

TAXATION BYLAW 01-22 ESTABLISHING THE TAX RATES AND THE PRICING OF SERVICES FOR THE YEAR 2022

SPECIAL meeting of the Council of the Municipality of Pontiac, held on --5, 2022, at 7:30 p.m., via videoconference, at which meeting were present:

The Mayor, Mr. Roger Larose

The Council Members:

Diane Lacasse

Caryl McCann

Garry Dagenais

Serge Laforest

Chantal Allan

Jean Amyotte

All Council members and being a quorum.

WHEREAS the adoption of the 2022 budget at the meeting of January 25, 2022;

WHEREAS a notice of motion of this bylaw was given at a regular meeting held on January 18, 2022, by Mayor, Roger Larose.

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 2022 budget, this Council must levy property taxes and compensations on buildings listed on the Municipality's assessment role;

THEREFORE, it is moved by Councillor -- and seconded by Councillor --.

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

SECTION 1 For the execution of the 2022 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:

TAX RATES AT VARIOUS RATES On property assessment by property category	2022 Rate / \$100
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Non-residential property	1.07862
6 apartments or more	0.07696
Vacant lots	1.28264
Residual property	0.64132
Agricultural	0.64132
Industrial	0.64132
Forestry	0.64132

TAXES RATES FOR LOANS – ALL OF THE MUNICIPALITY	Special Taxes
Bylaw #03-03 Lagoons 25%, all	0.0005
Bylaw #05-02 Freightliner #24	0.0016
Bylaw #06-10 – Road paving	0.0220
Bylaw #10-09 Town Hall	0.0025
Bylaw #06-11 Omkar & Du Marquis	0.0006
Bylaw #22-13 Tanker truck 2014	0.0045
Bylaw #05-15 Municipal work	0.0142
Bylaw #01-16 Grader #120	0.0047
Bylaw #06-16 Road network	0.0074
Bylaw #05-16 Quyon Community Centre	0.0109
Bylaw #02-17 Fire trucks	0.0037
Bylaw #09-17 Lusk project (all)	0.0014
Bylaw #03-19 Mountain Road	0.0018
Bylaw #02-21 Tremblay Road	0.0003
Total special taxes	0.0761
TOTAL GENERAL TAXES FOR ALL (Basic rate plus special taxes)	0.7174

RATES FOR COMPENSATION	2022 Rate / \$100
Basic compensation rates plus special taxes	0.7174
Compensation rate for non-residential plus special taxes	1.1547

SECTOR TAXES FOR LOANS	2022 rate/ \$100
Bylaw #03-03 Quyon lagoons 75%	0.0455
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	0.0213
Bylaw #06-11 Omkar 12.5%	0.0200
Bylaw #06-11 Du Marquis 37.5%	0.0198
Bylaw #09-17 Lusk project	0.0542
	2022 - cost per unit

Bylaw #15-10 Potable water Quyon, vacant lot 0.85	\$ 135.09
Bylaw #15-10 Potable water Quyon, residential 1.0	\$ 158.93
Bylaw #15-10 Potable water Quyon, small business 1.15	\$ 182.77
Bylaw #15-10 Potable water Quyon, big business 1.7	\$ 270.19

SERVICE TAXES WITH FIXED RATES	
WATER	2022 - cost per unit
#1 Water - residential	\$ 525.89
#30 Water - small business	\$ 600.57
#31 Water - big business	\$ 893.33
SEWER	2022 - cost per unit
#2 Sewers - residential	\$ 329.51
#21 Sewers- small business	\$ 421.14
#22 Sewers - big business	\$ 560.52

GARBAGE	2022 - cost per bin / container
#3 Garbage bin - residential	\$ 188.93
#4 Garbage bin - residential and business	\$ 189.84
#23 Garbage bin - business	\$ 189.84
#36 Garbage container 2 c.y.	\$ 965.03
#37 Garbage container 4 c.y.	\$ 1, 930.07
#38 Garbage container 6 c.y.	\$ 2, 606.20
#39 Garbage container 8 c.y.	\$ 3, 860.14
#40 Garbage container 10 c.y.	\$ 4, 338.93
RECYCLING	2022 - cost per bin / container
#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

OTHER	Per certificate
Tax certificate	\$50.00

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 15, 2022.**
- 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 15, 2022;**
- The second instalment must be paid **by June 1, 2022;**
- The third instalment must be paid **by October 1, 2022.**

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 01-22 will come into force in accordance with the law.

This bylaw abrogates and replaces the bylaw 01-21.