PROVINCE OF QUÉBEC
MRC OF BONAVENTURE
MUNICIPALITY OF HOPE TOWN

BY-LAW NO 2022-07

DECREE OF THE ESTIMATES AND FILING OF BUDGET 2023

WHEREAS under section 954.1 of the Municipal Code, the Board shall prepare and adopt the budget for the financial year and provide therein for revenues at least equal to expenditures as contained therein;

WHEREAS under section 252 of the Municipal Taxation Act allows the Board of a Municipal Corporation to provide the applicable rules in the event of the debtor's default to make a tax payment at the due date;

WHEREAS under sections 263, paragraph 4 of the Municipal Taxation Act, the MAMH has adopted a by-law allowing the tax payments in four (4) equal installments. The second payment must not be required before the 60th day following the first installment, the third payment must not be required before the 120th day following the first payment and the fourth payment must not be required the 180th day following the first payment;

WHEREAS the Municipal Council of the City of Hope Town is aware of expenditure forecasts that is considered essential to the maintenance of municipal services;

WHEREAS a notice of motion that this by-law was given at the special meeting of December 7th 2022;

ON THE PROPOSAL OF: Élizabeth Thériault

SECONDED BY: Joanne Ross

IT IS RESOLVED BY MAJORITY OF THE PRESENT COUNCILLORS SINCE TRACY MAJOR, COUNCILLOR NO 4, IS AGAINST ARTICLE 7 OF THIS BY-LAW;

That the by-law bearing no. 2022-07 relative to the 2023 budget and imposing various applicable taxes be adopted and the Council hereby imposes the followings by-law:

ARTICLE 1. TITLE

The Council adopted the following budget for the year 2023:

This present by-law **2022-07** shall be named "RULES RELATING TO THE ISSUE OF THE 2023 BUDGET AND IMPOSING THE DIFFERENT TAXES FOR THE YEAR 2023"

A) <u>REVENUE</u>

REVENUS	2023
Garbage tax	34 920
Recycling tax	8 901
Tenant lieu de taxe	71
Equalization grant	42 777
Grant – road maintenance	1 121 187
Leisure and cultural	23 926
Job creation	11 500
Other revenu	143 065
Total	1 386 347

B) EXPENSES

EXPENSES (charges)	2023	
General Administration	171 530	
Public security	70 513	
Transport	1 214 938	
Sector hygiene	52 379	
Development and Urbanisn	21 815	
Culture and Leisure	141 159	
Fees and funding	90 834	
TOTAL EXPENSES (CHARGES)	1 763 168	

ARTICLE 2 GENERAL LAND TAX AND RATES OF RESIDUAL MATERIAL

To complete the difference between expenses and revenues, it is by the present by-law imposed and will be collected for the year 2023 the taxes and rates as follows.

A general property tax rate 0.95 / \$ 100.00 assessment is imposed and levied on all taxable property in the municipality for municipal administration in effect January 1st for a total of 276 621.00\$

ASSESSMENT OF TAXABLE PROPERTY	
28 338 888.00 X 0.95 %	276 621\$

An appropriation of \$100 000.00 from the accumulated surplus.

RATES OF RESIDUAL MATERIALS

The compensation rate for the collection, transportation and disposal of waste and recycling will be collected for each taxable immovable situated in the territory of the municipality is as follows, according to a calculation based units

1 unit = \$ 180.00 for garbage and \$ 46.00 for recycling therefore \$ 226.00 / unit

RESIDUAL MATERIALS AND RECYCLING	UNITS
For annual or seasonal housing	1
Bi-generational house	1.5
House	1
House with an apartment	2
Seasonal restaurant / canteen	1.5
Mini store	1.5
Seasonal Camping ground	3

ARTICLE 3.

BILLING

The council decreed that the property tax will be payable in four (4) equal installments of (25%) twenty-five percent of the amount of taxes payable according to the following schedule:

The equal installments will be due each year as follows:

When the amount is less than or equal to (\$ 250.00) two hundred fifty dollars: **In a single payment**

PAYMENT	DATE
1 st payment	1 ST April of the current year
2 nd payment	1 ST June of the current year
3 rd payment	1 ST August of the current year
4 th payment	1 ST October of the current year

ARTICLE 4

ADDITIONAL BILLING

The requirements of Article 3 also apply to municipal tax supplements and all applicable taxes, following a correction to the assessment roll, except if the deadline of the second payment is more than 60 days following the payability date of the first payment.

ARTICLE 5

DEFAULT PAYMENT

The council decreed that when a taxpayer is in default to make a payment of its municipal taxes, the latter loses the privilege of this payment, the interest is charged on all past due payments and the limitation period begins to run from the due date of the last payment due for the current year.

The interest rate is 12% annually.

ARTICLE 6

OTHER ADMINISTRATIVE EXPENSES

The council decreed that a charge of \$ 25.00 will be charged for NSF checks and \$15.00 for the postal fees for the property tax arrears.

ARTICLE 7 REMUNERATION OF GENERAL DIRECTOR AND MUNICIPAL EMPLOYEES

The council decreed that the remuneration of elected rise by 6.4% for the year 2023 and the same thing for the municipal employees.

ARTICLE 8

This Regulation will come into force according to Law

Linda MacWhirter, mayor

Sylvie Francoeur, General Director

Motion notice: December 7th, 2023

Project by-law presentation: December 7th, 2023

By-law adoption: December 19th, 2023 Promulgation notice: December 20th, 2023 Transmission to MAMH: January 25th 2023