

The Corporation of the City of Guelph

By-law Number (2021) - 20561

A By-law to provide for an interim tax levy and to provide for the payment of taxes.

Whereas it is necessary for the Council of the Corporation of the City of Guelph, pursuant to the Municipal Act, S.O. 2001, c.25, to raise certain sums for the 2021 taxation year;

And whereas the assessment roll on which the 2021 taxes are to be levied has been returned and revised pursuant to the provisions of the Assessment Act;

And whereas it is expedient to provide for an interim tax levy and to fix the date upon which such interim tax levy shall become due and payable;

The Council of the Corporation of the City of Guelph enacts as follows:

1. The 2021 interim levy is hereby imposed and levied on the whole of the taxable assessment for all rateable property in the City of Guelph according to the last revised assessment roll of the previous year for the Corporation of the City of Guelph;
2. For the year 2021, the interim levy shall become due and payable in two equal instalments being February 26, 2021 and April 30, 2021 and shall be 50 per cent of the taxes levied in the previous year;
3. For the purpose of calculating the total amount of taxes for the previous year, under Section 2 of this by-law, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during that year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year;
4. For the purposes of calculating taxes on new roll numbers not on the assessment roll for the previous year, and are on the assessment roll for the current year, the amount levied for the interim shall be calculated using 50 per cent of the applicable tax rate for the previous year multiplied by the current year assessment.
5. This by-law shall come into force and take effect immediately.

Passed this twenty-fifth day of January, 2021.

Cam Guthrie, Mayor

Dylan McMahon, Deputy City Clerk