

**CANADA  
PROVINCE OF QUÉBEC  
REGIONAL COUNTY OFFICE  
OF ARGENTEUIL  
TOWNSHIP OF WENTWORTH**

**BY-LAW NUMBER 2020-002**

**BY-LAW RELATING TO THE RATE OF TRANSFER DUTIES  
APPLICABLE TO TRANSFERS WHERE THE TAX BASE  
OF IMPOSITION EXCEEDS \$500,000**

**WHEREAS** under the *Act respecting duties on transfers of immovables* (LRQ, c. D-15.1) the Municipality must collect a fee on the transfer of any immovable located in its territory, calculated according to the tax base established in accordance with the second paragraph of article 2;

**WHEREAS** under article 147 of the *Act mainly to recognize that municipalities are local governments and to increase their autonomy and powers* as such, amending article 2 of the *Act respecting duties on transfers of immovables* (LRQ, c. D-15.1)

**WHEREAS** under article 2 of the *Act respecting duties on transfers of immovables* (LRQ, c. D-15.1), a municipality may, by By-Law, fix a rate higher than that provided for in this article, and this, for any portion of the tax base that exceeds \$ 500,000;

**WHEREAS** a Notice of Motion for this By-Law was duly given by Councillor Philippe Cyr at the regular Council Meeting of January 13<sup>th</sup>, 2020 and that the draft By-Law was presented and deposited at this same meeting.

**THEREFORE** it is proposed by Councillor Philippe Cyr and  
**RESOLVED** that the Municipality of the Township of Wentworth orders and statutes by the present By-Law as follows, namely:

**ARTICLE 1 - PREAMBLE**

The preamble of the present By-Law forms an integral part of the By-Law.

**ARTICLE 2 - GENERAL PROVISIONS**

**Tax base:** the tax base for the transfer duties within the meaning of the second paragraph of article 2 of the Act.

**Act:** *Act respecting duties on transfers of immovables* (LRQ, c. D-15.1)

**Transfer:** a transfer within the meaning of article 1 of the Act.

**Municipality:** Township of Wentworth

**ARTICLE 3 - RATE OF TRANSFER DUTIES APPLICABLE TO TRANSFERS WHERE THE TAX BASE EXCEEDS \$ 500,000.00**

The rate of the transfer duty on the transfer of an immovable for the portion of the tax base exceeding \$ 500,000.00 is fixed as follows:

- \$ 500,000.00 and over is 3%

**ARTICLE 4 – INDEXATION**

The tax base provided for in Article 3 of this By-Law is subject to annual indexation in accordance with Article 2.1 of the Act.

**ARTICLE 5 – LANGUAGE**

In case of differences between the French and English versions, the French version prevails.

**ARTICLE 6 – COMING INTO EFFECT**

The present By-Law will come into effect in accordance with the law.

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**Jason Morrison**  
Mayor

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**Natalie Black**  
General Manager, Secretary-Treasurer

Notice of motion:  
Deposit draft By-Law:  
Adoption of By-Law:  
Public notice:

January 13<sup>th</sup>, 2020  
January 13<sup>th</sup>, 2020  
February 3<sup>rd</sup>, 2020  
February 7<sup>th</sup>, 2020