

**CANADA
 PROVINCE OF QUEBEC
 MRC LA VALLÉE-DE-LA-GATINEAU
 MUNICIPALITY TOWNSHIP OF LOW**

At an extraordinary meeting of the Council for the Municipality of Township of Low, held on December 22, 2020 at 7:00 p.m. remotely and in accordance with the municipal code are present her honor the mayor Carole Robert, councilors Joanne Mayer, Maureen Rice, Anne Bélisle and Councilors Luc Thivierge and Ghyslain Robert forming a quorum under the chairmanship of the mayor, Mrs. Carole Robert.

Madame Marie Joannisse, Acting Director General, also present, acts as clerk.

OPENING OF THE EXTRAORDINARY MEETING OF DECEMBER 22, 2020 - 1

Mayor Carole Robert opens the second extraordinary meeting at 7:00 pm after finding a quorum.

257-12-2020

ADOPTION OF THE AGENDA- EXTRAORDINARY MEETING OF DECEMBER 22, 2020 -2

extraordinary meeting of Council – December 22, 2020

Agenda

- 1- Opening of the extraordinary meeting for December 22, 2020;
- 2- Adoption of the agenda for the extraordinary meeting of December 22;
- 3- Receipt of the notice of meeting;
- 4- Presentation and adoption of the 2021 budget;
- 5- Adoption of by-law 08-2020 establishing the tax rates for the 2021 financial year as well as the interest and penalty rate, with exemption from reading;
- 6- Adoption of the three-year fixed assets program 2021-2022-2023
- 7- Question period;
- 8- Closure of the extraordinary meeting for December 22, 2020;
- 9- Adjournment of the extraordinary meeting of December 22, 2020;

Given to the municipality Township of Low, this 22nd day of the month of December 2020.

PROPOSED by Councilor Luc Thivierge
SUPPORTED by Councilor Joanne Mayer

AND RESOLVED to adopt the agenda for the special meeting of December 22, 2020 as transmitted by the Acting Director General.

		Yes	No	Abstain	Absent
Carole Robert	Mayor	✗			
Joanne Mayer	Seat # 1	✗			
Maureen Rice	Seat # 2	✗			
Anne Bélisle	Seat # 3				✗
Luc Thivierge	Seat # 4	✗			
Vacant	Seat # 5				
Ghyslain Robert	Seat # 6	✗			

Adopted

Note: Councilor Anne Bélisle joined the meeting after the adoption of the Agenda.

RECEPTION NOTICE OF MEETING - EXTRAORDINARY MEETING-3

The present members of the council acknowledge having received their notice of convocation for the extraordinary meeting of December 22, 2020 at 7:00 p.m., in accordance with the municipal code of Quebec. The notice of meeting was sent to all members of council on the 12th December 2020. A public notice was also posted on December 14, 2020.

258-12-2020

PRESENTATION AND ADOPTION OF 2021 BUDGET - 4

	BUDGET 2020 \$	BUDGET 2021 \$
ASSESSMENT ROLE	186 646 238	186 928 138
TAXES		
ON PROPERTY VALUE	(1 535 043)	(1 533 683)
MUNICIPAL SERVICES	(379 062)	(384 235)
TOTAL TAXES	(1 914 105)	(1 917 919)
TRANSFERT (grants)	(561 904)	(636 556)
SERVICES RENDERED	(6 102)	(39 423)
ASSESSMENT OF RIGHTS	(49 100)	(89 500)
OTHER REVENUES	(29 500)	(92 600)
TOTAL REVENUES	(2 560 711)	(2 775 998)
EXPENSES		
GENERAL ADMINISTRATION	582 132	586 950
PUBLIC SECURITY	358 437	382 675
PUBLIC WORKS	797 819	808 383
ENVIRONMENTAL HEALTH	391 297	384 302
URBAN PLANNING AND DEVELOPMENT	118 783	110 696
RECREATION AND CULTURE	105 653	123 760
FINANCING COST	63 062	84 821
INVESTMENT ACTIVITIES		65 000
DEBT REIMBURSEMENT	143 319	229 410
TOTAL EXPENSES	2 560 711	2 775 998

WHEREAS the municipality must forecast revenues and expenses for a balanced budget;

THEREFORE, it is

PROPOSED by Councilor Joanne Mayer

SUPPORTED by Councilor Luc Thivierge

AND RESOLVED by the members of Council present to adopt the 2021 budget as presented by the Mayor.

		Yes	No	Abstain	Absent
Carole Robert	Mayor	X			
Joanne Mayer	Seat # 1	X			
Maureen Rice	Seat # 2	X			
Anne Bélisle	Seat # 3	X			
Luc Thivierge	Seat # 4	X			
Vacant	Seat # 5				
Ghyslain Robert	Seat # 6	X			

Adopted

259-12-2020

ADOPTION OF THE BY-LAW ESTABLISHING THE RATES OF TAXATION FOR THE FISCAL YEAR 2021 AS WELL AS THE INTEREST AND PENALTY RATES, WITH EXEMPTION OF READING - 5

**CANADA
PROVINCE OF QUEBEC
MRC LA VALLÉE-DE-LA-GATINEAU
TOWNSHIP MUNICIPALITY OF LOW**

BY-LAW NUMBER 08-2020

By-law establishing the rates of taxation for the fiscal year 2021, as well as the rate of interest and penalty.

Whereas it is expedient for the Township Municipality of Low to provide for revenues to meet expenses for the fiscal year 2021;

THEREFORE, it is

PROPOSED by Councilor Luc Thivierge
SUPPORTED by Councilor Joanne Mayer

AND BE IT RESOLVED by the present members of Council that it be, and it is hereby ordained and ordered that the following be ordained and ruled as follows

Section 1 - Preamble

That the preamble forms part of this by-law.

Section 2 - Property

That the general property tax rate, for the fiscal year 2021, be set at \$0.813/100 assessment, for all properties on the current property assessment roll for the fiscal year 2021.

The owners of the buildings are responsible for the payment of this tax.

Article 3 - Residual materials (garbage, recovery)

That the tax for the collection, transportation and disposal of residual materials (garbage, recuperation), for the fiscal year 2021, be established, as indicated below:

Category	2021 Rate (\$)
Residential	225.37
Commerce 1	225.37
Commerce 2	450.75
Commerce 3	676.12
Commerce 4	901.49
Commerce 5	1126.86
Commerce 6	1352.24
Commerce 7	1577.61
Commerce 8	1802.98

The owners of the buildings are responsible for the payment of this tax.

Article 4 – organic matter (composting)

That the tax rate for the organic matter (composting) for the fiscal year 2021, be established, as indicated below

Category	2021 Rate (\$)
Residential	14.34
Commerce 1	14.34
Commerce 2	0.00
Commerce 3	0.00
Commerce 4	0.00
Commerce 5	14.34
Commerce 6	0.00
Commerce 7	14.34
Commerce 8	14.34

The owners of the buildings are responsible for the payment of this tax.

Article 5 - Rate for aqueduct 2021

That the tax rate for the aqueduct for the fiscal year 2021, be established, as indicated below:

Category	Rate - 2021 (\$)
Residential	477.72
Agricultural	306.83
Commerce	635.40
Residential & commerce	1113.12
EA12	845.94
Commerce plus Supplementary Toilet	811.34
Arena	2897.51
Stop tap	229.49
Paugan Residence	2195.71
Rate by appartement	477.72

The owners of the buildings are responsible for the payment of this tax.

Article 6 - Rates - Septic Sludge Treatment 2021

That a tax of \$42.25 per built unit for the administration and costs related to the septic sludge treatment site for the fiscal year 2021.

The owners of the buildings are responsible for the payment of this tax.

Article 7 - Tax rates - Sûreté du Québec 2021

That a tax rate of \$0.084/100\$ of evaluation be applied for the fiscal year 2021.

The owners of the buildings are responsible for the payment of this tax.

Article 8 - Special tax rate 2021 (by-law 006-2002 (Fieldville Road))

That a tax rate of \$0.010/100\$ of evaluation be applied for the fiscal year 2021.
The owners of the buildings are responsible for the payment of this tax.

Article 9 - Special tax rate 2021 (by-law 07-2020 (Martindale Road))

That a tax rate of \$0.012/100\$ of evaluation be applied for the fiscal year 2021.
The owners of the buildings are responsible for the payment of this tax.

Article 10 - Sectoral tax rate 2020 (by-law 005-2014(chemin de la Rive))

That a sectorial tax in the amount of \$1205.58 for fiscal year 2021 for Loan By-law number 005-2014.
The owners of the buildings are responsible for the payment of this tax.

Section 11 - Fire Tax Rates 2021 (By-law 002-2012 (Pumper))

That a tax rate of \$0.013/100\$ of evaluation for the fiscal year 2021 for the borrowing by-law number 002-2012.
The owners of the buildings are responsible for the payment of this tax.

Article 12 - Fire tax rate 2021 (loan for pick-up truck-2021)

That a tax rate of 0.005\$/100\$ of evaluation for the fiscal year 2021.
The owners of the buildings are responsible for the payment of this tax.

Article 13 - Road tax rates (Western 2017)

That a tax rate of \$0.022/\$100 of evaluation for the fiscal year 2021.
The owners of the buildings are responsible for the payment of this tax.

Article 14 - Road tax rates (New 2021 pick-up truck)

That a tax rate of 0.005\$/100\$ of evaluation for the fiscal year 2021.
The owners of the buildings are responsible for the payment of this tax.

Article 15 - Road Tax Rates (John Deere Grader)

That a tax rate of \$0.032/100\$ of evaluation be applied for the fiscal year 2021.
The owners of the buildings are responsible for the payment of this tax.

Article 16 - Road tax rates (New Backhoe)

That a tax rate of \$0.025/100\$ of evaluation be applied for the fiscal year 2021.
The owners of the buildings are responsible for the payment of this tax.

Article 17 – General tax rates and overall tax rate 2021

That the overall tax rate be 1,029/\$100 valuation for fiscal year 2021.
The owners of the buildings are responsible for the payment of this tax.

Article 18 - Duties on transfers of immovables

Tax base bracket of \$50,900 and less:	0.5%.
Tax base bracket from \$50,900.01 to \$254,400:	1.0%.
Tax base bracket from \$254,400.01 to \$500,000:	1.5%.
Portion of the tax base that exceeds 500,000.01 and over:	3.0%.
Exemption from the additional transfer tax on a transfer	\$200.00
Exemption from the supplementary transfer tax with respect to a death transfer	\$0.00

Article 19 - Method of payment of municipal taxes and compensations

- A. Property taxes, rates for municipal services, special taxes and compensations of the Municipality are included in the tax account starting in the taxation year 2021.
- B. Property taxes shall be paid in a lump sum. However, where the total of the Municipality's property taxes, rates and compensations is equal to or greater than \$300, they may be paid, at the debtor's option, in a single payment or in four payments.
- C. The payment of taxes, rates and compensations for the year 2021 shall be made according to the following terms of payment:
 - 1st instalment: March 25, 2021
 - 2nd payment: May 27, 2021
 - 3rd installment: August 26, 2021
 - 4th installment: October 28, 2021

When a payment is not made by the due date, only the amount of the installment due remains payable.

- D. Unpaid balances of municipal taxes, rates and compensations for municipal services shall bear interest at an annual rate of 15% from the time they become due and payable.
- E. A penalty of 0.5% of the unpaid principal for each full month of delay, to a maximum of 5% per year, shall be added to the amount of taxes due.

Article 20 - Provisions applicable to all sections

- A. The fee for returning a cheque (NSF, stop payment, etc.) is \$25 per check.
- B. At the time of an update to the assessment roll, when the total supplementary invoice is less than \$5.00, there will be no billing or refund on this file.
- C. Refunds due to overpayments are issued following an analysis of credit balances and at the request of the owner. The fee for issuing an overpayment refund cheque is \$10 per check issued.

Article 21

This by-law shall supersede all previous by-laws relating to tax rates and rates or compensation.

Article 22

The Council enacts this by-law in its entirety and also paragraph by paragraph and section by section, so that if any paragraph or section should be declared invalid, the remaining provisions of the by-law shall continue to apply.

Article 23

Coming into force

This by-law shall come into force in accordance with the Act on January 1 and shall be enforced in accordance with the Act by 2021.

Given to the Municipality of Township of Low this 22nd day of December 2020.

Notice of Motion: December 7, 2020
Tabling of the draft regulation: December 7, 2020
Adoption of the by-law: December 22, 2020
Publication of the regulation: December 23, 2020
Effective: January 01, 2021

		Yes	No	Abstain	Absent
Carole Robert	Mayor	X			
Joanne Mayer	Seat # 1	X			
Maureen Rice	Seat # 2	X			
Anne Bélisle	Seat # 3	X			
Luc Thivierge	Seat # 4	X			
Vacant	Seat # 5				
Ghyslain Robert	Seat # 6	X			

Adopted

Marie Joannisse
Acting Director general

Carole Robert
Mayor

260-12-2020

THREE-YEAR CAPITAL PROGRAM 2021-2022-2023 -6

WHEREAS the council of a municipality must adopt a three-year capital asset program for the municipality for the three subsequent fiscal years, in accordance with Articles 953.1 and 954 of the Municipal Code of Quebec;

WHEREAS the three-year capital program represents what the council plans to carry out as projects and expenditures for the years 2021 to 2023;

WHEREAS the three-year capital program is subject to change (for example, depending on available budgets, unplanned work more urgent than planned) and its adoption does not guarantee the completion of the work listed therein;

THEREFORE, it is

PROPOSED by Councilor Ghyslain Robert

SUPPORTED by Councilor Joanne Mayer

AND RESOLVED by the present members of Council to adopt the three-year capital program for the years 2021 to 2023 as set out in Annex 1.

		Yes	No	Abstain	Absent
Carole Robert	Mayor	X			
Joanne Mayer	Seat # 1	X			
Maureen Rice	Seat # 2	X			
Anne Bélisle	Seat # 3	X			
Luc Thivierge	Seat # 4	X			
Vacant	Seat # 5				
Ghyslain Robert	Seat # 6	X			

Adopted

QUESTION PERIODS-7

261-12-2020

CLOSING OF THE SPECIAL MEETING OF DECEMBER 22, 2020- 8

PROPOSED by Councilor Luc Thivierge

SUPPORTED by Councilor Joanne Mayer

AND BE IT RESOLVED THAT Council close the Special Meeting of Council on December 22, 2020 at 7:31pm

		Yes	No	Abstain	Absent
Carole Robert	Mayor	X			
Joanne Mayer	Seat # 1	X			
Maureen Rice	Seat # 2	X			
Anne Bélisle	Seat # 3	X			
Luc Thivierge	Seat # 4	X			
Vacant	Seat # 5				
Ghyslain Robert	Seat # 6	X			

Adopted

ADJOURNMENT OF THE SPECIAL MEETING OF DECEMBER 22, 2020- 9

The items on the agenda being exhausted, the Mayor, Carole Robert, adjourned the special meeting of December 22nd.

Marie Joannisse
Acting Executive Director

Carole Robert
Mayor

Annex 1 - Tree year capital plan - 2021-2023

Capital	Description	Current	Future	Start	Finish	Cost for 2021	Municipal Contribution	Grant
Fieldville road	road surfacing	x		2004	2021	19 309	19 309	
Martindale road	road surfacing	x			2030	22 212	22 212	RIRL
Pumper 2010	public safety	x		2013	2028	23 643	23 643	
Truck Western 2017	public works	x		2017	2022	41 038	41 038	
Grader John Deere 2018	public works	x		2018	2025	60 221	60 221	
Pick-up public works 2021	public works		x	2021	2025	10 000	10 000	
Pick-up fire 2021	public safety		x	2021	2025	10 000	10 000	
Backhoe 2021	public works		x	2021	2026	10 000	10 000	
PG Solutions -licences	admin - urban planning - election	x		2013	-	16 133	16 133	
Roads	road repairs	x		2019	2023	343 207	51 100	TECQ \$858 017 over 5 years
Municipal dock	Land from Hydro QC		x	2021	2021	25 000	25 000	Surplus
Intergenerational park	400 road 105	x		2021	2021	45 640	8 960	FRR
Welcome signs (2)			x	2021	2021	15 000	15 000	Surplus
Brushing			x	2021	2021	25 000	25 000	Surplus
Upcoming Projects	Descriptions	Current	Future	Start	Finish	Total cost	Municipality	
Fire station	new fire station		x	2022	2023			
Administrative office	400 road 105 - réno		x	2022	2023			

