

**BY-LAW NO. 2612**

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**BY-LAW 2612 CONCERNING  
TAXES OF THE CITY OF CÔTE  
SAINT-LUC FOR THE FISCAL  
YEAR 2023**

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At a Special Council Sitting of the Côte Saint-Luc City Council, held at the City Hall,  
5801 Cavendish Boulevard, on Wednesday, December 21, 2022, at 6:30 p.m. at  
which were present:

Mayor Mitchell Brownstein, B. Comm., B.C.L., L.L.B

Councillor Lior Azerad

Councillor Sidney Benizri

Councillor Dida Berku, B.C.L.

Councillor Mike Cohen, B.A.

Councillor Steven Erdelyi, B.Sc., B.Ed.

Councillor Mitch Kujavsky, B. Comm.

Councillor Oren Sebag, B.Sc. RN MBA

Councillor Andee Shuster

**ALSO PRESENT:**

M<sup>e</sup> Jonathan Shecter, City Manager, Director of Legal Service and City Clerk

Florine Agbognihoue, Assistant City Clerk, acting a Secretary of the meeting

WHEREAS a notice of motion of the present By-law was given at a Special Sitting of the City Council held on December 19, 2022; and

THAT it be ordained and enacted by By-law No. 2612 as follows:

## **CHAPTER I**

### **INTERPRETATION**

1. In this by-law, the following words mean:

"Act": the *Act respecting municipal taxation* (R.S.Q., chapter F-2.1);

"Juridical day": a day other than a holiday within the meaning of section 61 of the Interpretation Act (CQLR, chapter I-16)".

"non-juridical day": a day other than a juridical day.

2. This by-law applies to the 2023 fiscal year.

## **CHAPTER II**

### **GENERAL PROPERTY TAXES**

3. A general property tax is imposed and shall be levied on all the taxable immovables at the following rates, based on their value as shown on the assessment roll, according to the following categories to which the units of assessment belong:

- a) non-residential immovables:
  - i. reference sub-category 3.6404 %
  - ii. shopping mall sub-category 4.2411 %
  - iii. office tower sub-category 4.2593 %
  - iv. railway sub-category 4.8527 %
- b) immovables containing 6 or more dwelling units: 1.0830 %
- c) serviced vacant lots: 1.8202 %
- d) residual: 0.9101 %
- e) industrial immovables: 3.6404 %

## **CHAPTER III**

### **SPECIAL TAX PURSUANT TO THE FINANCIAL RESERVE FOR THE SUPPLY OF WATER AND ROADS**

4. A special property tax, for the purposes of the financial reserve for the supply of water, is imposed and shall be levied on all the taxable immovables at the following rates, based on their value as shown on the assessment roll, according to the following categories to which the units of assessment belong:

- a) non-residential immovable (all sub-categories): 0.5300 %
- b) immovables containing six (6) or more dwelling units: 0.0459 %
- c) residual: 0.0459 %

- d) industrial immovables: 0.5300 %
- 5. A special property tax for the purpose of the financial reserve for the roads, is imposed and shall be levied on all taxable immovables at the following rates, based on their value as shown on the assessment roll, according to the following categories to which the units of assessment belong:
  - a) non-residential immovable (all sub-categories): 0.0180 %
  - b) immovables containing six (6) or more dwellings: 0.0045 %
  - c) residual: 0.0045 %
  - d) serviced vacant lots: 0.0045 %
  - e) industrial immovables: 0.0180 %

#### **CHAPTER IV**

- 6. The coefficient for non-residential immovables is 5.332

#### **CHAPTER V**

##### **TARIFF FOR SWIMMING POOLS**

- 7. As per section 244.1 of the *Act Respecting Municipal Taxation*, a tariff for swimming pools is imposed on and shall be levied at the following rates:
  - Private homes:
    - Above-ground: \$ 50.00
    - In-ground: \$100.00
  - Semi-private immovables (apartment buildings and condominiums):
    - In-ground: \$300.00

#### **CHAPTER VI**

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

- 8. An interest at the rate of 10% per annum is applied to any amount due to the City for a tax, tariff or compensation calculated day-to-day from the due date.
- 9. In addition to the interest payable under article 8, a penalty of 0.5% per month of tardiness is applied to the amount of arrears, calculated day-to-day from the due date, or if the due date is before January 1, 2023, from January 1, 2023, up to a maximum of 5% per year.
- 10. The method of payment of a tax, tariff or compensation and their due dates are as follows:
  - 1) if the account is less than \$300: payable in one (1) instalment due on **February 23, 2023;**
  - 2) if the account is \$300 or more, the payment will be at the choice of the debtor as follows:
    - a) payable in one (1) instalment due on **February 23, 2023;**
    - b) payable in two (2) equal instalments, the first due on **February 23, 2023** and the second due on **May 25, 2023;**
- 11. 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: payable in one (1) instalment due no later than the 30th day after the account is mailed by the City;
- 2) if the amount due is \$300 or more, the payment will be at the choice of the debtor as follows:
  - a) payable in one (1) instalment, no later than the 30th day after the account is mailed by the City;
  - b) in two (2) equal instalments: the first due no later than the 30th day after the account is mailed by the City, and the second, no later than the 90th day after the last day on which the first instalment may be paid.

When the 90th day referred to in subparagraph (b) of paragraph 2 of the first paragraph is a non-judicial day, the second instalment must be paid no later than the first judicial day after the 90th day.

12. Where an instalment is not paid within the prescribed time, only the unpaid instalment is exigible.

## **CHAPTER VII**

### **COMPENSATION FOR EXEMPTED IMMOVABLES**

13. Every owner of an immovable referred to in paragraphs 4, 5, 10 or 11 of section 204 of the Act is subject to the payment of a compensation for municipal services. The compensation is 0.3% of the non-taxable value of the immovable.
14. Every owner of an immovable referred to in paragraph 12 of section 204 of the Act is subject to the payment of a compensation for municipal services. The compensation is 0.4 % of the non-taxable value of the land.

## **CHAPTER VIII**

### **COMING INTO FORCE**

15. This by-law comes into force according to the law.

(s) Mitchell Brownstein

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MITCHELL BROWNSTEIN  
MAYOR

(s) Florine Agbognihoue

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FLORINE AGBOGNIHOUE  
ASSISTANT CITY CLERK

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OF THE CITY OF CÔTE SAINT-LUC  
FOR THE FISCAL YEAR 2023**

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**ADOPTED ON: DECEMBER 21, 2022**

**IN FORCE ON: DECEMBER 28, 2022**

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