

**PROVINCE OF QUEBEC  
CITY OF CÔTE SAINT-LUC**

**BY-LAW NO. 2252**

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**BY-LAW 2252 CONCERNING  
TAXES OF THE CITY OF CÔTE  
SAINT-LUC FOR THE FISCAL  
YEAR 2007**

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At the Special Council Meeting of the Côte Saint-Luc City Council, held at the City Hall, 5801 Cavendish Boulevard, on Monday, December 18, 2006, at 8:30 p.m. at which were present:

Mayor Anthony Housefather, B.C.L., L.L.B, M.B.A.

Councillor Dida Berku, B.C.L.

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

Councillor Mike Cohen, B.A.

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

Councillor Sam Goldbloom, B.A.

Councillor Ruth Kovac, B.A.

Councillor Allan J. Levine, B.Sc., M.A., DPLI

Councillor Glenn J. Nashen

**ALSO PRESENT:**

Mr. Ken Lerner, City Manager

Mr. Jonathan Shecter, Director of Legal Services and City Clerk

**WHEREAS** a notice of motion of the present By-law was given at a regular sitting of the City Council held on December 11, 2006; and

In view of paragraph 4 of section 432 and sections 434, 439, 487 and 496 of the *Cities and Towns Act* (R.S.Q., chapter C-19);

In view of, namely, sections 244.29 to 244.67 of the *Act respecting municipal taxation* (R.S.Q., chapter F-2.1); and

In view of the Agglomeration decree (1229-2005) and the decree reconstituting the City of Côte Saint-Luc (979-2005);

It is ordained and enacted by By-law No. 2252 as follows:

**SECTION 1:**

**CHAPTER 1**

**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 day referred to in section 6 of the Code of Civil Procedure (R.S.Q., chapter C-25) and other than a Saturday;

"non-juridical day": a day other than a juridical day as defined in this article.

2. This by-law applies to the fiscal year 2007.

**CHAPTER II**

**GENERAL PROPERTY TAXES**

3. A general property tax at the rates set for the categories of immovables shown below, is imposed and levied on any immovable entered on the property assessment roll and located in one of the following sectors:

- a) non-residential immovables: 2.74 %;
- b) immovables containing 6 or more dwelling units: 0.78 %;
- c) serviced vacant lots: 1.30 %;
- d) residual: 0.65 %;
- e) industrial immovables: 2.74 %

**CHAPTER III**

**WATER PURCHASE AND DISTRIBUTION TAX AND OTHER SERVICES**

4. A special water tax for the purchase and distribution of water and repayment of debt service related to water infrastructure and other services is imposed and levied on any immovable entered on the property assessment roll, at a rate in accordance with the following categories of immovables:

- a) non-residential immovables: 0.625%
- b) immovables containing six (6) or more dwelling units: 0.0412%
- c) residual : 0.0412%
- d) industrial immovables: 0.625%

**CHAPTER IV**

**WATER INFRASTRUCTURE TAX AND OTHER SERVICES**

5. A special water tax for the financing of the water infrastructure maintenance contract and other services is imposed and levied on any immovable entered

on the property assessment roll, at a rate in accordance with the following categories of immovables:

- a) non-residential immovables: 0.35%
- b) immovables containing six (6) or more dwelling units: 0.05%
- c) residual : 0.05%
- d) industrial immovables: 0.35%

## **CHAPTER V**

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

- 6. Interest at the rate of 10% per annum is applied to any amount due to the city, including tax arrears, calculated day-to-day from the due date.
- 7. Where an amount due to the city consists of tax arrears, in addition to the interest payable under article 6, a penalty of 0.5% per month is applied to the amount of arrears, calculated day-to-day from the tax due date, or if the tax due date is before January 1, 2007, from January 1, 2007, up to a maximum of 5% for 2007.
- 8. The method of payment of taxes under articles 3 and 4 and the due dates for the general property tax are as follows:
  - 1) if the account is less than \$300: in a lump sum, on March 1, 2007;
  - 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 March 1, 2007
    - b) in two equal instalments : the first on March 1, 2007 and the second on June 1, 2007;
- 9. 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 30th day after the account is mailed;
  - 2) if the amount due is \$300 or more, at the debtor's choice:
    - a) in a lump sum, no later than the 30th day after the account is mailed by the city;
    - b) in 2 equal instalments: the first, 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.
- 10. Where no payment is made by the date specified in this by-law, only the instalment due is payable.

**CHAPTER VI**

**COMPENSATION FOR EXEMPTED IMMOVABLES**

11. 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 compensation for municipal services. The compensation is 0.3% applied to the property value of the immovable.
12. Every owner of an immovable referred to in paragraph 12 of section 204 of the Act is subject to the payment of compensation for municipal services. The compensation is 0.3% applied to the property value of the land.

**CHAPTER VII**

**COMING INTO FORCE**

13. This by-law comes into force on according to the law.

(s) Anthony Housefather

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ANTHONY HOUSEFATHER  
MAYOR

(s) Jonathan Shecter

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JONATHAN SHECTER  
DIRECTOR OF LEGAL  
SERVICES AND CITY  
CLERK

**CERTIFIED TRUE COPY**

  
\_\_\_\_\_  
JONATHAN SHECTER  
DIRECTOR OF LEGAL SERVICES  
AND CITY CLERK

PROVINCE OF QUEBEC  
CITY OF CÔTE SAINT-LUC

BY-LAW No. 2252

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BY-LAW 2252 CONCERNING TAXES OF  
THE CITY OF CÔTE SAINT-LUC FOR THE  
FISCAL YEAR 2007

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ADOPTED ON: December 18, 2006

IN FORCE ON: January 24, 2007

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