

# BY-LAW ON RATES 400-2020

PROVINCE OF QUÉBEC  
MRC OF BONAVENTURE  
MUNICIPALITY OF SHIGAWAKE

BY-LAW NO: 400-2020

## BY-LAW RATES PROJECT

Aimed at establishing the budget for the 2020 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 11, 2020;

IN CONSEQUENCE, it is proposed by councilor Gagnon, seconded by councilor Blais and resolved that By-Law 400-2020 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 2021 municipal fiscal year and to appropriate the necessary funds, i.e

General Administration	161 570\$
Public safety	32 984\$
Transport	209 007\$
Environmental hygiene	37 982\$
Health and Wellbeing	12 900\$
Leisure and culture	1 000\$
Land use planning and development	840\$
Financing cost	5,000\$
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Total expenses	461 283\$

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## ARTICLE 2

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

### A) Specific revenues:

Recycling compensation	6 500\$
Garbage tax	25,500\$
Snow removal tax	21,000\$
Recovery tax	8,500\$
Other amounts from local sources	19 291\$
Public lands	2,423\$
Grant – improvement of road network	3,222\$
Grant – maintenance of road network	81 994\$
Equalization	106 206\$
Special operating allowance	2 823\$
MAPAQ	6 000\$
FAIR project	10,000\$
Payment in lieu of tax	835\$
Imposition of duties	1 200\$
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	295 494\$

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 \$17,451,500

$$17,451,500\$ \times 0.95/100 = 165\,789\$$$

## ARTICLE 3:

The tax and rates listed below apply for fiscal year 2021.

## ARTICLE 4:

The general property tax rate is set at \$0.95/100 for the year 2021 in accordance with the assessment role in effect as of January 1<sup>st</sup> 2021.

## ARTICLE 5:

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

Housing	150,00\$
Commercial and housing	150,00\$
Commercial	150,00\$
Other (post office)	150,00\$

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## ARTICLE 6

The compensation rate for recovery is set at :

Unit cost of collection, transport and processing	50.00\$ per unit served
Other (Post office)	50.00\$

## ARTICLE 7:

The compensation rate for snow removal is set at:

Housing	125,00\$
Commercial and housing	125,00\$
Commercial	125,00\$
Other (post office)	125,00\$

## ARTICLE 8:

The interest rate for all accounts due to the municipal corporation is set at 12% for the 2021 financial year

## ARTICLE 9

The City Council decrees that the property tax and all other taxes or compensation will be payable in three (3) equal payments, the first payment being due on April 1, 2021, the second payment on July 1, 2021 and the third payment on October 1er, 2021. 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 21<sup>st</sup> day of December 2021.

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Colette Dow, Mayor

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Maria Marroquin, dir-gen.