

**CANADA**

**PROVINCE OF QUEBEC**

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

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

**BY-LAW NUMBER 246**

***BY-LAW ESTABLISHING TAX RATES AND SERVICE CHARGES FOR THE YEAR 2022***

**WHEREAS** the budgetary estimates for the Municipality's expenses for the 2022 financial period amount to \$7 607 270;

**WHEREAS** the budgetary estimates of receivables other than the general land taxes of the Municipality for the year 2022 amount to \$7 391 134;

**WHEREAS** by virtue of the said budgetary estimates, the Municipality will provide sufficient funds for the 2022 financial period to defray the total anticipated expenses of \$7 607 270;

**WHEREAS** the budgetary estimates for the general land tax revenues are established in the amount of \$1 442 252;

**WHEREAS** the Municipal Council intends by the present to impose a general land tax, a surtax on non-residential immovable and to proceed with the imposition of taxes and various compensations for water supply services and snow removal;

**CONSIDERING NOTABLY** Article 244.29 and the following of the *Act respecting municipal taxation (L.R.Q.,c.F-2.1)*;

**WHEREAS** a Notice of Motion of the present by-law was given at the meeting held on January 25<sup>th</sup>, 2022;

**IT IS PROPOSED BY** Councillor

**SECONDED BY** Councillor

**AND UNANIMOUSLY RESOLVED** that By-law No.246 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 RATE OF THE RESIDUAL CATEGORY**

That the basic rate of the general property tax including agricultural properties be fixed at \$0.34 per \$100.00 evaluation on the immovables belonging to the residual category on the basis of the value entered on the property assessment role.

**ARTICLE 3 RATE OF THE NON-RESIDENTIAL CATEGORY**

That the basic rate of the general property tax be fixed at \$0.81 per \$100.00 evaluation on an immovable belonging to the non-residential immovables' category on the basis of the value entered on the property assessment role.

**ARTICLE 4 SNOW REMOVAL**

That a tax for snow removal service be imposed according to the tariffs for the sectors hereby described:

Charles, Julie	\$223.28
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This tax is imposed to proprietors of all units of assessment bordering one or another of the aforementioned streets.

**ARTICLE 5 AQUEDUCT**

That a tax in payment of the water supply service be imposed in the following sectors at a tariff of \$130 per unit:

Boulevard Valcartier, rue Caroline, Domaine St-Gabriel, Villas St-Gabriel, Place Leduc, 5<sup>e</sup> Avenue (partly)

For the properties equipped with meters approved by the Municipality, the tax rate is \$0.6943 per cubic meter. A minimum of \$130 is charged for any building with a water meter.

As for connection fees to the municipal aqueduct in the serviced sectors, administration and network maintenance charges billed by the Municipality payable in one instalment within thirty (30) days following the date of expedition of the invoice are the following:

Chemin du Lac	\$1,500
Other streets serviced by the municipal aqueducts	\$1,000

Be it noted that these fees exclude the materials and excavation works which are at the proprietor’s expense.

**ARTICLE 6 MAINTENANCE WORKS UNDER THE POLICY RELATING TO THE MAINTENANCE OF CERTAIN PRIVATE STREETS OPEN TO THE PUBLIC - SECTOR TAX**

That a compensation for the maintenance of certain private streets be imposed according to the rates in force for the following sectors:

Summer maintenance		Winter maintenance	
Pins, Parc, Sources	55.44 \$	Pins, Parc, Sources	175.44 \$
Merisiers, Bouleaux	14.30 \$	Merisiers, Bouleaux	252.14 \$
River View	40.43 \$	River View	271.27 \$
Secteur Sommet Bleu	115.81 \$	Secteur Sommet Bleu	382.53 \$

This compensation is imposed to the owner of all units of assessment bordering any of the streets mentioned above that are the part of a written request filed with the Municipality by the owners or occupants bordering on the road concerned for the year 2021-2022. This compensation includes an amount equivalent to 5% of the contract or expenses for administrative purposes for a maximum of \$500.

**ARTICLE 7 PAYMENTS AND DEADLINES**

The payment of the general land tax, the surtax on non-residential immovable, taxes and other compensations provided for in the present by-law will be paid in a maximum of three (3) payments.

The first payment, in the event that only one payment is due in full, must be made no later than April 1<sup>st</sup>, 2022.

The second payment, if applicable, is due on July 1<sup>st</sup>, 2022 at the latest. The second installment is due 120 days after the tax bill is issued.

The third payment, if applicable, is due on September 1<sup>st</sup>, 2022 at the latest. This third instalment is due 180 days after the tax bill is issued.

If the first payment is not made on time, the total account balance becomes due immediately.

**ARTICLE 8 INTEREST RATES AND ADMINISTRATION FEES**

The interest rate applicable to general land taxes, unpaid municipal services and transfer duties for the 2022 year is established at 12 % per year on all due accounts after the payment deadline.

Administration fees in the amount of \$20. are eligible for any cheque or payment order submitted to the Municipality and returned by the financial institution.

Postage and administration fees in the amount of \$15. are applicable when a registered letter must be sent.

Fees for service by bailiff are required of the recipient.

**ARTICLE 9 UPDATES TO GENERAL LAND TAX ACCOUNTS**

For the updates to general land tax accounts produced by an evaluator's certificate throughout the year, the first payment is due 30 days following the mailing of the tax bill and is entirely due within that 30 days if the amount is inferior to \$300.

If applicable, the second payment is due 120 days following the mailing of the tax bill.

If applicable, the Third payment is due 180 days following the mailing of the tax bill.

**ARTICLE 10 EXONERATION**

Are exempt from all property taxes, special taxes and compensation, buildings listed on the current assessment roll for the year 2022, with a usage code (number 4550) identifying the base of a private road.

**ARTICLE 11 ENTRY INTO FORCE**

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

Adopted in Saint-Gabriel-de-Valcartier this \_\_\_\_ day of the month of \_\_\_\_\_ 2022.

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Brent Montgomery  
Mayor

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Heidi Lafrance  
Director General and Clerk-Treasurer

*Notice of motion: January 25, 2022*  
*Tabling of draft by-law: January 25, 2022*  
*Adoption of by-law: February 8<sup>th</sup>, 2022*  
*Promulgation: February 9<sup>th</sup>, 2022*