

UNOFFICIAL TRANSLATION

BY-LAW NO. 287-2023 FIXING THE RATES AND METHODS OF PAYMENT FOR APPLICATIONS FOR REVIEW OF THE PROPERTY ASSESSMENT ROLL FOR MUNICIPALITIES IN THE MRC PONTIAC GOVERNED BY THE MUNICIPAL CODE AND THE T.N.O. LAC-NILGAUT

CONSIDERING THAT the Regional County Municipality (MRC) of Pontiac is the municipal organization responsible for assessment (OMRE) with respect to the local municipalities governed by the Municipal Code within its territory and the TNO Lac-Nilgaut;

CONSIDERING THAT, pursuant to the first paragraph of section 263.2 of the Act respecting municipal taxation, any municipal body responsible for assessment may adopt a by-law to make the payment of a sum compulsory at the same time as the filing of an application for review of property assessment and to prescribe a tariff for determining the amount of this sum;

CONSIDERING THAT the MRC Pontiac adopted, on June 21, 2016, bylaw no.226-2016 "Repealing and amending bylaw 47-97 requiring the payment of a sum of money upon the filing of an application for the review of a property assessment";

CONSIDERING THAT, pursuant to the second paragraph of section 263.2 of the Act respecting municipal taxation, the amount to be paid for a unit of assessment under a by-law cannot exceed the amount that, for the same unit, would have to be paid at the same time as the filing of a motion before the Administrative Tribunal of Québec under the by-law made pursuant to section 92 of the Act respecting administrative justice (chapter J-3);

CONSIDERING THAT the Government of Quebec has decreed a new tariff, by the coming into force on December 17, 2013, of a regulation determining the tariff of duties, fees and other costs relating to recourses heard before the Administrative Tribunal of Quebec (chapter J-3, r. 3.2) and that the amounts provided for in this regulation are indexed annually and published in Part 1 of the Gazette officielle du Québec;

CONSIDERING THAT, with the sanction of the "Act to establish a new planning regime in flood-prone areas of lakes and watercourses, to grant temporary powers to municipalities to meet certain needs and to amend various provisions", municipal assessment bodies (OMRE), which require the payment of a sum of money at the same time as the filing of an application for review, will have to amend their by-laws to include, among the payment methods chosen, electronic payments;

CONSIDERING THAT such a regulation currently in force will have to be amended no later than March 25, 2025, to take into account electronic payment methods;

CONSIDERING THAT no municipality under the responsibility of the MRC Pontiac for assessment purposes holds a rental roll;

CONSIDERING THAT the actual costs of processing a request for review with respect to the property assessment roll far exceed the amounts paid, there is no longer any need to maintain the terms of Article 3 of MRC Pontiac Bylaw no. 226-2016;

CONSIDERING THAT it is necessary to proceed with a complete overhaul of MRC Pontiac Bylaw no. 226-2016, in particular to take into account pricing and the modification of article 3 of this bylaw;

CONSIDERING THAT a notice of motion was given by Ms. Colleen Larivière at the regular meeting of the Council of Mayors held on April 19, 2023 and that the draft by-law was tabled and presented at the regular meeting of the Council of Mayors on September 20, 2023;

THEREFORE, it is proposed by Regional Councillor Mr. Brent and unanimously resolved:

THAT draft by-law no. 287-2023 establishing the fees and methods of payment for requests for review of the property assessment roll for the municipalities of the MRC Pontiac governed by the Municipal Code and the TNO Lac-Nilgaut and repealing by-law no. 226-2016, be adopted from this day forth, and that the following be ruled by this by-law:

Article 1. Preamble

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

Article 2. Title of the regulation

This by-law shall be known as by-law no. 287-2023 fixing the rates and methods of payment for requests for review of the property assessment roll for the municipalities of the MRC Pontiac governed by the Municipal Code and the T.N.O. Lac-Nilgaut.

Article 3. Subject

The purpose of this by-law is to establish the fees and payment methods applicable to requests for review of the property assessment roll.

Article 4. Obligation to pay when filing a request for review

By the present by-law, the MRC Pontiac makes it mandatory to pay a sum of money at the same time as filing an application for revision of the property assessment roll.

Article 5. Pricing

The amounts payable for a request for review of the assessment roll must correspond to those paid at the same time as the filing of a motion before the Administrative Tribunal of Québec, in accordance with section 1 of the Regulation entitled "Tariffs of fees and other costs relating to proceedings before the Administrative Tribunal of Québec" (chapter J-3, r. 3.2).

Article 6. Price indexation

The amounts payable will be indexed on January 1 of each year according to the notice published in Part 1 of the Gazette officielle du Québec to that effect.

Article 7. Communication of rates

At the beginning of each year, an official from the MRC Pontiac's Assessment Department will communicate the updated rates to each of the municipalities concerned, to enable them to adjust the information appearing on the assessment notice accompanying every property tax bill.

Article 8. Methods of payment

The sum of money to be paid pursuant to article 5 of the present by-law is payable in legal tender, by cheque or money order payable to the MRC Pontiac, by debit card or Interac transfer by e-mail.

Article 9. Repeal

This by-law repeals and replaces, for all legal purposes, by-law no. 226-2016 "Repealing and amending by-law 47-97 requiring the payment of a sum of money upon the filing of an application for the review of a property assessment".

Article 10. Application

This by-law applies to an application for review of the property assessment roll filed after January 1, 2024.

Article 11. Coming into force

This by-law shall come into force in accordance with the law.

ADOPTED BY THE COUNCIL OF MAYORS OF THE MRC OF PONTIAC ON DECEMBER 20, 2023 (C.M. 2023-12-07).

Jane Toller,

Warden

Kim Lesage

Director General & Secretary-Treasurer

Notice of motion :	April 19, 2023
Presentation of the draft By-Law:	September 20, 2023
Adoption of the By-Law:	December 20, 2023
Coming into force date:	January 1, 2024
Public Notice	December 21, 2023