



PROVINCE OF QUEBEC  
RCM OF LAURENTIANS  
TOWN OF BARKMERE

**BYLAW NUMBER 266 ESTABLISHING THE GENERAL AND SPECIAL TAX RATES  
OF THE TOWN OF BARKMERE FOR FISCAL YEAR 2022**

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**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 11<sup>th</sup>, 2021;

**ACCORDINGLY**, it is ordered and ruled by this resolution that bylaw 266 establishing the general and special tax rates for the Town of Barkmere for fiscal year 2022 be adopted.

Proposed by: Councillor Marc Frédette,

Seconded by: Councillor Jake Chadiwck,

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

**ARTICLE 1 – GENERAL TAX**

For fiscal year 2022, the general tax rate is fixed at \$0,473 per \$100 of evaluation, assessed to all taxable immovable properties on the 2022 evaluation roll.

**ARTICLE 2 – SPECIAL TAX FOR THE MAINTENANCE OF DUNCAN ROAD**

For fiscal year 2022 a special tax rate is fixed to \$0,101 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 2022, a special tax rate is fixed to \$0,075 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 1<sup>st</sup> 2022, or thirty days after the mailing of said bill, if it is mailed after March 30<sup>th</sup> 2022.

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 1<sup>st</sup> 2022, or thirty days after the mailing of the bill, if it is mailed after March 30<sup>th</sup> 2022;
- A second installment corresponding to one third of the total must be paid no later than August 1<sup>st</sup> 2022, or ninety days after the due date of the first installment;
- The balance of the taxes must be paid entirely no later than October 1<sup>st</sup> 2022, or sixty days after the due date of the second instalment.

In the event that the final payment date expires on a day when the municipal office is closed, it is postponed to the next opening day.

When issuing an additional tax bill resulting from a modification to the assessment roll, the payment deadlines are those provided for in the general regime of article 252 of the Act respecting the Act respecting municipal taxation (RSQ c. F-2.1). Thus, the additional tax bill, if it is greater than three hundred dollars (\$ 300), can be paid at the choice of the debtor in two equal installments, the first being due on the 30th day after the bill is sent and the second installment being due 90 days after the due date of the first installment.

When an instalment is not made within the prescribed deadline, only this instalment becomes due immediately.

#### **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.

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Luc Trépanier, Mayor

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Martin Paul Gélinas, Director General and  
secretary-treasurer

<b>Procedure</b>	
Notice of Motion	December 11th 2021
Adoption of Bylaw	January 15th 2022
Entry into force	January 19th 2022



## 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