

#### By-Laws of the Municipality of Blanc-Sablon

# PROVINCE OF QUÉBEC MUNICIPALITY OF BLANC-SABLON

BY-LAW 2023-R-009

BY-LAW 2023-R-009 SETTING THE METHODS OF PAYMENT OF MUNICIPAL TAXES AND ESTABLISHING THE INTEREST RATE FOR THE 2024 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 November 28th, 2023;

**CONSEQUENTLY**, it is proposed by **Dany Gaudreault**, seconded by **Marissa Lavallee** 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 30<sup>th</sup> (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 **45**<sup>th</sup> (**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 **45**th (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 **45**<sup>th</sup> (forty-fifth) day following the date of the third installment.

## By-Laws of the Municipality of Blanc-Sablon



### **ARTICLE 7**

The due date for the fifth installment is fixed on the first juridical day subsequent to the **45**<sup>th</sup> (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 **45**<sup>th</sup> (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:

November 28th, 2023

The present by-law was adopted on:

December 19th, 2023

The present by-law published on:

December 20th, 2023

Colin Shattler Mayor

Karine Benoit, General Director