

BY-LAW ON RATES 2022.12.225

PROVINCE OF QUÉBEC
MRC OF BONAVENTURE
MUNICIPALITY OF SHIGAWAKE

BY-LAW NO: 2022.12.225

BY-LAW RATES

Aimed at establishing the budget for the 2023 fiscal year
and setting the rate for property tax, garbage, recycling and snow removal

WHEREAS under article 954-1 of the municipal code, the council must prepare and adopt the budget for the fiscal year and provide revenues at least equal to the expenses contained.

WHEREAS under article 252 of the municipal Tax Act allows the council of a municipal corporation to provide for the applicable rules in the debtor to make a payment when due;

WHEREAS under article 263, paragraph 4 of the municipal Tax Act, the Minister of Municipal Affairs has adopted a by-law allowing the total amount of taxes to be reached in an account in order for the debtor to have the right to pay them in installments

CONSIDERING that the Council of the Municipality of Shigawake has taken knowledge of the estimated expenditures it considers essential to maintaining all municipal services;

WHEREAS a notice of motion of this By-Law was given at a special session on December 12, 2022;

IN CONSEQUENCE, it is proposed by councilor Gagnon, seconded by councilor Hayes and resolved that By-Law 2022.12.225 is adopted and that the council orders and decrees be as follows;

ARTICLE 1

The Council is authorized to make the following expenditures for the 2023 municipal fiscal year and to appropriate the necessary funds, i.e

General Administration	160 700\$
Public safety	38 141\$
Transport	270 350\$
Environmental hygiene	55 550\$
Health and Wellbeing	12 900\$
Leisure and culture	13 850\$
Land use planning and development	3 864\$
Financing cost	9 673\$
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Total expenses	565 028\$

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ARTICLE 2

To pay for the above expenses, the Council foresees the following revenues;

A) Specific revenues:

Recycling compensation	7 615\$
Garbage tax	29 750\$
Snow removal tax	38 250\$
Recovery tax	17 000\$
Other amounts from local sources	32 000\$
Public lands	2 799\$
Grant – improvement of road network	3,222\$
Grant – maintenance of road network	96 540\$
Equalization	82 021\$
Special operating allowance	5 781\$
MAPAQ	4 000\$
FAIR project	10,000\$
Payment in lieu of tax	1 500\$
Imposition of duties	2 700\$
Interest	3 000\$
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	336 178\$

B) To make up the difference between planned spending and total specific revenues, the general assessment tax will be as follows:

A general property tax of \$0.95 per \$100 of taxable valuation on an assessment of taxable properties of \$20 804 600

$$20\,804\,600\$ \times 0.95/100 = 197\,643\$$$

(C) To cover the debt, the special assessment tax will be as follows:

A special tax of 0.15 per \$100 of taxable assessment on a taxable property assessment of \$20,804,600

$$20\,804\,600 \times 0.15/100 = \$31\,207$$

ARTICLE 3:

The tax and rates listed below apply for fiscal year 2023.

ARTICLE 4:

The general property tax rate is set at \$0.95/100 for the year 2023 in accordance with the assessment role in effect as of January 1st 2023.

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ARTICLE 5:

The compensation fee for the removal and destruction of waste is set at:

Housing	175,00\$
Commercial and housing	175,00\$
Commercial	175,00\$
Other (post office)	175,00\$

ARTICLE 6

The compensation rate for recovery is set at :

Unit cost of collection, transport and processing	100.00\$ per unit served
Other (Post office)	100.00\$

ARTICLE 7:

The compensation rate for snow removal is set at:

Housing	225,00\$
Commercial and housing	225,00\$
Commercial	225,00\$
Other (post office)	225,00\$

ARTICLE 8:

The interest rate for all accounts due to the municipal corporation is set at 12% for the 2023 financial year

ARTICLE 9

The City Council decrees that the property tax and all other taxes or compensation will be payable in four (4) equal payments, the first payment being due on April 1, 2023, the second payment on June 1, 2023, the third payment on August 1, 2023, and the fourth payment on October 1, 2023. To qualify for this right, the debtor must receive a tax account over \$300 for each assessment unit.

ARTICLE 10:

This by-law will come into force under the Law.

Adopted in Shigawake, on the 19th day of December 2021.