



PROVINCE OF QUEBEC
MUNICIPALITY OF BURY
MRC DU HAUT ST-FRANÇOIS

**Bylaw number 401-2024
Municipal taxation and tariffs for
2024 and conditions of collection
repealing bylaws number 401-
2023 and 401-1-2023**

WHEREAS the Municipality of Bury adopted a municipal budget for the 2024 fiscal year which foresees revenues at least equal to the expenses herein;

WHEREAS the present Bylaw repeals bylaw 401-2023 and 401-1-2023;

WHEREAS the adoption of the budget makes it necessary to modify the compensation rate and the general tax rate for 2024;

WHEREAS according to paragraph 988 of the Municipal Code, all taxes must be imposed by way of a bylaw;

WHEREAS according to paragraph 244.1 of the Act Respecting Municipal Taxation, a Municipality may by way of a bylaw impose a tariff to finance the services it offers;

WHEREAS according to paragraph 252 of the Act Respecting Municipal Taxation, a Municipality may regulate the number of payments, the date of payments as well as the rate of interest on late payments of the property tax and tariffs;

WHEREAS a notice of motion was duly given at the extraordinary meeting of Monday, January 15, 2024;

THEREFORE
IT IS PROPOSED BY Councillor Marc Bilodeau,
SECONDED BY Councillor Karrie Parent,

AND CARRIED THAT the following bylaw number 401-2024 titled Municipal Taxation and Tariffs for 2024 and the conditions of collection repealing bylaws number 401-2023 and 401-1-2023 be adopted.

THEREFORE it is carried to order and decree the following:

Article 1

The preamble of the present Bylaw is an integral part of it.

Article 2

The following tax rate and tariffs apply for the 2024 fiscal year.

Article 3

The taxable evaluation for 2024 is equal to \$190 900 100.

Article 4

The general property taxation rate is set at \$0.4992 of the \$100 taxable evaluation for the year 2024 in accordance with the assessment roll in effect.

Article 5

The taxation rate to cover the cost of the MRC of the Haut-Saint-François is set at \$0.0849 of the \$100 taxable evaluation for the year 2024 in accordance with the assessment roll in effect.

Article 6

The taxation rate covering the cost of public security is set at \$0.0782 of the \$100 taxable evaluation for the year 2024 in accordance with the assessment roll in effect.

Article 7

The general property tax rate covering the cost of repayment of the loan for the pumper tanker truck, bylaw 409-2010, is set at \$0.0093 of the \$100 taxable evaluation for the year 2024 in accordance with the assessment role in effect.

Article 8

The general property tax rate covering 10% of the cost of repayment of the loan for the new reservoir, bylaw 416-2013 is set at \$0.0007 of the \$100 taxable evaluation for the year 2024 in accordance with the assessment role in effect.

Article 9

The general property tax rate to pay the cost of borrowing for the grader (425-2016) is set at \$0,0112 of the \$100 taxable evaluation for the year 2024 in accordance with the assessment roll in effect.

Article 10

The general property tax rate to defray the cost of borrowing for the loader (426-2016) is set at \$0.0070 of the \$100 taxable evaluation for the year 2024 in accordance with the assessment roll in effect.

Article 11

The general property tax rate to defray 29% of the cost of the borrowing loan for the repair work of municipal services on McIver Street (434-2018) is set at \$0.0019 per \$100 of taxable evaluation for the year 2024 in accordance with the assessment roll in effect.

Article 12

The general property tax rate to defray the cost of borrowing for the new fire station (441-2022) is set at \$0,0115 of the \$100 taxable evaluation for the year 2024 in accordance with the assessment roll in effect.

Article 13

The tariff to cover the cost of the loan for the new reservoir, bylaw 416-2013, is set at \$60.68 per serviced property.

Article 14

The rate to cover the cost of the loan for the repair work of municipal services—drinking water—sector McIver Street (434-2018) is set at \$17.63 per assigned unit.

Article 15

The rate to cover the cost of the loan for the repair work of municipal services—sewer—sector McIver Street (434-2018) is set at \$28.79 per assigned unit.

Article 16

The rate to cover 50% of the cost of the loan for paving work on a portion of rue Curé-Breton (418-2014) is set at \$247.76 per taxable property whose owners are subject to payment of this compensation.

Article 17

The tariff for the removal, transportation and disposal of the garbage and recycling is set as follows:

\$243 for one (1) green bin and one (1) blue bin per unit
\$170 for one (1) additional green bin per unit
\$73 for one (1) additional blue bin per unit

\$292 for one (1) green bin and one (1) blue bin per business
\$205 for one (1) additional green bin per business
\$87 for one (1) additional blue bin per business

The tariff for this service must, in all cases, be paid by the property owner.

Article 18

The tariff for the household garbage bin (green) 360L, and for the recycling bin (blue) 360L, is set at \$125 per bin distributed.

The tariff for the compost bin (brown) 240L is set at \$0 for the first 35 bins distributed, since they are the surplus remaining from the mass purchase.

When this inventory is out of stock, the tariff for the compost bin (brown) 240L is set at \$70 per bin distributed,

The tariff for this service must, in all cases, be paid by the property owner.

Article 19

The price for one (1) replacement lid for the 360L household waste bin (green), and for the recyclable materials (blue) 360L, is set at \$45.

The price for one (1) replacement wheel for the 360L household waste bin (green), 360L recyclable materials (blue) and compostable materials (brown), is set at \$20.

The price for one (1) replacement axle for a 360L household garbage bin (green), 360L recyclable materials (blue) and compostable materials (brown), is set at \$17.

The rate for this service must, in any case, be paid by the owner.

Article 20

The tariff per residential and commercial establishment for water is established as follows:

\$207.00 per dwelling serviced by the water system
\$280 per business serviced by the water system
\$155.25 per vacant lot serviced by the water system

The rate for vacant lots serviced is 75% of the regular tax per lot. The lot must have a minimum frontage of 20 metres.

A serviced vacant lot is a lot where the service is available, but not used since no residential or commercial building is present. When an owner purchases or owns a serviced vacant lot, whether or not adjacent to their landed property, it will be billed and considered a serviced vacant lot.

The tariff for this service must, in all cases, be paid by the property owner.

Article 21

The tariff for the sewer is established as follows:

\$166,50 per unit serviced.
\$124.88 per vacant lot serviced

The rate for vacant lots serviced is 75% of the regular tax per lot. The lot must have a minimum frontage of 20 metres.

A vacant serviced lot is a lot where the service is available, but not used since no residential or commercial building is present. When an owner purchases or owns a serviced vacant lot, whether or not adjacent to their property, it will be billed and considered a serviced vacant lot.

The tariff for this service must, in all cases, be paid by the property owner.

Article 22

The tariff for emptying septic systems is established at \$90 for 2024.

The tariff for this service must, in all cases, be paid by the property owner.

Article 23

The suppletive duty is a compensation invoiced to the purchasers of a building who are exempted from the payment of a transfer duty.

The Act respecting duties on transfers of immovables sets the amount of the suppletive duty according to the following criteria:

- Immovable less than \$5,000 No duty to pay
- Building from \$5,000 to less than \$40,000 Rate of 0.5%
- Immovable of \$40,000 or more Amount of \$200

Article 24

The tariffs for the supply of water meters and the installation fees for industries, businesses and institutions (ICI) will be taxed at cost + 10% administration fee. Reference: Bylaw 433-2018 article 7.1

Article 25

The tariffs for the Public Works Department

Work	Tarification
Miscellaneous work performed on water service entrances (water and sewer systems)	During regular working hours: Free. Outside of regular working hours: Real cost (manpower under the Collective Agreement, equipment and parts) + 10% administration fee
Displacement of water services entrances (water and sewer systems)	Real cost (manpower under the Collective Agreement, equipment and parts) + 10% administration fee. Only carried out during regular working hours
Emergency work requested Urgent displacement of public works employees	Real cost (manpower under the Collective Agreement, equipment and parts) + 10% administration fee.
Other works: All other work carried out by Public Works employees and not expressly provided for in this By Law Damages caused to municipal property	Real cost (manpower under the Collective Agreement, equipment and parts) + 10% administration fee Real cost (manpower under the Collective Agreement, equipment and parts) + 10% administration fee

The real cost of equipment will be charged according to rates described in the *Recueil des tarifs de camionnage en vrac* from *Transports Québec*.

Article 26

The Municipal Council decrees that the property tax and all other taxes or tariffs stated above will be payable in five (5) equal payments. The first payment is due thirty (30) days after the tax invoice is sent; the second payment is due May 1, 2024; the third payment on June 5, 2024; the fourth payment on August 7, 2024; and the fifth payment on October 2, 2024. To benefit from the above payment schedule the taxpayer must receive one or more tax invoices of over \$300.00 for each of his units of assessment.

Article 27

The interest rate on all overdue tax amount is established at twelve percent (12%) per year corresponding to one percent (1%) per month and is calculated on all overdue payments of property tax and all other taxes or tariffs after the expiration of the applicable delay in accordance with paragraphs 26 and 28.

Article 28

The terms of paragraph 27 also apply to any municipal tax supplements and/or all taxes invoiced as a result of a correction of the assessment roll, except that the second payment is due on or before the 60th day after the last day the first payment could be paid, and the third payment is due on or before the 60th day after the last day the second payment must be paid.

Article 29

A fee of \$15 is applicable for any check returned without funds.

Article 30

The present Bylaw comes into force according to the law.



Denis Savage
Mayor



Louise Brière
Director general and clerk treasurer

Notice of motion and presentation:	January 15, 2024
Adoption:	February 5, 2024
Publication:	February 6, 2024
Coming into force:	February 6, 2024