

CANADA
PROVINCE OF QUEBEC
BROME-MISSISQUOI RCM
MUNICIPALITY OF WEST BOLTON

**BY-LAW NUMBER 374-2021
ESTABLISHING TAXATION AND OTHER RATES
FOR 2021**

WHEREAS the Municipal Council of West Bolton wishes to establish rules for the payment of municipal taxes and other charges;

WHEREAS notice of motion of this by-law was duly given at the Council meeting held on December 21, 2020 and the draft by-law was tabled at the same meeting.

THEREFORE, the Municipal Council decrees as follows:

ARTICLE 1

The preamble forms an integral part of this By-law.

ARTICLE 2

The provisions of this By-law shall also apply to owners of registered agricultural operations and to every person who holds a forest producer's certificate.

ARTICLE 3

In order to be able to meet the expenses provided for in the 2021 budget, the present By-law hereby imposes and levies, for 2021, the following taxes and compensations:

1. A general property tax of \$0.48/100.00 assessment on all taxable property in the municipality, as it appears on the assessment role in force. This tax is payable by owners of said property;
2. A compensation of \$159.00 for waste collection, transportation and disposal for every dwelling and premises in the municipality. This compensation is required from the owners of said dwellings or premises;
3. A compensation of \$28.00 for each dwelling located in the municipality, as it appears on the assessment roll in effect. This compensation is required from the owners of these dwellings to pay the amount required by the Brome-Missisquoi RCM for ecocentres;
4. A compensation of \$20.00 for each dog license. This compensation is required from the owners of the said dogs.

The compensation provided for in subsection 2 of this Article is not required for premises located in an immovable that is exempt from property tax under section 204 of the Act Respecting Municipal Taxation, or for premises found in a unit of assessment with only one dwelling and for which the value of the non-residential part is less than 50% (class 6 or less) pursuant to section 244.32 of the Act Respecting Municipal Taxation.

FINAL PROVISIONS

ARTICLE 4

The general property tax and compensations are, in all cases, required from owners of taxed properties unless stipulated otherwise in this By-law.

ARTICLE 5

The general property tax and the compensations must be paid in one instalment only. However, when the total is equal to or greater than \$300.00, they can be paid in one payment or in three equal instalments as the debtor chooses.

The one-time payment or first instalment of municipal property taxes must be made no later than the thirtieth day after the account is mailed. The second payment must be made no later than 90 days after the thirtieth day after the account was mailed. The third payment must be made no later than 90 days after the expiration of the period during which the second payment is required to be made.

ARTICLE 6

If a payment is not made within the stipulated time, only the amount of the payment due will be payable immediately.

ARTICLE 7

As of January 1, 2021, the outstanding balances of any debt due to the municipality bear interest at the rate of 15% from the time they become due.

ARTICLE 8

This By-law comes into force in accordance with the Act.

Adopted in West Bolton, this January 18, 2021.

Jacques Drolet
Mayor

Me Jean-François Grandmont, OMA
Director General and Secretary-
Treasurer