

The Corporation of the Township of Guelph/Eramosa

By-law Number 31/2023

A by-law to establish and levy the tax rates for 2023 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. 5817-23 prescribes tax ratios and tax rate reductions for 2023; and

WHEREAS the Corporation of the County of Wellington has passed By-law No. 5818-23 being a by-law to establish and levy tax rates for upper tier purposes for 2023; 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 2023 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, 2023
Due date of 2 nd Instalment:	October 31, 2023

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, 2023.

7. That on all taxes in default on January 1st, 2024, 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 23rd day of **May, 2023**.



Chris White, Mayor



Amanda Knight, Clerk

**By-law 31/2023
Schedule A**

2023 Tax Rates

For the year 2023, 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	0.00273795	0.00658940	0.00153000	0.01085735
multi-residential: full	MT	0.00520211	0.01251986	0.00153000	0.01925197
new multi-residential	NT	0.00301175	0.00724834	0.00153000	0.01179009
pipeline: full	PT	0.00616039	0.01482615	0.00880000	0.02978654
farmland: full	FT	0.00068449	0.00164735	0.00038250	0.00271434
managed forests: full	TT	0.00068449	0.00164735	0.00038250	0.00271434
Commercial Taxable					
commercial: full	CT	0.00408228	0.00982480	0.00880000	0.02270708
commercial farmland class I	C1	0.00205346	0.00494205	0.00114750	0.00814301
commercial small scale on farm	C7	0.00408228	0.00982480	0.00220000	0.01610708
commercial taxable shared PIL	CH	0.00408228	0.00982480	0.00924236	0.02314944
comm vacant land taxable shared PIL	CJ	0.00408228	0.00982480	0.00924236	0.02314944
commercial excess land	CU	0.00408228	0.00982480	0.00880000	0.02270708
commercial vacant land	CX	0.00408228	0.00982480	0.00880000	0.02270708
office building	DT	0.00408228	0.00982480	0.00880000	0.02270708
parking lot	GT	0.00408228	0.00982480	0.00880000	0.02270708
Industrial Taxable					
industrial: full	IT	0.00657108	0.01581456	0.00880000	0.03118564
ind/small scale on farm business 2	I0	0.00657108	0.01581456	0.00220000	0.02458564
industrial farmland class I	I1	0.00205346	0.00494205	0.00114750	0.00814301
industrial small scale on farm business 1	I7	0.00657108	0.01581456	0.00220000	0.02458564
industrial taxable shared PIL	IH	0.00657108	0.01581456	0.01250000	0.03488564
industrial vacant land shared	IJ	0.00657108	0.01581456	0.01250000	0.03488564
industrial excess land shared PIL	IK	0.00657108	0.01581456	0.01250000	0.03488564
industrial excess land	IU	0.00657108	0.01581456	0.00880000	0.03118564
industrial vacant land	IX	0.00657108	0.01581456	0.00880000	0.03118564
large industrial	LT	0.00657108	0.01581456	0.00880000	0.03118564
large industrial excess land	LU	0.00657108	0.01581456	0.00880000	0.03118564
res/farm farmland (devel) class I	R1	0.00205346	0.00494205	0.00114750	0.00814301
residential taxable shared PIL	RH	0.00273795	0.00658940	0.00153000	0.01085735
shopping centre	ST	0.00408228	0.00982480	0.00880000	0.02270708
shopping centre excess land	SU	0.00408228	0.00982480	0.00880000	0.02270708

**By-law 31/2023
Schedule B**

Assessment for Real Property for the Streetlight Areas Street

For the year 2023, 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	0.00007114
1 b)	Hydro One CT	0.00010607
2 a)	Rockwood RT	0.00008376
2 b)	Rockwood MT	0.00015914
2 c)	Rockwood CT	0.00012489
2 d)	Rockwood CX	0.00012489
2 e)	Rockwood XT	0.00012489
2 f)	Rockwood IT	0.00020102

**By-law 31/2023
Schedule C**

For the year 2023, 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)	RT	0.00009650
multi-res (MT)	MT	0.00018335
new multi-residential (NT)	NT	0.00010615
commercial (CT)	CT	0.00014388
industrial (IT)	IT	0.00023160
pipeline (PT)	PT	0.00021713
farmlands (FT)	FT	0.00002413
managed forests (TT)	TT	0.00002413
commercial farmland class I (C1)	C1	0.00007238
commercial small scale on farm (C7)	C7	0.00014388
commercial taxable shared (CH)	CH	0.00014388
commercial P-I-L- Vacant (CJ)	CJ	0.00014388
commercial excess land (CU)	CU	0.00014388
commercial vacant land (CX)	CX	0.00014388
office building (DT)	DT	0.00014388
parking lot (GT)	GT	0.00014388
ind/small scale on farm business 2(IO)	IO	0.00023160
industrial farmland (devel) class I (I1)	I1	0.00007238
industrial small scale on farm (I7)	I7	0.00023160
industrial taxable shared P-I-L- Full (IH)	IH	0.00023160
industrial vacant land shared (IJ)	IJ	0.00023160
industrial excess land shared P-I-L (IK)	IK	0.00023160
industrial excess land (IU)	IU	0.00023160
industrial vacant land (IX)	IX	0.00023160
large industrial (LT)	LT	0.00023160
large industrial excess land (LU)	LU	0.00023160
res/farm farmland (devel) class 1 (R1)	R1	0.00007238
residential taxable shared (RH)	RH	0.00009650
shopping centre (ST)	ST	0.00014388
shopping centre excess land (SU)	SU	0.00014388