

**DRAFT BY-LAW NUMBER 367-2024 concerning the imposition of taxes and compensations for the year 2025**

**WHEREAS** the Municipality of the Township of Harrington has adopted its budget for the year 2025.

**WHEREAS** it is necessary to determine property tax rates and compensation for municipal services for the year 2025.

**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 regular Council meeting held December 16, 2024.

**WHEREAS** a copy of this by-law has been delivered to the members of the Municipal Council in accordance with the provisions of the Quebec Municipal Code (RLRQ, c. C-27.1);

**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 copy of the by-law is available for public consultation at the beginning of the meeting.

**WHEREAS** the members of Council declare that they have read said by-law and renounce to its reading.

**FOR THESE REASONS,**

**IT IS MOVED BY:** \_\_\_\_\_

**AND CARRIED THAT 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 2025 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 \$0.2434 per \$100.00 of assessment, for the year 2025.

**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 in the municipality according to their value as shown on the assessment roll, at a rate of \$0.0513 per \$100.00 of assessment, for the year 2025.

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

To pay the MRC d'Argenteuil's 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 \$0.0400 per \$100.00 of assessment, for the year 2025.

#### **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 \$0.0295 per \$100.00 of assessment, for the year 2025.

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

To pay the costs associated with debt servicing, a special tax is hereby imposed and will be levied on all taxable immovables of the Municipality according to their value as shown on the assessment roll, at a rate of \$0.0359 per \$100.00 of assessment, for the year 2025.

#### **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 \$0.0309 per \$100.00 of assessment, for the year 2025.

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 \$252.09, for the year 2025.

#### **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.

In order 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 2025, sufficient compensation from all owners of taxable buildings in the Municipality, this compensation being distributed among them according to the following rate structure, with the exception of dwelling units in the Lac des Spectacles sector:

- Residential - for each dwelling: \$205
- Commercial and industrial **unit**- Other premises: \$205

#### **ARTICLE 10 - 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 rate of \$257.50 is hereby imposed and will be levied, for each housing unit, for the 2025 fiscal year.

#### **ARTICLE 11 - 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 of such taxes in an account equals or exceeds \$300.00 or in three (3) equal instalments as follows:

- 1st instalment: 30 days from date of mailing of tax accounts;
- 2nd instalment: June 16, 2025
- 3rd instalment: September 15, 2025

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 respectively on the sixtieth (60th) day 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 a payment is due on a weekend or statutory holiday, the payment may be made 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 12 - 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 13 - INTEREST RATE ON ARREARS**

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

This rate also applies, from January 1, 2025, to all receivables and accounts receivable outstanding prior to the entry into force of these regulations.

#### **ARTICLE 14 - ADMINISTRATION FEES**

An administration fee of \$50.00 will be charged to any drawer of a cheque or payment order remitted to the Municipality whose payment is refused by the drawee.

#### **ARTICLE 15 - COMING INTO FORCE**

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

**ADOPTED UNANIMOUSLY**