

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

**BY-LAW NUMBER 305-2024 DECREERING THE IMPOSITION  
OF TAXES AND COMPENSATIONS FOR THE YEAR 2024**

**WHEREAS** the Municipality of the Township of Harrington has adopted its budget for the year 2024.

**WHEREAS** it is necessary to determine property tax rates and compensation for municipal services during the 2024 fiscal year.

**WHEREAS** the financial policy aims to maximize financial, material and human resources 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 regular council meeting held January 15, 2024

**FOR THESE REASONS,**

**THE COUNCIL OF THE MUNICIPALITY OF THE TOWNSHIP  
OF HARRINGTON ENACTS AS FOLLOWS:**

**ARTICLE 1 - PREAMBLE**

The preamble forms an integral part of the present by-law.

**ARTICLE 2 - FISCAL YEAR**

The rates and tariffs listed below apply for the 2024 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 shown on the assessment roll at a rate of \$0.4308 per \$100.00 of assessment, for the year 2024.

**ARTICLE 4 - SÛRETÉ DU QUÉBEC**

To pay the costs associated with the Sûreté du Québec, a tax is hereby imposed and will be levied on all taxable immovables in the municipality according to their value as shown on the assessment roll, at a rate of \$0.0884 per \$100.00 of assessment, for the year 2024.

**ARTICLE 5 - MRC D'ARGENTEUIL'S CONTRIBUTION**

To pay the Argenteuil MRC share, a tax is hereby imposed and will be levied on all taxable properties in the municipality according to their value as shown on the assessment roll, at a rate of \$0.0926 per \$100.00 of assessment, for the year 2024.

**ARTICLE 6 - FIRE PROTECTION SERVICE**

To pay the costs associated with the fire protection and public safety 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, at a rate of \$0.0590 per \$100.00 of assessment, for the year 2024.

#### **ARTICLE 7 - DEBT SERVICING**

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 \$0.0389 per \$100.00 of assessment, for the year 2024.

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

The rates applicable to borrowing 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 related to the acquisition of the base of chemin du Lac des Esclaves and the upgrading of said road, a special tax is hereby imposed and will be levied on all taxable immovables bordering chemin du Lac des Esclaves, according to their value as it appears on the assessment roll, at a rate of \$0.0751 per \$100.00 of assessment, for the year 2024.

To provide for 52.5% of the expenses associated with servicing the debt related to the acquisition of the base of Slave Lake Road and the upgrading of said road, compensation is hereby imposed and will be levied from each owner of one or more taxable immovables bordering Slave Lake Road, at the rate of \$239.61, for the year 2024.

#### **ARTICLE 9 - COMPENSATION FOR WASTE MANAGEMENT SERVICES**

Owners of taxable immovables with a building value of \$10,000 or less are exempt from this compensation if no waste management services are used by these taxable immovables.

To pay for waste management services, namely:

- Collection and transportation of waste and miscellaneous refuse
- Collection, transportation and processing of recyclable materials
- Removal of organic materials

It is, by the present by-law, imposed and will be required, for the year 2024, sufficient compensation from all owners of taxable buildings in the Municipality, this compensation being distributed among them according to the following rate structure, except for dwelling units in the Lac des Spectacles sector:

- Residential - for each dwelling: \$202
- Commercial and industrial unit - Other premises: \$202

#### **ARTICLE 9.1 Rate for housing units in the Lac des Spectacles sector**

To provide for the costs associated with residual materials management services for the Lac des Spectacles sector, a fee of \$258.00 is hereby imposed and will be levied, for each housing unit, for the 2024 fiscal year.

## **ARTICLE 9.2 Regularization for housing units in the Lac des Spectacles sector for the year 2023**

Due to a shortfall for the Lac des Spectacles sector in 2023 attributable to a calculation error, we must regularize the 2023 rate by imposing a complementary rate in 2024. A rate of \$63.00 per dwelling unit is hereby imposed and will be levied for the 2024

## **ARTICLE 10 - NUMBER AND DATES OF INSTALMENTS**

All municipal taxes may be paid, at the option of the debtor, in a single instalment or in three (3) instalments, when the total amount of such taxes on an account is equal to or greater than \$300.00, or in three (3) equal instalments as follows:

- 1st instalment: 30 days from date of mailing of tax accounts.
- 2nd instalment: June 15, 2024
- 3rd instalment: September 15, 2024

The latest date on which the first instalment of municipal taxes may be paid is the thirtieth (30th) day following the mailing of the tax bill, and any instalment subsequent to the first must be paid on the sixtieth (60th) day respectively on which the previous instalment may be paid.

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

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

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

When an installment is due on a weekend or statutory holiday, it may be paid on the next business day without penalty.

All taxes and compensations established and imposable by the present by-law become due and payable at the municipal office or at any Desjardins credit union or banking institute accepting payment.

## **ARTICLE 11 - OTHER PROVISIONS**

The provisions of article 10 also apply to all municipal taxes or compensation levied by the municipality, as well as to municipal tax supplements resulting from a modification to the assessment roll.

## **ARTICLE 12 - INTEREST RATE ON ARREARS**

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

This rate also applies, as of January 1, 2024, to all receivables and accounts receivable unpaid prior to the coming into force of the present by-law.

## **ARTICLE 13 - ADMINISTRATION FEES**

An administration fee of \$50.00 will be charged for any check or payment order submitted to the municipality that is declined.

**ARTICLE 14 - COMING INTO FORCE**

This by-law comes into force in accordance with the law.

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Gabrielle Parr  
Mayor

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Steve Deschênes  
Director General &  
Clerk-Treasurer

Notice of motion: January 15, 2024  
Filing and presentation: January 15, 2024  
Adoption of by-law: February 12, 2024  
By-law in force: February 16, 2024