

BY-LAW 2008-09
TO SET THE MILL RATE FOR TAXES AND FEES,
INCLUDING PAYMENT SCHEDULES,
FOR FISCAL YEAR 2009

WHEREAS the Municipality of Village of Ayer's Cliff has adopted its budget for fiscal year 2009 with income equal to expenses;

WHEREAS the adoption of said budget requires modifications to the fees for the pick-up of garbage, recyclable and organic (compost) materials, the draining of private septic tanks, the dog license as well as to the general property tax, the police tax and the tax for the maintenance of the municipal water and/or sewer systems for 2009;

WHEREAS in the *Municipal Code*, article 988 decrees that all tax rates must be set by bylaw;

WHEREAS in the *Act Respecting Municipal Taxation*, article 244.1 states that a municipality can, by adopting a bylaw to this end, assess fees for services that it offers;

WHEREAS in the *Act Respecting Municipal Taxation*, article 252 states that a municipality can set the number and due date of instalments as well as the manner in which interest is applied to taxes and fees;

WHEREAS a notice of motion of the present bylaw was duly given at the regular meeting held on December 1st 2008;

WHEREAS a copy of the present by-law was given to the members of the Council not later than two juridical days before the present sitting, all the Council members present declare that they have read it and waive the reading of it;

WHEREAS the pro-mayor mentioned that this by-law is to set the mill rate for taxes and fees, including payment schedules, for fiscal year 2009;

THEREFORE, it is moved by Councillor Nathalie Grenier;
Seconded by Councillor Roger Dumouchel;
That Bylaw 2008-09 be adopted and said bylaw ordains the following :

Article 1

The preamble of the present bylaw is considered an integral part of the bylaw.

Article 2

The tax rates and fee schedules listed below apply to fiscal year 2009.

Article 3 General property tax

The **GENERAL** tax rate is set at \$ 0,2908 per \$ 100,00 of evaluation for 2009; in conformity with the valuation roll in force and based on all taxable properties including all registered agricultural operations.

This tax rate relates to budget expenses that are not compensated.

Article 4 Police tax

Further, the special **POLICE** tax is set at \$ 0,1353 per \$ 100,00 of evaluation for 2009, in conformity with the valuation roll in force and based on all taxable properties including all registered agricultural operations, specifically for the costs of police protection by the QPF (*Sûreté du Québec*).

Article 5 Maintenance A/S tax

The MAINTENANCE tax rate is set at \$ 0,3245 per \$ 100,00 of evaluation for 2009; in conformity with the valuation roll in force and based on all taxable properties including all registered agricultural operations having the municipal water and/or sewer services.

This tax rate relates to budget expenses that are not compensated.

Article 6 Fee for pick-up, transport and disposal of household waste

The fee for pick-up, transport and disposal of household waste is set at \$ 110,00 per household for all permanent and seasonal residences, as well as all registered agricultural operations.

The cost of this service must, in all cases, be paid by the property owner and is considered as general property tax.

Article 7 Fee for pick-up, transport and disposal of recyclable materials

The fee for pick-up, transport and disposal of recyclable materials is set at \$ 62,58 per household for all permanent and seasonal residences, as well as all registered agricultural operations.

The cost of this service must, in all cases, be paid by the property owner and is considered as general property tax.

Article 8 Fee for pick-up, transport and disposal of organic materials (compost)

The fee for pick-up, transport and disposal of organic materials (compost) is set at \$ 40,50 per household for all permanent and seasonal residences, as well as all registered agricultural operations.

The cost of this service must, in all cases, be paid by the property owner and is considered as general property tax.

Article 9 Fee for the draining of private septic tank

The fee for the draining of private septic tank done during year 2008 is set at \$ 54,93 for a selective draining 3.4, \$ 66,24 for a complete draining 3.4, \$ 98,08 for a selective draining 4.8 and \$ 123,54 for a complete draining 4.8 for all permanent and seasonable residences as well as all registered agricultural operations which are not connected to the municipal sewer system and have a private septic tank to be drained.

The cost of this service must, in all cases, be paid by the property owner and is considered as general property tax.

Article 10 Fee for dog license

The fee for dog license is set at:

- \$ 10,00 for male dog or female dog which has been spayed
- \$ 20,00 for female dog which has not been spayed
- \$ 20,00 for a second dog.

The fee for the lost or the destruction of the tag is set at 5,00 \$.

The cost of the license must, in all cases, be paid by the dog owner or dog guardian, and is considered as general property tax.

Article 11 Number and due date of payments

All taxes or amounts owed are payable in four (4) instalments:

- the first (1st) to be paid minimum thirty (30) days after the sending date on the tax bill, that is to say March 3, 2009;
- the second (2nd) to be due sixty-two (62) days after the first instalment, that is to say May 4, 2009;
- the third (3rd) to be due sixty (60) days after the second instalment, that is to say July 3, 2009;
- and the fourth (4th) to be due ninety-four (94) days after the third instalment, that is to say October 5, 2009.

To be eligible for the above instalment schedule, the total bill for taxes must exceed \$ 300,00.

Article 12 Relating to a correction to the valuation roll

Article 11 applies as well to all supplementary taxes or taxes due as a result of a correction to the evaluation roll and any municipal compensation.

Article 13 Interest rate and penalty

The interest rate for any amounts owed is 15 % per year.

A 5 % penalty will be charged on all taxes and amounts owed, as of the thirty (30) days after billing date.

When a payment is not made on the due date, interest will be computed on the overdue portion only.

Article 14 Returned cheque or payment order

Where a cheque or other payment order is received by the Municipality and payment there of is refused by the drawee, an administration charge in the amount of \$ 20,00 may be claimed from the drawer of the cheque or payment order.

Article 15 Coming into force

The present bylaw will go into force in accordance with the law.

Signed and adopted by the Municipality of Village of Ayer's Cliff at the special meeting held on December 15, 2008.

Ghislaine Poulin-Doherty
Director General / Secretary-treasurer

Isabel Marcotte
Pro-Mayor