

BY-LAW N° RCM-100-2023
BY-LAW CONCERNING THE APPLICABLE RATE FOR DUTIES
ON TRANSFERS WHERE THE BASIS OF IMPOSITION IS IN EXCESS OF \$500,000

Notice of motion	December 4, 2023
Adoption	December 11, 2023
Entry into force	December 15, 2023
Effective date	January 1, 2024

Meeting of the Municipal Council of the City of Dorval held in the chapel of the “Quatre Vents” residence located at 12 Dahlia Avenue, Dorval, Quebec, on December 11, 2023, at 7 p.m. Mayor Marc Doret presides the meeting.

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WHEREAS under section 2 of the Act respecting duties on transfers of immovables (CQLR, c. D-15.1), a municipality may, by by-law, set a rate higher than that provided for in subparagraph 3 of the first paragraph of section 2 of the Act for any part of the basis of imposition which exceeds \$500,000;

WHEREAS a notice of motion for the present by-law was duly given at the special meeting of the Council held on December 4, 2023 and the draft by-law was tabled at the said meeting;

THE MUNICIPAL COUNCIL DECREES AND ORDERS THE FOLLOWING:

SECTION 1: In the present by-law, the following words mean:

“Basis of imposition”: the basis of imposition of the transfer duties within the meaning of paragraphs 2 and 3 of Section 2 of the Act;

“City” means the City of Dorval;

“Act”: the *Act respecting duties on transfers of immovables* (CQLR, c. D-15.1);

“Transfer”: transfer as defined in section 1 of the Act.

SECTION 2: The rate of the duty on the transfer of an immovable for the part of the basis of imposition that exceeds \$500,000 but not exceeding \$750,000 is 2% and is 3% on the part of basis of imposition in excess of \$750,000.

SECTION 3: The present by-law replaces, for all legal purposes, By-law n° 1066-77 and all its amendments, as well as any by-laws previous to the present by-law concerning the imposition and collection of a duty on the transfer of immovables on the territory of the City and all its amendments.

SECTION 4: Coming into force

This by-law comes into force in accordance with the low and takes effect on January 1, 2024.

MAYOR

CITY CLERK