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**BY-LAW 584 - 2019**

**Providing financing for the construction of exterior skating rinks as well as a service building and the decree of a loan for this purpose**

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WHEREAS the terms of new program TECQ 2019-2023;

CONSIDERING the Municipal works Act;

CONSIDERING the Act respecting Municipal debts and loans;

CONSIDERING Articles 1060.1 and following of the Municipal Code;

WHEREAS THAT the replacement of the exterior skating rink is considered a priority and urgent and that consequently, representations were made to the Ministry;

WHEREAS THAT the Ministry of Municipal Affairs and Housing has confirmed the amount of \$ 1,746,537 was allocated to the Municipality within the Quebec gasoline tax contribution program (TECQ) for 2019-2023;

CONSIDERING THAT a notice of motion for this By-law was given beforehand by Councillor Leigh MacLeod at the Council meeting of December 11<sup>th</sup>, 2019;

CONSIDERING THAT the draft by-law was presented at the Council meeting of December 11<sup>th</sup>, 2019;

CONSIDERING THAT all of the members in attendance have declared having read the draft by-law and renounce to its reading;

CONSIDERING THAT the Director general and Secretary-treasurer mention that this by-law pertains to the financing for the construction of an exterior skating rink and consequently, the decreeing of a loan;

CONSEQUENTLY, the Municipal council decrees the following:

1. **Work authorization** – The work authorized for the construction and installation of two skating rinks on the Basler park site with the installation of cement bases and boards, including professional fees and other pertinent costs for a total amount of \$ 907,351 as shown on the estimate prepared by the Director general and Paul Mondor, engineer, on September 11<sup>th</sup>, 2019 attached herewith as Annex A.
2. **Expense authorization** – An expense of \$ 907,351 is authorized for the purpose of the present By-law.
3. **Loan authorization** - In order to pay for the expenses provided by the present by-law, Council is authorized to borrow the amount of \$ 907,351 to be reimbursed over a period of 20 years.

4. **Allocation to the reduction of the loan** - Council allocates to the reduction of the loan decreed by the present by-law, any amount allocated to the Municipality as per the Quebec Government's financial assistance program for recreation and sporting infrastructures or, failure to having obtained such an allocation, the payment of part of the amount allocated to the Municipality as per the Quebec gasoline tax contribution program (TECQ) for 2019-2023, to a maximum of the limits stated within said program.

5. **Use of surplus** – Should an allocated amount authorized by the present By-law be higher than the amount actually spent in regard to this allocation, Council is authorized to use this surplus to pay for any expense decreed by the present by-law and for which the allocation is deemed insufficient.

6. **Special tax** – In order to provide for expenses incurred pertaining to interests and the reimbursement in capital at the loan's annual due dates, a special tax will be imposed at a sufficient rate by the present by-law and will be levied annually during the term of the loan on all of the taxable properties on the Municipality's territory as per the value shown on the evaluation roll in effect each year.

7. **Entering into effect** - The present by-law enters into effect as per the Law but conditional to obtaining financing from one of the programs specified in Article 4.

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Timothy Watchorn  
Mayor

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Hugo Lépine  
Director general /  
Secretary-treasurer

**Annexe A**  
**Règlement 584-2019**

| Dépenses autorisées                 | Base de calcul | Montant                          |
|-------------------------------------|----------------|----------------------------------|
| Coût des travaux - avant taxes      |                | 741 118.54\$                     |
| Taxes nettes                        | 5%             | 37 055.93\$                      |
| <b>Coûts directs</b>                |                | <b>778 174.47\$</b>              |
| Honoraires ingénieurs               |                | 15 000.00\$                      |
| Services professionnels             |                | 59 111.86\$                      |
| Taxes nettes                        | 5%             | 3 705.59\$                       |
| <b>Sous-total</b>                   |                | <b>77 817.45\$</b>               |
| <b>Total</b>                        |                | <b>855 991.92\$</b>              |
| Emprunt temporaire                  | 4%             | 34 239.67\$                      |
| Frais de financement                | 2%             | 17 119.84\$                      |
| <b>Valeur du Règlement</b>          |                | <b>907 351.43\$</b>              |
| Financement                         | Base de calcul | Montant                          |
| <b>Scénario 1</b>                   |                |                                  |
| TECQ 2019-2023                      | 66,67%         | 605 203.40\$                     |
| Participation de la Municipalité    | 33,33%         | <b>302 148.03\$</b>              |
| Contribuables ensemble              | 33,33%         | 302 148.03\$                     |
| <b>Scénario 2</b>                   |                |                                  |
| PAFIRS - EBI                        | 66,67%         | 605 203.40\$                     |
| Contribuables ensemble              | 33,33%         | <b>302 148.03\$</b>              |
| Impact fiscal                       |                | .002\$ par 100\$<br>d'évaluation |
| Contribuables ensemble (scénario 1) |                |                                  |
| Valeur foncière / taxe estimée      | 962 199 105\$  | Annuitée de 20 264\$             |
| Contribuables ensemble (scénario 2) |                |                                  |
| Valeur foncière / taxe estimée      | 962 199 105\$  | Annuitée de 20 264\$             |

Le Directeur général



Hugo Lépine  
Secrétaire-trésorier