



PROVINCE OF QUÉBEC
MUNICIPALITY OF BLANC-SABLON

BY-LAW NO. 2023-R-002

BY-LAW 2023-R-002 SETTING THE METHODS OF PAYMENT OF MUNICIPAL TAXES AND ESTABLISHING THE INTEREST RATE FOR THE 2023 FISCAL YEAR

WHEREAS the Municipality of Blanc-Sablon wishes to specify the rules applying to the payment of municipal taxes;

WHEREAS the Municipality of Blanc-Sablon wishes also to provide the interest rate applying to arrears;

WHEREAS a notice of motion of this present by-law was given at a council sitting held on January 17th, 2023;

CONSEQUENTLY, it is proposed by **Dany Gaudreault**, seconded by **Daisy Drudge** and resolved unanimously that the council orders and decrees the present by-law as follows:

ARTICLE 1

The above introduction is an integral part of the present by-law.

ARTICLE 2

Each time that the total amount of all taxes including tariffs and compensation in respect of a taxation unit entered on the assessment roll **exceeds \$300 (three hundred dollars)**, for each assessment unit the account is divisible in six equal installments.

ARTICLE 3

The due date for the single payment or the first installment is fixed on the **30th (thirtieth)** day following the sending of the tax account.

ARTICLE 4

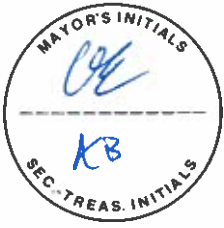
The due date for the second installment is fixed on the first juridical day subsequent to the **45th (forty-fifth)** day following the first due date mentioned in Article 3.

ARTICLE 5

The due date for the third installment is fixed on the first juridical day subsequent to the **45th (forty-fifth)** day following the date of the second installment.

ARTICLE 6

The due date for the fourth installment is fixed on the first juridical day subsequent to the **45th (forty-fifth)** day following the date of the third installment.



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ARTICLE 7

The due date for the fifth installment is fixed on the first juridical day subsequent to the **45th (forty-fifth)** day following the date of the fourth installment.

ARTICLE 8

The due date for the sixth installment is fixed on the first juridical day subsequent to the **45th (forty-fifth)** day following the date of the fifth installment.

ARTICLE 9

The aforementioned municipal tax liability requirements also apply to municipal tax surcharges and any taxes payable as a result of a correction to the assessment roll.

ARTICLE 10

The council orders that whenever an installment is not paid within the prescribed time, only the amount of the unpaid installment becomes due for payment and bears interest at a rate of **15%** per year.

ARTICLE 11

The present by-law will come into force according to the law.

The notice of motion was given on: January 17th, 2023

The present by-law was adopted on: February 27th, 2023

The present by-law published on: February 28th, 2023

Andrew Etheridge, Mayor

Karine Benoit, Acting General Director