

**Municipality of Morin-Heights**

**PROVINCE OF QUEBEC  
ARGENTEUIL COUNTY  
MRC DES PAYS D'EN-HAUT**

**MINUTES**

*In case of discrepancy, the French version prevails over the English translation.*

Minutes of the special session regarding the budget of the Municipal council of Morin-Heights regarding the budget, held at the Community Room, 567, Village, on Wednesday, December 12, 2012 at which were present Councillors Mona Wood, Leigh MacLeod, Claude P. Lemire, Jean-Pierre Dorais and Jean Dutil, forming quorum under the chairmanship of Mayor Timothy Watchorn.

Councillor Peter MacLaurin is absent.

The Director general, Yves Desmarais, is present.

At 8:45 p.m., the Mayor states quorum, welcomes the public and Council deliberates on the following dossiers.

**268.12.12 OPENING OF THE MEETING AND STATING OF QUORUM**

---

Council members were duly convened in accordance to the provisions of Article 152 and following of the Municipal Code and consequently, renounce to the convening notice.

1. Opening of the sitting and stating of quorum
2. Presentation of 2013 budget for adoption
3. Presentation for adoption of the Capital assets triennial program
4. Presentation for adoption of taxation by-law or the year 2013
5. Interest and discount rate
6. Question period
7. End of the meeting

**269.12.12 PRESENTATION OF THE 2012 BUDGET FOR ADOPTION**

---

At the Mayor's request, Councillor Claude P. Lemire, Councillor responsible of finance presents the highlights of the budget for the financial year beginning January 1<sup>st</sup>, 2013.

Considering that as per Article 954 and following of the Municipal Code, Council must adopt a budget for the next financial year;

It is proposed by councillor Claude P. Lemire  
And unanimously resolved by all councillors:

That Council adopt the budget for the financial year beginning January 1<sup>st</sup>, 2013 in the amount of \$ 7 891 121.

## **Municipality of Morin-Heights**

*(The following charts are only available in French)*

### **Revenus**

Taxes foncières	5,086,253 \$
Dettes secteurs	394,536 \$
Taxe d'eau	305,040 \$
Taxes d'ordures	486,142 \$
Centre d'urgence 9-1-1	18,000 \$
En lieu de taxe	37,125 \$
Ententes déneigement	149,935 \$
Revenus divers administration	11,473 \$
Revenus Service Incendie	40,000 \$
Revenus divers Travaux publics	15,500 \$
Revenus Service des Loisirs	94,600 \$
Revenus ski de fond et raquette	137,300 \$
Licenses et permis	42,130 \$
Mutations immobilières	405,500 \$
Fonds parcs, terrains jeux, sablières	52,000 \$
Constats d'infraction et amendes	23,500 \$
Intérêts	78,500 \$
Compensation Pacte Fiscal - TVQ	311,800 \$
Redevances- matières résiduelles	144,855 \$
Transferts conditionnels	56,932 \$
<b>Total des revenus</b>	<b><u>7,891,121 \$</u></b>

### **Activités de fonctionnement à des fins fiscales**

Conseil	152,058 \$
Application de la Loi	16,150 \$
Administration générale	649,903 \$
Greffe - Élection	27,000 \$
Évaluation foncière	77,828 \$
Intérêt , frais de perception, escompte	20,450 \$
Répartiteur 9-1-1	18,000 \$
Contribution Sureté du Québec	956,600 \$
Service de Sécurité Incendie	469,856 \$
Premiers répondants	43,846 \$
Contrôle des animaux	24,000 \$
Travaux publics	1,559,250 \$
Service de déneigement	720,797 \$
Réseau d'éclairage	33,900 \$
Transport collectif	22,702 \$
Réseaux d'au potable	303,014 \$
Matières résiduelles ultimes	334,629 \$

## **Municipality of Morin-Heights**

Collecte sélective	110,810 \$
Écocentre	120,000 \$
Cours d'eau - Barrages	4,250 \$
Urbanisme - Environnement	383,964 \$
Promotion - publications	144,502 \$
Subvention organismes locaux	33,600 \$
Activités récréatives	173,501 \$
Parcs et terrains de jeux	232,613 \$
Réseau de ski de fond et raquette	192,997 \$
Plaisirs d'hiver	7,500 \$
Bibliothèque	52,907 \$
Activités culturelles	18,835 \$
Frais de financement	230,364 \$
Remboursement de la dette	698,441 \$
Affectations - Revenus	-33,969 \$
Affectations - Dépenses	38,823 \$
Fonds de routes et de Parc	52,000 \$
<b>Total des charges</b>	<b><u>7,891,121 \$</u></b>
surplus	0 \$

### **270.12.12 PRESENTATION FOR ADOPTION OF CAPITAL ASSETS TRIENNIAL PROGRAM**

---

Considering that in accordance to Article 953 of the Municipal Code,  
Council must adopt a triennial capital assets program;

It is proposed by councillor Claude P. Lemire  
And unanimously resolved by all councillors:

That Council adopt a triennial capital assets program for 2013, 2014 and  
2015.

**Municipality of Morin-Heights**

<b>INVESTISSEMENTS</b>	<b>ANNÉE 2013</b>	<b>ANNÉE 2014</b>	<b>ANNÉE 2015</b>
<b><u>Administration</u></b>	-		
Équipements	6,000.00 \$		30,000.00 \$
Bâtiments			
Signalisation	18,856.00 \$		
<b>Total</b>	<b>24,856.00 \$</b>	<b>- \$</b>	<b>30,000.00 \$</b>
<b><u>Pompiers</u></b>			
Équipements - Bunkersuits	4,500.00 \$	4,500.00 \$	4,500.00 \$
Bâtiments			
Équipements	3,520.00 \$	3,000.00 \$	3,000.00 \$
Bornes fontaines sèches	25,000.00 \$	25,000.00 \$	25,000.00 \$
<b>Total</b>	<b>33,020.00 \$</b>	<b>32,500.00 \$</b>	<b>32,500.00 \$</b>
<b><u>Urbanisme-Environnement</u></b>			
Équipements		1,000.00 \$	2,000.00 \$
Sécurisation des barrages	20,000.00 \$		
Véhicules			
<b>Total</b>	<b>20,000.00 \$</b>	<b>1,000.00 \$</b>	<b>2,000.00 \$</b>
<b><u>Loisirs</u></b>			
Parc Basler			1,000,000.00 \$
Bâtiments	106,000.00 \$		
Véhicules VTT / motoneige			12,000.00 \$
Terrain de soccer			
Parcs	48,271.00 \$		
Acquisition St-Eugène		700,000.00 \$	
<b>Total</b>	<b>154,271.00 \$</b>	<b>700,000.00 \$</b>	<b>1,012,000.00 \$</b>
<b><u>Culture</u></b>			
Livres	8,000.00 \$	8,000.00 \$	8,000.00 \$
Bâtiments - Tour de l'horloge			
Stationnement de la bibliothèque		25,000.00 \$	
Mobilier			
<b>Total</b>	<b>8,000.00 \$</b>	<b>33,000.00 \$</b>	<b>8,000.00 \$</b>
<b><u>Travaux Publics</u></b>			
Équipements			
Bâtiments - garage municipal		150,000.00 \$	
Renouvellement de la flotte	240,000.00 \$	240,000.00 \$	250,000.00 \$
Travaux de voirie	200,000.00 \$	200,000.00 \$	200,000.00 \$
Asphaltage	200,000.00 \$		
Domaine Balmoral	1,100,000.00 \$		
<b>Total</b>	<b>1,740,000.00 \$</b>	<b>590,000.00 \$</b>	<b>450,000.00 \$</b>
<b><u>Hygiène du Milieu</u></b>			
Réseau Bastien	62,000.00 \$		
Réseau Beaulieu	20,000.00 \$		
Réseau du Village	42,000.00 \$		1,000,000.00 \$
Raccordement Secteur Ski -Morin-Heights		1,207,235.00 \$	
<b>Total</b>	<b>124,000.00 \$</b>	<b>1,207,235.00 \$</b>	<b>1,000,000.00 \$</b>
<b>Grand total</b>	<b>2,104,147.00 \$</b>	<b>2,563,735.00 \$</b>	<b>2,534,500.00 \$</b>

<b>FINANCEMENT</b>	<b>ANNÉE 2013</b>	<b>ANNÉE 2014</b>	<b>ANNÉE 2015</b>
<b><u>Administration</u></b>			
Fonds général			30,000.00 \$
Emprunt long terme			
Affectation du surplus	24,856.00 \$		
<b>Total</b>	<b>24,856.00 \$</b>	<b>- \$</b>	<b>30,000.00 \$</b>
<b><u>Pompiers</u></b>			
Fonds général	8,020.00 \$	32,500.00 \$	32,500.00 \$
Emprunt long terme			
Affectation du surplus	25,000.00 \$		
Crédit-bail			
<b>Total</b>	<b>33,020.00 \$</b>	<b>32,500.00 \$</b>	<b>32,500.00 \$</b>

**Municipality of Morin-Heights**

<b><u>Urbanisme- Environnement</u></b>			
Fonds général		1,000.00 \$	2,000.00 \$
Emprunt long terme			
Affectation du surplus	20,000.00 \$		
<b>Total</b>	<b>20,000.00 \$</b>	<b>1,000.00 \$</b>	<b>2,000.00 \$</b>
<b><u>Loisirs</u></b>			
Fonds général			
Fonds de Parc & terrains de jeux	38,271.00 \$		
Emprunt long terme		700,000.00 \$	1,000,000.00 \$
Fond de roulement	106,000.00 \$		12,000.00 \$
Subventions	10,000.00 \$		
Crédit-bail			
<b>Total</b>	<b>154,271.00 \$</b>	<b>700,000.00 \$</b>	<b>1,012,000.00 \$</b>
<b><u>Culture</u></b>			
Fonds général	8,000.00 \$	8,000.00 \$	8,000.00 \$
Emprunt long terme			
Affectation du surplus		25,000.00 \$	
Fond de roulement			
<b>Total</b>	<b>8,000.00 \$</b>	<b>33,000.00 \$</b>	<b>8,000.00 \$</b>
<b><u>Travaux Publics</u></b>			
Fonds général	200,000.00 \$	200,000.00 \$	200,000.00 \$
Emprunt long terme		150,000.00 \$	
Subventions			
Fonds roulement			
Emprunts de secteurs	1,100,000.00 \$		
Crédit-bail	240,000.00 \$	240,000.00 \$	250,000.00 \$
Taxes - Routes			
Surplus affecté	200,000.00 \$		
<b>Total</b>	<b>1,740,000.00 \$</b>	<b>590,000.00 \$</b>	<b>450,000.00 \$</b>
<b><u>Hygiène du Milieu</u></b>			
Subventions			
Secteurs Aqueducs			
Fonds général			
Affectation du surplus	124,000.00 \$		
Emprunt secteur aqueduc		904,735.00 \$	
Remise taxe essence (eau potable)			1,000,000.00 \$
Subventions infrastructure		302,500.00 \$	
<b>Total</b>	<b>124,000.00 \$</b>	<b>1,207,235.00 \$</b>	<b>1,000,000.00 \$</b>
<b>Grand total</b>	<b>2,104,147.00 \$</b>	<b>2,563,735.00 \$</b>	<b>2,534,500.00 \$</b>

**271.12.12 PRESENTATION FOR ADOPTION OF BY-LAW 501  
REGARDING TAXATION FOR YEAR 2013**

---

Council members renounce to the reading of the by-law and declare having received, at least 2 days before the present meeting and having read the draft by-law.

The Director general gives a summary of the taxation for 2013.

It is proposed by councillor Jean Dutil  
And unanimously resolved by all councillors:

## ***Municipality of Morin-Heights***

That Council adopt By-law 501-2012:

### **BY-LAW 501-2012 TAXATION FOR THE YEAR 2013**

WHEREAS Council adopted the Municipality's budget for the financial year beginning January 1<sup>st</sup>, 2013 in the amount of \$ 7,891,121;

WHEREAS it is necessary to decree the real estate tax and special rates as well as the compensations for the year;

WHEREAS the Municipality does not intend to take advantage of the provisions of section 111.4 of the Act respecting municipal taxation, LRQ, c. F.2.1 with regards to the variety of real estate tax rates;

WHEREAS a notice of motion was given at the regular meeting of November 14<sup>th</sup>, 2012 by Councillor Claude Philippe Lemire with the exemption of its reading;

WHEREAS the costs of residual material pick-up are compensated by the Quebec government as per Law 88;

**CONSEQUENTLY**, it is ordained and statued by by-law number 501-2012 which establishes the tax rates and ordains the levying of taxes for the financial year as follows:

The preamble forms an integral part of the present by-law.

#### **ARTICLE 1 GENERAL TAXES**

##### **Article 1.1 General real estate tax**

A general real estate tax at the rate of 63,99 ¢ per \$ 100 evaluation is charged by the present by-law and will be levied on all of the Municipality's taxable properties as per their valuation as written in the assessment roll in effect.

The general real estate tax is divided as follows:

➤ Opérations courantes:	42,39 ¢
➤ Sûreté du Québec	12,31 ¢
➤ Service de la dette	07,39 ¢
➤ Environnement	01,90 ¢

#### **ARTICLE 2 SERVICE TAXES**

##### **ARTICLE 2.1 TARIFFS PERTAINING TO MANAGEMENT OF RESIDUAL MATTERS SERVICES**

###### **Article 2.1.1 Tariff relating to residual matters for residential properties**

An annual tariff of 181 \$ per occupied residential unit is charged by the present by-law and levied to the owner for the management of household garbage and recycling services.

This tariff is established for the collection of a 360 L bin for ultimate residual matters.

## **Municipality of Morin-Heights**

### **Article 2.1.2 Tariff relating to residual matters for non-residential properties**

An annual tariff per non-residential occupied unit, user of normal collection, is by the present by-law, levied and charged to the owner with regards to the management of household garbage and recycling services.

The annual tariff established as per the number of bins used, up to a maximum of five bins per service, is levied and charged to the owner with regards to the management of household garbage and recycling services.

<b>Ultimate residual matters</b>	1 <sup>st</sup> bin	\$ 181
	2 <sup>nd</sup> bin	\$ 181
	Each additional bin	\$ 200

### **Article 2.1.3 Tariff relating to residual matters for non-residential properties**

Non-residential properties that generate a higher number than 5 bins, of either ultimate residual material or recyclables, must be equipped with containers.

Collections are done at the same frequency as the collection for residential properties. Should normal collections be insufficient, the property owner will have to make arrangements with the contractor and pay the excess costs.

An annual tariff established as per the size of the container is levied and charged to the property owner with regards to the management of household garbage and recyclable services.

<b>Ultimate residual matters</b>	4 yards	\$ 1 333
	8 yards	\$ 2 393

### **Article 2.1.4 Non-residential units which are not serviced**

The owner of a commercial, industrial and institutional unit may exempt his property from the service tax if the property owner shows annual contractual proof, before November 1st of each year, with regards to his property obtaining a similar service for the collection of ultimate residual matters and recyclable material for each unit which is not serviced by a private contractor.

Furthermore, the document must indicate the tonnage of ultimate residual matters and recyclables generated per non-residential unit exempt from the tax.

### **Article 2.1.5 Tariff relating to residual matters for residential properties in the Lac Théodore area**

The residual matters and recycling services for the Lac Théodore area are provided by the Town of Sainte-Adèle and the annual tariff per residential occupied unit will be charged by the Town of Sainte-Adèle which is by the present by-law, levied and charged to the property owner.

## **ARTICLE 2.2 TAXES RELATING TO DRINKING WATER DISTRIBUTION**

## ***Municipality of Morin-Heights***

### **Article 2.2.1 Residential tariff**

An annual tariff of 303 \$ per occupied unit used for residential purposes, supplied by one of the municipal drinking water distribution networks is by the present by-law levied and charged to the owner.

### **Article 2.2.2 Tariffs relating to drinking water for non-residential properties**

An annual tariff of \$ 1,045 per occupied unit used for purposes such as hotels, motels, inns and rooming or boarding homes with less than 6 rooms, served by one of the aqueduct networks, is charged by the present by-law and levied to the owner.

An annual tariff of \$ 3,136 per occupied unit used for purposes such as hotels, motels, inns and rooming or boarding homes with more than 6 rooms but less than 12 rooms, served by one of the aqueduct networks, is charged by the present by-law and levied to the owner.

An annual tariff of \$ 4,809 per occupied unit used for purposes such as hotels, motels, inns and rooming or boarding homes with more than 12 rooms, served by one of the aqueduct networks, is charged by the present by-law and levied to the owner.

An annual tariff of \$ 3,750 per occupied unit for purposes such as spas, served by one of the aqueduct networks, is charged by the present by-law and levied to the owner.

An annual tariff of \$ 200 for any pool served by one of the aqueduct networks is charged by the present by-law and levied to the owner.

An annual tariff of \$1,053 per occupied unit, used for restaurants or caterers, served by one of the aqueduct networks, is by the present by-law charged and levied to the owner.

An annual tariff of \$ 3,650 per occupied unit used for automatic laundromats or nurseries served by one of the aqueduct networks is charged by the present by-law and levied to the owner.

An annual tariff of \$ 387 per occupied unit for office purposes served by one of the aqueduct networks, is charged by the present by-law and levied to the owner.

An annual tariff of \$ 1,600 per occupied unit for factory or business purposes with more than 20,000 cubic feet, served by one of the aqueduct networks, is charged by the present by-law and levied to the owner.

An annual tariff of \$ 1,053 per occupied unit used for garages, served by one of the aqueduct networks, is charged by the present by-law and levied to the owner.

An annual tariff of \$ 324 per occupied unit used for commercial purposes not specified in the above paragraphs, served by one of the aqueduct networks, is charged by the present by-law and levied to the owner.

### **Article 2.2.3 Tariff per cubic meter for non-residential properties**

The owner of a commercial, industrial and institutional unit may exempt his property from the service tax stipulated in Articles 2.2.1 and 2.2.2 by installing, at his own costs, a water meter approved by the Municipality.



## ***Municipality of Morin-Heights***

In this event, a tariff of \$ 1.75 per cubic meter is levied by the present by-law and charged to the owner of any non-residential property equipped with a meter which registers the consumption of drinking water. The minimum annual tariff is the same as an unit used for residential purposes.

### **Article 2.4 TAXATION**

An occupied unit used for many purposes will be charged for each use.

Tariffs for water supply and garbage and recycling collection are charged to the owner of the property which is supplied and are comparable to the real estate tax levied on the property on which they are due.

### **ARTICLE 3 INFRASTRUCTURE TAXES ON DRINKING WATER NETWORKS**

#### **Article 3.1 Village drinking water network**

A special tax at the rate of \$ 0,1256 per \$ 100 evaluation is charged by the present by-law and will be levied on all taxable properties served by the Village aqueduct network as per their valuation as written in the assessment roll in effect.

This tax is levied as per borrowing by-laws 221-96, 314, 334, 368, 392, 421, 433 and 451.

#### **Article 3.2 Alpino drinking water network**

A special tax at the rate of \$ 0,1596 per \$ 100 evaluation is charged by the present by-law and will be levied on all taxable properties served by the Alpino aqueduct network as per their valuation as written in the assessment roll in effect.

This tax is levied as per borrowing by-laws 367, 402 and 452.

#### **Article 3.3 Beaulieu drinking water network**

A special tax at the rate of \$ 0,1860 per \$ 100 evaluation is charged by the present by-law and will be levied on all taxable properties served by the Beaulieu aqueduct network as per their valuation as written in the assessment roll in effect.

This tax is levied as per borrowing by-laws number 366, 404 and 454.

#### **Article 3.4 Balmoral drinking water network**

A special tax at the rate of \$ 0,0589 per \$ 100 evaluation is charged by the present by-law and will be levied on all taxable properties served by the Balmoral aqueduct network as per their valuation as written in the assessment roll in effect.

This tax is levied as per borrowing by-laws number 400, 444 and 477.

#### **Article 3.5 Bastien drinking water network**

A special tax at the rate of \$ 0,2363 per \$ 100 evaluation is charged by the present by-law and will be levied on all taxable properties served by the Bastien aqueduct network as per their valuation as written in the assessment roll in effect.

## ***Municipality of Morin-Heights***

This tax is levied as per borrowing by-laws number 315, 387, 403 and 453.

### **Article 3.6 Salzburg drinking water network**

A special tax at the rate of \$ 0,4357 per \$ 100 evaluation is charged by the present by-law and will be levied on all taxable properties served by the Salzburg aqueduct network as per their valuation as written in the assessment roll in effect.

This tax is levied as per borrowing by-law number 154-92 modified by 365, 405 and 455.

## **ARTICLE 4 LOCAL IMPROVEMENT TAXES**

### **Article 4.1 Municipalisation of Normand road**

A special tax at the rate of \$ 3,7498 per meter of frontage is charged by the present by-law and will be levied on all taxable properties who benefit from the road construction work as per the frontage surface area as shown on the assessment roll in effect.

This tax is levied as per borrowing by-law 342 excluding the properties whose owner has paid his share in cash.

### **Article 4.2 Municipalisation of des Bouleaux and des Haut-Bois roads**

A special tax at the rate of \$ 0,0373 \$ per square meter and at the rate of \$ 4,7530 per meter of frontage is charged by the present by-law and will be levied on all taxable properties that benefit from the roads construction work as per the frontage surface area as shown on the assessment roll in effect.

This tax is levied as per borrowing by-laws 333 and 371 and are excluded, all properties whose owner paid his share in cash.

### **Article 4.3 Municipalisation of Petite-Suisse road**

A special tax at the rate of \$ 0,1379 per square meter at the rate of \$ 7,6683 per meter of frontage is charged by the present by-law and will be levied on all taxable properties that benefit from the road construction and paving as per the frontage surface area as shown on the assessment roll in effect.

This tax is levied as per borrowing by-law number 423 and are excluded, all properties whose owner paid his share in cash.

### **Article 4.4 Municipalisation of des Huarts and des Outardes roads**

A special tax at the rate of \$ 20,3074 per meter of frontage is charged by the present by-law and levied on all taxable properties that benefit from the road construction as per the frontage surface area as shown on the assessment roll in effect.

This tax is levied as per borrowing by-laws number 435 and 456.

## ***Municipality of Morin-Heights***

### **Article 4.5 Municipalisation of Dwight road**

A special tax at the rate of \$ 0,0234 per square meter at the rate of \$ 2,7764 per meter of frontage is charged by the present by-law and will be levied on all taxable properties that benefit from the road construction and paving as per the frontage surface area as shown on the assessment roll in effect.

This tax is levied as per borrowing by-law number 462 and are excluded, all properties whose owner paid his share in cash.

### **Article 4.6 Municipalisation of Lac Théodore road**

A special tax at the rate of \$ 407,17 per property is charged by the present by-law and levied on all taxable properties that benefit from the municipalisation of Lac Théodore road.

This tax is levied as per borrowing by-law number 381.

### **Article 4.7 Municipalisation of the drinking water network – Bill's Brae and Dionne roads**

A special tax at the rate of \$ 422.23 per property is charged by the present by-law and levied on all taxable properties that benefit from the work relating to the municipalisation of the drinking water conduit - Bill's Brae and Dionne roads.

This tax is levied as per borrowing by-law number 359.

### **Article 4.8 Paving of des Cimes road**

A special tax at the rate of \$ 242.46 per property is charged by the present by-law and levied on all taxable properties that benefit from the paving work on des Cimes road.

This tax is levied as per borrowing by-law number 427.

### **Article 4.9 Paving of du Sommet road**

A special tax at the rate of \$ 281.44 per property is charged by the present by-law and will be levied on all taxable properties that benefit from the paving work on du Sommet road.

This tax is levied as per by-law number 428.

### **Article 4.10 Paving of Domaine Bois du Ruisseau**

A special tax at the rate of \$ 273.12 per property is charged by the present by-law on all taxable properties that benefit from the paving work on Bois du Ruisseau, Beausoleil, Montagne and Versant roads.

This tax is levied as per borrowing by-law number 429.

### **Article 4.11 Lac Corbeil dam**

A special tax at the rate of \$ 234.83 per property is charged by the present by-law on all taxable properties bordering Lac Corbeil.

This tax is levied as per borrowing by-law 443.

## ***Municipality of Morin-Heights***

### **Article 4.12 Paving - Doral road**

A special tax at the rate of \$ 312.20 per property is charged by the present by-law on all taxable properties that benefit from the paving work on Doral road.

This tax is levied as per borrowing by-law number 476.

### **Article 4.13 Lac Alpino dam**

A special tax established for each of the five basins which are part by-laws 475 and 485 is charged by the present by-law on all properties as per the value, as shown on the valuation role in effect: Basin 1: 0,0733 \$, Basin 2: 0,1612 \$, Basin 3: 0,2382 \$, Basin 4: 0,4348 \$, Basin 5: 0,7731 \$ per \$ 100 valuation.

## **ARTICLE 5 OTHER TAXES**

A compensation for municipal services at the rate of 60 ¢ per \$ 100 valuation is charged and levied to the owners of a property mentioned in paragraphs 4, 5, 10 or 11 of Article 204 of the ACT RESPECTING MUNICIPAL TAXATION and at the rate of 60 ¢ per \$100 valuation of property owners aimed at in paragraph 12 of Article 204 of the above mentioned Act, in accordance to Article 205 of said Act.

This compensation is payable and collected at the same time and in the same way as the general real estate tax.

## **ARTICLE 6 ENTER INTO EFFECT**

The present by-law enters into effect as per the Law.

Timothy Watchorn  
Mayor

Yves Desmarais  
Director general /  
Secretary-treasurer

## **272.12.12 INTEREST AND DISCOUNT RATE**

Considering that as per the provisions of Article 981 of the Quebec Municipal Code, Council must decree the applicable interest rate for debts;

Considering Council adopted a by-law allocating a discount for the advance payment of taxes as per Article 1007 of the Municipal Code;

Considering that as per Article 250.1, the Municipality may decree that a penalty be added to the amount of municipal taxes payable;

It is proposed by councillor Jean-Pierre Dorais  
And unanimously resolved by all councillors:

That Council decree the following rates until further notice;

Interest rate: 12 %  
Penalty: 5 %  
Discount: 1 %

**Municipality of Morin-Heights**

NEW BUSINESS

---

QUESTION PERIOD

---

Council answers questions asked by the public.

**273.12.12** END OF THE MEETING

---

The agenda having been exhausted, the special meeting ends at 9:10 p.m.

*I have approved each and every resolution in these minutes.*

---

Tim Watchorn  
Mayor

---

Yves Desmarais  
Director general  
Secretary-treasurer

Eight people attended the meeting.