



***BY-LAW
CONCERNING TAX RATES***

NUMBER 1038

22-01-2024
Version 1.18

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**AMENDED AND CONSOLIDATED VERSION
NOTICE**

The consolidation of By-laws and annexes is not official. It has been compiled on 22 January 24, by the Town Clerk's office to facilitate the reading of the text. The official text is to be found in the original By-law and in each of its amendments.

Amendments included in this version.

Number		Notice of motion	
1038-1	<i>Amendment to section: 2</i>	19 December 2023	16 January 2024

**BY-LAW DECREERING AND IMPOSING
THE TAX RATES TO COVER THE
TOWN'S EXPENSES FOR THE YEAR
2024.**

WHEREAS the Town Council has the right to impose and collect taxes for the year 2024 on the taxable properties within the Town, in order to cover administrative expenses, improvements and to meet the Town's obligations.

WHEREAS notice of motion of the present Draft By-law was given at the Regular Council meeting held on November 14, 2023.

ON DECEMBER 19, 2023, 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 the general property tax 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;
- 4) The category of non-residential immovables.

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 \$ **0,7847** per \$100 of the value of the real estate assessment roll for fiscal year 2024. This tax is imposed and collected for the year 2024.

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 \$ **1,5694** per \$100 of the value of the real estate assessment roll for fiscal year 2024. This tax is imposed and collected for the year 2024.

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 \$ **0,7847** per \$100 of the value of the real estate assessment roll for fiscal year 2024. This tax is imposed and collected for the year 2024.

Specific rate applicable to the category of non-residential immovables:

1.6 The specific rate of the general property tax for the category of non-residential immovables is set at \$ **2,1579** per \$100 of the value of the real estate assessment roll for fiscal year 2024. This tax is imposed and collected for the year 2024.

2. WATER CONSUMPTION TARIFF

A minimum charge plus a tariff for additional water consumed as measured by meter, is imposed, and levied on any taxable immovable under the property assessment roll, at the rates per dwelling detailed below:

Water consumption per imperial gallon			
From	To	Minimum	Rate per 1000G
0	35 000	\$75.00	n/a
35 001	175 000		\$4.00
175 001	245 000		\$7.00
245 001	unlimited		\$9.00

A minimum charge of **\$75.00** per dwelling, per unit or per vacant lot for the supply of water whether there is consumption or not shall be imposed and levied on each consumer. If the dwelling or unit is unoccupied during a given period of time, the minimum charge shall be due in total no matter the length of the occupancy.

After the expiration of the time limit for a notice of connection, the consumer is liable for the minimum charge for the supply of water whether there has been consumption or not.

If no meter reading is available, or if a meter is either defective or stopped, an estimate is made according to the average consumption for the past three years from actual readings of the dwelling (with the same property-owner). Should this not be available, the estimate is made per the average consumption for an immovable within the same category, as detailed in the following table:

Immovable category	Average annual consumption (per dwelling)
Single family home	636.4 M ³ = 140,000 G
Duplex / Multiplex	318.2 M ³ = 70,000 G

The Town may produce an adjustment to water previously charged after a new actual reading is obtained and (i) the readings for one or several former periods were based on estimates or (ii) a new actual reading confirms that a previously invoiced consumption was mistaken.

In all cases, retroactive adjustments are limited to a period of time not exceeding the 1st of January of the preceding fiscal year.

In the event where a significant loss of water in a dwelling is clearly established by a Town officer as not being caused by consumer negligence, the Town may exceptionally and without repetition, assume part of the amount for the current water consumption bill. The credit granted is calculated according to the difference between the current water consumption bill and a revised billing (multiplied by a factor of two) obtained from the average consumption over the three last periods for which actual readings were available. In the event that no history is available, an average consumption for an immovable within the same category is to be used as a basis for comparison. »

(1038-1, Art 2, 16/01/2024)

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.

In the event where emergency measures are decreed by any level of Government, including the Town of Hampstead, the Town may, at its discretion, modify the payment due dates of all tax categories. The power to make such a decision is delegated to the Director General of the Town, in consultation with the Mayor and Council.

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.

(s) Jeremy Levi
Jeremy Levi, Mayor

(s) Poovadee Permal-Vardin
Poovadee Permal-Vardin, Town Clerk