

BY-LAW NUMBER 2021-031

IMPOSING THE RATES OF TAXES FOR THE FISCAL YEAR 2021

WHEREAS the Council of the Municipality of Kazabazua has adopted the budget for the fiscal year 2021 on December 15, 2020;

WHEREAS it is expedient to impose and levy, within the limits fixed by the laws, by direct taxation on the taxable property of the territory of the Municipality of Kazabazua, any sum of money necessary to meet the expenses of operation and investment or for any special purpose within the limits of its powers;

WHEREAS a notice of motion was previously given, in accordance with the Act, at the extraordinary meeting held on December 15, 2020 and that a draft by-law was tabled by the member of council who gave the notice of motion, that an application for exemption from reading has been requested and that each member of the council present acknowledges having received a copy of the draft by-law and declares having read it and renounces its reading;

WHEREAS Council takes into account by-law 2021-031 imposing the tax rate for the fiscal year 2021;

CONSEQUENTLY, IT IS MOVED by Sylvain La France, **SECONDED** by Craig Gabie and resolved that Council decrees as follows:

SECTION I
INTERPRETATIVE PROVISIONS

1. Unless stated otherwise, the expressions and terms and following words, in this By-Law, the meaning and application attributed by this present article are hereinafter assigned to them.

1⁰ the term "residential immovable" means a dwelling, house, apartment, private residence, cottage, vacation home or other place usually occupied or intended to be occupied as a dwelling by one or more persons Whether the premises are actually occupied or not.

2⁰ the term "commercial immovable" means any place in which an economic or administrative activity in the field of finance, commerce or services is carried on for gain or otherwise, a trade, an art, a profession or any other activity constituting A means of profit, gain or existence, other than employment or office.

3⁰ the term industrial "industrial building" means any premises in which an activity in industry is carried on for gainful purposes.

4⁰ the term "agricultural immovable" means any agricultural operation registered with the Quebec Ministry of Agriculture, Fisheries and Food.

SECTION II
PROPERTY TAXES

2. In order to provide for the operating expenses of the municipality of Kazabazua, a general property tax is imposed and levied for the fiscal year 2021 on all the taxable immovable entered on the property assessment roll in force in the territory of the municipality of Kazabazua. The rate is set at point seventy-nine cents (\$ 0.79) per one hundred dollars (\$ 100) evaluation.

SECTION III
COMPENSATION

3. In order to provide for the wastewater treatment expenses of the territory of the municipality, compensation is imposed and levied for the fiscal year 2021 on all the units listed below on the territory of the municipality of Kazabazua:

1⁰ residential unit: \$ 112
Identify by code 40 Resident

2^o non-residential units: \$ 84
Identify by code 41 Non-resident

3^o business units: \$ 221
Identify by code 43 Inns

4^o other units: \$ 166
Identify by code 44 others

4. In order to provide for the collection of transport and disposal of household and similar waste in the municipality of Kazabazua, compensation is levied for the financial year 2021 on all the units listed below on the territory of the municipality of Kazabazua:

1^o residential unit: \$ 83
Identify by code 1

2^o business units or industrial: \$ 233
Identify by code 2, 3, 7, 8, 9, 20.

3^o business units or services: \$ 133
Identify by code 4, 5, 6, 10, 11, 12, 13, 14, 15, 17, 18, 19, 21.

4^o commercial or industrial units: \$ 183
Identify by code 16.

5. In order to provide for the collection of transport and disposal of recyclable materials in the municipality of Kazabazua, compensation is levied for the financial year 2021 on all the units listed below on the territory of the municipality of Kazabazua:

1^o residential unit: \$ 26
Identify by code 50,

2^o business units or industrial: \$ 40
Identify by code 51, 52, 56, 57, 58, 69.

3^o business units or services: \$ 32
Identify by code 53, 54, 55, 59, 60, 61, 62, 63, 64, 66, 67, 68, 70.

4^o commercial or industrial units: \$ 47
Identify by code 65 Retail Store

6. In order to provide for the collection of transport and disposal of organic materials in the municipality of Kazabazua, compensation is levied for the financial year 2021 on all the units listed below on the territory of the municipality of Kazabazua:

1^o each residential, commercial and business unit: \$55
Identify by code 80.

SECTION IV DEBTOR

7. The debtor and co-debtors shall be liable to pay the taxes due to the municipality of Kazabazua. For the purposes of this Regulation, the debtor is defined as the owner within the meaning of the Act respecting municipal taxation on whose behalf a unit of assessment is entered on the assessment roll or, in the case of immovable covered by An Act respecting municipal taxation, the person liable to pay the property taxes imposed on that immovable or the amount in lieu thereof.

SECTION V PAIEMENT

8. The debtor of municipal taxes for 2021 is entitled to pay in 3 equal installments:

1^o the first being thirty (30) days after sending the tax account, representing 40% of the total amount, due date April 1st, 2021

2^o the second payment, ninety (90) days after the first payment, 30% of the total amount, due on July 1st, 2021,

3^o the third payment, sixty (60) days after the second payment, 30% of the total amount, due date September 1st, 2021;

9. To benefit from this right, the debtor must receive a tax account equal to or greater than \$ 300 for each unit of assessment. It is further decreed that service charges be included in the calculation of the application of payment in 3 installments.

10. Where a payment is not made within the prescribed period, only the amount of the payment due shall be immediately due and bear interest.

SECTION VI
INTERESTS AND FEES

11. the taxes shall bear interest at the rate of 15% per annum for payment, supplement or refund of taxes from the expiration of the applicable period.

Notwithstanding what precedes, the council may, as often as in the course of the year, decree by resolution a rate of interest different from that provided for in the first paragraph.

12. An administration fee in the amount of \$ 35 will be claimed from the drawer of a check or other payment order when the check or payment order given to the Municipality is rejected by the drawer.

SECTION VII
MISCELLANEOUS DISPOSITIONS

13. The taxes mentioned in this By-Law do not have the effect of restricting the levying or imposition of any other taxes provided for or decreed by any other municipal by-law.

14. The taxes or compensations imposed under this By-Law are for the fiscal year 2021.

15. This By-Law comes into force in accordance with the Law.

CARRIED

**Notice of motion given December 15, 2020
Project By-Law presented December 15, 2020
By-Law adopted January 12, 2021
Publication and Entry into force January 13, 2021
Adoption resolution 2021-01-012**



Robert Bergeron
Mayor

Pierre Vaillancourt, DMA
Director General / Secretary-Treasurer