The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

Prenez le temps de vivre Experience the Freedom

By-Law No. 2023-19

Being a By-law to adopt the estimates of all sums required and to fix rates of taxation for the year 2023.

WHEREAS pursuant to the *Municipal Act, 2001*, Section 290, the Corporation of the Township of Dubreuilville has prepared estimates of all sums required for the purpose of the Corporation for the year 2023;

AND WHEREAS Council has by By-Law No. 2023-19 provided a levy to be made before the adoption of the estimates for 2023;

AND WHEREAS the taxes for School purposes shall be levied, collected and administered by the Municipality in accordance with the Education Act, and Ontario Regulation 400/98 made and most recently revised under that Act;

NOW THEREFORE the Council of the Corporation of the Township of Dubreuilville hereby enacts as follows:

1. That subject to taxes levied pursuant to provisions of By-Law No. 2023-19, the levy shall include the estimates of all sums required during the year 2023 for the purposes of the municipality, and are hereby adopted as shown on Schedule "A" attached hereto and forming part of this by-law.

2. That subject to taxes levied pursuant to provisions of By-Law No. 2023-19, amounts shall also be levied in accordance with the tax rates for school purposes as Regulated for the 2023 taxation year and shown in Schedule "A".

3. That subject to the provisions of By-Law No. 2023-19 the said taxes and rates shall be considered to have been imposed and have become due and payable on and from the 1st day of January 2023, and shall be payable to the office of the Treasurer.

4. That the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.

5. The said taxes shall be paid in two instalments one half (½) payable on August 31th, 2023, and the other one half (½) payable October 31st, 2023.

6. That there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the installment dates set out above in accordance with Section 345(2) of the Municipal Act, 2001. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due dates referred to above.

7. That there shall be levied an interest charge pursuant to Section 345(3) of the Municipal Act, 2001 of one and one-quarter percent (1.25%) calculated on the first day of the next calendar month after default or non-payment of each installment levied pursuant to this by-law and a further one and one-quarter percent (1.25%) shall be levied on the unpaid installment on the first day of each calendar month thereafter for so long as the installment remains unpaid.

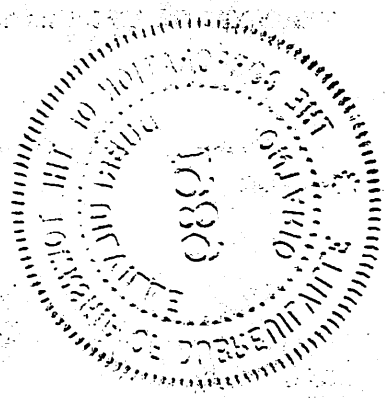
8. That the Treasurer be empowered to accept part payment from time to time on account of any taxes due.

9. That this by-law shall come into force and take effect on the date of its passing.

READ AND PASSED this 12th day of April 2023.

MAYOR

CAO-CLERK



Schedule "A" / By-Law 2023-19

2023 Municipal General Levy Rates and Levy Estimate and Provincial Education Tax Summary

(See 2023 Budget attached)

Realty Tax Class	RTC RTQ	2023 CVA	Municipal Levy			Education Levy	
			Ratio	Rate	Levy	Rate	Levy
Taxable							
Residential	RT	29,826,700	1.000000	0.03324624	$991,625.63	0.00153000	$45,634.85
New Multi-Residential	NT	189,000	1.000000	0.03324624	$6,283.54	0.00153000	$289.17
Multi-Residential	MT	194,000	1.383071	0.04598191	$8,920.49	0.00153000	$296.82
Commercial	CT	6,375,900	1.570000	0.05219660	$332,800.30	0.00880000	$56,107.92
	CU	8,900	1.570000	0.05219660	$464.55	0.00880000	$78.32
	CX	581,900	1.570000	0.05219660	$30,373.20	0.00880000	$5,120.72
	GT	9,100	1.570000	0.05219660	$474.99	0.00880000	$80.08
Industrial Residual	IT	52,300	2.217259	0.07371552	$3,855.32	0.00880000	$460.24
	IX	73,300	2.217259	0.07371552	$5,403.35	0.00880000	$645.04
Large Industrial	LT	0	2.217259	No Rate	$0.00	0.00880000	$0.00
	LU	0	2.217259	No Rate	$0.00	0.00880000	$0.00
Sub-Total Taxable		**37,311,100**			**$1,380,201.37**		**$108,713.16**
Payment in Lieu							
Residential	RP	169,500	1.000000	0.03324624	$5,635.24	0.00153000	$259.34
Commercial	CF	167,700	1.570000	0.05219660	$8,753.37	0.00980000	$1,643.46
	CP	80,500	1.570000	0.05219660	$4,201.83	0.00880000	$708.40
Industrial Residual	IP	46,000	2.217259	0.07371552	$3,390.91	0.00880000	$404.80
	IR	2,900	2.217259	0.07371552	$213.78	0.00880000	$25.52
Sub-Total PIL		**466,600**			**$22,195.13**		**$3,041.52**
Total (Tax + PIL)		**37,777,700**			**$1,402,396.50**		**$111,754.68**

Budget 2023 - By-Law 2023-19 December 5/23

Account Code		2023 Budget
1000 - TAXATION	Revenue Sub-Total	(1,428,576.00)
1000 - TAXATION	Department Total	(1,428,576.00)
1500 - ADMIN	Revenue Sub-Total	(545,648.00)
1500 - ADMIN	Expenses Sub-Total	1,032,127.00
1500 - ADMIN	Department Total	486,479.00
1510 - COUNCIL	Revenue Sub-Total	-
1510 - COUNCIL	Expenses Sub-Total	61,550.00
1510 - COUNCIL	Department Total	61,550.00
1520 - MAYOR	Revenue Sub-Total	-
1520 - MAYOR	Expenses Sub-Total	5,780.00
1520 - MAYOR	Department Total	5,780.00
1530 - HEMPHILL	Revenue Sub-Total	-
1530 - HEMPHILL	Expenses Sub-Total	800.00
1530 - HEMPHILL	Department Total	800.00
1540 - LEVESQUE L.	Department Total	-
1540 - LEVESQUE, L.	Expenses Sub-Total	800.00
1540 - LEVESQUE, L.	Department Total	800.00
1550 - LEVESQUE, K.	Department Total	-
1550 - LEVESQUE, K.	Expenses Sub-Total	800.00
1550 - LEVESQUE, K.	Department Total	800.00
1560 - PERTH	Department Total	-
1560 - PERTH	Expenses Sub-Total	800.00
1560 - PERTH	Department Total	800.00
1570 - COMPLEXE	Revenue Sub-Total	(16,942.00)
1570 - COMPLEXE	Expenses Sub-Total	115,632.00
1570 - COMPLEXE	Department Total	98,690.00
2000 - SCHOOL CROSSING	Revenue Sub-Total	-
2000 - SCHOOL CROSSING	Expenses Sub-Total	16,040.00
2000 - SCHOOL CROSSING	Department Total	16,040.00
EMERGENCY AWAR.	Revenue Sub-Total	(10,000.00)

Account Code		2023 Budget
2100 - EMERGENCY AWAR.	Expenses Sub-Total	13,000.00
2100 - EMERGENCY AWAR.	Department Total	3,000.00
2200 - FIRE DEPART.	Revenue Sub-Total	(35,550.00)
2200 - FIRE DEPART.	Expenses Sub-Total	63,045.00
2200 - FIRE DEPART.	Department Total	27,495.00
2210 - FIRE CHIEF	Revenue Sub-Total	(1,000.00)
2210 - FIRE CHIEF	Expenses Sub-Total	13,920.00
2210 - FIRE CHIEF	Department Total	12,920.00
2220 - DEPUTY-CHIEF	Expenses Sub-Total	2,000.00
2220 - DEPUTY-CHIEF	Department Total	2,000.00
2230 - CAPTAINS	Expenses Sub-Total	4,400.00
2230 - CAPTAINS	Department Total	4,400.00
2240 - FIREMEN	Expenses Sub-Total	15,000.00
2240 - FIREMEN	Department Total	15,000.00
2250 - FIRE HALL	Revenue Sub-Total	-
2250 - FIRE HALL	Expenses Sub-Total	27,300.00
2250 - FIRE HALL	Department Total	27,300.00
2400 - C.B.O.	Revenue Sub-Total	(80,000.00)
2400 - C.B.O.	Expenses Sub-Total	11,126.01
2400 - C.B.O.	Department Total	(68,873.99)
2500 - FIRE VEHICLES	Revenue Sub-Total	-
2500 - FIRE VEHICLES	Expenses Sub-Total	13,300.00
2500 - FIRE VEHICLES	Department Total	13,300.00
2600 - BY-LAW ENFOR.	Revenue Sub-Total	(2,650.00)
2600 - BY-LAW ENFOR.	Expenses Sub-Total	113,395.00
2600 - BY-LAW ENFOR.	Department Total	110,745.00
2700 - ANIMAL CONT.	Revenue Sub-Total	-
2700 - ANIMAL CONT.	Department Total	-
2800 - POLICE STATION	Revenue Sub-Total	-
2800 - POLICE STATION	Expenses Sub-Total	120,352.00
2800 - POLICE STATION	Department Total	120,352.00

Account Code		2023 Budget
2900 - HEALTH & SAFETY	Revenue Sub-Total	-
2900 - HEALTH & SAFETY	Expenses Sub-Total	9,310.00
2900 - HEALTH & SAFETY	Department Total	9,310.00
3000 - PW-TRUCK	Revenue Sub-Total	(2,000.00)
3000 - PW-TRUCK	Expenses Sub-Total	6,260.00
3000 - PW-TRUCK	Department Total	4,260.00
3050 - STUDENT PROJ.	Revenue Sub-Total	-
3050 - STUDENT PROJ.	Expenses Sub-Total	19,800.00
3050 - STUDENT PROJ.	Department Total	19,800.00
3100 - GRADER	Revenue Sub-Total	(35,000.00)
3100 - GRADER	Expenses Sub-Total	31,500.00
3100 - GRADER	Department Total	(3,500.00)
3150 - PW TRACTOR	Revenue Sub-Total	(10,000.00)
3150 - PW TRACTOR	Expenses Sub-Total	8,000.00
3150 - PW TRACTOR	Department Total	(2,000.00)
3190 - KUBOTA LAWN	Revenue Sub-Total	-
3190 - KUBOTA LAWN	Expenses Sub-Total	-
3190 - KUBOTA LAWN	Department Total	-
3200 - CASE LOADER	Revenue Sub-Total	(30,000.00)
3200 - CASE LOADER	Expenses Sub-Total	25,500.00
3200 - CASE LOADER	Department Total	(4,500.00)
3250 - PUBLIC WORKS	Revenue Sub-Total	(54,742.00)
3250 - PUBLIC WORKS	Expenses Sub-Total	234,850.00
3250 - PUBLIC WORKS	Department Total	180,108
3300 - GARAGE	Revenue Sub-Total	-
3300 - GARAGE	Expenses Sub-Total	29,130.00
3300 - GARAGE	Department Total	29,130.00
3350 - STREET LIGHTS	Garage - Misc. Prev. Yr. Surplus	(57,183.00)
3350 - STREET LIGHTS	Expenses Sub-Total	78,683.00
3350 - STREET LIGHTS	Department Total	21,500.00
3400 - LOOSE TOP	Garage - Misc. Prev. Yr. Surplus	-

Account Code		2023 Budget
3400 - LOOSE TOP	Expenses Sub-Total	11,000.00
3400 - LOOSE TOP	Department Total	11,000.00
3450 - HARD TOP	Revenue Sub-Total	(236,270.82)
3450 - HARD TOP	Expenses Sub-Total	238,070.82
3450 - HARD TOP	Department Total	1,800.00
3500 - WINTER CONTROL	Revenue Sub-Total	-
3500 - WINTER CONTROL	Expenses Sub-Total	75,000.00
3500 - WINTER CONTROL	Department Total	75,000.00
3550 - CULVERTS	Revenue Sub-Total	-
3550 - CULVERTS	Expenses Sub-Total	1,000.00
3550 - CULVERTS	Department Total	1,000.00
4000 - GARBAGE TRUCK	Revenue Sub-Total	(50,000.00)
4000 - GARBAGE TRUCK	Expenses Sub-Total	29,900.00
4000 - GARBAGE TRUCK	Department Total	(20,100.00)
4050 - GARBAGE COLLECT.	Revenue Sub-Total	-
4050 - GARBAGE COLLECT.	Expenses Sub-Total	55,200.00
4050 - GARBAGE COLLECT.	Department Total	55,200.00
4090 - NEW DUMP SITE	Revenue Sub-Total	(1,936,020.00)
4090 - NEW DUMP SITE	Expenses Sub-Total	1,952,000.00
4090 - NEW DUMP SITE	Department Total	15,980.00
4100 - DUMP	Revenue Sub-Total	(800,000.00)
4100 - DUMP	Expenses Sub-Total	207,300.00
4100 - DUMP	Department Total	(592,700.00)
4110 - RECYCLING	Revenue Sub-Total	-
4110 - RECYCLING	Expenses Sub-Total	5,800.00
4110 - RECYCLING	Department Total	5,800.00
4150 - COMPACTOR	Revenue Sub-Total	(21,000.00)
4150 - COMPACTOR	Expenses Sub-Total	26,500.00
4150 - COMPACTOR	Department Total	5,500.00
4200 - STORM SEWER	Revenue Sub-Total	-

Account Code		2023 Budget
4200 - STORM SEWER	Expenses Sub-Total	6,700.00
4200 - STORM SEWER	Department Total	6,700.00
4700 - SKY-JACK	Revenue Sub-Total	-
4700 - SKY-JACK	Expenses Sub-Total	500.00
4700 - SKY-JACK	Department Total	500.00
4900 - TRAILERS	Expenses Sub-Total	1,000.00
4900 - TRAILER	Department Total	1,000.00
5000 - CEMETERY	Revenue Sub-Total	(200.00)
5000 - CEMETERY	Expenses Sub-Total	18,360.00
5000 - CEMETERY	Department Total	18,160.00
5050 - AMBULANCE	Expenses Sub-Total	-
5050 - AMBULANCE	Department Total	-
5100 - SLEIGH	Expenses Sub-Total	-
5100 - SLEIGH	Department Total	-
5150 - HELIPORT	Revenue Sub-Total	(3,500.00)
5150 - HELIPORT	Expenses Sub-Total	1,000.00
5150 - HELIPORT	Department Total	(2,500.00)
6100 - AHU - MISC. BOARD	Revenue Sub-Total	-
6100 - AHU - MISC. BOARD	Expenses Sub-Total	23,293.00
6100 - AHU - MISC. BOARD	Department Total	23,293.00
6200 - A D S A B	Revenue Sub-Total	-
6200 - A D S A B	Expenses Sub-Total	127,919.00
6200 - A D S A B	Department Total	127,919.00
7200 - ARENA	Revenue Sub-Total	(82,812.00)
7200 - ARENA	Expenses Sub-Total	171,471.00
7200 - ARENA	Department Total	88,659.00
7250 - REC. DEPT.	Revenue Sub-Total	-
7250 - REC. DEPT.	Expenses Sub-Total	79,880.00
7250 - REC. DEPT.	Department Total	79,880.00
7300 - ZAMBONIE	Revenue Sub-Total	-
7300 - ZAMBONIE	Expenses Sub-Total	7,350.00

Account Code		2023 Budget
7300 - ZAMBONIE	Department Total	7,350.00
7400 - PARKS	Revenue Sub-Total	-
7400 - PARKS	Expenses Sub-Total	39,200.00
7400 - PARKS	Department Total	39,200.00
7450 - MULTI-TRAIL	Revenue Sub-Total	-
7450 - MULTI-TRAIL	Expenses Sub-Total	7,000.00
7450 - MULTI-TRAIL	Department Total	7,000.00
7500 - BEACH	Revenue Sub-Total	(7,400.00)
7500 - BEACH	Expenses Sub-Total	8,900.00
7500 - BEACH	Department Total	1,500.00
7510 - CAMPGROUND	Revenue Sub-Total	(50,700.00)
7510 - CAMPGROUND	Expenses Sub-Total	39,600.00
7510 - CAMPGROUND	Department Total	(11,100.00)
7550 - STRONGMAN PARK	Expenses Sub-Total	625.00
7550 - STRONGMAN PARK	Department Total	625.00
7600 - REC. TRUCK	Revenue Sub-Total	-
7600 - REC. TRUCK	Expenses Sub-Total	2,450.00
7600 - REC. TRUCK	Department Total	2,450.00
7650 - KUBOTA RTV	Revenue Sub-Total	(2,200.00)
7650 - KUBOTA RTV	Expenses Sub-Total	750.00
7650 - KUBOTA RTV	Department Total	(1,450.00)
7700 - LAWN TRACTOR	Expenses Sub-Total	4,800.00
7700 - LAWN TRACTOR	Department Total	4,800.00
7750 - LIBRARY/RES.CTR	Revenue Sub-Total	(5,303.00)
7750 - LIBRARY/RES.CTR	Expenses Sub-Total	47,595.00
77.50 - LIBRARY/RES.CTR	Department Total	42,292.00
7800 - REC. COM.	Revenue Sub-Total	(500.00)
7800 - REC. COM.	Expenses Sub-Total	500.00
7800 - REC. COM.	Department Total	-
7900 - STRONGMAN	Revenue Sub-Total	(500.00)
7900 - STRONGMAN	Expenses Sub-Total	500.00

Account Code		2023 Budget
7900 - STRONGMAN	Department Total	-
8000 - PLANNING/ZONING	Revenue Sub-Total	(30,500.00)
8000 - PLANNING/ZONING	Expenses Sub-Total	51,754.00
8000 - PLANNING/ZONING	Department Total	21,254.00
8100 - ECONOMIC DEV.	Revenue Sub-Total	(138,981.00)
8100 - ECONOMIC DEV.	Expenses Sub-Total	358,060
8100 - ECONOMIC DEV.	Department Total	219,079.00
	Total Revenue on General Budget	(5,675,178)
	Total Expenses on General Budget	5,675,178
	Difference Total on General Budget	0
	Total Revenues from Water & Sewer Budget	(1,115,442)
	Total Expenses from Water & Sewer Budget	1,115,442
	Grand Total Budget Revenues	(6,790,619)
	Grand Total Budget Expenses	6,790,619
	Difference	0

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

COUNCIL RESOLUTION

Moved By: Krystel
Seconded By: Hélène

DATE: April 12, 2023
Resolution No. 23-106

Whereas that By-Law No. 2023-19, being a By-law to adopt the estimates of all sums required and to fix rates of taxation for the year 2023, be adopted as presented.

✓		
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Luc Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Krystel Lévesque	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof: