

BY-LAW NO. 2620

**BY-LAW 2620 CONCERNING TAXES
OF THE CITY OF CÔTE SAINT-LUC
FOR THE FISCAL YEAR 2024**

At a Special Council Sitting of the Côte Saint-Luc City Council, held at the City Hall, 5801 Cavendish Boulevard, on Wednesday, December 20, 2023, at 6:30 p.m. at which were present:

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

Councillor Lior Azerad

Councillor Sidney Benizri

Councillor Mike Cohen, B.A.

Councillor Mitch Kujavsky, B. Comm.

Councillor Andee Shuster

ALSO PRESENT:

M^e Jonathan Shecter, City Manager

Me Pascalie Tanguay, Director of Legal Services and City Clerk, acted as Secretary of the meeting

Mr. Andry Rafolisy, Director of Financial services and Treasurer

WHEREAS a notice of motion of the present By-law was given at a Special Sitting of the City Council held on December 18, 2023;

It is ordained and enacted by By-law No. 2620 as follows:

CHAPTER I

INTERPRETATION

- 1. In this by-law, the following words mean:
 - "Act": the *Act respecting municipal taxation* (CQLR., chapter c 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 2024 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) residual: 0.8653 %
 - b) immovables containing 6 or more dwelling units: 1.0297 %
 - c) serviced vacant lots: 1.7306 %
 - d) non-residential immovables:
 - i. reference sub-category 3.4612 %
 - ii. shopping mall sub-category 4.2919 %
 - iii. office tower sub-category 4.1881 %
 - iv. railway sub-category 4.6138 %
 - e) industrial immovables: 3.4612 %

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, created by resolution No. 071247 on December 17th 2007, 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) residual: 0.0436 %
 - b) immovables containing six (6) or more dwelling units: 0.0436 %
 - c) non-residential immovable (all sub-categories): 0.4440 %

- d) industrial immovables: 0.4440 %
- 5. A special property tax for the purpose of the financial reserve for the roads, created by resolution No. 211203 on December 13th 2021, 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) residual: 0.0041 %
 - b) immovables containing six (6) or more dwellings: 0.0041 %
 - c) serviced vacant lots: 0.0041 %
 - d) non-residential immovable (all sub-categories): 0.0164 %
 - e) industrial immovables: 0.0164 %

CHAPTER IV

COEFFICIENT

- 6. As per section 244.40 of the *Act Respecting Municipal Taxation*, 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*, to compensate for additional drinking water consumption, 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% of the unpaid principal for each full month overdue, up to a maximum of 5% per year. For the application of the present article, the tardiness begins, according to the last due date, on the day on which the tax, tariff or compensation becomes due.
- 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 22, 2024**;
 - 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 22, 2024**;
 - b) payable in two (2) equal instalments, the first due on **February 22, 2024** and

the second due on **May 23, 2024.**

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 following the mailing of the account.
 - 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 following the mailing of the account.
 - b) in two (2) equal instalments: the first, due no later than the 30th day following the mailing of the account by the City, and the second, no later than the 90th day following 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-juridical day, the second instalment must be paid no later than the next working 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.

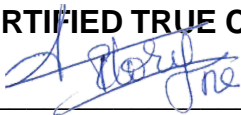
(s) Mitchell Brownstein

MITCHELL BROWNSTEIN
MAYOR

(s) Florine Agbognihoue

FLORINE AGBOGNIHOUE
ASSISTANT CITY CLERK

CERTIFIED TRUE COPY



**FLORINE AGBOGNIHOUE
ASSISTANT CITY CLERK**

BY-LAW No. 2620

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FOR THE FISCAL YEAR 2024**

ADOPTED ON: DECEMBER 20, 2023

IN FORCE ON: DECEMBER 27, 2023

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