

**CANADA  
PROVINCE OF QUEBEC  
MUNICIPALITY OF THE TOWNSHIP OF HARRINGTON**

**BY-LAW NUMBER 298-2023 DECREERING THE IMPOSING OF  
TAXES AND COMPENSATIONS FOR THE YEAR 2023**

**WHEREAS** the Municipality of the Township of Harrington has adopted its budget for the year 2023;

**WHEREAS** it is necessary to determine the property tax rates and compensation for municipal services during the 2023 fiscal year;

**WHEREAS** the financial policy aims to maximize financial, material and human resources in order to control the increase in the tax rate while maintaining a social and financial balance;

**WHEREAS** a notice of motion was duly given at the extraordinary council sitting held on January 24, 2023;

**FOR THESE REASONS,**

**THE COUNCIL OF THE MUNICIPALITY OF THE TOWNSHIP  
OF HARRINGTON ENACTS THE FOLLOWING:**

**ARTICLE 1 - PREAMBLE**

The preamble is an integral part of these rules.

**ARTICLE 2 - FISCAL YEAR**

The rate and tariffs listed below apply for the 2023 fiscal year.

**ARTICLE 3- GENERAL PROPERTY TAXES**

A general property tax is hereby imposed and will be levied on all taxable immovables in the municipality according to their value as it appears on the assessment roll at a rate of \$0.4308 per \$100.00 of property evaluation, for the year 2023.

**ARTICLE 4 - SÛRETÉ DU QUÉBEC**

In order to pay the costs associated with the Sûreté du Québec, a tax is hereby imposed and will be levied on all taxable immovables of the municipality according to their value as it appears on the assessment roll, at a rate of 0 \$.0858 per \$100.00 of valuation, for the year 2023.

**ARTICLE 5 - SHARE OF THE MRC D'ARGENTEUIL**

In order to pay the share of the MRC d'Argenteuil, a tax is hereby imposed and will be levied on all the taxable buildings of the

municipality according to their value as it appears on the assessment roll, at a rate of \$0.0910 per \$100.00 of valuation, for the year 2023.

#### **ARTICLE 6 - FIRE PROTECTION AND PUBLIC SECURITY DEPARTMENT**

In order to pay the costs associated with the fire protection and public security service, a tax is hereby imposed and will be levied on all taxable immovables of the municipality according to their value as it appears on the assessment roll. of assessment, at a rate of \$0.0601 per \$100.00 of valuation, for the year 2023.

#### **ARTICLE 7- DEBT SERVICE**

In order to pay the costs associated with servicing the debt, a special tax is hereby imposed and will be levied on all taxable immovables of the municipality according to their value as it appears on the assessment roll, at a rate of \$0.0471 per \$100.00 of valuation, for the year 2023.

#### **ARTICLE 8 - RATES APPLICABLE TO LOAN BY-LAW 278-1-2017 – LAC DES ESCLAVES SECTOR**

The rates applicable to loan by-law 278-1-2017, as established by by-law, are as follows:

To provide for 22.5% of the expenses associated with servicing the debt relating to the acquisition of the land base of Lac des Esclaves Road and the upgrading of said road, a special tax is hereby imposed and will be levied on all taxable properties located along Lac des Esclaves Road, according to their value as it appears on the assessment roll, at a rate of \$0.0825 per \$100.00 of valuation, for the year 2023.

To provide for 52.5% of the expenses associated with servicing the debt relating to the acquisition of the base of Lac des Esclaves Road and the upgrading of said road, compensation is hereby imposed and will be deducted from each of the owners of one or more taxable buildings located along Lac des Esclaves Road at the rate of \$241.30 for the year 2023.

#### **ARTICLE 9- COMPENSATION FOR THE WASTE MANAGEMENT SERVICE**

To pay for residual materials management services, namely:

- Removal and transport of waste and various scrap
- Removal, transport and treatment of recyclable materials
- Removal of organic matter,

It is, by this by-law, imposed and will be required, for the year 2023, sufficient compensation from all owners of taxable buildings of the Municipality, this compensation being distributed among them according to the following pricing method:

- Residence – for each dwelling: \$195
- Commerce and industry unit - Other premises: \$195

Owners of taxable buildings whose building value is \$10,000 or less are exempt from this compensation if no residual materials management service is used by these taxable buildings.

#### **ARTICLE 10 – NUMBER AND DATES OF PAYMENTS**

All municipal taxes may be paid, at the choice of the debtor, in a single payment or in four (4) installments, when in an account, the total of these taxes is equal to or greater than \$300.00. The four (4) payments are established according to the following distribution:

1st installment: 25%

2nd installment: 25%

3rd installment: 25%

4th installment: 25%

The last date on which the first payment of municipal taxes can be made is the thirtieth (30th) day following the mailing of the tax bill and any payment subsequent to the first must be made respectively on the sixtieth (60th) day on which the previous payment can be made.

If the first installment or only installment is not paid on or before the scheduled due date, this first installment or only installment becomes due (only) and bears interest from that date at the rate provided for in Article 12.

If the second installment is not paid on or before the scheduled due date, this second installment becomes due (only) and bears interest from that date at the rate provided for in Article 12.

If the third installment is not paid on or before the due date, this third installment becomes due (only) and bears interest from that date at the rate provided for in Article 12.

If the fourth installment is not paid on or before the due date, this fourth installment becomes due (only) and bears interest from that date at the rate provided for in Article 12.

When a payment is due on a weekend or statutory holiday, payment can be made on the next business day without penalty.

All taxes and compensations established and taxable by this by-law become due and payable at the office of the municipality or at any Caisse Populaire Desjardins or banking institutes accepting payment.

#### **ARTICLE 11- OTHER REQUIREMENTS**

The prescriptions of section 10 also apply to all municipal taxes or compensation collected by the municipality, as well as to municipal tax supplements resulting from a change in the assessment roll.

#### **ARTICLE 12 – INTEREST RATES ON ARREARS**

From the time the taxes become payable, any unpaid balance bears interest at the annual rate of 15%.

This rate also applies, from January 1<sup>st</sup>, 2023, to all receivables and accounts receivable unpaid before the entry into force of this by-law.

### **ARTICLE 13- ADMINISTRATION FEES**

Administration fees of \$50.00 are required from any drawer of a check or a payment order remitted to the municipality whose payment is refused by the drawee.

### **ARTICLE 14 - ENTRY INTO FORCE**

This by-law comes into force according to the law.

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Daniel St-Onge  
President of the assembly

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France Bellefleur, CPA,CA  
Director general and clerk-  
Treasurer

Notice of motion: January 24<sup>th</sup> 2023

Filing: January 24<sup>th</sup> 2023

Adoption of the by-law: February 13<sup>th</sup> 2023

Entry into force: February 14<sup>th</sup> 2023