



PROVINCE OF QUÉBEC
CITY OF BEACONSFIELD

BY-LAW BEAC-156

**BY-LAW CONCERNING TAXES OF THE CITY OF BEACONSFIELD FOR THE
FISCAL YEAR 2024**

Adopted at special meeting of Council
held on December 21, 2023



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At a special meeting of the City of Beaconsfield's Municipal Council, held at the Council Chamber, 303 Beaconsfield Boulevard, Beaconsfield, Québec, on December 21, 2023, at 8:15 a.m.;

WERE PRESENT: His Honour the Mayor Georges Bouelle, Councillors Dominique Godin, Robert Mercuri, David Newell, Roger Moss and Peggy Alexopoulos

ABSENT: Councillor Martin St-Jean

WHEREAS Council adopted the budget for the year 2024 at its special meeting held on Monday, December 18, 2023, at 19:15 p.m.;

WHEREAS Council may impose and levy taxes for the year 2024 on the taxable immovables in the municipality to provide for the expenditures and deal with its obligations;

WHEREAS a draft by-law was filed and a notice of motion of the present by-law was given at the regular Council meeting held on Monday, December 18, 2023;

CONSIDERING the *Cities and Towns Act* (R.S.Q. Chapter C-19);

CONSIDERING sections 244.29 to 244.64 of the *Act respecting municipal taxation* (R.S.Q. Chapter F-2.1);

CONSIDERING the *Act to amend various legislative provisions concerning Montréal* (2008, Chapter 19);

On motion of Councillor Dominique Godin, seconded by Councillor Peggy Alexopoulos and UNANIMOUSLY RESOLVED2

COUNCIL ENACTS THE FOLLOWING:

SECTION 1 VARIOUS RATES OF THE GENERAL PROPERTY TAX

1.1 The categories of immovables for which the municipality fixes several general property tax rates are those determined by law, to wit:

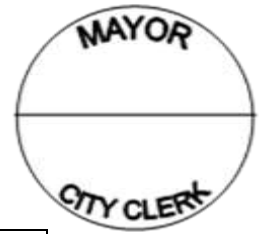
- a) the category of non-residential immovables
- b) the category of immovables consisting of six or more dwellings
- c) the category of serviced vacant land
- d) the residual category.

A unit of assessment may belong to more than one category.

1.2 Rate specific to the category of non-residential immovable

The general property tax rate specific to the category of non-residential immovables is set at \$3.0856 per one hundred dollars (\$100) of the value entered on the property assessment roll in force for the fiscal year 2024 and this for the value or the part of the value equal or inferior to \$2 000 000. This rate increases to \$4.1131 per one hundred dollars (\$100) of the value for any value over \$2 000 000. This tax is imposed and levied for year 2024, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate and defined in the law.

Detailed breakdown of the general property tax rate specific to the category of non-residential immovables is:



Value ≤ \$2 M	Beaconsfield rate	\$1.3235 / \$100 of taxable value
	Agglomeration rate	\$1.7621 / \$100 of taxable value

Value > \$2 M	Beaconsfield rate	\$1.7642 / \$100 of taxable value
	Agglomeration rate	\$2.3489 / \$100 of taxable value

1.3 Rate specific to the category of immovables consisting of six or more dwellings

The general property tax rate specific to the category of immovables consisting of six or more dwellings is set at \$0.6516 per one hundred dollars (\$100) of the value entered on the property assessment roll in force for the fiscal year 2024. This tax is imposed and levied for the year 2024, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate and defined in the law.

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of six or more dwellings is:

Beaconsfield rate	\$0.2108 / \$100 of taxable value
Agglomeration rate	\$0.4408 / \$100 of taxable value

1.4 Rate specific to the category of serviced vacant land

The general property tax rate specific to the category of serviced vacant land is set at \$ 2.4244 per one hundred dollars (\$100) of the value entered on the property assessment roll in force for the fiscal year 2024. This tax is imposed and levied for the year 2024, on all serviced vacant land within the meaning of the law.

Detailed breakdown of the general property tax rate specific to the category of serviced vacant land is:

Beaconsfield rate	\$0.7844/ \$100 of taxable value
Agglomeration rate	\$1.6400/ \$100 of taxable value

1.5 Rate specific to the residual category (basic rate)

The general property tax rate specific to the residual category is set at \$0.6061 per one hundred dollars (\$100) of the value entered on the property assessment roll in force for the fiscal year 2024. This tax is imposed and levied for the year 2024, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate and defined in the law.

Detailed breakdown of the general property tax rate specific to the residual category is:

Beaconsfield rate	\$0.1961 / \$100 of taxable value
Agglomeration rate	\$0.4100 / \$100 of taxable value

SECTION 2 TAX RELATING TO THE MANAGEMENT OF THE COLLECTION AND TRANSPORT OF THE RESIDUAL WASTE

2.1 A tax relating to the management of the collection and transport of the waste materials is imposed and levied on any immovable entered on the property assessment roll.



2.2 This tax per unit of occupancy shall be due and payable by each property owner according to the type of bin assigned to the unit of occupancy. A unit of occupancy is defined as part of a building occupied by a distinct occupant.

2.3 The following annual taxes are hereby imposed and levied for the fiscal year 2024:

Type of bin	Annual 2024 tax
Mini (120 L)	\$190
Standard (240 L)	\$210
Hefty (360 L)	\$230
Hefty Plus (360 L)	\$230 (regardless of the number)
Hefty or Container (Fixed)	\$265

2.4 A variable annual fee is hereby imposed and levied for the fiscal year 2024.

2.5 This fee shall vary depending on the number of bin lifts, which are in addition to one per month, and carried out during the billing period. The cost of each bin lift will also be determined based on the size of the bin assigned to the unit of occupancy:

Type of bin	Fee for each additional bin lift
Mini (120 L)	\$1.55
Standard (240 L)	\$2.40
Hefty (360 L)	\$3.25
Hefty Plus (360 L)	\$3.25 (Only 1 bin with prepaid lifts)
Hefty or Container (Fixed)	Non-applicable

SECTION 3 COEFFICIENT

3.1 In accordance with section 244.40 of the *Act Respecting Municipal Taxation* (R.S.Q., Chapter F-2.1), the applicable coefficient to calculate the rate specific to the category of non-residential immovables is 5.96610.

SECTION 4 PAYMENT AND INSTALMENTS

4.1 The debtor of taxes imposed by the present by-law has the right to pay the taxes in two (2) equal instalments if the total is equal to THREE HUNDRED DOLLARS (\$300) or more.

4.2 The final date on which the single payment may be paid is February 29, 2024.

4.3 The final dates on which the two (2) equal instalments may be paid are the following:

- a) first instalment: February 29, 2024
- b) second instalment : May 31, 2024

4.4 Any instalments not paid by the due date are payable immediately and bears interest at a rate of 10% per year calculated day-to-day from the date on which this instalment has become due. Only the amount of the unpaid instalment is payable for the purpose of calculating the interest on arrears.

A penalty of 0.42% per month, up to a maximum of 5% per year, calculated from the day on which the tax became payable shall also be applied.



SECTION 5 COLLECTION ROLL

5.1 The Treasurer of the City shall forthwith draw up and deposit a collection roll for such taxes. The Treasurer is, by the present by-law, authorized to collect the taxes.

SECTION 6 COMING INTO FORCE

6.1 The present by-law applies to the fiscal year 2024 and shall come into force according to law.

MAYOR

CITY CLERK