CANADA
PROVINCE OF QUEBEC
MEMPHREMAGOG RCM
MUNICIPALITY OF STANSTEAD TOWNSHIP

By-law number 427-2018 establishing budget and assessing the taxation rate for fiscal year 2019

WHEREAS in compliance with article 954 of the *Municipal Code of Quebec*, the Council must prepare and adopt its budget for fiscal year 2019 and provide therein for revenues at least equal to the expenditures provided for therein;

WHEREAS in compliance with the article 988 of *the Municipal Code of Quebec* all taxes must be imposed in a by-law;

WHEREAS article 244.1 of the *Municipal Taxation Act*, a local municipality can, by by-law imposed a financial rate for services offered;

WHEREAS article 252 of the *Municipal Taxation Act,* a local municipality may regulate the number of payments, date of payment and the rules for the application of interest on overdue payments of the tax land and tariffs;

WHEREAS that pursuant to section 981 of the *Municipal Code of Quebec*, the Council may fix the rate of interest applicable to unpaid at the due date taxes;

WHEREAS many buildings are located on private roads, so for which the municipality can not be held to provide certain services;

WHEREAS the amount of estimated revenues and expenditures of $ 3 394 162 each;

WHEREAS a notice of motion was duly given at the meeting on December 3rd, 2018;

THEREFORE, IT WAS ENACTED BY COUNCIL OF THE STANSTEAD TOWNSHIP To ADOPT THIS BY-LAW:

Article 1.

The preamble of this by-law is an integral part.

Article 2. For the purposes of this section, the categories of immovables are:

Housing: Residential buildings only.

Business: commercial buildings and operators where 15% or more of the building is used for commercial purposes (rating R of 5 or more according to the current assessment roll).

Commercial premises: mainly residential buildings, but including premises for professional, craft or commercial purposes, and operating less than 15% of the building for commercial purposes (with a rating of R 4 or less according to the assessment roll in Force).

Tourist accommodation: buildings serving and / or intended to serve as a place of accommodation by renting rooms, beds, apartments, suites, all furnished and subject to payment. This category includes hotels, inns, motels and tourist residences (cottages renting short-term) recognized by the Corporation of the tourist industry of Quebec (CITQ).

Vacant land: land with no building.

Other: property with a building value of $ 50,000 or less.

An evaluation unit can belong to several categories concurrently and will be charged for each category.

Article 3. The budget is an integral part of it and the tax rates listed below apply for fiscal year 2019 only.

Article 4. The Council is authorized to carry out the following financial activities, namely:

REVENUES	
TAXES	**BUDGET**
Taxes Property	**$1 725 962**
RCM Share	**$227 806**
Police SQ	**$448 490**
Special General Taxes 203-2000 & 204-2000 & 246-2003 & 384-2016 & 412-2018	**$ 2 438**
Compressor tax of Fitch Bay sewer treatment plant	**$1 485**
Compressor tax of Georgeville sewer treatment plant	**$ 2 250**
Aqueduc Fitch Bay loan	**$3 343**
Sanitation Georgeville -debt	**$ 14 863**
Loan by-law 389-2016	**$9 383**
Aqueduct service	**$24 763**
Sewer system Fitch Bay	**$26 910**
Sewer system Georgeville	**$ 29 855**
Collection of waste	**$205 421**
Emptying Septic Tanks	**$45 989**
Other revenues from local source	**$ 8 615**
Mutation right	**$211 000**
Transfer	**$272 315**
Public Security	**$47 700**
Fines and interests	**$10 500**
Other revenues	**$75 074**
TOTAL REVENUES	**$3 394 162**

EXPENSES	
Administration	**$618 032**
Public Security	**$730 481**
Road network	**$1 172 915**
Environmental Health	**$553 816**
Town Planning	**$178 707**
Leisure	**$166 399**
Financing charges	**$8 723**
Refunding the debt and and working capitals	**$103 872**
Allocation of unallocated surplus for budgetary conciliation purposes	***$-138 783***
TOTAL EXPENSES	**$ 3 394 162**

Article 5. Tax rate of general property

A general property tax of **$ 0.2980** per hundred dollars of assessed value as entered on the assessment roll for 2019 is imposed and levied for fiscal year 2019 of any immovable property situated in the territory of the municipality.

Article 6. Tax rate of Sûreté du Québec

The rate of the SQ is **$ 0.0774** per hundred dollars of assesses value.

Article 7. Tax rate of quota share of RCM Memphrémagog

Rate of the quota share of the RCM is based on **$ 0.0393** per hundred dollars of assesses value.

Article 8. The rate of borrowing by-laws 203-2000 and 204-2000 in the Georgeville area, the Fitch Bay aqueduct working capital tax rate under by-law 246-2003 and the rate of taxes of the booster fund for the Fitch Bay wastewater treatment plant under by-law 384-2016 the tax rate of the blowers' working capital fund for the Georgeville wastewater treatment plant pursuant to by-law 412-2018 - 10 % to all and taxation of non-taxable properties - 10% for all and taxation of non-taxable immovables

Pricing distributed throughout the municipality to pay compensation for by-laws 203-2000 and 204-2000 authorizing the construction of a wastewater treatment system in Georgeville, authorizing a loan and requiring compensation in the Georgeville sector, nationwide rates to offset compensation in respect of regulation 246-2003 decreeing a loan and an expenditure for the performance of work to bring the supply and quality standards up to standard drinking water in Fitch Bay and imposing taxation on taxpayers for non-taxable immovables including municipal immovables for which the water and sewer service charges are also billed to the whole, the rate distributed over the municipality to pay compensation in respect of by-laws 384-2016 and 412-2018 authorizing the Acquisition of the blowers at the Fitch Bay and Georgeville treatment plants, authorizing a working capital loan and requiring compensation in the Georgeville and Fitch Bay area amount to **$ 0.0004** / one hundred dollar valuation.

Article 9. Tax rate concerning the loan by-laws numbers 203-2000 and 204-2000 on the wastewater in Georgeville sector- 90% to the sector

Amount distributed in the Georgeville area to pay compensation in relation to by-laws 203-2000 and 204-2000 authorizing the completion of construction of a wastewater treatment system in Georgeville, authorizing a loan and demanding compensation in the Georgeville sector amounted to **$ 165.15** per unit of area concerned.

Article 10. Tax rate for the working capital of the aqueduct loan of Fitch Bay (By-law no. 246-2003) – 90% to the sector

Amount distributed in the Fitch Bay area to pay compensation in relation to by-law 246-2003 ordering a loan and expense for the execution of the work of upgrading the supply and quality of drinking water in Fitch Bay prescribing the imposition from the taxpayers of Fitch Bay sector amounts to **$ 59.17** per unit of area concerned.

Article 11. The rate of loan by-law number 384-2016 - 90% to the sector

Pricing allocated to the Fitch Bay area to compensate for settlement of by-law 384-2016 issuing a loan and expense to acquire two boosters for the Fitch Bay wastewater system and to tax the taxpayers of Fitch Bay area amount to **$ 0.0212** / per hundred dollars of assesses value.

Article 12. The rate of loan by-law number 412-2018 - 90% to the sector

Amount distributed in the Georgeville area to pay compensation in respect of By-law 412-2018 decreeing a loan and an expenditure the acquisition of two booster pumps for the Georgeville sewage system and decreeing the taxation of taxpayers in the Georgeville area is $ 0.0065 / one hundred dollars of evaluation.

Article 13: Tax rate for Fitch Bay aqueduct is set at $ 505.36 per unit.

The units are determined as follows:	
Housing	1 unit
Commercial / Business	1.5 unit
Commercial premises	0.25 unit/premises
Tourist accommodation facility	0.25 unit/bedroom
Others	0.5 unit

Article 14. Tax rate of Fitch Bay sewer is set at $ 549.18 per unit for the concerned sector.

The units are determined as follows:	
Housing	1 unit
Commercial / Business	1.5 unit
Commercial premises	0.25 unit/premises
Tourist accommodation facility	0.25 unit/bedroom
Others	0.5 unit

Article 15. Tax rate of Georgeville sewer is set at $ 339.26 per unit for the concerned area.

The units are determined as follows:	
Housing	1 unit
Commercial / Business	1.5 unit
Commercial premises	0.25 unit/premises
Tourist accommodation facility	0.25 unit/bedroom
Others	0.5 unit

Article 16. Tax rate for the collection, transportation and disposal of waste.

The rate for the waste management is set at **$ 181.07** per unit.

The units are determined as follows:	
Housing	1 unit
Commercial / Business	1.5 unit
Commercial premises	0.25 unit/premises
Tourist accommodation facility	0.25 unit/bedroom
Others	0.5 unit

Article 17. Tax rate on emptying septic tank

The tax rate establishing the emptying of septic tank is: **$123.12** on a selective emptying

Type of tank	Every 2 years/permanent	Every 4 years /seasonal
standard tank with a septic field	$61.56	$30.78

Sealed tanks and steel tanks (**emptying tank mandatory every two years**)

Type of tank	Cost per emptying	Cost per year
Tank of 750 gallons or less	$112.98	$56.49
Tank of 1500 gallons or less	$192.46	$96.23
Tank of 2000 gallons or less	$258.30	$129.15
Tank of 2000 gallons or more	$280.78	$140.39

If the municipality has to go back to the property due to the owner's fault, the cost charges mentioned above will be charged again to the owner of the property.

For islands on the territory, the full cost of the emptying will be charged in entirety plus administrative charges to the owner.

Article 18. Rate for the repayment of borrowing by-law number 389-2016 decreeing an expenditure of $ 143,000 and a loan of $ 143,000 for the purposes of financing the upgrading program for septic installations.

To meet the expenses incurred in respect of the interest and the capital repayment of the annual installments of the loan, it is by the present by-law required and it will be deducted, annually, during the term of the loan, on each immovable which benefits from this program, compensation based on the value of the individual work performed on the said building.

The amount of this compensation will be established annually by dividing the expenses incurred in respect of the interest and the capital repayment of the loan in proportion to the financial assistance granted on each of the beneficiary properties whose owner is subject to the payment of this compensation.

Article 19. Cost of staff

In the event that a staffing cost is to be paid to the Municipality by the applicant for the service, the cost shall be established on the basis of the employee's hourly wage in effect at the time of service, plus 15% administration.

Article 20. Compensation for municipal services

For buildings exempt from property taxes on Article 204 of the *Loi sur la fiscalité municipale CF .2.1 in paragraphs 4, 5,10,11,and 19* , a compensation for municipal services will be taxed on the total assessment 50 % of total rate provided for in Article 4 of this by-law.

Article 20. The rate of interest on arrears of municipal taxes

The interest rate applicable on the said balance of the tax assessment and tariff for municipal services is 10% per year, plus a penalty of 5% per year.

The interest rate applicable on the balance of any invoice issued by the Municipality is 10% per year and, in addition, a penalty of 5% per year.

Article 21. Arrangements for payment

Property taxes must be paid in a single payment. However, when in an account, the total is equal or over $ 300 the amount can be paid, at the option of the debtor in a single payment or in four equal installments. (The provisions of Article 252, paragraph 2, of the *Municipal Taxation Act* apply.),

The provisions of this article shall also apply to all municipal taxes or compensations collected by the municipality, as well as municipal tax surcharges resulting from a change in the assessment roll.

1) The first installment (1st) is due on the thirtieth (30th) day following the mailing of accounts; on March 20th, 2019.
2) The second installment (2nd) is payable on May 22nd, 2019.
3) The third (3rd) installment is due on July 24th, 2019.
4) The fourth (4th) installment is due September 25th, 2019.

Article 22. Administrative Fee

An administration fee of $ 35.00 will be charged for every check or payment order refused by the financial institutions.

Article 23. Miscellaneous

The municipality does not collect taxes when the tax bill is $ 2 or less.

Any credit or debit balance of less than $ 30 from taxes, various invoices, is on file and will be due on the next installment.

Article 24. Entry into force

This by-law shall enter in force under the Act.

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Francine Caron Markwell,	**Me Josiane Hudon**
Mayor	**Director General and secretary-treasurer**

Notice of motion	November 13th, 2017
Adoption:	December 11nd, 2017
Public notice on entry in force:	December 12th, 2017

THE FRENCH VERSION PREVAILS