

CANADA  
PROVINCE OF QUÉBEC  
MUNICIPALITY OF PONTIAC

**TAXATION BYLAW 01-21 ESTABLISHING THE TAX RATES AND THE PRICING OF SERVICES FOR THE YEAR 2021**

**REGULAR** meeting of the Council of the Municipality of Pontiac, held on January 12, 2021, at 7:00 p.m., by videoconference, at which meeting were present:

**The Mayor, Mrs. Joanne Labadie**

The Council Members:

Leslie-Anne Barber  
Susan McKay  
Nancy Draper-Maxsom  
Thomas Howard  
Scott McDonald  
Isabelle Patry

All Council members and being a quorum.

**WHEREAS** the adoption of the 2021 budget at the special meeting of December 3, 2020;

**WHEREAS** a notice of motion of this bylaw was given at a regular meeting held on December 8, 2020, by Councillor Isabelle Patry;

**WHEREAS** under section 244 of the Act respecting municipal taxation, the Municipality can establish several rates for the general property tax in accordance with the category in which the evaluation units belong;

**WHEREAS** in order to provide for the expenses planned in the 2021 budget, this Council must levy property taxes and compensations on buildings listed on the Municipality's assessment role;

**THEREFORE**, it is moved by Councillor Isabelle Patry and seconded by Councillor Susan McKay.

**AND RESOLVED THAT** the present bylaw be adopted and that it be ruled and decreed as follows:

**SECTION 1** For the execution of the 2021 budget, the general property tax rate (variable tax rates), investment tax rates, loan and others, services tax rates and compensations will be levied according to the following chart:

<b>TAX RATES AT VARIOUS RATES</b>	
<b>On property assessment</b>	<b>2021 Rate / 100\$</b>
<b>By property category</b>	
Non-residential property	1.0690
6 apartments or more	0.7627
Vacant lots	1.2712
Residual property	0.6356
Agricultural	0.6356
Industrial	0.6356
Forestry	0.6356
<b>Total variable taxes (basic rates)</b>	<b>0.6356</b>

<b>TAXES RATES FOR LOANS – ALL OF THE MUNICIPALITY</b>	<b>Special Taxes</b>
Bylaw #03-03 Lagoons 25%, all	0.0006
Bylaw #05-02 Freightliner #24	0.0016
Bylaw #06-10 – Road paving	0.0223
Bylaw #10-09 Town Hall	0.0026
Bylaw #06-11 Omkar & Du Marquis	0.0006
Bylaw #22-13 Tanker truck 2014	0.0045
Bylaw #05-15 Municipal work	0.0147
Bylaw #01-16 Grader #120	0.0049
Bylaw #06-16 Road network	0.0075
Bylaw #05-16 Quyon Community Centre	0.0111
Bylaw #02-17 Fire trucks	0.0038
Bylaw #09-17 Lusk project (all)	0.0014
<b>Total special taxes</b>	<b>0.0755</b>
<b>TOTAL GENERAL TAXES FOR ALL (Basic rate plus special taxes)</b>	<b>0.7111</b>

<b>RATES FOR COMPENSATION</b>	<b>2021 Rate / 100\$</b>
Basic compensation rates plus special taxes	0.7111
Compensation rate for non-residential plus special taxes	1.1445

<b>SECTOR TAXES FOR LOANS</b>	<b>2021 rate/ 100\$</b>
Bylaw #03-03 Quyon lagoons 75%	0.0454
Bylaw #06-13 Paving Lavigne Rd.	0.0177
Bylaw #06-14 Paving Davis and Soulière	0.0247
Bylaw #05-10 Paving Cedarvale, A. Renaud, la Détente, Cr Renaud	0.0154
Bylaw #07-10 Paving Panorama, McCaffrey	0.0212
Bylaw #06-11 Omkar 12.5%	0.0217
Bylaw #06-11 Du Marquis 37.5%	0.0215
Bylaw #09-17 Lusk project	0.0543

	<b>2021 - cost per unit</b>
Bylaw #15-10 Potable water Quyon, vacant lot 0.85	\$135.43
Bylaw #15-10 Potable water Quyon, residential 1.0	\$159.33
Bylaw #15-10 Potable water Quyon, small business 1.15	\$183.22
Bylaw #15-10 Potable water Quyon, big business 1.7	\$270.85

<b>SERVICE TAXES WITH FIXED RATES</b>	
<b>WATER</b>	<b>2021 - cost per unit</b>
#1 Water - residential	\$523.72
#30 Water - small business	\$598.10
#31 Water - big business	\$889.65
<b>SEWER</b>	<b>2021 - cost per unit</b>
#2 Sewers - residential	\$328.48
#21 Sewers- small business	\$375.63
#22 Sewers - big business	\$558.77
<b>GARBAGE</b>	<b>2021 - cost per bin / container</b>
#3 Garbage bin - residential	\$170.90
#4 Garbage bin - residential and business	\$170.90
#23 Garbage bin - business	\$170.90
#36 Garbage container 2 c.y.	\$868.73
#37 Garbage container 4 c.y.	\$1, 737.47
#38 Garbage container 6 c.y.	\$2, 606.20
#39 Garbage container 8 c.y.	\$3, 474.94
#40 Garbage container 10 c.y.	\$4, 338.93
<b>RECYCLING</b>	<b>2021 - cost per bin / container</b>
#24 Recycling bin - residential	\$62.13
#25 Recycling bin - residential and business	\$62.13
#26 Recycling bin - business	\$62.13
#41 Container - recycling 2 c.y.	\$315.82
#42 Container - recycling 4 c.y.	\$631.65
#43 Container - recycling 6 c.y.	\$947.47
#44 Container - recycling 8 c.y.	\$1, 263.30
#45 Container - recycling 10 c.y.	\$1, 577.39

<b>OTHER</b>	<b>Per certificate</b>
<b>Tax certificate</b>	<b>\$50.00</b>

## **SECTION 2      METHOD OF PAYMENT**

Method of payment of taxes and compensations provided in the present bylaw are as follows:

- 1) All tax or compensation invoices for which the total is less than \$300.00 **must be paid in one instalment by March 1, 2021**
- 2) All tax or compensation invoices for which the total reaches or exceeds \$300.00, **the debtor has the right to pay the invoice in one or three instalments as follows:**

Three equal instalments :

- The first instalment must be paid **by March 1, 2021**
- The second instalment must be paid **by June 1, 2021**
- The third instalment must be paid **by October 1, 2021**

**SECTION 3** Taxes and compensations are payable at the Director General's office situated at 2024 Route 148, Pontiac.

**SECTION 4** **INTEREST RATES**

All accounts owing to the municipality bear interest at a rate of THIRTEEN PERCENT (13%) per annum from the deadline at which they must be paid. However, only outstanding amounts on each instalment required bear interest.

**SECTION 5** **PENALTY RATES**

In accordance with article 250.1 of the Act Representing Municipal Taxation, this Council decrees the application of a penalty on tax invoices not exceeding .5% of the outstanding principal for every month following its expiration, up to 5% per annum on due accounts.

**SECTION 6** **CHEQUES WITHOUT FUNDS**

When a cheque is remitted to the Municipality and payment is refused by the financial institution, administration fees of TWENTY DOLLARS (\$20.00) will be claimed from the drawer in addition to any interests.


**SECTION 7** **COMING INTO FORCE**


The present bylaw number 01-21 will come into force in accordance with the law.

This bylaw abrogates and replaces the bylaw 01-20.

Carried

GIVEN IN PONTIAC (QUEBEC), this 12<sup>th</sup> day of January 2021.

  
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JOANNE LABADIE  
Mayor

  
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PIERRE SAID  
Director General and Secretary-treasurer

<u>Notice of motion:</u>	December 8, 2020
<u>Tabling of the draft bylaw:</u>	December 8, 2020
<u>Adoption:</u>	January 12, 2021
<u>Resolution:</u>	<b>21-01-4234</b>
<u>Coming into force:</u>	January 18, 2021