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

**BY-LAW # 05-2022**

**WHEREAS** the Township of Low municipal council adopted the budget for fiscal year 2022 on February 28, 2022.

**WHEREAS** there is reason to tax and deduct, within the limits set by law, by way of direct taxation on taxable property in the territory of the Municipality of the Township of Low, any amount of money necessary to pay the operating and investment expenses or for any special purpose within the limits of its attributions.

**WHEREAS** a notice of motion was previously given, in accordance with the Law, during the special meeting held on February 28, 2022, and a draft by-law was tabled by the council member who gave the notice of motion, that a request for exemption from reading has been requested and that each member of the council present acknowledges having received a copy of the draft by-law and declares having read it and renounces reading it.

**WHEREAS** council takes into account by-law number 05-2022 imposing the tax rate for the 2022 fiscal year.

**THEREFORE**, it is

**APPROVED** by Councilor Ghyslain Robert

**SUPPORTED** by Councilor Maureen Rice

**AND RESOLVED** that the present members of Council decree the following:

**Article 1 – Preamble**

That the preamble be an integral part of this by-law.

**Article 2-The general tax rate includes:**

That the general tax rate, for the 2022 fiscal year, be set at \$0.8541/\$100 of assessment, for all properties listed on the property assessment roll in force, for the 2022 fiscal year.

The general tax rate includes:

**2.1 Property tax rate**

That the property tax rate, for the 2022 fiscal year, be set at \$0.6675/\$100 of assessment, for all properties listed on the property assessment roll in force, for the 2022 fiscal year.

**2.2 Tax rates – Sûreté du Québec 2022**

That a tax rate be \$0.0855/\$100 of assessment for the 2022 fiscal year.  
Building owners are responsible for paying this tax.

**2.3 Fire tax rates 2022 – pumper (by-law 002-2012)**

That a tax rate be \$0.0123/\$100 of evaluation for the 2022 fiscal year for loan by-law number 002-2012.

Building owners are responsible for paying this tax.

**2.4 Tax rate 2022 - Martindale Road (by-law 07-2020)**

That a tax rate be \$0.0034/\$100 of evaluation for the 2022 fiscal year for loan by-law number 07-2020.

Building owners are responsible for paying this tax.

**2.5 Road tax rates - Western 2018**

That a tax rate be \$0.0217/\$100 of assessment for the 2022 fiscal year.

Building owners are responsible for paying this tax.

### 2.6 Road tax rates - John Deere Motor Grader

That a tax rate be \$0.0318/\$100 of assessment for the 2022 fiscal year.  
Building owners are responsible for paying this tax.

### 2.7 Fire tax rates 2022 - truck 2022

That a tax rate be \$0.0055/\$100 of assessment for the 2022 fiscal year.  
Building owners are responsible for paying this tax.

### 2.8 Road tax rates – truck 2022

That a tax rate be \$0.0055/\$100 of evaluation for the 2022 fiscal year.  
Building owners are responsible for paying this tax.

### 2.9 Road tax rates - backhoe

That a tax rate be \$0.0210/\$100 of evaluation for the 2022 fiscal year.  
Building owners are responsible for paying this tax.

## **Article 3 - Sectoral tax 2022**

### 3.1 Chemin de la Rive sectoral tax (by-law 005-2014)

That a sectoral tax in the amount of \$1,084.03 for the 2022 fiscal year for loan by-law number 005-2014.

The owners of the buildings specified on the chemin de la Rive are responsible for the payment of this tax.

## **Article 4 - Total tax rate**

That the total tax rate be \$1,057/\$100 of assessment for the 2022 fiscal year.  
Building owners are responsible for paying this tax.

## **Article 5 – Residual materials (garbage, recovery)**

That the tax for the collection, transportation and disposal of residual materials (garbage, recovery), for the 2022 fiscal year, be established, as listed below:

<b>Catégories</b>	<b>Taux 2022 (\$)</b>
Résidentiel	251.13
Commerce 1	251.13
Commerce 2	502.27
Commerce 3	753.40
Commerce 4	1004.54
Commerce 5	1225.67
Commerce 6	1506.80
Commerce 7	1757.94
Commerce 8	2009.07

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

## **Article 6 – Organic materials (composting)**

That the tax for organic materials, for the 2022 fiscal year, be established, as listed below:

<b>Catégories</b>	<b>Taux 2022 (\$)</b>
Résidentiel	6.09
Commerce 1	6.09
Commerce 2	-
Commerce 3	-
Commerce 4	-
Commerce 5	6.09
Commerce 6	-
Commerce 7	6.09
Commerce 8	6.09

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

## **Article 7 - Rates for aqueduct 2022**

That the tax rate for the aqueduct for the fiscal year 2022, be established, as shown below:

<b>Categories</b>	<b>Taux 2022 (\$)</b>
Residential	500.80
Agriculture	321.65
Business	666.10
Resident and business	1166.90
<b>EA12</b>	886.81
Business plus additional toilet	850.54
Arena	3037.50
Stop valve	240.58
Paugan Residence	2301.80
Rate per apartment	477.72

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

## **Article 8 - Rate - Treatment of septic sludge 2022**

That a tax of \$ 37.24 per unit built for the administration and the costs related to the septic sludge treatment site for fiscal year 2022.

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

## **Article 9 – Method of payment of municipal taxes and compensations**

9.1 Property taxes, rates for municipal services, special taxes and compensation from the Municipality are included in the tax bill as of the 2022 taxation year.

9.2 The debtor and co-debtors are subject to the payment of taxes due to the Municipality of the Township of Low. For the purposes of this by-law, the debtor is defined as being the owner within the meaning of the Act respecting municipal taxation in whose name a unit of assessment is entered on the property assessment roll or, in the case of immovables covered by the Act respecting municipal taxation, the person required to pay the property taxes imposed on this immovable or the amount in lieu thereof.

.3 Property taxes must be paid in one lump sum. However, when the total of property taxes, rates and compensation from the Municipality is equal to or greater than \$300, these may be paid, at the debtor's choice, in a single payment or in four installments:

- 1st installment: April 20, 2022
- 2nd installment: June 22, 2022
- 3rd installment: September 21, 2022
- 4th installment: November 23, 2022

9.4 When a payment is not made within the stipulated time, the entire balance of the account then becomes immediately due.

9.5. The unpaid balances of municipal taxes, rates and compensations and compensations for municipal services bear interest at the annual rate of 15% from the time they become due.

9.6. A penalty of 0.5% of the unpaid principal per full month of delay, up to 5% per year, is added to the amount of taxes payable.

## **Article 10 - Provisions applicable to all sections**

10.1 An administration fee in the amount of \$25 will be charged to the drawer of a cheque or other order of payment when the cheque or order of payment given to the Municipality is refused by the drawer.

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

10.3 Refunds due to overpayments shall be issued after an analysis of credit balances and at the request of the owner. The fee for issuing an overpayment refund cheque is \$10 per cheque issued.

**Article 11 - Miscellaneous Provisions**

11.1 The taxes mentioned in the present by-law do not have the effect of restricting the levying or imposition of any other taxes provided for or decreed by any other municipal by-law.

11.2 The present by-law replaces the previous by-laws relating to tax rates and rates or compensation.

11.3 Council enacts this by-law as a whole 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.

**Section 12 - Coming into Force**

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

Notice of motion:	February 28, 2022
Filing of the draft by-law:	February 28, 2022
Adoption of the by-law:	March 7, 2022
Publication of the by-laws:	March 9, 2022
Coming into force:	March 9, 2022
Resolution	# 67-03-2022

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

**Adopted**

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Louise Harper  
Assistant Director General &  
Assistant Clerk-treasurer

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Carole Robert  
Mayor