



PROVINCE OF QUEBEC
RCM OF LAURENTIANS
TOWN OF BARKMERE

**BYLAW NUMBER 260 ESTABLISHING THE GENERAL AND SPECIAL TAX RATES
OF THE TOWN OF BARKMERE FOR FISCAL YEAR 2021**

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 article 480 of the *Cities and Towns Act* authorizes the Town of Barkmere to impose an additional levy not in excess of 10% of the total amount of the collectable taxes, to compensate for recovery fees;

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 at a regular meeting of the Council on December 12th, 2020;

ACCORDINGLY, it is ordered and ruled by this resolution that bylaw 260 establishing the general and special tax rates for the Town of Barkmere for fiscal year 2021 be adopted.

Proposed by: Councillor Marc Frédette
Seconded by: Councillor Kimberley Lamoureux

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

ARTICLE 1 – GENERAL TAX

For fiscal year 2021, the general tax rate is fixed at \$0.5504 per \$100 of evaluation, assessed to all taxable immovable properties on the 2021 evaluation roll.

ARTICLE 2 – SPECIAL TAX FOR THE MAINTENANCE OF DUNCAN ROAD

For fiscal year 2021, a special tax rate is fixed to \$0.1340 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 PRIESTS ROAD

For fiscal year 2021, a special tax rate is fixed to \$0.07742 per \$100 of evaluation, assessed on all taxable immovable properties located in the Priests Road basin. The purpose of this tax is to pay for the maintenance of Priests Road.



ARTICLE 4 – INSTALLMENTS

The payment of a tax bill is made in one instalment, in Canadian dollars, due on May 1st 2021, or thirty days after the mailing of said bill, if it is mailed after March 30th 2021.

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 May 1st 2021, or thirty days after the mailing of the bill, if it is mailed after March 30th 2021;
- A second installment corresponding to one third of the total must be paid no later than August 1st 2021, or ninety days after the due date of the first installment;
- The balance of the taxes must be paid entirely no later than October 1st 2021, or sixty days after the due date of the second instalment.
- Default to pay an installment at its due date will nullify these terms of installments and the balance of the tax bill will become payable immediately, subject to the interest rate defined at article 5 of this bylaw.

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 – ADDITIONAL LEVY

A penalty is added to the amount of overdue taxes. The amount of this penalty is 0.5% of the principal outstanding per full month of delay, up to a total of 5% per year.

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.

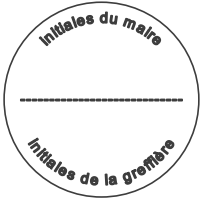
Any transaction linked to an immovable property, including transfers, fines, etc., will be subject to a \$25.00 administrative fee.

The professionals identified in appendix "A" below may, upon written request addressed to the secretary-treasurer, obtain a confirmation of taxes for an assessment unit entered on the assessment roll which includes the details of the tax bill and the balance of taxes due on this unit of assessment.

The fees payable by professionals who wish to obtain confirmation of taxes are \$ 25.00 per confirmation of taxes and per unit of assessment entered on the assessment roll.

The request for confirmation of taxes sent by a professional again for the same unit of assessment entered on the roll, within 30 days of the first request, is free.

The fees payable under this section are payable within 15 days of the request.



No fees are payable to the owner of a building.

Subject to an express provision to the contrary, applicable taxes are not included in the fees payable under this chapter. They are added to it, if applicable

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 – COMING INTO FORCE

This bylaw shall take effect in accordance with the law.

Luc Trépanier, Mayor

Martin Paul Gélinas, Director General and
secretary-treasurer

Procedure	
Notice of Motion	December 12th 2020
Adoption of Bylaw	January 16th 2021
Entry into force	January 18th 2021



APPENDIX « A »

LIST OF PROFESSIONALS REFERRED TO IN ARTICLE 7

Real estate agent
Personal information officer
Architect
Land surveyor
Lawyer
Accountant
Mortgage creditor
Chartered appraiser
Claims adjuster
Bailiff
Forest engineer
Notary
Urban planner