



CANADA
PROVINCE DE QUÉBEC
DISTRICT DE PONTIAC
MUNICIPALITÉ CAMPBELL'S BAY

UNOFFICIAL TRANSLATION DRAFT BYLAW NUMBER 103-2022

BYLAW RESPECTING THE IMPOSITION OF THE RATES OF PROPERTY TAX AND SERVICES FOR THE FISCAL YEAR 2023 AND THE CONDITIONS OF COLLECTION

WHEREAS under section 244 of the Act respecting municipal taxation (L.R.Q., c. F2-1); the municipality may fix several rates of the general property tax according to the categories to which belong evaluation units;

WHEREAS under section 252 of the Act respecting municipal taxation (L.R.Q. ..., c. F-2.1), the Municipality can fix the number of installments higher than those that can make the tax debtor land;

WHEREAS a notice of motion has been given by Councilor Jean-Pierre Landry at a regular council meeting held on December 6, 2022

WHEREAS the draft by-law is presented to the council by Councillor Jean-Pierre Landry during a regular meeting held on January 17, 2023;

CONSEQUENTLY, the members of the council of the municipality of Campbell's having all voted In favor of the adoption of this Bylaw;

It was motioned by Raymond Pilon and unanimously resolved that this **BY-LAW NUMBER 103-2022** entitled "**By-law respecting the imposition of the rate of property tax and services for the fiscal year 2023 and the conditions of collection**" be adopted, And that it is hereby ordered, enacted and enacted as follows:

1. The preamble to this bylaw shall form an integral part thereof;

2. Rate of property taxes

2.1 The rate of property tax is set at **\$ 0.72 per \$ 100** of the value entered on the assessment roll for the fiscal year 2023 on any taxable immovable situated in the territory of the municipality.

3. Rate of service charges

3.1 In order to provide for the payment of these services, it is hereby imposed and shall be deducted annually, together with the general property tax, sufficient compensation in respect of all users served by that service;

3.2 In order to provide for the said payment of these services, this by-law shall be annually imposed on the municipality of Litchfield sufficient compensation for all users served by this service in the municipality of Litchfield;

3.3 Such compensation shall be apportioned among them, according to the method of taxable units. The value of a unit shall be determined by the annual amount of the necessary sums provided for in the budget to provide the said services in accordance with the following table:

Water	Water treatment	Debt services	Sewer	Garbage	Recycling	Fire and First Responder
313.00\$	175.00\$	255.00\$	374.00\$	339.00\$	94.00\$	222.00\$

4. Number of taxable unit

4.1 This value of one unit is then multiplied by the number of units allocated to the building (dwelling), or according to the number of units allocated according to the number of users of that service, which determines the amount of the compensation according to the following table:

Catégorie de bâtiment	Corresponding taxable rate per dwelling						
	WATER	WATER TREATMENT	WATER DEBT 59-09 103-12	SEWER	GARBAGE	RECYCLING	FIRE AND FIRST RESPONDER
Résidentiel							
1 dwelling	1	1	1	1	1	1	1
1 to 20 dwellings	1+.8/dwl	1+.8/dwl.	1+1/dwl.	1+.95/dwl.	1+.8/dwl.	1+1/dwl.	1+1/dwl.
Commercial	1+.8/unit	1+.8/unit	1+1/unit	1+.95/unit	1+.8/unit	1+1/unit	1+1/unit
Corresponding taxable rate per unit							
Hôtel/Bar	2	2	2	2	2	2	1
Les Amis du Manoir St-Joseph	9	9	9	9	-	-	1
Restaurant	2	2	2	2	2	2	1
Brewery	2	2	2	2	2	2	1
Chip Stands	2	2	2	2	2	2	1
Grocery (use of refrigeration system)	3	3	3	3	3	3	1
Dépanneur	2	2	2	2	2	2	1
Variety	1	1	1	1	1	1	1
Workshop	1	1	1	1	1	1	1
Garage	1	1	1	1	1	1	1
Administration professionnel private and Non for profit	1	1	1	1	1	1	1
Pharmacy	2	2	2	2	2	2	1
Dental Centre	2	2	2	2	2	2	1
Car wash	2	2	2	2	2	2	1
MRC Pontiac	5	5	5	5	1	1	1
Funeral Home	1	1	1	1	1	1	1
Administration gouvernement – private	2	2	2	2	2	2	1
Institutions							
Gouvernementales - Volet SQI							1
Ministère des Transports Québec	5	5	5	5	5	5	1
Sureté Québec	5	5	5	5	5	5	1
Palais de justice	5	5	5	5	5	5	1
Financial	2	2	2	2	2	2	1
Religious	1	1	1	1	1	1	1

5. Interest rate on arrears

5.1 From the time when taxes become due, outstanding balances bear interest at ten per cent (10%) annual rates.

6. Method of payment of fees

6.1 Annual municipal property taxes must be paid in one installment. However, where in an account the total is equal to or greater than the amount determined by the regulations made under paragraph 4 of section 263 of the MLA, they may be paid, at the option of the debtor in a lump sum payment or Table below:

1 ^e versement	40%	1 ^e avril
2 ^e versement	30%	1 ^e juillet
3 ^e versement	30%	1 ^e septembre

6.2 Additional municipal property taxes must be paid in one installment. However, where in an account the total is equal to or greater than the amount fixed by the regulations made under paragraph 4 of section 263 of the Act respecting municipal taxation (L.R.Q., c. F2-1); namely "\$ 300", they may be paid, at the option of the debtor, in one installment or in two equal installments.

6.3 The final date on which the single payment or the first payment of the additional municipal property taxes may be made is the thirtieth day following the shipment of the account. The second installment, when applicable, is payable 90 days after the date of payment of the first installment.

7. Implementation

This bylaw repeals and replaces all other bylaws respecting the imposition of taxes and services.

8. Coming into force

This Regulation shall enter into force after the completion of the formalities prescribed by the Law.

Tim Ferrigan
Maire suppléant

Sarah Bertrand
Directrice générale

Avis de motion : 6 décembre 2022
Projet de règlement 17 janvier 2023
Adoption du règlement : 7 février 2023
Avis de promulgation : 8 février 2023

