

The Corporation of the Township of Guelph/Eramosa

By-law Number 23/2026

A by-law to establish and levy the tax rates for 2026 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. 5974-26 prescribes tax ratios and tax rate reductions for 2026; and

WHEREAS the Corporation of the County of Wellington has passed By-law No. 5975-26 being a by-law to establish and levy tax rates for upper tier purposes for 2026; 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 2026 are included within “Schedule A” of this by-law.
3. The Special Area Rates for the Streetlight Areas are included within “Schedule B” of this by-law.
4. The Infrastructure Renewal Tax Rates are 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, 2026
Due date of 2 nd Instalment:	October 30, 2026

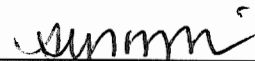
6. That all instalments not paid on or before the stated due dates shall be charged a penalty of 1.25% per month upon default, and 1.25% on the first day of each succeeding month thereafter until December 31, 2026.

7. That on all taxes in default on January 1st, 2027, 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 (Brucedale);
 - ii) By mail at P.O. Box 700, Rockwood, Ontario, N0B 2K0;
 - iii) Via Internet/telephone;
 - 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 25th day of **May**, 2026.



Chris White, Mayor



Amanda Knight, Clerk

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Schedule A

2026 Tax Rates

For the year 2026, 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	0.00302102	0.00742204	0.00153000	0.01197306
multi-residential: full	MT	0.00573994	0.01410188	0.00153000	0.02137182
new multi-residential	NT	0.00332312	0.00816425	0.00153000	0.01301737
pipeline: full	PT	0.00679730	0.01669959	0.00880000	0.03229689
farmland: full	FT	0.00075526	0.00185551	0.00038250	0.00299327
managed forests: full	TT	0.00075526	0.00185551	0.00038250	0.00299327
aggregate extraction	VT	0.00589973	0.01449447	0.00511000	0.02550420
Commercial Taxable					
commercial: full	CT	0.00450434	0.01106626	0.00880000	0.02437060
commercial farmland class I	C1	0.00226577	0.00556653	0.00114750	0.00897980
commercial small scale on farm	C7	0.00450434	0.01106626	0.00220000	0.01777060
commercial small scale on farm 2	C0	0.00450434	0.01106626	0.00220000	0.01777060
commercial taxable shared PIL	CH	0.00450434	0.01106626	0.00924236	0.02481296
comm vacant land taxable shared PIL	CJ	0.00450434	0.01106626	0.00924236	0.02481296
commercial excess land	CU	0.00450434	0.01106626	0.00880000	0.02437060
commercial vacant land	CX	0.00450434	0.01106626	0.00880000	0.02437060
office building	DT	0.00450434	0.01106626	0.00880000	0.02437060
parking lot	GT	0.00450434	0.01106626	0.00880000	0.02437060
Industrial Taxable					
industrial: full	IT	0.00725045	0.01781290	0.00880000	0.03386335
industrial farmland class I	I1	0.00226577	0.00556653	0.00114750	0.00897980
industrial small scale on farm business 1	I7	0.00725045	0.01781290	0.00220000	0.02726335
ind/small scale on farm business 2	I0	0.00725045	0.01781290	0.00220000	0.02726335
industrial taxable shared PIL	IH	0.00725045	0.01781290	0.01250000	0.03756335
industrial vacant land shared	IJ	0.00725045	0.01781290	0.01250000	0.03756335
industrial excess land shared PIL	IK	0.00725045	0.01781290	0.01250000	0.03756335
industrial excess land	IU	0.00725045	0.01781290	0.00880000	0.03386335
industrial vacant land	IX	0.00725045	0.01781290	0.00880000	0.03386335
large industrial	LT	0.00725045	0.01781290	0.00880000	0.03386335
large industrial excess land	LU	0.00725045	0.01781290	0.00880000	0.03386335
res/farm farmland (devel) class I	R1	0.00226577	0.00556653	0.00114750	0.00897980
residential taxable shared PIL	RH	0.00302102	0.00742204	0.00153000	0.01197306
shopping centre	ST	0.00450434	0.01106626	0.00880000	0.02437060
shopping centre excess land	SU	0.00450434	0.01106626	0.00880000	0.02437060

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Schedule B

Assessment for Real Property for the Streetlight Areas Street

For the year 2026, 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	0.00007727
1 b)	Hydro One CT	0.00011521
1 c)	Hydro One FT	0.00001932
1 d)	Hydro One TT	0.00001932
2 a)	Rockwood RT	0.00008092
2 b)	Rockwood MT	0.00015375
2 c)	Rockwood NT	0.00008901
2 d)	Rockwood CT	0.00012065
2 e)	Rockwood CX	0.00012065
2 f)	Rockwood IT	0.00019421

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Schedule C

For the year 2026, 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	0.00014446
multi-res	MT	0.00027447
new multi-residential	NT	0.00015891
commercial	CT	0.00021539
industrial	IT	0.00034670
pipeline	PT	0.00032504
farmlands	FT	0.00003612
managed forests	TT	0.00003612
aggregate extraction	VT	0.00028212
commercial farmland class I	C1	0.00010835
commercial small scale on farm	C7	0.00021539
commercial small scale on farm 2	C0	0.00021539
commercial taxable shared	CH	0.00021539
commercial P-I-L- Vacant	CJ	0.00021539
commercial excess land	CU	0.00021539
commercial vacant land	CX	0.00021539
office building	DT	0.00021539
parking lot	GT	0.00021539
industrial farmland (devel) class I	I1	0.00010835
industrial small scale on farm	I7	0.00034670
ind/small scale on farm business 2	I0	0.00034670
industrial taxable shared P-I-L- Full	IH	0.00034670
industrial vacant land shared	IJ	0.00034670
industrial excess land shared P-I-L	IK	0.00034670
industrial excess land	IU	0.00034670
industrial vacant land	IX	0.00034670
large industrial	LT	0.00034670
large industrial excess land	LU	0.00034670
res/farm farmland (devel) class 1	R1	0.00010835
residential taxable shared	RH	0.00014446
shopping centre	ST	0.00021539
shopping centre excess land	SU	0.00021539