

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

**By-law Number 15/2024**

**A by-law to establish and levy the tax rates for 2024 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. 5860-24 prescribes tax ratios and tax rate reductions for 2024; and

**WHEREAS** the Corporation of the County of Wellington has passed By-law No. 5861-24 being a by-law to establish and levy tax rates for upper tier purposes for 2024; 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 2024 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 30, 2024
Due date of 2 <sup>nd</sup> Instalment:	October 31, 2024
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, 2024.
7. That on all taxes in default on January 1<sup>st</sup>, 2025, 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;
  - 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 6<sup>th</sup> day of May, 2024.



Chris White, Mayor

  
Amanda Knight, Clerk

**By-law 15/2024  
Schedule A**

**2024 Tax Rates**

For the year 2024, 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>
residential/farm: full	RT	0.00286054	0.00689335	0.00153000	0.01128389
multi-residential: full	MT	0.00543503	0.01309736	0.00153000	0.02006239
new multi-residential	NT	0.00314659	0.00758268	0.00153000	0.01225927
pipeline: full	PT	0.00643622	0.01551003	0.00880000	0.03074625
farmland: full	FT	0.00071514	0.00172334	0.00038250	0.00282098
managed forests: full	TT	0.00071514	0.00172334	0.00038250	0.00282098
<b>Commercial Taxable</b>					
commercial: full	CT	0.00426507	0.01027798	0.00880000	0.02334305
commercial farmland class I	C1	0.00214541	0.00517001	0.00114750	0.00846292
commercial small scale on farm	C7	0.00426507	0.01027798	0.00220000	0.01674305
commercial taxable shared PIL	CH	0.00426507	0.01027798	0.00924236	0.02378541
comm vacant land taxable shared PIL	CJ	0.00426507	0.01027798	0.00924236	0.02378541
commercial excess land	CU	0.00426507	0.01027798	0.00880000	0.02334305
commercial vacant land	CX	0.00426507	0.01027798	0.00880000	0.02334305
office building	DT	0.00426507	0.01027798	0.00880000	0.02334305
parking lot	GT	0.00426507	0.01027798	0.00880000	0.02334305
<b>Industrial Taxable</b>					
industrial: full	IT	0.00686530	0.01654403	0.00880000	0.03220933
ind/small scale on farm business 2	I0	0.00686530	0.01654403	0.00220000	0.02560933
industrial farmland class I	I1	0.00214541	0.00517001	0.00114750	0.00846292
industrial small scale on farm business 1	I7	0.00686530	0.01654403	0.00220000	0.02560933
industrial taxable shared PIL	IH	0.00686530	0.01654403	0.01250000	0.03590933
industrial vacant land shared	IJ	0.00686530	0.01654403	0.01250000	0.03590933
industrial excess land shared PIL	IK	0.00686530	0.01654403	0.01250000	0.03590933
industrial excess land	IU	0.00686530	0.01654403	0.00880000	0.03220933
industrial vacant land	IX	0.00686530	0.01654403	0.00880000	0.03220933
large industrial	LT	0.00686530	0.01654403	0.00880000	0.03220933
large industrial excess land	LU	0.00686530	0.01654403	0.00880000	0.03220933
res/farm farmland (devel) class I	R1	0.00214541	0.00517001	0.00114750	0.00846292
residential taxable shared PIL	RH	0.00286054	0.00689335	0.00153000	0.01128389
shopping centre	ST	0.00426507	0.01027798	0.00880000	0.02334305
shopping centre excess land	SU	0.00426507	0.01027798	0.00880000	0.02334305

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Schedule B

Assessment for Real Property for the Streetlight Areas Street

For the year 2024, 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	0.00007640
1 b)	Hydro One CT	0.00011391
1 c)	Hydro One FT	0.00001910
1 d)	Hydro One TT	0.00001910
2 a)	Rockwood RT	0.00009181
2 b)	Rockwood MT	0.00017444
2 c)	Rockwood CT	0.00013689
2 d)	Rockwood CX	0.00013689
2 e)	Rockwood XT	0.00013689
2 f)	Rockwood IT	0.00022034

**By-law 15/2024  
Schedule C**

For the year 2024, 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>
residential	RT	0.00011232
multi-res	MT	0.00021341
new multi-residential	NT	0.00012355
commercial	CT	0.00016747
industrial	IT	0.00026957
pipeline	PT	0.00025272
farmlands	FT	0.00002808
managed forests	TT	0.00002808
commercial farmland class I	C1	0.00008424
commercial small scale on farm	C7	0.00016747
commercial taxable shared	CH	0.00016747
commercial P-I-L- Vacant	CJ	0.00016747
commercial excess land	CU	0.00016747
commercial vacant land	CX	0.00016747
office building	DT	0.00016747
parking lot	GT	0.00016747
ind/small scale on farm business 2	IO	0.00026957
industrial farmland (devel) class I	I1	0.00008424
industrial small scale on farm	I7	0.00026957
industrial taxable shared P-I-L- Full	IH	0.00026957
industrial vacant land shared	IJ	0.00026957
industrial excess land shared P-I-L	IK	0.00026957
industrial excess land	IU	0.00026957
industrial vacant land	IX	0.00026957
large industrial	LT	0.00026957
large industrial excess land	LU	0.00026957
res/farm farmland (devel) class 1	R1	0.00008424
residential taxable shared	RH	0.00011232
shopping centre	ST	0.00016747
shopping centre excess land	SU	0.00016747