

BY-LAW 2020-14
TO SET THE MILL RATE FOR TAXES AND FEES,
INCLUDING PAYMENT SCHEDULES,
FOR FISCAL YEAR 2021

WHEREAS the Municipality of Village of Ayer's Cliff has adopted its budget for fiscal year 2021 with income equal to expenses;

WHEREAS the adoption of said budget requires modifications to the fees for the pick-up 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 regulation;

WHEREAS in the *Act Respecting Municipal Taxation*, article 244.1 states that a municipality can, by adopting a regulation 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 a notice of motion of the present by-law was duly given at the special Council meeting held on December 16th, 2020;

WHEREAS the presentation of the present by-law was done at the special Council meeting held on December 16th, 2020;

WHEREAS this by-law is to set the mill rate for taxes and fees, including payment schedules, for fiscal year 2021;

THEREFORE,

It is moved by Councillor Michael Crook
Seconded by Councillor Stéphane Richard

AND RESOLVED that By-law 2020-14 be adopted and is adopted, note the following:

Article 1

The preamble of the present bylaw is considered an integral part of the bylaw.

Article 2

The tax rates and fee schedules listed below apply to fiscal year 2021.

Article 3 General property tax

The **GENERAL** tax rate is set at \$ **0.2664 per \$ 100.00 of evaluation**; in conformity with the valuation roll in force and based on all taxable properties including all registered agricultural operations. This tax rate relates to unsupported budget expenses.

Article 4 Police special tax

Further, the special **POLICE** tax is set at \$ **0.0950 per \$ 100.00 of evaluation**, in conformity with the valuation roll in force and based on all taxable properties including all registered agricultural operations, specifically for the costs of police protection by the QPF (*Sûreté du Québec*) and for civil security.

Article 5 Maintenance Aqueduct/Sewer tax

The **MAINTENANCE** tax rate is set at \$ **0.2044 per \$ 100.00 of evaluation**; in conformity with the valuation roll in force and based on all taxable properties including all registered agricultural operations having the municipal water and/or sewer services. This tax rate relates to unsupported budget expenses.

Article 6 Special tax for By-Law no. 2008-06 (Aqueduct loan)

The **SPECIAL TAX FOR BY-LAW NO. 2008-06** is set at \$ **0.029 per \$ 100.00 of evaluation**, in conformity with the valuation roll in force and based on all taxable properties including all registered agricultural operations having the municipal water and/or sewer services. The purpose of this tax is to refund the annual interest and the refundable capital of the loan for the bringing the water system up to standards.

Article 7 Special tax for By-Law no. 2010-15 (Tyler Park loan)

The **SPECIAL TAX FOR BY-LAW NO. 2010-15** is set at \$ **0.0095 per \$ 100.00 of evaluation**, in conformity with the valuation roll in force and based on all taxable properties including all registered agricultural operations. The purpose of this tax is to refund the annual interests and the refundable capital of the loan (amount covered by a loan payable by the Municipality) for the reorganization of Tyler Park.

Article 8 Special tax for By-law no. 2015-17 (Laurel Street loan)

The rate of the **SPECIAL TAX FOR BY-LAW NO. 2015-17** is set at \$ **35.53 per meter of frontage** on all taxable properties as described on Annex "C" of By-Law no. 2015-17, based on the frontage of these taxable properties, such as they appear on the valuation roll in force. The purpose of this tax is to provide for the expenses incurred in relation to the annual interest and the principal repayment of the loan for the opening work of Laurel Street

Article 9 Fee for pick-up, transport and disposal of household waste

The fee for pick-up, transport and disposal of household waste is set at \$ **83.00 per household** for all permanent and seasonal residences, as well as all registered agricultural operations.

The cost of this service must, in all cases, be paid by the property owner and is considered as general property tax.

Article 10 Fee for pick-up, transport and disposal of recyclable materials

The fee for pick-up, transport and disposal of recyclable materials is set at \$ **60.00 per household** for all permanent and seasonal residences, as well as all registered agricultural operations.

The cost of this service must, in all cases, be paid by the property owner and is considered as general property tax.

Article 11 Fee for pick-up, transport and disposal of organic materials (compost)

The fee for pick-up, transport and disposal of organic materials (compost) is set at \$ **43.00 per household** for all permanent and seasonal residences, as well as all registered agricultural operations.

The cost of this service must, in all cases, be paid by the property owner and is considered as general property tax.

Article 12 Fee for the measuring of a private septic tank

The fee for the measuring of a private septic tank is set at \$ **25.00** for each private septic tank for a principal or secondary property, as well as all registered agricultural operations which are not connected to the municipal sewer system.

The cost of this service must, in all cases, be paid by the property owner and is considered as general property tax.

Article 13 Tax for the Agricultural Society

The **GENERAL** tax rate for the Stanstead County Agricultural Society is set at \$ **0.25 per \$ 100.00 of evaluation**; in conformity with the valuation roll in force and based on all taxable properties.

This tax rate relates to unsupported budget expenses.

Article 14 Number and due date of payments

All taxes or amounts owed are payable in four (4) equal instalments:

- the first (1st) to be paid a minimum thirty (30) days after the date of the sending of the tax bill, namely March 1st, 2021;
- the second (2nd) to be due sixty (60) days after the first instalment, namely May 1st, 2021;
- the third (3rd) to be due sixty (60) days after the second instalment, namely July 1st, 2021;
- and the fourth (4th) to be due ninety (90) days after the third instalment, namely October 1st, 2021.

To be eligible for the above instalment schedule, the total bill for taxes must exceed \$ 300.00.

Article 15 Relating to a correction to the valuation roll

Article 14 applies as well to all supplementary taxes or taxes due as a result of a correction to the evaluation roll and any municipal compensation.

Article 16 Interest rate and penalty

The interest rate for any amounts owed is 15 % per year.

A 5 % penalty will be charged on all taxes and amounts owed, as of the thirty (30) days after billing date.

When a payment is not made on the due date, interest will be computed on the overdue portion only.

Article 17 Returned cheque or payment order

Where a cheque or other payment order is received by the Municipality and payment thereof is refused by the drawee, an administration charge in the amount of \$ 20.00 may be claimed from the drawer of the cheque or payment order.

Article 18 Coming into force

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

Signed and adopted by the Municipality of Village of Ayer's Cliff at the regular meeting held on January 11th, 2021.

Bastien Lefebvre
General Manager

Vincent Gérin
Mayor

Notice of motion: December 16th, 2020
Presentation of the By-Law: December 16th, 2020
Adoption: January 11th, 2021
Coming into force: January 12th, 2021