

The Corporation of the City of Guelph

By-law Number (2026) - 21230

A By-law to set the tax rates for City purposes for the year 2026 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 2026 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 2026 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 \$383,028,808 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 2026 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 2026.

Property Class	General Levy Tax Rate	Hospital Levy Tax Rate	Total Municipal Tax Rate
Residential	1.340095%	0.001312%	1.341407%
Residential - Farmland 1	1.005071%	0.000984%	1.006055%
Residential - Farmland 4	1.340095%	0.001312%	1.341407%
New Multi-residential	1.340095%	0.001312%	1.341407%
New Multi-residential - Affordable Housing	0.871062%	0.000853%	0.871915%
Multi-residential	2.393822%	0.002344%	2.396166%
Multi-residential - Affordable Housing	1.555984%	0.001524%	1.557508%
Multi-residential - Farmland 1	1.005071%	0.000984%	1.006055%
Multi-residential - Farmland 4	2.393822%	0.002344%	2.396166%
Commercial	2.465775%	0.002414%	2.468189%
Commercial - Farmland 1	1.005071%	0.000984%	1.006055%
Commercial - Farmland 4	2.465775%	0.002414%	2.468189%
Commercial - Excess Land	2.465775%	0.002414%	2.468189%
Commercial - Vacant Land	2.465775%	0.002414%	2.468189%
Industrial	2.954641%	0.002893%	2.957534%
Industrial - Farmland 1	1.005071%	0.000984%	1.006055%
Industrial - Farmland 4	2.954641%	0.002893%	2.957534%
Industrial - Excess Land	2.954641%	0.002893%	2.957534%
Industrial - Vacant Land	2.954641%	0.002893%	2.957534%
Pipelines	2.569632%	0.002516%	2.572148%
Farmlands	0.335024%	0.000328%	0.335352%
Managed Forests	0.335024%	0.000328%	0.335352%

5. For the year 2026, the final levy shall become due and payable in two instalments being June 30, 2026 and September 29, 2026 for all property classes and shall be at the following rates:
6. 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.
7. Taxes may be paid on or before the due date of each instalment at most financial institutions.
8. This by-law shall come into force and take effect immediately.

Passed this fifteenth day of April, 2026.

Schedules:

Schedule "A": Schedule A to By-law (2026)

Cam Guthrie, Mayor

Dylan McMahon, City Clerk