



CANADA  
PROVINCE OF QUEBEC  
MUNICIPALITY OF L'ISLE-AUX-ALLUMETTES

***BYLAW # 2023-001 - BYLAW RESPECTING THE IMPOSITION OF THE RATES OF PROPERTY TAX AND SERVICE TAXES FOR THE FISCAL YEAR 2022 AND THE CONDITIONS FOR TAX COLLECTION***

**WHEREAS** the Municipality is subject to the conditions of section 252 of the Act respecting municipal taxation;

**WHEREAS** a presentation of the Draft By-Law was presented and a notice of motion was previously given by Councillor Adam at a regular meeting of Council held on January 10<sup>th</sup>, 2023;

CONSEQUENTLY, the members of the Council of having all voted in favor of the adoption of this By-Law;

It was moved by Councillor Adam, seconded by Councillor Sallafranque, and unanimously resolved that this **BY-LAW # 2023-001** entitled "**By-law respecting the imposition of the rates of property tax and service taxes for the fiscal year 2023 and the conditions of tax collection**" be adopted, and that it is hereby ordered 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 **\$ 0.56 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.

2.2 The minimum amount of property tax that will be charged is **\$100**, regardless of the evaluation.

**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 Such payment shall be apportioned among the users, 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 tables:



Properties connected to municipal water/sewer (Chateauvillage):

	WATER	SEWER	Long Term Water Debt
<b>Residential Unit (\$ per # units)</b>	\$ 425.00	\$ 330.00	\$ 255.00
<b>Commerce</b>	\$ 540.00	\$ 330.00	\$ 382.50
<b>Closed Line/Unit</b>	\$ 45.00	\$ 110.00	\$ 255.00

All properties on the territory of the Municipality:

	Household Waste	Fire Safety Services
<b>Per # units (at least one per property owner)</b>	\$ 99.00	\$ 105.00

The Waste and Fire services taxes are charged at least once per property owner.

Owners of multiple properties may be exempt of these same service taxes on their vacant lot(s), should these said lots be void of any habitable dwelling or structures.

**4. Interest & Penalty rates on arrears**

4.1 From the time when taxes become due, outstanding balances are subject to a penalty of five per cent (5%) in addition to an interest rate of thirteen per cent (13%).

**5. Method of payment of fees**

5.1 Annual municipal property taxes must be paid in one installment. However, where annual total of an account is equal to or greater than the amount determined by the regulations made under paragraph 4 of section 263 of the Act respecting Municipal Taxation, currently \$300, they may be paid, at the option of the debtor in a lump sum payment or as per the schedule below:

1st installment	34%	April 1st
2 <sup>nd</sup> installment	33%	July 1st
3rd installment	33%	September 1st

5.2 Additional municipal property taxes must be paid in one installment on or before the due date indicated on the invoice. Additional property taxes are produced, but are not limited to, in the event of an update to the property assessment value following renovations, construction, demolition or, at any other time as per the MRC Pontiac Assessment department.



**6. Implementation and Entering Into Force**

This Bylaw repeals and replaces any previous Bylaws respecting the imposition of taxes and services and shall enter into force after the completion of the formalities prescribed by the Law.

**Corey Spence  
Mayor**

**Alicia Jones  
Director General**

Notice of Motion:	January 10 <sup>th</sup> , 2023
Adoption of By-law:	February 7 <sup>th</sup> , 2023
Resolution number:	025-23/02
Notice of Publication:	February 17 <sup>th</sup> , 2023