

The Corporation of the Township of Guelph/Eramosa

By-law Number 42/2017

A by-law to set tax rates for 2017.

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. 5517-17 prescribes tax ratios and tax rate reductions for 2017; and

WHEREAS the Corporation of the County of Wellington has passed By-law No. 5518-17 being a by-law to establish and levy tax rates for upper tier purposes for 2017; and

WHEREAS the tax rates for education purposes have been prescribed by the Ontario Ministry of Finance, announced by letter dated April 5, 2017 and by Ontario Regulation 132/17;

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 2017 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 st Instalment: | August 31, 2017 |
| Due date of 2 nd Instalment: | October 31, 2017 |

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, 2017.

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7. That on all taxes in default on January 1st, 2018, 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 (at Brucedale);
 - ii) by mail at P.O. Box 700, Rockwood, Ontario, N0B 2K0;
 - iii) via Internet; and
 - iv) 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 **5th** day of **June, 2016**.

Chris White, Mayor

Amanda Knight, Acting Clerk

SCHEDULE A

2017 Tax Rates

For the Year 2017, the Township shall levy upon the assessment of the Property Classes the following tax rates for General, County and Education purposes:

| Assessment Class | | General | Upper Tier | Education | Total |
|-------------------------------------|----|----------------|-------------------|------------------|--------------|
| Res/Farm Taxable: Full | RT | 0.00269536 | 0.00640268 | 0.00179000 | 0.01088804 |
| Multi-Residential Taxable: Full | MT | 0.00512118 | 0.01216509 | 0.00179000 | 0.01907627 |
| - Full | CT | 0.00401878 | 0.00954640 | 0.01025278 | 0.02381796 |
| - Excess Land | CU | 0.00281314 | 0.00668248 | 0.00717695 | 0.01667257 |
| - Vacant Land | CX | 0.00281314 | 0.00668248 | 0.00717695 | 0.01667257 |
| Commercial P-I-L - Vacant | CJ | 0.00281314 | 0.00668248 | 0.00717695 | 0.01667257 |
| -New Construction Commercial | XT | 0.00401878 | 0.00954640 | 0.01025278 | 0.02381796 |
| -New Construction Vacant Land | XU | 0.00281314 | 0.00668248 | 0.00717695 | 0.01667257 |
| - Full | IT | 0.00646886 | 0.01536643 | 0.01390000 | 0.03573529 |
| -Excess land | IU | 0.00420476 | 0.00998818 | 0.00903500 | 0.02322794 |
| - Vacant Land | IX | 0.00420476 | 0.00998818 | 0.00903500 | 0.02322794 |
| Industrial P-I-L - Full | IH | 0.00646886 | 0.01536643 | 0.01390000 | 0.03573529 |
| -Large Industrial | LT | 0.00646886 | 0.01536643 | 0.01390000 | 0.03573529 |
| -Large industrial excess land | LU | 0.00420476 | 0.00998818 | 0.00903500 | 0.02322794 |
| -New Construction Industrial Full | JT | 0.00646886 | 0.01536643 | 0.01140000 | 0.03323529 |
| -New Construction Industrial Excess | JU | 0.00420476 | 0.00998818 | 0.00741000 | 0.02160294 |
| New Construction Taxable VL | JX | 0.00420476 | 0.00998818 | 0.00741000 | 0.02160294 |
| -New Construction Large Ind | KT | 0.00646886 | 0.01536643 | 0.01140000 | 0.03323529 |
| -New Construction Large Ind V | KU | 0.00420476 | 0.00998818 | 0.00741000 | 0.02160294 |
| Farmlands Taxable: Full | FT | 0.00067384 | 0.00160067 | 0.00044750 | 0.00272201 |
| Pipeline Taxable: Full | PT | 0.00606455 | 0.01440603 | 0.01390000 | 0.03437058 |
| Managed Forests Taxable: Full | TT | 0.00067384 | 0.00160067 | 0.00044750 | 0.00272201 |

SCHEDULE B

Assessment for Real Property for the Streetlight Areas Street

For the year 2017, the Township shall levy the following rates against the whole of the assessment for real property for the street light areas listed below:

| Street Light Area | | Tax Rate |
|--------------------------|--------------|-----------------|
| 1 a) | Hydro One RT | 0.00007481 |
| 1 b) | Hydro One CT | 0.00011154 |
| 2 a) | Rockwood RT | 0.00008531 |
| 2 b) | Rockwood MT | 0.00016208 |
| 2 c) | Rockwood CT | 0.00012719 |
| 2 d) | Rockwood CX | 0.00008903 |

SCHEDULE C

For the year 2017, 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 |
|---------------------------------|----|-------------|
| Res/Farm Taxable: Full | RT | 0.00006227 |
| Multi-Residential Taxable: Full | MT | 0.00011831 |
| - Full | CT | 0.00009284 |
| - Excess Land | CU | 0.00006499 |
| - Vacant Land | CX | 0.00006499 |
| Commercial P-I-L - Vacant | CJ | 0.00006499 |
| -New Construction Commercial | XT | 0.00009284 |
| -New Construction Vacant Land | XU | 0.00006499 |
| - Full | IT | 0.00014944 |
| -Excess land | IU | 0.00009714 |
| - Vacant Land | IX | 0.00009714 |
| Industrial P-I-L - Full | IH | 0.00014944 |
| -Large Industrial | LT | 0.00014944 |
| -Large industrial excess land | LU | 0.00009714 |
| -New Construction Industrial | JT | 0.00014944 |
| -New Construction Industrial EL | JU | 0.00009714 |
| New Construction Industrial VL | JX | 0.00009714 |
| -New Construction Large Ind | KT | 0.00014944 |
| -New Construction Large Ind V | KU | 0.00009714 |
| Farmlands Taxable: Full | FT | 0.00001557 |
| Pipeline Taxable: Full | PT | 0.00014010 |
| Managed Forests Taxable: Full | TT | 0.00001557 |