531 | 0.00880000 | 0.03305433 |
| large industrial excess land | LU | 0.00705902 | 0.01719531 | 0.00880000 | 0.03305433 |
| | | | | | |
| res/farm farmland (devel) class I | R1 | 0.00220595 | 0.00537354 | 0.00114750 | 0.00872699 |
| residential taxable shared PIL | RH | 0.00294126 | 0.00716471 | 0.00153000 | 0.01163597 |
| shopping centre | ST | 0.00438542 | 0.01068259 | 0.00880000 | 0.02386801 |
| shopping centre excess land | SU | 0.00438542 | 0.01068259 | 0.00880000 | 0.02386801 |

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Schedule B

Assessment for Real Property for the Streetlight Areas Street

For the year 2025, the Township shall levy the following rates against the whole of the assessment for real property for the street light areas as listed below:

| Street Light Area | | Tax Rate |
|----------------------|--------------|------------|
| 1 a) | Hydro One RT | 0.00007762 |
| 1 b) | Hydro One CT | 0.00011573 |
| 1 c) | Hydro One FT | 0.00001941 |
| 1 d) | Hydro One TT | 0.00001941 |
| 2 a) | Rockwood RT | 0.00009020 |
| 2 b) | Rockwood MT | 0.00017138 |
| 2 c) | Rockwood NT | 0.00009922 |
| 2 d) | Rockwood CT | 0.00013449 |
| 2 e) | Rockwood CX | 0.00013449 |
| 2 f) | Rockwood IT | 0.00021648 |

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Schedule C

For the year 2025, the Township of Guelph/Eramosa shall levy upon the assessment of the property classes an Infrastructure Renewal Tax Rate, as set out below:

| Assessment Class | | Rate |
|---------------------------------------|----|------------|
| | | |
| residential | RT | 0.00014528 |
| multi-res | MT | 0.00027603 |
| new multi-residential | NT | 0.00015981 |
| commercial | CT | 0.00021661 |
| industrial | IT | 0.00034867 |
| pipeline | PT | 0.00032688 |
| farmlands | FT | 0.00003632 |
| managed forests | TT | 0.00003632 |
| aggregate extraction | VT | 0.00028372 |
| commercial farmland class 1 | C1 | 0.00010896 |
| commercial small scale on farm | C7 | 0.00021661 |
| commercial small scale on farm 2 | C0 | 0.00021661 |
| commercial taxable shared | CH | 0.00021661 |
| commercial P-I-L- Vacant | CJ | 0.00021661 |
| commercial excess land | CU | 0.00021661 |
| commercial vacant land | CX | 0.00021661 |
| office building | DT | 0.00021661 |
| parking lot | GT | 0.00021661 |
| industrial farmland (devel) class 1 | I1 | 0.00010896 |
| industrial small scale on farm | I7 | 0.00034867 |
| ind/small scale on farm business 2 | I0 | 0.00034867 |
| industrial taxable shared P-I-L- Full | IH | 0.00034867 |
| industrial vacant land shared | IJ | 0.00034867 |
| industrial excess land shared P-I-L | IK | 0.00034867 |
| industrial excess land | IU | 0.00034867 |
| industrial vacant land | IX | 0.00034867 |
| large industrial | LT | 0.00034867 |
| large industrial excess land | LU | 0.00034867 |
| res/farm farmland (devel) class 1 | R1 | 0.00010896 |
| residential taxable shared | RH | 0.00014528 |
| shopping centre | ST | 0.00021661 |
| shopping centre excess land | SU | 0.00021661 |