

**BY-LAW No 06-20**

**ADOPTION OF BY-LAW NO. 06-20 – ADOPTION OF THE 2007 BUDGET AND THE LEVYING OF TAXES AND COMPENSATIONS FOR SERVICES IN THE YEAR 2007**

WHEREAS a notice of motion of this by-law was given at a special council meeting on November 22, 2006 by the mayor, Mr. Edward McCann;

CONSEQUENTLY, it is

Moved by           Lawrence Tracey  
Seconded by       Raymond Gougeon

AND RESOLVED THAT the present proposed by-law be adopted and that it be ruled and decreed as follows :

**ARTICLE 1**       Adopt the budget of revenues and expenses for the year 2007 in the amount of \$ **5,284,378.00**.

**ARTICLE 2**       For the implementation of this budget, the general land taxes, taxes for investments, loans and others, service and compensation taxes will be levied according to the following chart :

<b><u>GENERAL TAX</u></b>	<b>2007</b>	<b>Rate per 100\$</b>
Non-residential property		<b>0.5293</b>
6 apartments or more		<b>0.5293</b>
Vacant lot		<b>0.5293</b>
Residual property		<b>0.5293</b>
Agricultural		<b>0.5293</b>
M.R.C.		<b>0.0824</b>
POLICE		<b>0.2641</b>
<i>Tax for investments</i>		<b>0.0023</b>
<i>Loan tax lagoon 25%</i>		<b>0.0043</b>
Loan tax Freightliner-fire dept		<b>0.0046</b>
Rolling fund tax - GMC 2000-fire dept		<b>0.0025</b>
Loan tax firetruck (interests)		<b>0.0047</b>
Loan for paving tax (interests)		<b>0.0215</b>
Total		<b>0.9157</b>
Properties for which compensation can be obtained will be invoiced at the rate of::		<b>0.9157</b>

**SUMMARY OF SERVICE TAXES FOR 2007**

<b><u>WATER</u></b>	<b>Rates 2007</b>
<i>residential water</i>	199.12
<i>water small business</i>	227.56
<i>water large business</i>	339.02

<b>SEWERS</b>	<b>COST PER USER</b>
<i>sewers (313-17-4=288)</i>	203.31
Sewers small business	232.34
Sewers large business	346.20

**Sub-total**

	RATE
ASSESSMENT REIMBURSEMENT LAGOON 75%	0.2685

<b>RESIDUAL MATERIALS</b>	
<i>residential garbage</i>	182.48
<i>residential-business garbage</i>	203.29
<i>garbage small business</i>	203.29
<i>garbage big business</i>	257.96
<b>verification septic installations per property except Quyon sector that has sewers</b>	<b>16.95 \$</b>
<b>Rate for recycling bins per property</b>	<b>62.00 \$</b>

**METHOD OF PAYMENT**

**ARTICLE 3** Method of payment of taxes and compensations provided in the present by-law are as follows :

- 1) all tax or compensation invoices to which the total does not exceed \$300.00, **the invoice must be paid in one instalment on March 1<sup>st</sup>, 2007**
- 2) all tax or compensation invoices to which the total is or exceeds \$300.00, **the debtor has the right to pay the invoice in one or three instalments as follows :**

Three equal instalments :

- The first instalment must be paid **by March 1<sup>st</sup>, 2007**
- The second instalment must be paid **by April 30<sup>th</sup>, 2007**
- The third instalment must be paid **by September 30<sup>th</sup>, 2007**

**ARTICLE 4** Taxes and compensations are payable at the director general's office situated at 2024 Route 148, Pontiac.

**INTEREST RATES**

**ARTICLE 5** All accounts due to the municipality bear interest at a rate of THIRTEEN PERCENT (13%) per annum from the due date, rate they must pay. However, only outstanding amounts are due for payment and bear interest.

**ARTICLE 6** In accordance with article 250.1 of the Act Representing Municipal Taxation, this Council decrees the application of a penalty on outstanding tax invoices not exceeding .5% of the outstanding principal for every whole month following the expiry up to 5% per annum.

**CHEQUES WITH NON SUFFICIENT FUNDS**

**ARTICLE 7** When a cheque is remitted to the Municipality and payment is refused by the banking institution, administration fees of TWENTY DOLLARS (\$20.00) will be claimed from the drawer besides the required interest.

**COMING INTO FORCE**

**ARTICLE 8**      The present by-law will come into force on the day of its' publication,  
in accordance with the law.

GIVEN IN **PONTIAC** this twentieth day of December, 2006.

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Edward McCann  
Mayor

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Sylvain Bertrand  
Director general

Date of notice of motion	<u>November 22, 2006</u>
Date of adoption of the by-law	<u>December 20, 2006</u>
Date of publication of the public notice	_____