

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

**By-law Number 39/2014**

**A by-law to set tax rates for 2014.**

**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. 5387-14 prescribes tax ratios and tax rate reductions for 2014; and

**WHEREAS** the Corporation of the County of Wellington has passed By-law No. 5388-14 being a by-law to establish and levy tax rates for upper tier purposes for 2014; and

**WHEREAS** the tax rates for education purposes have been prescribed by the Province of Ontario in O. Regulation 400/98, amended by O. Regulation 2/14;

**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. For the Year 2014, the Township shall levy upon the assessment of 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	0.00265247	0.00653377	0.00203000	0.01121624
Multi-Residential Taxable: Full	MT	0.00509274	0.01254484	0.00203000	0.01966758
Commercial- Full	CT	0.00381956	0.00940863	0.01050375	0.02373194
Commercial- Excess Land	CU	0.00267369	0.00658604	0.00735263	0.01661236
Commercial- Vacant Land	CX	0.00267369	0.00658604	0.00735263	0.01661236
Commercial P-I-L - Vacant	CJ	0.00267369	0.00658604	0.00735263	0.01661236
New Construction Commercial	XT	0.00381956	0.00940863	0.01050375	0.02373194
New Construction Vacant Land	XU	0.00267369	0.00658604	0.00735263	0.01661236
Industrial - Full	IT	0.00647203	0.01594240	0.01560000	0.03801443
Industrial-Excess land	IU	0.00420682	0.01036256	0.01014000	0.02470938
Industrial - Vacant Land	IX	0.00420682	0.01036256	0.01014000	0.02470938
Industrial P-I-L - Full	IH	0.00647203	0.01594240	0.01560000	0.03801443
Large Industrial	LT	0.00647203	0.01594240	0.01560000	0.03801443
Large industrial excess land	LU	0.00420682	0.01036256	0.01014000	0.02470938
New Construction Industrial Full	JT	0.00647203	0.01594240	0.01220000	0.03461443
New Construction Industrial V	JU	0.00420682	0.01036256	0.00793000	0.02249938
New Construction Large Ind	KT	0.00647203	0.01594240	0.01220000	0.03461443
New Construction Large Ind V	KU	0.00420682	0.01036256	0.00793000	0.02249938
Farmlands Taxable: Full	FT	0.00066312	0.00163344	0.00050750	0.00280406
Pipeline Taxable: Full	PT	0.00578238	0.01424362	0.01560000	0.03562600
Managed Forests Taxable: Full	TT	0.00066312	0.00163344	0.00050750	0.00280406

3. For the year 2014, the Township shall levy the following rates against the whole of the assessment for real property for the street light areas listed below:

<b>Street Light Area</b>	<b>Tax Rate</b>
1. Ricenburg	0.00006261
2. Hartfield	0.00020472
3. Kainehill	0.00012466
4. Woodfield	0.00015084
5. Edgehill	0.00015837
6. Huntington	0.00015899
7. BMW/Pamela	0.00019233
8. Ariss Glenn	0.00018932
9 a) Rockwood RT	0.00008229
9 b) Rockwood MT	0.00015800
9 c) Rockwood CT	0.00011850
10. Walkerbrae	0.00047757
11. Ellenville	0.00005541
12 a) Eden Mills RT	0.00016305
12 b) Eden Mills CT	0.00023479
13. Ariss Valley	0.00025727

4. 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 29, 2014
Due date of 2 <sup>nd</sup> Instalment:	October 31, 2014

5. 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, 2014.
6. That on all taxes in default on January 1<sup>st</sup>, 2015, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.
7. 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.
8. 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.
9. 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.
10. 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.
11. 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.
12. This By-law shall come into force on and take effect upon its final passing.

READ three times and finally passed  
this **2nd** day of **June, 2014**.

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Chris White, Mayor

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Meaghen Reid, Clerk