



PROVINCE OF QUÉBEC
MRC DES LAURENTIDES
TOWN OF BARKMERE

Bylaw 256 establishing the general and special tax rates of the Town of Barkmere for fiscal year 2020

Considering that article 485 of the *Cities and Towns Act* (L.R.Q. c.C-19) authorizes the Town of Barkmere to impose a general tax levy on the value of the properties located on its territory;

Considering that article 487 of the *Cities and Towns Act* authorizes the Town of Barkmere to impose special tax levies on the value of properties located in a specific sector of its territory, namely for maintenance works;

Considering that article 252 of the *Act respecting Municipal Taxation (RSQ, c.F-2.1)* authorizes the Town of Barkmere to collect the taxes with more than one installment;

Considering that that article 250.1 of the *Act respecting Municipal Taxation (RSQ, c.F-2.1)* authorizes the Town of Barkmere to impose a penalty on any overdue account;

Considering that article 481 of the *Cities and Towns Act* authorizes the Town of Barkmere to charge interest on the balance of unpaid taxes after their due date;

Considering that a Notice of Motion was given by Councillor Marc Frédette at a regular meeting of the Council on December 9, 2019;

Accordingly, it is ordered and ruled by this resolution that bylaw 256 establishing the general and special tax rates for the Town of Barkmere for fiscal year 2020 be adopted.

The Municipal Council of the Town of Barkmere decrees the following:

ARTICLE 1 – GENERAL TAX

For fiscal year 2020, the general tax rate is fixed at \$0,5642 per \$100 of evaluation, assessed to all taxable immovable properties on the 2020 evaluation roll.

ARTICLE 2 – SPECIAL TAX FOR THE MAINTENANCE OF DUNCAN ROAD

For fiscal year 2020, a special tax rate is fixed to \$0, 1335 per \$100 of evaluation, assessed on all taxable immovable properties described in article 3 of bylaw 212 of the Town of Barkmere creating a financial reserve for the maintenance of Duncan Road.

ARTICLE 3 – SPECIAL TAX FOR THE MAINTENANCE OF DES JÉSUITES ROAD

For fiscal year 2020, a special tax rate is fixed to \$0, 0774 per \$100 of evaluation, assessed on all taxable immovable properties described in article 3 of bylaw 253 of the Town of Barkmere creating a financial reserve for the maintenance of Jésuites Road.

ARTICLE 4 – INSTALLMENTS

The payment of a tax bill is made in one instalment, due on March 1st 2020, or thirty days after the mailing of said bill, if it is mailed after January 30th 2020.

In the case where the total of the tax bill exceeds \$300.00, the payment may be made in multiple instalments, with no interest, subject to the following conditions:



- A first instalment corresponding to at least one third of the total must be paid no later than March 1st 2020, or thirty days after the mailing of the bill, if it is mailed after January 30th 2020;
- A second installment corresponding to one third of the total must be paid no later than June 1st 2020, or ninety days after the due date of the first installment;
- The balance of the taxes must be paid entirely no later than August 1st 2020, or sixty days after the due date of the second instalment.
- Le défaut d'effectuer un versement à la date due annulera cette modalité de versements et le solde des taxes deviendra exigible immédiatement, sujet au taux d'intérêt défini à l'article 5 du présent règlement.

ARTICLE 5 – INTEREST RATE

After the due date of the taxes, as determined by article 4, the annual interest rate is 15%, calculated on the unpaid balance at each month following, if this balance is greater than \$ 10.00.

ARTICLE 6 – PENALTY

A penalty is added to the amount of exigible municipal taxes. The amount of this penalty is 0.5% of the outstanding principal for every whole month of tardiness, up to 5% per year. For the purposes of this article, tardiness begins on the day on which the tax becomes payable or on which the order is made, whichever occurs later.

ARTICLE 7 – ADMINISTRATIVE FEES

Any payment or installment returned for non-sufficient funds or another reason will be subject to a \$25, 00 administrative fee.

All banking and other fees deducted by the financial institution of the debtor and/or the financial institution of the Town of Barkmere and related to an electronic transfer of funds will be at the charge of the debtor.

Any transaction related to an immovable, including transfers, fines, etc., will be subject to a \$ 25.00 administration fee.

After the payment due date of the transactions mentioned in the previous paragraph, including the administration fee, the annual interest rate is 15%, calculated on the unpaid balance in each subsequent month

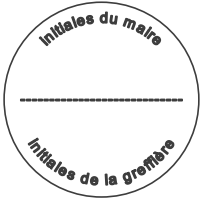
ARTICLE 8 – RATES FOR THE RENTAL OF THE MUNICIPAL WHARFS

8.1 The applicable rates for the rental of the municipal wharfs to the residents for the period from May 15th, 2020 to October 31st, 2020 are established as follows. :

- 441,00\$ for a mooring at wharf "A", "C" and "D";
- 243,00\$ for two poor quality mooring;
- 502,00 for a covered mooring.

ARTICLE 9 - EFFECTIVENESS

This bylaw shall take effect in accordance with the law.



(Original signed)

Luc Trépanier, Maire

(Original signed)

Martin Paul Gélinas, directeur général et
secrétaire-trésorier

Notice of Motion and deposit: November 9th 2019
Adoption of Bylaw: December 14th 2019
Entry into force: December 16th 2019