

**BY-LAW NO. 1404-25 CONCERNING TAXATION OF THE TOWN OF MOUNT ROYAL FOR THE FISCAL YEAR 2025**

<b>ADOPTION PROCEDURE SUMMARY</b>	
<b>NOTICE OF MOTION AND FILING:</b>	<b>DECEMBER 10, 2024</b>
<b>ADOPTION OF BY-LAW:</b>	<b>DECEMBER 17, 2024</b>
<b>COMING INTO EFFECT:</b>	<b>JANUARY 1<sup>st</sup>, 2025</b>

**WHEREAS** notice of motion for this by-law was given on December 10, 2024 and the draft by-law was filed at the same council meeting;

**WHEREAS** in view of sections 244.29 to 244.67 of the *Act respecting municipal taxation* (CQLR, chapter F-2.1), applies in full to this present by-law;

**ON DECEMBER 17, 2024, COUNCIL ENACTED THE FOLLOWING:**

**GENERAL PROPERTY TAXES**

1. A general property tax at the rate set herein below per \$100 of the assessed value entered on the valuation roll is imposed and levied annually on all taxable immovables (any land, lot or part of a lot including all the structures constructed thereupon) entered on the valuation roll in any of the following categories, the rate varying according to the category of immovables:
  - a) non-residential immovables: \$2.7742;
  - b) immovables containing 6 or more dwelling units: \$0.7112;
  - c) serviced vacant lots : \$1.0670;
  - d) residual: \$0.5335;
  - e) industrial immovables: \$3.0943;
2. The property tax account will show a breakdown of the specific general property tax rate for each of the categories of immovables including a "Town of Mount Royal" rate and an "Agglomeration of Montreal" rate.

**COEFFICIENT**

3. In conformance with section 244.40 of the *Act respecting municipal taxation*, Town of Mount Royal sets the coefficient applicable to calculate the rate specific to the category of non-residential immovables, for this fiscal year, at 5.2.
4. In conformance with section 244.44 of the *Act respecting municipal taxation*, Town of Mount Royal sets the coefficient, applicable to calculate the rate specific to the category of industrial immovables, for this fiscal year, at 5.8.

**INTEREST RATE, PENALTY, DUE DATES, AND OTHER TERMS OF PAYMENT**

5. Interest at the rate of 10% per annum is applied to any amount due to the Town, including tax arrears, calculated day-to-day from the due date.
6. By virtue of section 250.1 of the *Act respecting municipal taxation*, a penalty shall be added to the amount of due 2025 municipal taxes and transfer duties in arrears. The penalty is established at a half percent (0.5%) of the outstanding principal for every whole month following the expiry, up to five percent (5%) per annum. The date of expiry is the day on which the tax becomes payable.
7. The general property tax as provided under section 1, is entirely due on the 30<sup>th</sup> day following the mailing of the bill by the Town. Nonetheless, at the option of the debtor, the method of payment may be as follows:

- 1) if the account is less than \$300: in a lump sum, on the 30<sup>th</sup> day following the mailing of the bill by the Town;
  - 2) if the account is \$300 or more, the payment will be at the choice of the debtor as follows:
    - a) in a lump sum on the 30<sup>th</sup> day following the mailing of the bill by the Town;
    - b) in two (2) equal instalments: the first on the 30<sup>th</sup> day following the mailing of the bill by the Town and the second on the 90<sup>th</sup> day following the last day where can be done the previous instalment;
8. Where a tax or a compensation supplement is payable after an alteration to the assessment or collection roll, the supplement is payable as follows:
- 1) if the amount due is less than \$300: in a lump sum, no later than the 30<sup>th</sup> day after the account is mailed by the Town;
  - 2) if the account is \$300 or more, the payment will be at the choice of the debtor as follows:
    - a) in a lump sum, no later than the 30<sup>th</sup> day after the account is mailed by the Town;
    - b) in two (2) equal instalments: the first, no later than the 30<sup>th</sup> day after the account is mailed by the Town, and the second, no later than the 90<sup>th</sup> day after the last day on which the first instalment may be paid.
9. Where no payment is made by the date specified in this by-law, only the instalment due is immediately payable.

#### **ADMINISTRATIVE CHARGES**

10. By virtue of section 478.1 of the *Cities and Towns Act* (CQLR, chapter C-19), effective January 1<sup>st</sup>, 2025, the administrative charge claimed for payments refused by the drawee on municipal tax accounts, water accounts and all other accounts owing to the Town of Mount Royal is established at \$25.
11. To carry out procedures for the sale of immovables for non-payment of taxes, the Town will charge the sum of \$200, per matricule number, for any immovable appearing on the list of immovables to be sold that is submitted to the Town Council.

In addition, the Town may claim all costs and expenses incurred up to the sale of an immovable that exceed the amount provided for in the first paragraph.

#### **COMING INTO EFFECT**

11. This by-law comes into effect according to law and is effective as of January 1<sup>st</sup>, 2025.

Peter J. Malouf  
Mayor

Alexandre Verdy  
Town clerk