

**By-Law 02-2019**

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

**By-Law 02-2019**

**Regulation respecting the establishment of a local fund for the repair and maintenance of certain highways - 2**

**WHEREAS** sections 78.1 and following of the Municipal Competence Act (RSQ, c C-47-1), which impose the obligation on any local municipality whose territory includes the site of a quarry or sand pit to constitute a fund set aside for the repair and maintenance of certain highways;

**WHEREAS** the presence on the territory of the municipality of sand pits and quarries;

**THEREFORE**, it is

**Proposed** by Councilor Ghyslain Robert

**Supported** by Councilor Luc Thivierge

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

**1. Preamble**

The preamble to this By-Law forms an integral part of it as if reproduced

**2. Definitions**

Operator of a Quarry or sandpit	Person or company that operates a quarry or sand pit, that is to say, who extracts or recycles the substances subject for sale or for his own use.
Substances subject to this By-law	Subject to this Regulation are substances, whether processed or not, that are transported off the site of a quarry or sandpit. These substances include the surface mineral substances listed in section 1 of the Mining Act (RSQ C. M-13, 1), such as sand, gravel, clay, cut stone, crushed stone, ore used for the manufacture of cement and inert mine tailings, but excluding peat. These substances also include those derived from the recycling of building demolition debris, bridges, roads or other structures.

**3. Establishment of the fund**

The council decrees, by the present by-law, the constitution of a local fund reserved for the repair and the maintenance of certain public roads.

**4. Destination of the fund**

1. In the repair or maintenance of all or part of public roads through which transit or is likely to transit, from quarry or sandpit sites located in the territory of the municipality, substances subject to of which a fee is payable under section.
2. Work to overcome the inconvenience of transporting the subject substances.

The needs of the fund shall be met by a fee payable by each operator of a quarry or sandpit located in the territory of the municipality and the operation of which is likely to cause the transit on municipal public roads of substances subject to this By-Law.

The duty payable by a quarry or sand pit operator is calculated on the basis of the quantity, expressed in metric tons or, where applicable, in cubic meters, of processed or unconverted substances passing through its site and which are substances subject to this By-Law.

## **5. Right to collect**

The needs of the fund shall be met by a fee payable by each operator of a quarry or sandpit located in the territory of the municipality and the operation of which is likely to cause the transit on municipal public roads of substances subject to this By-Law.

The duty payable by a quarry or sand pit operator is calculated on the basis of the quantity, expressed in metric tons or, where applicable, in cubic meters, of substances, whether transformed or not, which transit from its site and which are substances subject to this By-Law.

## **6. Exclusions**

No duty is payable in respect of substances processed in an immovable included in a unit of evaluation comprising the site and listed under "2-3 --- MANUFACTURING INDUSTRIES", except for the entries "3650 "Prepared Concrete Industry" and "3791 Asphalt Concrete Manufacturing Industry", provided for in the manual referred to in the By-Law made under paragraph 1 of section 263 of the *Act respecting municipal taxation (RSQ, c F-2 1)*. The exclusion also applies when the immovable is included in a unit of assessment and is adjacent to the one that includes the site.

When the operator of a quarry or sand pit produces a sworn declaration as provided for in section 8 and that declaration establishes that none of the subject substances is likely to transit through the municipal public roads of its site he is then exempt from all rights in respect of the period covered by the declaration.

## **7. Fee payable**

For each municipal fiscal year, the fee payable under section 5 is determined on the basis of the following amounts:

1. \$ 0.57 per metric ton for any subject substance;
2. \$ 1.08 per cubic meter for all subject substances except, in the case of dressed stone, where the amount is \$ 1.54 per cubic meter.

### **7.1 Fee payable per metric ton for subsequent years**

For any fiscal year subsequent to the 2019 fiscal year, the amount of duty payable per metric ton for a municipal fiscal year, referred to as the "fiscal year", is the result obtained by indexing the amount by applicable for the previous financial year.

Indexation consists of increasing the amount applicable for the previous fiscal year by a percentage corresponding to the rate of increase, according to Statistics Canada, of the Consumer Price Index for Canada.

To establish this rate:

1. subtract from the index established for the second month of December preceding the fiscal year concerned, the index established for the third month of December preceding that fiscal year;
2. Divide the difference obtained under paragraph 1 by the index established for the third month of December preceding the fiscal year concerned.

When the result of the indexing is a number comprising a decimal part, only the first two decimals are taken into account and, in the case where the third decimal place was a number greater than 4, the second decimal place shall be increased by 1.

The amount applicable for the fiscal year concerned is, in the case where upward indexing is not possible for that year, equal to the amount applicable for the preceding fiscal year.

Indexing takes into account the ministerial notice published in accordance with the law.

## **7.2 Fee payable per cubic meter for subsequent years**

The amount of the duty payable per cubic meter for a municipal fiscal year is the product obtained by multiplying the amount payable per metric ton, determined in accordance with section 7.1 for that fiscal year, by the conversion factor of 1.9 or, in the case of dressed stone, by a factor of 2.7.

When the product thus obtained is a number comprising a decimal part, only the first two decimals are taken into account and, in the case where the third decimal place was a number greater than 4, the second decimal place shall be increased by one.

## **8. Declaration of the operator of a quarry or a sandpit**

Every operator of a quarry or sandpit located on the territory of the municipality must declare to him, at the frequency and in the manner determined in this by-law:

1. if subject substances in respect of which a fee is payable under this by-law are likely to transit through municipal highways from each of the sites it operates during the period covered by the declaration;
2. if applicable, the quantity of these substances, expressed in metric tonnes or cubic meters, that have passed through each site they operate during the period covered by the declaration;
3. If the declaration referred to in the first paragraph of this Article establishes that none of the substances is likely to transit through municipal roads from a site during the period it covers, such declaration shall be sworn and express the reasons.

## **9. Documents to be produced**

The operator of a reporting site must submit, in support of a declaration, a copy of a substance load report on which a fee is payable. This load ratio must be dated and indicate the quantity or volume of substances and the nature of these substances.

The declaration and the documents prescribed in the first paragraph must be signed by a legally authorized person, dated and sent to the municipality every three months, that is, no later than June 15 for substances that have passed from January 1 to May 31 of that fiscal year. , October 15 for substances that have passed from June 1 to September 30 and January 15 for substances that have passed from October 1 to December 31.

The transmission is done by mail addressed to the office of the municipality. If the transmission deadline is a non-judicial day, it is postponed to the next legal day.

## **10. Entitlement of the fee payable and transmission of an account**

The fee payable by an operator is due as of the 30th day following the sending of an account to that effect by the municipal official charged with the collection of the duty. It bears interest from this day at the rate in effect for interest on the arrears of taxes of the municipality.

The account informs the debtor of the rules provided for in the first paragraph.

The fee payable by an operator for the subject substances that have transited from each of the sites it operates during a municipal fiscal year is not, however, payable before:

1. August 1 of this fiscal year for substances that have passed from January 1 to May 31 of this fiscal year;

2. December 1 of this fiscal year for substances that have passed from June 1 to September 30 of this fiscal year;
3. March 1 of the following fiscal year for substances that have passed from October 1 to December 31 of the fiscal year for which the duty is payable.

#### **11. Account modification**

Where the municipal by-law officer is of the opinion, based on the information obtained, that an operator has been falsely exempted from the fee payable on a site as a result of a declaration made in under section 8, or that the quantity of substances that have passed through a site is different from that mentioned in the declaration, he must make mention to the account of any change that he deems necessary to make contained in such a declaration.

The fee and, if applicable, the fee is payable based on the amended information contained in the account, subject to any final judgment resulting from a prosecution under section 78.11 of the Tax Act. municipal skills.

#### **12. Designated municipal official**

The council designates, the director general of the municipality or his deputy, as a municipal officer responsible for the application of this by-law, including the collection of fees and the issuing of statements of offense.

#### **13. Penal provisions**

As an offense, anyone who:

- (a) failed to file a return on the due date;
- (b) file a statement or documents that are false or erroneous;
- (c) amend a bill of lading or charge report provided in support of a return;

Anyone who commits an offense is liable, in addition to costs, to the following fines:

1. For a first offense, a fine of not less than \$ 500 and a fine of not more than \$ 1,000 for a natural person or a fine of not more than \$ 1,000 and a fine of not more than \$ 2,000 for a legal person;
2. In the case of a second offense, a fine of not less than \$ 1,000 and a fine of not more than \$ 2,000 for a natural person or a minimum fine of \$ 2,000 and a fine of not more than \$ 4,000 for a legal person;
3. For any subsequent offense, a fine of not less than \$ 1,000 and a fine of not more than \$ 2,000 for a natural person or a minimum fine of \$ 2,000 and a fine of not more than \$ 4,000 for a corporation.

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Pierre Gagnon  
General manager

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Carole Robert  
mayor

Notice of motion: January 7, 2019  
 Adoption of the draft by-law January 7, 2019  
 Adoption of the By-Law: March 4, 2019  
 Coming into force: March 4, 2019

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

**Adopted**