

BYLAW 2006-03
BYLAW ESTABLISHING THE METHOD OF PAYMENT
FOR MUNICIPAL REAL ESTATE TAXATION AND THE
IMPOSITION OF THE DIFFERENT RATES FOR TAXES
AND PERMITS FOR THE 2006 FISCAL YEAR

WHEREAS the council must impose taxes in order to obtain the sums necessary to meet the obligations of the Municipality and to provide for the improvement and maintaining of the services offered to its citizens; and

WHEREAS the council may, in virtue of An Act Respecting Municipal Taxation (L.R.Q. c F-2.1), foresee the regulations relating to the payment of the said taxes; and

WHEREAS a notice of motion to this effect was given at the sitting of council held February 1, 2006; and

WHEREAS a draft copy of the present bylaw was given to each council member three days prior to the meeting; and

WHEREAS the members of council declare that they have read the present bylaw and renounce its reading;

THEREFORE

It is moved by Samantha Goodwin
Seconded by Tammy Clarke
And unanimously approved by the councillors present

THAT the following bylaw establishing the methods of payment for municipal real estate taxation and the imposition of the different rates for taxes and permits for the 2006 fiscal year be hereby adopted.

ARTICLE 1:

The preamble is an integral part of the present bylaw.

ARTICLE 2:

All real estate taxes imposed in regard to one unit of evaluation should be paid in one instalment. However, when the total amount of the tax account exceeds three hundred dollars (\$300), payment may be made in one instalment or in four equal instalments.

ARTICLE 3:

Payment of the first instalment of the aforementioned taxes must be made no later than thirty days following the expedition of the bill.

The second instalment must be made no later than sixty days following the deadline of the first instalment.

The third instalment must be made no later than sixty days following the deadline of the second instalment.

The fourth instalment must be made no later than sixty days following the deadline of the third instalment.

ARTICLE 4:

All payments that have not been made in the time limits mentioned in the preceding article will be charged an annual interest rate of 10% beginning at the moment that the account becomes payable.

ARTICLE 5:

A late penalty of 0.5% of the unpaid principal will be charged per each full month overdue up to a limit of 5% per year. This is adjusted to the amount of interest payable.

ARTICLE 6:

The general real estate tax, established by means of the various general property tax rate method, is established, for the 2006 fiscal year, for the following categories:

- Residential (and others) \$1.35/\$100
- Immovable with 6 dwellings or more \$1.35/\$100
- Non-residential immovable \$2.00/\$100
- Industrial immovable \$2.00/\$100

ARTICLE 7:

All dog licences shall be set at twenty dollars (\$20) per year per dog.

ARTICLE 8:

As in accordance to article 989 of the municipal code, the Municipality shall, for the following fiscal year and every year after or until which time the Municipality decides to act in another manner, fix the annual tax rates, licences and interest rates by resolution of council.

ARTICLE 9:

This present bylaw shall come into force in accordance with the law.

Christopher Clark
Mayor

Janice Turnbull
Director General

NOTICE OF MOTION: February 1, 2006
ADOPTION: February 9, 2006
PUBLICATION: February 13, 2006