

PROVINCE DE QUÉBEC

VILLE DE MONTRÉAL  
BOROUGH OF PIERREFONDS-ROXBORO

DRAFT BY-LAW CA29 0136

BY-LAW CONCERNING THE TAX ON SERVICES FOR THE FISCAL YEAR 2023

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At the Borough of Pierrefonds-Roxboro regular sitting held on November 7, 2022 at 7 p.m., in the council room located at 13 665, boulevard de Pierrefonds, in conformity with the Cities and Towns Act (L.R.Q., Chapter C-19), to which attend:

The Mayor of the Borough Mr. Dimitrios (Jim) Beis, Councillors Catherine Clément-Talbot, Chahi (Sharkie) Tarakjian, Benoit Langevin and Louise Leroux, all members of the Council and forming a quorum under the chairmanship of the Mayor of the Borough, Mr. Dimitrios (Jim) Beis.

The Director of the Borough, Mr. Dominique Jacob, and the Secretary of the Borough by interim, Mr. Pier-Luc Bisailon-Landry, also attend the sitting.

**BY VIRTUE OF** the Charter of Ville de Montréal, metropolis of Québec, Section 146 (L.R.Q., Chapter c-11.4);

**BY VIRTUE OF** the Act on Municipal Taxation (L.R.Q., Chapter F-2.1);

THE BOROUGH COUNCIL ENACTS THE FOLLOWING:

SECTION 1. A special tax on services is imposed and will be levied on all taxable immovables listed on the property assessment roll and located in the borough at the rate of **0,0746 %** applied on immovable taxable value.

SECTION 2. The provisions of the annual municipal by-law on taxes concerning interests and penalties payable on tax arrears, method and time of payment of the general property tax, payable tax overpayment resulting from alterations to the property assessment roll and from the amount payable of an unpaid instalment are applying in view of the payment of the tax as provided for in Section 1 and as prescribed for the fiscal year under Section 3.

SECTION 3. The present by-law applies to the fiscal year 2023 subject to the adoption, by the Municipal Council, of the budget of the Borough of Pierrefonds-Roxboro as set up by its council.

SECTION 4. This by-law comes into force in accordance with the Law.