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

BY-LAW |# 01-2020

By-law establishing the tax rates for the 2020 financial year, as well as the interest and penalty rates.

Whereas that it is necessary, for the Municipality Township of Low, to forecast revenue to cover expenses for the 2020 financial year;

THEREFORE, it is

APPROVED by Councilor Joanne Mayer
SUPPORTED by Councilor Anne Bélisle

AND RESOLVED by the present members of Council that it be ruled and ordered, and it is by the present by-law, ruled and ordered the following, namely:

<u>**Article 1 – Preamble**</u>

That the preamble be an integral part of these By-law.

<u>**Article 2 – Land**</u>

That the general property tax rate, for fiscal year 2020, be set at $ 0.814/ $ 100 of assessment, for all the buildings registered on the property assessment roll in force, for fiscal year 2020.

The owners of the buildings are responsible for the payment of this tax.

<u>**Article 3 - Residual materials (garbage, recovery)**</u>

That the tax for the collection, transportation and disposal of residual materials (garbage, recovery), for the fiscal year 2020, be established, as listed below:

Categories	2020 ($)
Business	621.64
Seasonal	431.58
Business & residence	859.52
Summer camp	1287.81
Residence	237.88
Restaurant – 2 pick-ups	931.29
Trailer	237.88
Residence Paugan	1077.91

The owners of the buildings are responsible for the payment of this tax.

Article 4 - Rates for aqueduct 2020

That the tax rate for the aqueduct for the fiscal year 2020, be established, as shown below:

Categories	2020 ($)
Residential	489.04
Business	639.84
Business & residence	1128.88
Seasonal (arena)	2901.95
Apartment	Number of apartments * 489.04
Residence Paugan	2200.15
Additional toilet	175.93
Agricultural	311.27
Stop valve	233.93
Business + additional toilet	815.78

The owners of the buildings are responsible for the payment of this tax.

Article 5 - Rate - Treatment of septic sludge 2020

That a tax of $ 42.25 per unit built for the administration and the costs related to the septic sludge treatment site for fiscal year 2020.

The owners of the buildings are responsible for the payment of this tax.

Article 6 - Tax rates - Sûreté du Québec 2020

That a tax rate be $ 0.082 / $ 100 of evaluation for the fiscal year 2020.

The owners of the buildings are responsible for the payment of this tax.

Article 7 - Special tax rate 2020 (By-law 006-2002) Fieldville road

That a tax rate be $ 0.010 / $ 100 of evaluation for the fiscal year 2020.

The owners of the buildings are responsible for the payment of this tax.

Article 8 - 2020 sectoral tax rate (By-law 005-2014) chemin de la Rive

That a sectoral tax in the amount of $ 1206.14 for the financial year 2020 for the loan by-law number 005-2014.

The owners of the buildings are responsible for the payment of this tax.

Article 9 - 2020 fire tax rate (By-law 002-2012) pumper

That a tax rate be $ 0.013 / $ 100 of evaluation for fiscal year 2020 for loan by-law number 002-2012.

The owners of the buildings are responsible for the payment of this tax.

Article 10 – Public works tax rates (Western 2017)

That a tax rate be $ 0.023 / $ 100 of assessment for the fiscal year 2020.

The owners of the buildings are responsible for the payment of this tax.

Article 11 – Public works tax rate (John Deere grader)

That a tax rate be $ 0.032 / $ 100 of assessment for the fiscal year 2020.

The owners of the buildings are responsible for the payment of this tax.

Article 12 - Overall tax rate 2020

That an overall tax rate be $ 1.029 / $ 100 of evaluation for the fiscal year 2020.

Building owners are responsible for paying this tax

Article 13 - Method of payment of municipal taxes and compensations

A. Property taxes, rates for municipal services, special taxes and compensation for the Municipality are included in the tax account as of the 2020 taxation year.

B. Property taxes must be paid in one lump sum. However, when the total property taxes, rates and compensation of the Municipality is equal to or greater than $ 300, these can be paid, at the option of the debtor, in a single payment or in four payments.

C. Payment of taxes, rates and compensation for the year 2020 must be made according to the following payment methods:
- 1st payment: March 25, 2020
- 2nd installment: May 29, 2020
- 3rd installment: August 31, 2020
- 4th installment: November 29, 2020

When a payment is not made on the date fixed, only the amount of the payment due remains payable.

D. Unpaid balance of taxes, municipal rates and compensation, and compensation for municipal services bear interest at an annual rate of 15% from the time they become due.

E. A penalty of 0.5% of the principal outstanding per full month of delay, up to a maximum of 5% per year, is added to the amount of taxes payable.

Article 14 - Provisions applicable to all sections

A. The fees payable for the return of a check (NSF, stop payment, etc.) are $ 20 per check.

B. When updating the assessment roll, when the entire additional invoice is less than $ 5, there will be no invoicing or reimbursement on this file.

C. Refunds attributable to overpayments are issued after an analysis of credit balances and at the request of the owner. The cost of issuing an overpayment refund check is $ 10 per check issued.

Article 15

This By-laws replace the previous By-laws relating to tax rates and rates or compensation.

Article 16

The council decrees the present By-law as a whole and also paragraph by paragraph and article by article, so that if a paragraph or an article should be declared void, the other provisions of the By-law continue to apply.

Article 17 - Entry into force

The present by-law will come into force in accordance with the Law, on January 1
2020.

Given to the municipality Township of Low this 18th day of February 2020.

Notice of motion:	February 17, 2020
Filing of the draft by-law:	February 17, 2020
Adoption of the by-law:	February 18, 2020
Publication of the by-laws:	February 19, 2020
Coming into force:	January 01, 2020

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Pierre Gagnon Carole Robert
Director general Mayor