

**By-laws of the Town of Hampstead**

**BY-LAW N° 764**

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**BY-LAW DECREEING AND IMPOSING  
THE TAX RATES TO COVER THE  
TOWN'S EXPENSES FOR THE YEAR  
2008**

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WHEREAS the Town Council has the right to impose and collect taxes for the year 2008 on the Town's taxable estate in order to cover administrative expenses, improvements and meet the Town's obligations;

WHEREAS Notice of Motion of the present By-Law was given at the Regular Council Meeting held on November 5, 2007;

**ON DECEMBER 17, 2007, THE COUNCIL DECREES AS FOLLOWS:**

**1. DIFFERENT RATES OF THE GENERAL PROPERTY TAX.**

1.1 As specified by statute, the categories of immovables for which the Town sets different rates of general property taxes are the following:

- 1) The category of immovables consisting of six or more dwellings;
- 2) The category of serviced vacant land;
- 3) The residual category.

An evaluation unit may belong to more than one category.

1.2 The provisions of Articles 244.29 - 244.64 of the *Act Respecting Municipal Taxation* (L.R.Q., Chapter F-2.1) apply in full.

Specific rate applicable to the category of immovables consisting of six or more dwellings.

1.3 The specific rate of the general property tax for the category of immovables consisting of six or more dwellings is set at \$ 0.7841 per \$100 of the value of the real estate assessment roll for fiscal year 2008.

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This tax is levied and collected for the year 2008 for all land, lot or part thereof with all of the buildings upon it, if any, and for premises or immovables incorporated to said premises and specified in the law.

### Specific rate applicable to the category of serviced vacant land.

1.4 The specific rate of the general property tax for the category of serviced vacant land is set at \$ 1.4862 per \$100 of the value of the real estate assessment roll for fiscal year 2008. This tax is levied and collected for the year 2008 for all serviced vacant land within the meaning of the law.

### Specific rate applicable to the residual category (basic rate).

1.5 The specific rate of the general property tax for the residual category is set at \$ 0.7431 per \$100 of the value of the real estate assessment roll for fiscal year 2008. This tax is levied and collected for the year 2008 for all land, lot or part thereof with all of the buildings upon it, if any, and for premises or immovables incorporated to said premises and specified in the law.

## **2. WATER CONSUMPTION TARIFF**

A tariff is imposed and levied on any immovable entered on the property assessment roll, for water consumed at a rate of \$ 2.15 per one thousand gallons, as measured by meter.

## **3. PAYMENT IN INSTALMENTS**

The debtor of the taxes levied by the present By-Law is entitled to pay them in two equal instalments if the total of these taxes, which must be paid into an account, is a minimum of \$ 300.

Every instalment after the first becomes due on the ninetieth day following the due date of the previous instalment.

The debtor may nevertheless choose to pay the taxes in a single instalment.

Any instalment not paid on the due date shall carry an interest rate of 12 % per annum and only the outstanding instalment shall be due.

Where a tax or a compensation supplement is payable after an alteration to the assessment or collection roll, the supplement is payable in the same way as written in the previous paragraphs.

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### 4. **REFUSED PAYMENT**

When a cheque or other payment order is remitted to the Town and payment is refused by the drawee, \$ 35 will be charged to the issuer of the cheque or order.

### 5. **COMING INTO EFFECT**

This By-Law will come into force in accordance with the law.

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Dr. William Steinberg, Mayor

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Me Chantal Bergeron, Town Clerk