

ADOPTION OF THE BY-LAW ESTABLISHING THE RATES OF TAXATION FOR THE FISCAL YEAR 2021 AS WELL AS THE INTEREST AND PENALTY RATES, WITH EXEMPTION OF READING - 5

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

BY-LAW NUMBER 08-2020

By-law establishing the rates of taxation for the fiscal year 2021, as well as the rate of interest and penalty.

Whereas it is expedient for the Township Municipality of Low to provide for revenues to meet expenses for the fiscal year 2021;

THEREFORE, it is

PROPOSED by Councilor Luc Thivierge
SUPPORTED by Councilor Joanne Mayer

AND BE IT RESOLVED by the present members of Council that it be, and it is hereby ordained and ordered that the following be ordained and ruled as follows

Section 1 - Preamble

That the preamble forms part of this by-law.

Section 2 - Property

That the general property tax rate, for the fiscal year 2021, be set at \$0.813/100 assessment, for all properties on the current property assessment roll for the fiscal year 2021.

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

Article 3 - Residual materials (garbage, recovery)

That the tax for the collection, transportation and disposal of residual materials (garbage, recuperation), for the fiscal year 2021, be established, as indicated below:

Category	2021 Rate (\$)
Residential	225.37
Commerce 1	225.37
Commerce 2	450.75
Commerce 3	676.12
Commerce 4	901.49
Commerce 5	1126.86
Commerce 6	1352.24
Commerce 7	1577.61
Commerce 8	1802.98

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

Article 4 – organic matter (composting)

That the tax rate for the organic matter (composting) for the fiscal year 2021, be established, as indicated below

Category	2021 Rate (\$)
Residential	14.34
Commerce 1	14.34
Commerce 2	0.00
Commerce 3	0.00
Commerce 4	0.00
Commerce 5	14.34
Commerce 6	0.00
Commerce 7	14.34
Commerce 8	14.34

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

Article 5 - Rate for aqueduct 2021

That the tax rate for the aqueduct for the fiscal year 2021, be established, as indicated below:

Category	Rate - 2021 (\$)
Residential	477.72
Agricultural	306.83
Commerce	635.40
Residential & commerce	1113.12
EA12	845.94
Commerce plus Supplementary Toilet	811.34
Arena	2897.51
Stop tap	229.49
Paugan Residence	2195.71
Rate by appartement	477.72

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

Article 6 - Rates - Septic Sludge Treatment 2021

That a tax of \$42.25 per built unit for the administration and costs related to the septic sludge treatment site for the fiscal year 2021.

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

Article 7 - Tax rates - Sûreté du Québec 2021

That a tax rate of \$0.084/100\$ of evaluation be applied for the fiscal year 2021.

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

Article 8 - Special tax rate 2021 (by-law 006-2002 (Fieldville Road))

That a tax rate of \$0.010/100\$ of evaluation be applied for the fiscal year 2021.

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

Article 9 - Special tax rate 2021 (by-law 07-2020 (Martindale Road))

That a tax rate of \$0.012/100\$ of evaluation be applied for the fiscal year 2021.

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

Article 10 - Sectoral tax rate 2020 (by-law 005-2014(chemin de la Rive))

That a sectorial tax in the amount of \$1205.58 for fiscal year 2021 for Loan By-law number 005-2014.

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

Section 11 - Fire Tax Rates 2021 (By-law 002-2012 (Pumper))

That a tax rate of \$0.013/100\$ of evaluation for the fiscal year 2021 for the borrowing by-law number 002-2012.

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

Article 12 - Fire tax rate 2021 (loan for pick-up truck-2021)

That a tax rate of 0.005\$/100\$ of evaluation for the fiscal year 2021.

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

Article 13 - Road tax rates (Western 2017)

That a tax rate of \$0.022/\$100 of evaluation for the fiscal year 2021.

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

Article 14 - Road tax rates (New 2021 pick-up truck)

That a tax rate of 0.005\$/100\$ of evaluation for the fiscal year 2021.

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

Article 15 - Road Tax Rates (John Deere Grader)

That a tax rate of \$0.032/100\$ of evaluation be applied for the fiscal year 2021.

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

Article 16 - Road tax rates (New Backhoe)

That a tax rate of \$0.025/100\$ of evaluation be applied for the fiscal year 2021.

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

Article 17 – General tax rates and overall tax rate 2021

That the overall tax rate be 1,029/\$100 valuation for fiscal year 2021.

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

Article 18 - Duties on transfers of immovables

Tax base bracket of \$50,900 and less:	0.5%.
Tax base bracket from \$50,900.01 to \$254,400:	1.0%.
Tax base bracket from \$254,400.01 to \$500,000:	1.5%.
Portion of the tax base that exceeds 500,000.01 and over:	3.0%.

Exemption from the additional transfer tax on a transfer \$200.00

Exemption from the supplementary transfer tax with respect to a death transfer \$0.00

Article 19 - Method of payment of municipal taxes and compensations

- A. Property taxes, rates for municipal services, special taxes and compensations of the Municipality are included in the tax account starting in the taxation year 2021.
- B. Property taxes shall be paid in a lump sum. However, where the total of the Municipality's property taxes, rates and compensations is equal to or greater than \$300, they may be paid, at the debtor's option, in a single payment or in four payments.
- C. The payment of taxes, rates and compensations for the year 2021 shall be made according to the following terms of payment:
 - 1st instalment: March 25, 2021
 - 2nd payment: May 27, 2021
 - 3rd installment: August 26, 2021
 - 4th installment: October 28, 2021

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

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

E. A penalty of 0.5% of the unpaid principal for each full month of delay, to a maximum of 5% per year, shall be added to the amount of taxes due.

Article 20 - Provisions applicable to all sections

A. The fee for returning a cheque (NSF, stop payment, etc.) is \$25 per check.

B. At the time of an update to the assessment roll, when the total supplementary invoice is less than \$5.00, there will be no billing or refund on this file.

C. Refunds due to overpayments are issued following an analysis of credit balances and at the request of the owner. The fee for issuing an overpayment refund cheque is \$10 per check issued.

Article 21

This by-law shall supersede all previous by-laws relating to tax rates and rates or compensation.

Article 22

The Council enacts this by-law in its entirety and also paragraph by paragraph and section by section, so that if any paragraph or section should be declared invalid, the remaining provisions of the by-law shall continue to apply.

Article 23

Coming into force

This by-law shall come into force in accordance with the Act on January 1 and shall be enforced in accordance with the Act by 2021.

Given to the Municipality of Township of Low this 22nd day of December 2020.

Notice of Motion:	December 7, 2020
Tabling of the draft regulation:	December 7, 2020
Adoption of the by-law:	December 22, 2020
Publication of the regulation:	December 23, 2020
Effective:	January 01, 2021

Marie Joannisse
Acting Director general

Carole Robert
Mayor