

**CANADA**

**PROVINCE OF QUEBEC**

**MUNICIPALITY OF SAINT-GABRIEL-DE-VALCARTIER**

**M.R.C. DE LA JACQUES-CARTIER**

**BY-LAW NUMBER 229**

***BY-LAW MODIFYING BY-LAW 227 ESTABLISHING TAX RATES AND SERVICE CHARGES FOR THE YEAR 2020***

**WHEREAS** the Municipality adopted on February 3<sup>rd</sup>, 2020 By-Law No. 227 establishing land tax revenues and varying service charges for the year 2020 applicable for the year 2020;

**WHEREAS** Article 989 of the Quebec Municipal Code authorizes the Municipal Council to impose and collect on the territory of the Municipality, by direct taxation, that is, on the taxable land of its territory, a tax based on the value brought to the assessment roll in order to cover its administrative expenses;

**WHEREAS** Article 981 of the Quebec Municipal Code authorizes the Municipality to decree by resolution a different interest rate than that provided for in a By-law, and this, whenever it deems it appropriate;

**WHEREAS** Article 252 of the Act Respecting Municipal Taxation authorizes the Municipal Council to allow the payment of municipal taxes to be made in several installments;

**WHEREAS** the Municipality has provided, in accordance with article 252 of the Act Respecting Municipal Taxation, that the payment of taxes could be made in 3 installments

**WHEREAS** the financial situation of several citizens could become precarious due to the COVID-19 and the directives issued by the competent authorities to limit its propagation;

**CONSIDERING THAT** a Notice of Motion of the present by-law was given by Councillor Shelley MacDougall at a meeting held on April 6<sup>th</sup>, 2020 and that a draft By-Law was submitted during this same meeting;

**IT IS PROPOSED BY** Councillor Shelley MacDougall

**SECONDED BY** Councillor Dorothy Noël

**AND UNANIMOUSLY RESOLVED** that By-law No.229 be adopted, ordered and enacted as follows:

**ARTICLE 1      PREAMBLE**

The preamble of the present by-law is an integral part of the said by-law.

**ARTICLE 2      INTEREST RATE**

By-Law No. 227 establishing tax rates and service charges for the year 2020 is modified as follows:

- a) By replacing in Article 7, the deadlines by the following : July 1st, 2020, September 1st, 2020 and November 1st, 2020.

b) By replacing the 5<sup>th</sup> paragraph of Article 7 by the following: “If the first payment is not made on time, only the amount of this payment becomes due”.

c) By replacing, in Article 8, “12%” by “0%”.

**ARTICLE 3      PAYMENTS AND DEADLINES**

The taxes already paid to the Municipality when this By-Law comes into force are not refundable.

**ARTICLE 4      ENTRY INTO FORCE**

The present by-law shall come into effect in conformity with the Law.

Adopted in Saint-Gabriel-de-Valcartier this 4<sup>th</sup> day of the month of May 2020.

---

Brent Montgomery  
Mayor

---

Heidi Lafrance  
General Director and Secretary Treasurer

*Notice of motion: April 6<sup>th</sup>, 2020*  
*Tabling of draft by-law: April 6<sup>th</sup>, 2020*  
*Adoption of by-law: May 4<sup>th</sup>, 2020*  
*Promulgation: May 5<sup>th</sup>, 2020*