



PROVINCE OF QUEBEC  
TOWN OF KIRKLAND

## **BY-LAW NO. : GEN-2023-50**

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**BY-LAW IMPOSING THE GENERAL PROPERTY TAX  
FOR 2023 AND ADOPTING OTHER FISCAL MEASURES**

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### **ADOPTION PROCEDURE**

Notice of motion:	December 5, 2022
Filing of By-law:	December 5, 2022
Adoption of By-law:	December 19, 2022
Publication:	December 21, 2022
Coming into force:	December 21, 2022

WHEREAS pursuant to section 356 of the *Cities and Towns Act* (CQLR, c. C-19), notice of motion of this by-law was given and a draft of this by-law was filed at the regular sitting of the Municipal Council held on December 5, 2022;

WHEREAS copy of this by-law was made available to the public;

WHEREAS the Preamble forms an integral part of this by-law;

### **THE MUNICIPAL COUNCIL ORDERS AND DECREES AS FOLLOWS:**

#### **ARTICLE 1**

For the purposes of this by-law, “property tax” means all property taxes as well as all compensations and pricing imposed on a person as the owner of an immovable.

#### **ARTICLE 2**

For the 2023 fiscal year, a general property tax is imposed and shall be levied on all the taxable immovables at the following rates, per \$100 of their value as shown on the assessment roll, according to the categories to which the units of assessment belong:

- Non-residential immovables	\$3.8780
- Immovables consisting of six (6) or more dwellings	\$0.6886
- Serviced vacant land	\$1.3256
- Residual	\$0.6628

#### **ARTICLE 3**

In accordance with Section 244.40 of *An Act Respecting Municipal Taxation* (CQLR, c. F-2.1), the Town of Kirkland determines the coefficient applicable to the category of non-residential immovables for the 2023 fiscal year at 5.85.

#### **ARTICLE 4**

Property taxes must be paid in a single payment. However, where the total amount of taxes to be paid is equal to or greater than \$300, the taxes may be paid, at the option of the debtor, in a single payment or in two equal instalments.

#### **ARTICLE 5**

The latest date on which a single payment or first instalment of property taxes must be paid is March 1<sup>st</sup>, 2023. The latest date on which the second instalment must be paid is June 1<sup>st</sup>, 2023.

#### **ARTICLE 6**

Where an instalment of the property taxes is not paid within the prescribed time, only the amount of the unpaid instalment becomes exigible.

**ARTICLE 7**

The outstanding balance bear interest at the rate of 9 % per annum from the date on which it became exigible.

**ARTICLE 8**

A penalty is added to the amount of exigible property taxes. The penalty is set at 0.5 % of the outstanding principal for every full month beyond the due date, up to 5 % per year.

**ARTICLE 9**

Only the rules concerning the single payment apply to a property tax imposed as a result of a supplementary budget.

**ARTICLE 10**

All goods or services provided by the Town of Kirkland to a public body or to another municipality, including *Ville de Montréal*, and charged thereto at their true cost to the Town of Kirkland shall carry administrative fees of 15 % which shall be added to said cost for billing purposes.

**ARTICLE 11**

The present by-law comes into force according to law.

(Michel Gibson)

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Mayor

(Annie Riendeau)

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Town Clerk