PROVINCE OF QUEBEC MUNICIPALITY OF BONNE-ESPERANCE

BY-LAW R0124

ESTABLISHING THE METHODS OF PAYMENT OF MUNICIPAL TAXES AND SETTING THE INTEREST RATE FOR THE 2024 FISCAL YEAR

- 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 I The above introduction is an integral part of the present by-
- 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 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 15th, 2024

Adopted by Council on January 29th, 2024

Published on February 1st, 2024

DALE ROBERTS KEATS

MAYOR

LESLIE WOODLAND SECRETARY TREASURER