

**PROVINCE OF QUEBEC
MUNICIPALITY OF BONNE-ESPERANCE**

BY – LAW R0122

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ESTABLISHING THE METHODS OF PAYMENT
OF MUNICIPAL TAXES AND SETTING THE
INTEREST RATE FOR THE 2023 FISCAL YEAR
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WHEREAS the Municipality of Bonne-Esperance wishes to state the rules applying to the payment of municipal taxes;

WHEREAS the Municipality of Bonne-Esperance wishes to state the interest rate applying to tax arrears;

WHEREAS a notice of motion of the present by-law was given at a sitting held on January 17, 2023

CONSEQUENTLY, it is proposed by Robbie Thomas, seconded by Clara Buckle and unanimously adopted that the council orders and decrees the present by-law as follow:

ARTICLE 1 The above introduction is an integral part of the present by-law

ARTICLE 2 Each time that the total amount of all taxes including tariffs and compensations in respect of a taxation unit entered on the assessment roll exceeds \$300 (three hundred dollars), for each assessment unit, the account is divisible in six (6) equal installments.

ARTICLE 3 The due date for the single payment or the first installment is fixed on the (30th) thirtieth day following the sending of the tax account.

ARTICLE 4 The due date for the second installment is fixed on the first juridical day subsequent to the (45th) forty-fifth day following the first due date mentioned in article 3.

ARTICLE 5 The due date for the third installment is fixed on the first juridical day subsequent to the (45th) forty-fifth day following the payable date of the second installment.

ARTICLE 6 The due date for the fourth installment is fixed on the first juridical day subsequent to the (45th) forty-fifth day following the payable date of the third installment.

ARTICLE 7 The due date for the fifth installment is fixed on the first juridical day subsequent to the (45th) forty-fifth day following the payable date of the fourth installment.

ARTICLE 8 The due date for the sixth installment is fixed on the first juridical day subsequent to the (45th) forty-fifth day following the payable date of the fifth installment.

ARTICLE 9 Methods of payments of municipal taxes mentioned above also apply to municipal tax supplements as well as to all taxes payable following a correction to the assessment roll.

ARTICLE 10 The council orders that whenever an installment is not paid within the prescribed time, only the amount of the unpaid installment becomes eligible and bear interest at a rate of 8% per year.

ARTICLE 11 The by-law number R0118 as well as any other by-law or provision inconsistent with the present by-law is repealed legitimately and effectively.

ARTICLE 12 The present by-law will come into force according to the law

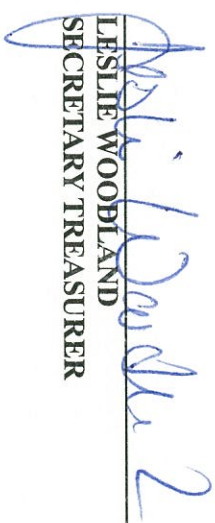
Notice of motion given on January 17th, 2023

Adopted by Council on January 31st, 2023

Published on February 24th, 2023



DALE ROBERTS KEATS
MAYOR



LESLIE WOODLAND
SECRETARY TREASURER