

The Corporation of the Township of Guelph/Eramosa

By-law Number 24/2020

A by-law to set tax rates for 2020

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. 5660-20 prescribes tax ratios and tax rate reductions for 2020; and

WHEREAS the Corporation of the County of Wellington has passed By-law No. 5661-20 being a by-law to establish and levy tax rates for upper tier purposes for 2020; 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 2020 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, 2020
Due date of 2 nd Instalment:	October 30, 2020

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, 2020.
7. That on all taxes in default on January 1st, 2021, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in which the default continues.

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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 **19th** day of **May, 2020**.

Chris White, Mayor

Amanda Knight, Clerk

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Schedule A

2020 Tax Rates

For the year 2020, 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
Res/Farm Taxable: Full	RT	0.00254732	0.00614399	0.00153000	0.01022131
Multi-Residential Taxable: Full	MT	0.00483990	0.01167358	0.00153000	0.01804348
- Full	CT	0.00379805	0.00916069	0.00924236	0.02220110
- Excess Land	CU	0.00379805	0.00916069	0.00924236	0.02220110
- Vacant Land	CX	0.00379805	0.00916069	0.00924236	0.02220110
Commercial P-I-L - Vacant	CJ	0.00379805	0.00916069	0.00924236	0.02220110
-New Construction Commercial	XT	0.00379805	0.00916069	0.00924236	0.02220110
-New Construction Vacant Land	XU	0.00379805	0.00916069	0.00924236	0.02220110
-Comm Small Scale Farm	C7	0.00379805	0.00916069	0.00245000	0.01540874
-New Const Com Small Scale Farm	X7	0.00379805	0.00916069	0.00245000	0.01540874
- Full	IT	0.00611356	0.01474558	0.01250000	0.03335914
-Excess land	IU	0.00611356	0.01474558	0.01250000	0.03335914
- Vacant Land	IX	0.00611356	0.01474558	0.01250000	0.03335914
Industrial P-I-L excess land	IK	0.00611356	0.01474558	0.01250000	0.03335914
Industrial P-I-L - Full	IH	0.00611356	0.01474558	0.01250000	0.03335914
-Large Industrial	LT	0.00611356	0.01474558	0.01250000	0.03335914
-Large industrial excess land	LU	0.00611356	0.01474558	0.01250000	0.03335914
-New Construction Industrial Full	JT	0.00611356	0.01474558	0.00980000	0.03065914
-New Construction Industrial EL	JU	0.00611356	0.01474558	0.00980000	0.03065914
-New Construction Industrial VL	JX	0.00611356	0.01474558	0.00980000	0.03065914
-New Construction Large Ind	KT	0.00611356	0.01474558	0.00980000	0.03065914
-New Construction Large Ind V	KU	0.00611356	0.01474558	0.00980000	0.03065914
-Industrial Small Scale Farm	I7	0.00611356	0.01474558	0.00245000	0.02330914
-New Const Ind Small Scale Farm	J7	0.00611356	0.01474558	0.00245000	0.02330914
Farmlands Taxable: Full	FT	0.00063683	0.00153600	0.00038250	0.00255533
Pipeline Taxable: Full	PT	0.00573146	0.01382398	0.01250000	0.03205544
Managed Forests Taxable: Full	TT	0.00063683	0.00153600	0.00382500	0.00599783

Schedule B

Assessment for Real Property for the Streetlight Areas Street

For the year 2020, 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	0.00006906
1 b)	Hydro One CT	0.00010296
2 a)	Rockwood RT	0.00008399
2 b)	Rockwood MT	0.00015958
2 c)	Rockwood CT	0.00012523
2 d)	Rockwood CX	0.00012523
2 e)	Rockwood XT	0.00012523
2 f)	Rockwood IT	0.00020157

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Schedule C

For the year 2020, 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	0.00009735
Multi-Residential Taxable: Full	MT	0.00018496
- Full	CT	0.00014514
- Excess Land	CU	0.00014514
- Vacant Land	CX	0.00014514
Commercial P-I-L – Vacant	CJ	0.00014514
-New Construction Commercial	XT	0.00014514
-New Construction Vacant Land	XU	0.00014514
-Comm Small Scale Farm	C7	0.00014514
-New Const Com Small Scale Farm	X7	0.00014514
- Full	IT	0.00023363
-Excess land	IU	0.00023363
- Vacant Land	IX	0.00023363
Industrial P-I-L excess land	IK	0.00023363
Industrial P-I-L - Full	IH	0.00023363
-Large Industrial	LT	0.00023363
-Large industrial excess land	LU	0.00023363
-New Construction Industrial Full	JT	0.00023363
-New Construction Industrial EL	JU	0.00023363
-New Construction Industrial VL	JX	0.00023363
-New Construction Large Ind	KT	0.00023363
-New Construction Large Ind V	KU	0.00023363
-Industrial Small Scale Farm	I7	0.00023363
-New Const Ind Small Scale Farm	J7	0.00023363
Farmlands Taxable: Full	FT	0.00002434
Pipeline Taxable: Full	PT	0.00021903
Managed Forests Taxable: Full	TT	0.00002434