

**ADMINISTRATIVE COMPILATION  
BYLAW 01-23**

**TAXATION BYLAW 01-23 ESTABLISHING THE TAX RATES AND THE PRICING OF SERVICES FOR THE YEAR 2023**

Adopted by the Municipal Council on XX  
Entry into force on XX

<b>Name and/or number of bylaw, policy, resolution</b>	<b>Date of approval by Council</b>	<b>Date of coming into force</b>	<b>Status</b>
Bylaw 01-22	February 8, 2022	February 14, 2022	Abrogated

## PREFACE

The reader is hereby advised that any errors or omissions that may be identified in the text below do not affect the enforceability of the regulations and amendments referred to therein, as sanctioned in their original version.

Draft

**TAXATION BYLAW 01-23 ESTABLISHING THE TAX RATES AND THE PRICING OF SERVICES FOR THE YEAR 2023**

**REGULAR** meeting of the Council of the Municipality of Pontiac, held on ---, 2023, 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 2023 budget at the meeting of December 22, 2022;

**WHEREAS** a notice of motion of this bylaw was given at a special meeting held on December 22, 2022, by xx.

**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 2023 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 2023 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 On property assessment by property category</b>	<b>2023 Rate/ \$100</b>
Non-residential property	1.13082
6 apartments or more	0.70640
Vacant lots	1.36082
Residual property	0.53272
Agricultural	0.55595
Industrial	0.55595
Forestry	0.55595

<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	0.0012
Bylaw #06-10 – Road paving	0.0167
Bylaw #10-09 Town Hall	0.0019
Bylaw #06-11 Omkar & Du Marquis	0.0003
Bylaw #22-13 Tanker truck 2014	0.0034
Bylaw #05-15 Municipal work	0.0107
Bylaw #01-16 Grader #120	0.0036
Bylaw #06-16 Road network	0.0055
Bylaw #05-16 Quyon Community Centre	0.0082
Bylaw #02-17 Fire trucks	0.0047
Bylaw #09-17 Lusk project (all)	0.0011
Bylaw #03-19 Mountain Road	0.0050
Bylaw #02-21 Tremblay Road	0.0013
<b>Total special taxes</b>	0.0641
<b>TOTAL GENERAL TAXES FOR ALL (Basic rate plus special taxes)</b>	<b>0.5968</b>

<b>RATES FOR COMPENSATION</b>	<b>2023 rate/ \$100</b>
Basic compensation rates plus special taxes	0.5968
Compensation rate for non-residential plus special taxes	1.1949
<b>SECTOR TAXES FOR LOANS</b>	<b>2023 rate/ \$100</b>
Bylaw #03-03 Quyon lagoons 75%	0.0353
Bylaw #06-13 Paving Lavigne rd.	0.0133
Bylaw #06-14 Paving Davis and Soulière	0.0176
Bylaw #05-10 Paving Cedarvale, A. Renaud, la Détente, Cr Renaud	0.0114
Bylaw #07-10 Paving Panorama, McCaffrey	0.0154
Bylaw #06-11 Omkar 12.5%	0.0110
Bylaw #06-11 Du Marquis 37.5%	0.0103
Bylaw #09-17 Lusk project	0.0377

	<b>2023 - cost per unit</b>
Bylaw #15-10 Potable water Quyon, vacant lot 0.85	\$ 134.31
Bylaw #15-10 Potable water Quyon, residential 1.0	\$ 158.01
Bylaw #15-10 Potable water Quyon, small business 1.15	\$ 181.71
Bylaw #15-10 Potable water Quyon, big business 1.7	\$ 268.62

<b>SERVICE TAXES WITH FIXED RATES</b>	
<b>WATER</b>	<b>2023 - cost per unit</b>
#1 Water - residential	\$ 575.52
#30 Water - small business	\$ 657.25
#31 Water - big business	\$ 977.64
<b>SEWER</b>	<b>2023 - cost per unit</b>
#2 Sewers - residential	\$ 365.89
#21 Sewers- small business	\$ 467.64
#22 Sewers - big business	\$ 622.41

<b>GARBAGE</b>	<b>2023 - cost per bin / container</b>
#3 Garbage bin - residential	\$ 173.31
#4 Garbage bin - residential and business	\$ 174.14
#23 Garbage bin - business	\$ 174.14
#36 Garbage container 2 c.y.	\$ 885.22
#37 Garbage container 4 c.y.	\$ 1,770.46
#38 Garbage container 6 c.y.	\$ 2,655.69
#39 Garbage container 8 c.y.	\$ 3,540.91
#40 Garbage container 10 c.y.	\$ 4,426.12
<b>RECYCLING</b>	<b>2023 - cost per bin / container</b>
#24 Recycling bin - residential	\$ 33.63
#25 Recycling bin - residential and business	\$ 33.63
#26 Recycling bin - business	\$ 33.92
#41 Container - recycling 2 c.y.	\$ 170.92
#42 Container - recycling 4 c.y.	\$ 341.84
#43 Container - recycling 6 c.y.	\$ 512.75
#44 Container - recycling 8 c.y.	\$ 683.67
#45 Container - recycling 10 c.y.	\$ 854.59

<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<sup>st</sup>, 2023.**
- 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 four instalments as follows:**

Four equal instalments :

- The first instalment must be paid **by March 1<sup>st</sup>, 2023;**
- the second instalment must be paid **by June 1<sup>st</sup>, 2023;**
- the third instalment must be paid **by August 1<sup>st</sup>, 2023;**
- the fourth instalment must be paid **by October 1<sup>st</sup>, 2023.**

**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 01-23 will come into force in accordance with the law.

This bylaw abrogates and replaces the bylaw 01-22.

GIVEN IN PONTIAC (QUEBEC), this xx 2023.

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MARIO ALLEN  
Acting Director General

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ROGER LAROSE  
Mayor

Notice of motion: December 22, 2022

Tabling of the draft bylaw: December 22, 2022

Adoption:

Resolution:

Public notice and coming into force:

Sent to MAMH and MRC: