

CANADA
PROVINCE OF QUEBEC
MUNICIPALITY OF WEST BOLTON

**BY-LAW NUMBER 397-2023
ESTABLISHING TAXATION FOR THE YEAR 2024**

WHEREAS the Council of the Municipality of West Bolton wishes to make rules respecting the payment of municipal taxes and other charges;

WHEREAS, pursuant to section 988 of the *Municipal Code of Québec*, all taxes must be imposed by by-law;

WHEREAS, pursuant to section 244.1 of the *Act respecting municipal taxation*, a local municipality may, by by-law, impose a financial charge for the services it provides;

WHEREAS, pursuant to section 252 of the *Act respecting municipal taxation*, a local municipality may regulate the number of payments, the date of the payments and the manner in which interest is to be applied on payments due for property tax, charges and rates;

WHEREAS, pursuant to section 981 of the *Municipal Code of Québec*, Council may set the interest rate applicable to taxes not paid by the due date;

WHEREAS some services provided by the Municipality have no correlation with the property value of the buildings and whereas the cost should be apportioned based on the benefit received;

WHEREAS many buildings are located on private roads, and therefore the Municipality cannot be required to provide them certain services;

WHEREAS the notice of motion for this by-law was duly given at the Council sitting of December 11, 2023, and the draft by-law was tabled at the same sitting;

THEREFORE, the Municipal Council decrees as follows:

ARTICLE 1 - PREAMBLE

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

ARTICLE 2 - PROVISIONS

The provisions of this by-law shall also apply to owners of registered agricultural operations and to holders of a forest producer certificate.

ARTICLE 3 – GENERAL PROPERTY TAX RATE

In order to cover the expenditure provided for in the 2024 budget, the following taxes and charges shall be levied for the year 2024:

A general property tax at the rate of \$0.36/\$100.00 of assessment on all taxable immovables of the Municipality, as it appears on the assessment roll in effect. This tax is levied on the owners of said immovables.

ARTICLE 4 – COMPENSATION RATES

1. A charge of \$195.00 for the collection, transportation and disposal of residual materials for each dwelling and premises located on the territory of the Municipality. This charge is required of the owners of said dwellings or

premises. A \$50.00 reduction in charges applies upon presentation of proof of use of a private collection service.

2. A charge of \$34.00 for each dwelling located on the territory of the Municipality, as it appears on the assessment roll in effect. This charge is payable by the owners of said dwellings to cover the amount required by the MRC de Brome-Missisquoi for ecocentres.
3. A fee of \$20.00 for each dog license. This fee is payable by the owners of said dogs.

The charge envisaged in paragraph 2 of this section does not apply to premises located in an immovable that is exempt from any property tax under section 204 of the *Act respecting municipal taxation* or to any premises located within an assessment unit with a single dwelling unit and for which the value of the non-residential portion is less than 50% (class 6 or less) under section 244.32 of the *Act respecting municipal taxation*.

ARTICLE 5 – OWNER’S OBLIGATION

The general property tax and charges are, in all cases, required from the owner of the immovable property taxed, unless stated otherwise in this by-law.

ARTICLE 6 – PAYMENT TERMS

The general property tax and charges must be paid in one instalment. However, where the total is equal to or greater than \$300.00, the total may be paid, at the option of the debtor, in a single instalment or in four (4) equal instalments.

- The one-time payment or the first (1st) payment of property taxes and charges is due no later than the thirtieth (30th) day following the issue of the tax bill, i.e. **March 12, 2024**.
- The second (2nd) instalment is due no later than the ninetieth (90th) day following the deadline for payment of the previous instalment, i.e., **June 12, 2024**.
- The third (3rd) instalment is due no later than the ninetieth (90th) day following the deadline for payment of the previous instalment, i.e., **September 12, 2024**.
- The fourth (4th) instalment is due no later than the sixtieth (60th) day following payment of the previous instalment, i.e. **November 12, 2024**.

ARTICLE 7 – PAYMENT DUE

If a payment is not made within the prescribed period, only the amount of the outstanding payment is due immediately.

ARTICLE 8 – INTEREST RATES

Effective January 1, 2024, unpaid balances of any debt owed to the Municipality of West Bolton shall bear interest at the rate of 15% per annum from the time they become due.

ARTICLE 9 – ENTRY INTO FORCE

This by-law enters into force in accordance with the Act.

Adopted at West Bolton, January 22, 2024.

LEGAL STEPS

WE, THE UNDERSIGNED, RESPECTIVELY MAYOR AND DIRECTOR GENERAL OF THE MUNICIPALITY OF WEST BOLTON, HEREBY CERTIFY THAT BY-LAW N° 397-2023 HAS GONE THROUGH THE FOLLOWING LEGAL STEPS:

1.-Notice of Motion	December 11, 2023
2.- Tabling of draft	December 11, 2023
3.-Adoption by Council	January 22, 2024
4.-Notice of Promulgation	January 25, 2024

Denis Vaillancourt
Mayor

Maike Storks, OMA
Director General and
Clerk-Treasurer