

**PROVINCE OF QUEBEC  
MUNICIPALITY OF THE TOWNSHIP OF LOW**

**BY-LAW NUMBER 23-001**

**TO FIX THE PROPERTY TAX RATES AND RATES FOR THE FISCAL YEAR AND THE  
CONDITIONS OF COLLECTION AS WELL AS THE IMPOSITION OF THE TAX FOR THE  
COLLECTION OF RESIDUAL MATERIALS FOR THE YEAR 2023**

Whereas Article 989 of the Quebec Municipal Code, any local municipality may impose and levy annually, within the limits set by the present code, by way of direct taxation, on all taxable property within the territory of the municipality, any sum of money necessary to meet administrative expenses or for any special purpose within the limits of its attributions

Whereas Council believes it is appropriate and necessary to provide for rules relating to the property tax rate, certain rates and conditions of collection as well as the imposition of a tax for the collection of residual materials.

Whereas notice of motion of this by-law was duly given at a regular meeting of council held on January 9, 2023, and the draft by-law was tabled at that same meeting.

The Council of the Municipality of the Township of Low, by this by-law, orders and statutes as follows.

**ARTICLE 1**

The preamble to this by-law is an integral part of this by-law.

**ARTICLE 2**

This by-law repeals and replaces by-law number 05-2022 and its amendments.

**ARTICLE 3 - PROPERTY TAX RATES**

That the property tax rates for the 2023 fiscal year be set as follows:

- o **\$ 0.4535** per hundred dollars of assessment for the residual class;
- o **\$ 0.558** per hundred dollars of assessment for the non-residential category;
- o **\$ 0.4935** per hundred dollars of assessment for the six (6) and above unit class;
- o **\$ 0.4535** per hundred dollars of assessment for the Registered Agricultural - operation (RAO) class;
- o **\$ 0.5635** per hundred dollars of assessment for the industrial class;
- o **\$ 0.4535** per hundred dollars of assessment for the forestry class;
- o **\$ 0.112** per hundred dollars of assessment for the Gatineau Valley RCM's share of all classes of real property including farm and forestry.

The purpose of these taxes is to provide for budget expenses not otherwise provided for and to service the debt of by-laws that benefit all citizens.

The debt service includes the capital and interest of the following loans:

<b>By-law number and title</b>	<b>Principal</b>	<b>Interest</b>
Lease John Deere grader	\$ 58 071.93	\$ 5 152.59
Lease Cat Backhoe 2021	\$ 36 041.69	\$ 5 723.95
Lease two Ford F150 2021	\$ 19 151.27	\$ 2 699.77
By-Law 07-2020 Martindale Road	\$ 4 700.00	\$ 863.36
By-Law 02-2012 pumper truck	\$ 19 600.00	\$ 4 826.28

#### **ARTICLE 4 - FIRE SAFETY FEES**

That the taxation for the fiscal year 2023 shall include the following fees:

- o **\$ 98.00** per vacant lot (excluding private roads);
- o **\$ 98.00** per property on the assessment roll on which a building of any kind is located, except non-residential and 4 or more dwelling units;
- o **\$ 260.00** per building of 4 or more dwelling units and non-residential.

These rates provide for 50 % of the expenses related to fire safety.

#### **ARTICLE 5- SURETÉ DU QUÉBEC FEES**

That the taxation for the fiscal year 2023 includes the following rates:

- o **\$ 115.00** per vacant lot (excluding private roads);
- o **\$ 115.00** per property registered on the evaluation roll on which is located a building of any nature whatsoever, except non-residential and of 4 dwellings or more;
- o **\$ 250.00** per building of 4 or more dwelling units and non-residential.

These rates provide for expenses related to the public security service of the Sureté du Québec.

#### **ARTICLE 6 - LOCAL IMPROVEMENT**

That for the fiscal year 2023, there be imposed and levied on the properties served by the local improvements mentioned in the following by-laws, a tax at a rate sufficient to provide for the capital and interest of said by-laws and according to their provisions:

<b>By-law number and title</b>	<b>Principal</b>	<b>Interest</b>
By-Law 005-2014 Chemin de la Rive	\$ 12 800.00	\$ 7 114.06

## **ARTICLE 7 - FEES FOR THE COLLECTION OF RESIDUAL MATERIALS**

That for the fiscal year 2023, an amount is imposed and levied, on all taxable properties located on the territory of the Municipality of the Township of Low, to provide for the collection of residual materials of:

- o **\$ 556** per unit, is imposed on all properties with 5 dwelling units or less and registered on the current assessment roll;
- o **\$ 556** per unit, is imposed on all properties of the class Commerce of category 1 and registered on the current assessment roll in force;
- o **\$ 1,120** per unit, is imposed on all properties of the class Commerce of category 2 and registered on the current assessment roll;
- o **\$ 1,668** per unit, is imposed on all properties of the class Commerce of category 3 and registered on the current assessment roll;
- o **\$ 2,224** per unit, is imposed on all properties of the class Commerce of category 4 and registered on the current assessment roll;
- o **\$ 2,780** per unit, is imposed on all properties of the class Commerce of category 5 and registered on the assessment roll;
- o **\$ 3,336** per unit, is imposed on all properties of the class Commerce of category 6 and registered on the assessment roll;
- o **\$ 3,892** per unit, is imposed on all properties of the class Commerce of category 7 and registered on the assessment roll;
- o **\$ 4,448** per unit, is imposed on all properties of the category Commerce 8 and registered on the assessment roll;
- o **\$ 4,448** per unit, is imposed on all schools registered on the assessment roll.

## **ARTICLE 8 - WATER RATES**

That for the fiscal year 2023, there be imposed and levied on all taxable properties served by the waterworks (Low, Venosta, Fieldville) on the territory of the Municipality of the Township of Low, an amount to provide for the supply of drinking water:

- o **\$ 500.80** per unit, is imposed on all residential properties served.

- o **\$ 321.65** per unit shall be levied on all registered farm buildings.
- o **\$ 666.10** per unit is imposed on all non-residential properties.
- o **\$ 1,166.90** per unit is levied on buildings containing a residence and a business.
- o **\$ 3,037.50** per unit is levied on arenas.
- o **\$ 240.58** per unit for shut-off valves.
- o **\$ 477.72** per dwelling unit; is imposed on all buildings with 6 or more dwellings.

#### **ARTICLE 9 - TRAILER FEE**

That for the fiscal year 2023, the following fees be imposed and levied on all trailers permanently installed on vacant land:

- o **\$ 472.60** per trailer for the collection of residual materials.
- o **\$ 50.00** per trailer for septic sludge treatment.
- o **\$ 30.00** per trailer annual flat fee.
- o **\$ 10.00** per month per trailer to a maximum of **\$ 90.00** annually.

#### **ARTICLE 10 - TERMS OF PAYMENT**

Property taxes shall be paid in a single payment.

However, where the amount of the property taxes is equal to or greater than \$300.00, they may be paid, at the option of the debtor, in one (1) payment or in four (4) equal payments.

The single payment or first payment of the property taxes shall be made on or before the thirtieth (30th) day after the account is mailed.

The second (2nd) installment shall be paid on or before the sixtieth (60th) day after the first installment is due.

The third (3rd) instalment shall be paid on or before the sixtieth (60th) day after the second (2nd) instalment is due.

The fourth (4th) instalment must be paid no later than the sixtieth (60th) day following the due date of the third (3rd) instalment.

#### **ARTICLE 11 - INTEREST RATE ON ARREARS**

Unpaid balances shall bear interest at the rate of fifteen percent (15%) per annum from the time they become due.

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

A fee of \$25.00 shall apply for NSF cheques.

## **ARTICLE 12**

The masculine gender is used in the present by-law without discrimination and includes the feminine gender.

## **ARTICLE 13 - COMING INTO FORCE**

This by-law shall come into force in accordance with the Act.

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Carole Robert  
Maire

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Sandra Martineau  
Directrice générale et  
Greffière-trésorière

Notice of Motion:  
Adoption of the by-law :  
Publication (posting) :  
Coming into force :

9 January 2023  
6 February 2023  
7 February 2023  
7 February 2023