

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

**BY-LAW NUMBER 2021-001**

**BY-LAW TO SET THE TAX RATES AND TARIFFS AND CONDITIONS  
OF THEIR COLLECTION FOR 2021 FINANCIAL YEAR**

**WHEREAS** the Municipality of the Township of Wentworth has adopted its Budget for 2021 which contains revenues at least equal to its expenditures;

**WHEREAS** a Notice of Motion and presentation of the Draft By-Law was given at the Council Meeting of December 7<sup>th</sup>, 2020;

**THEREFORE**, it is proposed by Councillor David Smith and decreed that the Council of the Municipality of the Township of Wentworth orders and statutes by the present By-Law as follows:

**ARTICLE 1 - Preamble**

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

**ARTICLE 2 - Fiscal Year**

The Tax Rates and Tariffs enumerated hereafter apply for 2021 Fiscal year.

**ARTICLE 3 - General Property Tax**

A General Property Tax is, by the following, set and levied from all taxable immovables of the Municipality based on their value that appears on the evaluation roll at a rate of \$0.4690 / \$100.00 of evaluation.

**ARTICLE 4 – MRC Quote-Part**

A tax to finance the MRC of Argenteuil Quote-Part is by the following, set and levied from all taxable immovables of the Municipality based on their value that appears on the evaluation roll at a rate of \$0.0804 / \$100.00 of evaluation.

**ARTICLE 5 – Residual Materials**

For the purpose of financing the collection, transportation and treatment of Residual Materials, each owner of a building with an erected residence located on the territory of the Municipality is required and will be required to pay a compensation fee in the amount of \$204.06 / housing unit for each building owned.

**ARTICLE 6 - Sûreté du Québec**

A tax to finance the Sûreté du Québec costs is by the following, set and levied from all taxable immovables of the Municipality based on their value that appears on the evaluation roll at a rate of \$0.0811 / \$100.00 of evaluation.

**ARTICLE 7 – Applicable tariff for Borrowing By-Law Number 2014-004**

The applicable tariff for Borrowing By-Law Number 2014-004 that decrees the acquisition and the upgrading of Lac Roger Dam is \$112.17 per unit of evaluation on the sector as described in Annexe “B” of Borrowing By-Law Number 2014-004.

**ARTICLE 8 – Applicable tariff for Borrowing By-Law Number 2008-003**

The applicable tariff for Borrowing By-Law Number 2008-003 to decree a loan to finance the purchase of an Emergency Auto Pump Tanker Fire Truck as well as various fire equipment is \$17.52 per unit of evaluation, except for roads and lakebeds, for the whole territory.

**ARTICLE 9 – Applicable tariff for Borrowing By-Law Number 2018-005**

The applicable tariff for Borrowing By-Law Number 2018-005 decreeing a loan to finance the construction of a new Town Hall as well as professional fees, furniture and various equipment for the offices is \$0.0073 / \$100.00 of evaluation such that it appears on the evaluation roll in effect.

**ARTICLE 10 – Applicable tariff for Borrowing By-Law Number 2019-004**

The applicable tariff for Borrowing By-Law Number 2019-004 decreeing a loan to finance the purchase of a loader including various equipment for the Public Works Department is \$0.00767 / \$100.00 of evaluation such that it appears on the evaluation roll in effect.

**ARTICLE 11 – Reimbursement rate Ch. Lac Grace / des Marguerites**

The contract reimbursement rate for Snow Removal and Sanding Operations on Ch. Lac Grace / des Marguerites is set at \$402.20 per housing unit in accordance with Council Resolution number 20-09-120.

**ARTICLE 12 – Applicable tariff for Boat Wash Certificate**

The applicable tariff for the purchase of a Boat Wash Certificate to access Lake Louisa according to By-Law Number 2015-002-01 "By-Law modifying By-Law 2015-002 concerning the protection of water bodies and access to Lake Louisa"

Taxpayer	-	\$ 10.00
Annual Fee Taxpayer	-	\$ 40.00
Non-Taxpayer	-	\$ 300.00

### **ARTICLE 13 - Number and Dates of Installments**

All municipal taxes may be paid, at the choice of the debtor, in one (1) single payment or in three (3) equal installments when on a single account the total of the taxes are equal or greater than \$300.00.

The latest date for the first installment of municipal taxes is thirty (30) days following the mailing of the municipal tax invoice and all subsequent installments must be made sixty (60) days respectively from the previous payment.

However, Council authorizes the General Manager and Secretary Treasurer to prolong the payment due date by fixing another date whereby the single payment is due or any of the equal installments.

### **ARTICLE 14 – Utilization codes**

The utilization codes 4550, 4562, 7431, 7600, 7611, 9310 and 9320 having an evaluation of \$100 or less on the municipal roll in effect are exempt from taxation.

### **ARTICLE 15 - Interest rates on arrears**

From when the taxes are due, all unpaid balances will bear an annual interest rate of 12%.

This rate also applies to all unpaid due amounts prior to the application of this By-Law.

### **ARTICLE 16 - Administration fees**

Administration fees in the amount of \$50.00 will apply to all cheques or money orders that are not honoured by the creditor.

The Council authorizes the General Manager and Secretary-Treasurer to impose a fee in the amount of \$15.00 on all reminder notices sent during July and December to all accounts with an overdue balance exceeding \$30.00.

### **ARTICLE 17 - Other stipulations**

The stipulations of Articles 15 and 16 also apply on all municipal taxes or compensations collected by the Municipality as well as any complementary municipal taxes derived from a modification to the evaluation roll.

### **ARTICLE 18 - Language**

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

### **ARTICLE 19 - Coming Into Effect**

The present By-Law will come into effect according to 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:

December 7<sup>th</sup>, 2020  
December 7<sup>th</sup>, 2020  
January 11<sup>th</sup>, 2021  
January 15<sup>th</sup>, 2021