

The Corporation of the City of Guelph

By-law Number (2022) - 20697

A By-law to set the tax rates for City purposes for the year 2022 and to provide for a final tax levy and the payment of taxes.

Whereas the Council of the Corporation of the City of Guelph, pursuant to the Municipal Act, S.O. 2001, c.25, as amended, following the adoption of the estimates for the year shall pass a by-law to levy a separate tax rate on the assessment in each property class;

And whereas the new assessment roll on which the 2022 taxes are to be levied has been returned and revised pursuant to the provisions of the Assessment Act;

And whereas it is necessary for the Council of the Corporation of City of Guelph, pursuant to the Municipal Act, to levy on the whole rateable property according to the last revised assessment roll the sums set forth for various purposes in Schedule "A" annexed hereto for the current year.

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

1. The 2022 final levy is hereby imposed and levied on the whole of the assessment for all payment in lieu of taxes and taxable property in City of Guelph for local improvement purposes according to the last revised assessment roll of the Corporation of the City of Guelph set out in Schedule "A" attached to this by-law.
2. The net tax and payment in lieu of taxes estimate of up to \$279,719,226 for the current year as adopted by Council are employed in Schedule "A" attached to this by-law.
3. The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the 2022 interim levy.
4. Payment in lieu of taxes due to the Corporation of the City of Guelph shall be based on the assessment roll and the tax rates for the year 2022.
5. For the year 2022, the final levy shall become due and payable in two instalments being June 30, 2022 and September 30, 2022 for all property classes and shall be at the following rates:

| Property Class | General Levy Tax Rate | Hospital Levy Tax Rate | Total Municipal Tax Rate |
|--|-----------------------|------------------------|--------------------------|
| Residential | 1.030713% | 0.000000% | 1.030713% |
| Residential - Farmland 1 | 0.773035% | 0.000000% | 0.773035% |
| Residential - Farmland 4 | 1.030713% | 0.000000% | 1.030713% |
| New Multi-residential | 1.030713% | 0.000000% | 1.030713% |
| Multi-residential | 1.841171% | 0.000000% | 1.841171% |
| Multi-residential - Farmland 1 | 0.773035% | 0.000000% | 0.773035% |
| Multi-residential - Farmland 4 | 1.841171% | 0.000000% | 1.841171% |
| Broad Commercial | 1.896512% | 0.000000% | 1.896512% |
| Commercial - Farmland 1 | 0.773035% | 0.000000% | 0.773035% |
| Commercial - Farmland 4 | 1.896512% | 0.000000% | 1.896512% |
| Commercial - Excess Land | 1.896512% | 0.000000% | 1.896512% |
| Commercial - Vacant Land | 1.896512% | 0.000000% | 1.896512% |
| Commercial - New Construction Full | 1.896512% | 0.000000% | 1.896512% |
| Commercial - New Construction - Excess | 1.896512% | 0.000000% | 1.896512% |
| Broad Industrial | 2.272516% | 0.000000% | 2.272516% |
| Industrial - Farmland 1 | 0.773035% | 0.000000% | 0.773035% |
| Industrial - Farmland 4 | 2.272516% | 0.000000% | 2.272516% |
| Industrial - Excess Land | 2.272516% | 0.000000% | 2.272516% |
| Industrial - Vacant Land | 2.272516% | 0.000000% | 2.272516% |
| Industrial - New Construction Full | 2.272516% | 0.000000% | 2.272516% |
| Industrial - New Construction Excess | 2.272516% | 0.000000% | 2.272516% |
| Pipelines | 1.976392% | 0.000000% | 1.976392% |
| Farmlands | 0.257678% | 0.000000% | 0.257678% |

| Property Class | General Levy Tax Rate | Hospital Levy Tax Rate | Total Municipal Tax Rate |
|-----------------|-----------------------|------------------------|--------------------------|
| Managed Forests | 0.257678% | 0.000000% | 0.257678% |

- Penalty of 1.25% of the amount of taxes due and unpaid shall be imposed on the first day of default and on the first day of each calendar month thereof interest of 1.25% of the amount of taxes due and unpaid may be imposed until the taxes are paid as prescribed by Section 345 of the Municipal Act.
- Taxes may be paid on or before the due date of each instalment at most financial institutions.
- This by-law shall come into force and take effect immediately.

Passed this twenty-eighth day of March, 2022.

Cam Guthrie, Mayor

Stephen O’Brien, City Clerk