

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

**BY-LAW R0124**

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ESTABLISHING THE METHODS OF PAYMENT  
OF MUNICIPAL TAXES AND SETTING THE  
INTEREST RATE FOR THE 2024 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 15, 2024

**CONSEQUENTLY**, it is proposed by Dwight Anderson, seconded by Robbie Thomas 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 (30<sup>th</sup>) 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 (45<sup>th</sup>) 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 (45<sup>th</sup>) 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 (45<sup>th</sup>) 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 (45<sup>th</sup>) 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 (45<sup>th</sup>) 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 R0122 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 15<sup>th</sup>, 2024

Adopted by Council on January 29<sup>th</sup>, 2024

Published on February 1<sup>st</sup>, 2024

  
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**DALE ROBERTS KEATS**  
MAYOR

  
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**LESLIE WOODLAND**  
SECRETARY TREASURER