

**CANADA
 PROVINCE OF QUEBEC
 MRC LA VALLÉE-DE-LA-GATINEAU
 MUNICIPALITY TOWNSHIP OF LOW**

BY-LAW NUMBER 01-2019

By-Law Establishing the Tax Rates for the 2019 Fiscal Year, as Well as the Interest and Penalty Rates.

Whereas it is expedient for the Municipality Township Low to provide revenue to meet the expenses for fiscal year 2019;

THEREFORE, it is

PROPOSED by Councilor Joanne Mayer

SUPPORTED by Councilor Matthew Orlando

AND RESOLVED by the present Council that it is ruled and ordered, and it is by the present By-Law, ruled and ordered the following, namely:

Article 1 – Preamble

That the preamble be an integral part of this By-Law.

Article 2 - Land

That the general property tax rate, for fiscal year 2019 be set at \$ 0.585 / \$ 100 valuation, for all properties entered on the property assessment roll in effect, for the 2019 fiscal year.

Property owners are responsible for paying this tax.

Article 3 - Residual materials (garbage, recovery)

That the tax for the collection, transportation and disposal of residual materials (garbage, salvage), for fiscal year 2019, be established as follows:

Catégories	2019 (\$)
Business	551.34
Seasonal	382.78
Business & residence	762.32
Summer camp	1 142.18
Residence	210.98
Restaurant – 2 pick ups	825.98
Trailer	210.98
Residence Paugan	956.02

Property owners are responsible for paying this tax.

Article 4 - Rate for water 2019

That the water tax rate for the fiscal year 2019 be established as follows:

Catégories	2019 (\$)
Residential	318.72
Business	417.00
Business & résidence	735.78
Seasonal (arena)	1 891.26
Apartment	Number of apartment * 318.72
Residence Paugan	1 433.88
Extra toilet	114.66

Agricultural	202.86
Stop valve	152.46
Business + extra toilet	531.66

Property owners are responsible for paying this tax.

Article 5 - Rates - 2019 Septic Sludge Treatment

That a tax of \$ 42.25 per unit built for the administration and the costs related to the septic treatment site for the fiscal year 2019.

Property owners are responsible for paying this tax.

Article 6 - Tax Rates - Québec Surety 2019

That a tax rate of \$ 0.085 / \$ 100 of assessment for the fiscal year 2019.

Property owners are responsible for paying this tax.

Article 7 - Special tax rate 2019 (Regulation 006-2002)

That a tax rate be \$ 0.011 / \$ 100 of assessment for the fiscal year 2019.

Property owners are responsible for paying this tax.

Article 8 - 2019 sectoral tax rate (Regulation 005-2014)

That a sectoral tax in the amount of \$ 1,196.00 for the financial year 2019 for the borrowing by-law number 005-2014.

Property owners are responsible for paying this tax.

Article 9 - Fire rate 2019 (By-law 002-2012)

That a tax rate of \$ 0.014 / \$ 100 of assessment for the financial year 2019 for the borrowing by-law number 002-2012.

Property owners are responsible for paying this tax.

Article 10 - Road Tax Rates (Western 2015)

That a tax rate be \$ 0.030 / \$ 100 valuation for fiscal year 2019.

Property owners are responsible for paying this tax.

Article 11 - Road Tax Rates (Western 2017)

That a tax rate be \$ 0.024 / \$ 100 valuation for fiscal year 2019.

Property owners are responsible for paying this tax.

Article 12 - Road Tax Rates (John Deere Grader)

That a tax rate be \$ 0.035 / \$ 100 valuation for fiscal year 2019.

Property owners are responsible for paying this tax

Article 13 - Overall tax rate 2019

That an overall tax rate of \$ 0.784 / \$ 100 of assessment for the fiscal year 2019.

Property owners are responsible for paying this tax.

Article 14 - Black bin (emptying) 2019

Fixed rate at \$ 35.00 for residents who have made the purchase.

Article 15 - Distribution

When the annual general property tax is greater than \$ 300.00, the total of the tax bill is divided into 4 installments, the first of which is due thirty days after the sending of the tax bill and the second installment is due 60 days after the first installment, the third installment is due 60 days after the second installment, the fourth installment is due 60 days after the third installment.

Article 16 - Right of second installment and following

Even when a payment of taxes is not made before or on the due date, the other payments will not be due immediately, on the due date of the payments due for the current fiscal year and the interest are calculated only on the sums due on the date of the payment, that is to say that the citizens do not lose in any case their right to the second, third, fourth, installments, in the event that one or other of the installments are not made at maturity.

Article 17 - Interest Rates

The interest rate for any tax bill or other due account is 15% per annum for the fiscal year 2019.

Article 18 - Penalty rate

The penalty rate for any tax bill and other due account is 5% per annum for fiscal year 2019.

Article 19 - Repeal

This by-law repeals, for all legal purposes, any by-law or resolution that is inconsistent with those enacted above.

Article 20 - Entry into force

This Regulation comes into force in accordance with the Act.

Given to the Township of Low Township this 4th day of February 2019.

Notice of motion: January 7th, 2019
Adoption of the draft by-law: January 7th, 2019
Adoption of By-Law: February 4th, 2019
enters into force

		Yes	No	Abstain	Absent
Carole Robert	Mayor	X			
Joanne Mayer	Seat # 1	X			
Maureen Rice	Seat # 2		X		
Lucie Cousineau	Seat # 3				X
Luc Thivierge	Seat # 4		X		
Matthew Orlando	Seat # 5	X			
Ghyslain Robert	Seat # 6				x

Adopted

Pierre Gagnon
Director General

Carole Robert
Mairesse