

**PROVINCE OF QUEBEC  
MUNICIPALITY OF LITCHFIELD  
COUNTY OF PONTIAC**

**BY-LAW 2018-233**

Regulation in regards to the terms of payment for municipal property taxes and compensations, starting January 1, 2018.

**Whereas** the Municipality of Litchfield wishes to provide for regulations related to the payment of municipal property taxes and compensations;

**Whereas** the Municipality also wishes to apply this regulation to the supplement taxes resulting from a role change;

**Whereas** that under article, 263, paragraph 4, of the Act on municipal taxation (RSQ cF -2.1) the Minister may make regulations to determine the amount required so that the debtor has the right to pay in installments;

**Whereas** the Minister has adopted the "Regulation for the payment of property taxes in installments"

(chapter F – 2.1, a.9) which provides in article 1, that the debtor of municipal property taxes has the right to pay by installments when the total of these taxes is \$300 or greater;

**Whereas** that under article 252, paragraph 1, of the law on municipal taxation (RSQ,cF-2.1) municipal property taxes must be paid in a single payment;

**Whereas** under the same article, when an amount of property taxes owing is equal to or greater than the amount of \$300 as prescribed by regulation made under subsection 4 of section 263 of the act on municipal taxation (RSQ.,c.F 2.1), they may be paid, at the option of the debtor, in a single payment or in two equal installments;

**Whereas** that also under the 1<sup>st</sup> paragraph of article 252 of the Ac on municipal taxation (RSQ., cF 2.1)the council may, by by-law, determine that a debtor can make payment in more than 2 installments;

**Whereas** the council wishes to fix 3 installment options for payment of municipal property taxes and compensations;

**Whereas** a notice of motion was given on November 13, 2017;

**Whereas** the members of council have received, at least 2 days prior to the meeting of council,the by-law 2018-233 regarding the terms of payment for municipal property taxes and compensations as of January 1,2018.

**Whereas** council has read the by-law and therefore dispenses of the reading of by-law 2018-233;

**Therefore,**

It is moved by Donald Graveline and unanimously resolved that the by-law 2018-233 is adopted and orders the following:

Article 1

The preamble is an integral part of this by-law and, in addition, all members of council have received and read By-law 2018-233 Regulations on the terms of payment of municipal property taxes and compensations.

Article 2

Municipal property taxes and municipal compensations must be paid in a lump sum when, an account total does not reach \$300. The due date in no later than 30 days following the mailing of the bill;

However, when the total of municipal property taxes and compensations is equal to or greater than \$300 for each unit of assessment, the debtor may choose to pay in 1 single payment or a maximum of 3 equal installments according to the due dates;

Dates of payments

- The dates of when municipal property taxes are to be paid are as follows;
- The lump sum or first payment must be made no later than the thirtieth (30) day of the mailing of the bill.
- The second payment must be made sixty (60) days after the date of the 1<sup>st</sup> payment.

- The third payment must be made no later than sixty (60) days after the second payment.

If these respective dates fall on a holiday or when the municipal office is closed, the due date of such payment is postponed to the first opened day of the office; When a payment is not made within the time specified, then the total amount of the bill is payable.

The rules prescribed by article 2 of this by-law 2018-233 apply also to all municipal compensations and supplemental taxes due resulting from a change to the role.

#### Article 3

The interest rate is fixed by a resolution in accordance with article 981 of the Municipal Code of Quebec and becomes due at the end of each tax account.

#### Article 4

Under the terms of the municipal taxation Act and the relevant regulations;

A)The debtor may in any case pay in one lump sum.

B)No recourse in collection can be exercised against a debtor making payments according to prescribed deadlines.

#### Article 5

Only the single payment rules apply to a tax imposed as a result of a supplementary budget.

#### Article 6

This by-law replaces all previous by-laws regarding payment methods of municipal property taxes and compensations as of January 1, 2018.

#### Article 7

The by-law comes into force according to the law.

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Mayor, Colleen Larivière

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Director general, Julie Bertrand

Notice of Motion: November 13, 2017

Adopted: January 8<sup>th</sup>, 2018