

BY-LAW NO. RCM-104

BY-LAW CONCERNING TAXES FOR THE 2025 FISCAL YEAR

Notice of motion	December 2, 2024
Filing and tabling	December 2, 2024
Adoption	December 9, 2024
Entry into force	January 1, 2025

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WHEREAS Council adopted the 2024 Budget at the extraordinary meeting held at 6:30 pm on December 2, 2024;

WHEREAS Council adopted, at an extraordinary meeting held on December 20, 2017, a strategy intended to reduce the difference in the tax burden between residential and non-residential immovables in compliance with section 244.64.9 of the *Act respecting municipal taxation*;

WHEREAS notice of motion of the present by-law was given at a Council meeting held at 6:45 pm on December 2, 2024;

Council ordains and decrees the following:

SECTION 1 General property tax

For the fiscal year 2025, a general property tax rate is set and shall be levied on all taxable immovables at the following rates, per one hundred (\$100) of taxable value entered on the real estate assessment roll, in accordance with the following categories in which units of assessment fall:

- a) non-residential immovables:
Rate 1 – value equal to or less than \$2 000 000: \$2.3249
Rate 2 – value over than \$2 000 000: \$3.0200
- b) industrial immovables:
Rate 1 – value equal to or less than \$3 000 000: \$2.5897
Rate 2 – value over than \$3 000 000: \$2.8740
- c) immovables consisting of six or more dwellings: \$0.4364
- d) serviced vacant land: \$1.6784
- e) residual category: \$0.4196

A unit of assessment may belong to more than one category.

In accordance with sections 244.40 and 244.44 of the *Act Respecting Municipal Taxation*, (R.S.Q., c. F-2.1), the coefficient for the 2025 fiscal year is set at 7.20.

SECTION 2 Compensation on certain immovables exempt from tax

The owner of an immovable referred to in section 204, paragraph 12 of the *Act Respecting Municipal Taxation* (R.S.Q., c. F-2.1) is subject to the payment of a compensation for municipal services. This compensation is fixed at \$0.4196 per one hundred dollars (\$100) of the non-taxable value of the parcel of land entered on the real estate assessment roll in force for the 2025 fiscal year.

SECTION 3 Payment and instalments

The taxes and the compensation imposed by the present by-law are payable to the City as follows:

- a) in one instalment, if the amount due is less than three hundred dollars (\$300), at the latest on or before February 28, 2025;
- b) if the amount due is equal to or greater than three hundred dollars (\$300), at the option of the debtor, as follows:
 - 1° in one instalment, on or before February 28, 2025; or
 - 2 ° in two equal instalments, the first on or before February 28, 2025, and the second, no later than May 29, 2025.

SECTION 4 Alterations to the real estate assessment or collection roll

Where, as a result of an alteration to the real estate or collection roll, a tax or compensation supplement is due, this supplement is payable as follows:

- a) If the amount due is less than three hundred dollars (\$300), in one instalment at the latest on the 30th day following the date the bill is sent by the City;
- b) If the amount due is equal to or greater than three hundred dollars (\$300), at the option of the debtor, as follows:
- c) 1° in one instalment, at the latest on the 30th day following the date the bill is sent by the City; or
 - 2 ° in two equal instalments, the first at the latest on the 30th day following the date the bill is sent by the City, the second, at the latest on the 90th day following the due date of the first instalment.

SECTION 5 Interests, penalties and charges

5.1 Unpaid instalments bear interest at a rate of 0.8334% per month, calculated daily, beginning on the expiration day of the deadline stipulated for payment.

When an instalment is not paid within the prescribed deadline, only the amount of the unpaid instalment becomes due.

5.2 A penalty of 0.4167% per month on the unpaid portion of the principal amount, up to a maximum of 5% per annum, calculated as of the date that the tax became due, is added to the taxes due.

5.3 An administration charge of \$50 shall be levied for all payments returned by the bank, except for a deceased payor.

SECTION 6 Coming into force

The present by-law applies to fiscal year 2025.

(signed) Marc Doret
MAYOR

(signed) Nathalie Hadida
CITY CLERK