

**BY-LAW 2020-01-01 AMENDING BY-LAW 2020-01
CONCERNING INTEREST RATE AND PENALTY
FOR FISCAL YEAR 2020**

WHEREAS the Municipality of Village of Ayer's Cliff has adopted its budget for fiscal year 2020 with income equal to expenses;

WHEREAS the adoption of said budget requires modifications to the fees for the collection of garbage, recyclable and organic (compost) materials, the draining of private septic tanks, general property tax, the police tax and the tax for the maintenance of the municipal water and sewer systems;

WHEREAS in the *Municipal Code*, Article 988 decrees that all tax rates must be set by by-law;

WHEREAS in the *Act Respecting Municipal Taxation*, Article 244.1 states that a municipality can, by adopting a by-law to this end, assess fees for services that it offers;

WHEREAS in the *Act Respecting Municipal Taxation*, Article 252 states that a municipality can set the number and due date of instalments as well as the manner in which interest is applied to taxes and fees;

WHEREAS the exceptional circumstances related to COVID-19, the Municipality of the Village of Ayer's Cliff wishes to reduce the tax burden for its taxpayers by reducing the interest rate and penalty;

WHEREAS the present by-law was presented at the council meeting held on April 6, 2020;

WHEREAS the purpose of this by-law is to suspend the interest rate of municipal taxes during the state of health emergency by repealing Article 16 of By-law 2020-01;

THEREFORE,

It is moved by Councillor Stacey Belknap-Keet;
Seconded by Councillor Patrick Proulx ;

That By-law 2020-01-01 be adopted and provides the following:

Article 1

The preamble to this By-law is an integral part thereof.

Article 2

Article 16 of By-law 2020-01 is repealed and replaced by the following;

Article 16 Interest rate and penalty

Any receivable due bears interest at the rate determined by resolution of the municipal council.

A penalty will be charged on any amount of taxes due, (30) days following the date of billing. The percentage of this penalty is determined by the municipal council.

When a payment is not made when due, only the payment amount is due and bears interest.

Article 3 Coming into force

The present by-law will come into force in accordance with the law.

Signed and adopted by the Municipality of the Village of Ayer's Cliff at the regular meeting held on May 4, 2020.

Vincent Gérin
Mayor

Bastien Lefebvre
Director General

Avis de motion : 6 avril 2020
Présentation du règlement : 6 avril 2020
Adoption : 4 mai 2020
Entrée en vigueur : 11 mai 2020