

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 10, 2014 at which were present Councillors Mona Wood, Leigh MacLeod, Claude P. Lemire, Jean-Pierre Dorais, Peter MacLaurin and Jean Dutil, forming quorum under the chairmanship of Mayor Timothy Watchorn.

The Director general, Yves Desmarais, is present.

At 8:30 p.m., the Mayor states quorum, and after a moment of silence, Council deliberates on the dossiers listed on the agenda at the time of its convening.

259.12.14 OPENING OF THE MEETING AND STATING OF QUORUM

Council members recognize having been convened on November 21st, 2014 in accordance to the provisions of Article 152 and following of the Municipal Code.

1. Opening of the sitting and stating of quorum
2. Presentation of 2014 budget for adoption
3. Presentation for adoption of the Capital assets triennial program
4. Presentation for adoption of taxation by-law for the year 2015
5. Interest rate
6. Question period
7. End of the meeting

260.12.14 PRESENTATION OF THE 2015 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 1st, 2015.

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 1st, 2015 in the amount of \$ 8 317 066.

Municipality of Morin-Heights

(The following charts are only available in French)

	Prévisions budgétaires
Revenus	2015
Taxe foncière générale	5,798,501 \$
Taxes de secteur pour le service de la dette	318,990 \$
Taxe d'eau	314,305 \$
Taxe Matières résiduelles	492,120 \$
Centres d'urgence 9-1-1	18,500 \$
Service de la dette des secteurs	107,598 \$
En lieu de taxe Gouvernement du Québec	21,558 \$
En lieu de taxe Gouvernement du Canada	1,768 \$
En lieu de taxe organismes	15,617 \$
Transfert relatifs à des ententes	217,579 \$
Revenus administration générale	11,800 \$
Revenus Sécurité publique	90,000 \$
Revenus Transport	173,000 \$
Revenus Loisirs et culture	160,884 \$
Licences et permis	35,450 \$
Droits de mutation	397,396 \$
Amendes et pénalités	42,000 \$
Intérêts	95,000 \$
Gain (perte) sur cession	- \$
Autres revenus- redevances	5,000 \$
Total Revenus	8,317,066 \$
Charges	
Conseil	149,414.00 \$
Application de la loi	22,200.00 \$
Gestion financière et administrative	633,340.00 \$
Évaluation foncière	74,686.00 \$
Autres dépenses	9,426.00 \$
Police	1,041,510.00 \$
Sécurité incendie	485,379.00 \$
Premiers répondants	60,944.00 \$
Contrôle des animaux	24,400.00 \$
Voirie municipale	1,723,752.00 \$
Enlèvement de la neige	747,895.00 \$
Éclairage des rues	28,940.00 \$
Transport en commun	25,048.00 \$
Réseau d'eau potable	314,305.00 \$
Matières résiduelles	643,266.00 \$
Cours d'eau	15,625.00 \$
COOP Santé	20,000.00 \$
Aménagement, urbanisme et zonage	355,069.00 \$
Appui aux organismes et activités	151,744.00 \$
Centres communautaires	199,099.00 \$
Patinoires extérieures	43,013.00 \$
Parcs et terrains de jeux	188,269.00 \$
Parcs Ski de Fond	204,883.00 \$
Activités hivernales	10,800.00 \$
Bibliothèques	57,815.00 \$
Activités culturelles	81,191.00 \$
Frais de financement	284,681.00 \$
Total Charges	7,538,879.00 \$
<i>Excédent de fonctionnement avant conciliation à des fins fiscales</i>	778,187.00 \$
<i>(Gain) perte sur disposition</i>	- \$
<i>Remboursement de la dette à long terme</i>	(660,722.00) \$
<i>Affectations</i>	(117,465.00) \$
<i>Total conciliation à des fins fiscales</i>	(778,187.00) \$
Excédent (déficit) de fonctionnement de l'exercice à des fins fiscales	- \$

Municipality of Morin-Heights

261.12.14 PRESENTATION FOR ADOPTION OF CAPITAL ASSETS TRIENNIAL PROGRAM

Considering that in accordance to Article 653 of the Municipal Code, Council must adopt a triennial capital assets program;

It is proposed by councillor Peter MacLaurin
And unanimously resolved by all councillors:

That Council adopt a triennial capital assets program for 2015, 2016 and 2017.

(The following charts are only available in French)

INVESTISSEMENTS	ANNÉE	ANNÉE	ANNÉE
	2015	2016	2017
Administration	- \$		
Bâtiments - route			30,000.00 \$
Total	- \$	- \$	30,000.00 \$
Pompiers			
Équipements - Bunkersuits	4,500.00 \$	4,500.00 \$	4,500.00 \$
Bâtiments - caserne			100,000.00 \$
Équipements	3,500.00 \$	3,000.00 \$	
Bornes fontaines sèches	30,000.00 \$	30,000.00 \$	30,000.00 \$
Total	38,000.00 \$	37,500.00 \$	134,500.00 \$
Urbanisme-Environnement			
Sécurisation des barrages	20,000.00 \$		
Total	20,000.00 \$	- \$	- \$
Loisirs			
Parc Basler		1,000,000.00 \$	
Véhicules VTT / motoneige	1,500.00 \$	15,000.00 \$	
Parcs	19,500.00 \$	5,000.00 \$	5,000.00 \$
Total	21,000.00 \$	1,020,000.00 \$	5,000.00 \$
Culture			
Livres	8,000.00 \$	8,000.00 \$	8,000.00 \$
Total	8,000.00 \$	8,000.00 \$	8,000.00 \$
Travaux Publics			
Équipements			
Bâtiments - garage municipal	35,000.00 \$		180,000.00 \$
Renouvellement de la flotte	30,000.00 \$	250,000.00 \$	250,000.00 \$
Travaux de voirie	638,000.00 \$	300,000.00 \$	300,000.00 \$
Total	703,000.00 \$	550,000.00 \$	730,000.00 \$
Hygiène du Milieu			
Réseau Bastien			
Réseau Beaulieu			
Réseau du Village	265,000.00 \$		300,000.00 \$
Raccordement Secteur Ski -MH	1,432,000.00 \$		
Chemin Village		2,840,839.00 \$	
Total	1,697,000.00 \$	2,840,839.00 \$	300,000.00 \$
Grand total	2,487,000.00 \$	4,456,339.00 \$	207,500.00 \$

Municipality of Morin-Heights

FINANCEMENT	ANNÉE	ANNÉE	ANNÉE
	2015	2016	2017
<u>Administration</u>			
Affectation du surplus			30,000.00 \$
Total	- \$	- \$	30,000.00 \$
<u>Pompiers</u>			
Fonds général	8,000.00 \$	37,500.00 \$	34,500.00 \$
Emprunt long terme			100,000.00 \$
Affectation du surplus	30,000.00 \$		
Crédit-bail			
Total	38,000.00 \$	37,500.00 \$	134,500.00 \$
<u>Urbanisme-Environnement</u>			
Affectation du surplus	20,000.00 \$		
Total	20,000.00 \$		
<u>Loisirs</u>			
Fonds général		5,000.00 \$	5,000.00 \$
Fonds de Parc & terrains de jeux	19,500.00 \$		
Emprunt long terme		1,000,000.00 \$	
Fond de roulement	1,500.00 \$	15,000.00 \$	
Total	21,000.00 \$	1,020,000.00 \$	5,000.00 \$
<u>Culture</u>			
Fonds général	8,000.00 \$	8,000.00 \$	8,000.00 \$
Total	8,000.00 \$	8,000.00 \$	8,000.00 \$
<u>Travaux Publics</u>			
Fonds général	100,000.00 \$	300,000.00 \$	300,000.00 \$
Emprunt long terme	500,000.00 \$		180,000.00 \$
Fonds roulement	30,000.00 \$	250,000.00 \$	250,000.00 \$
Fond de routes	38,000.00 \$		
Surplus affecté	35,000.00 \$		
Total	703,000.00 \$	550,000.00 \$	730,000.00 \$
<u>Hygiène du Milieu</u>			
Secteurs Aqueducs	250,000.00 \$	1,500,000.00 \$	150,000.00 \$
Affectation du surplus	15,000.00 \$		
Emprunt secteur aqueduc	940,500.00 \$		
Remise taxe essence (eau potable)		1,340,839.00 \$	
Subventions infrastructure	491,500.00 \$		150,000.00 \$
Total	1,697,000.00 \$	2,840,839.00 \$	300,000.00 \$
Grand total	<u>2,487,000.00 \$</u>	<u>4,456,339.00 \$</u>	<u>1,207,500.00 \$</u>

262.12.14 PRESENTATION FOR ADOPTION OF BY-LAW 518-2014 REGARDING TAXATION FOR YEAR 2015

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 2015.

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

Municipality of Morin-Heights

That Council adopt By-law 518-2014 regarding taxation for 2015 as follows:

BY-LAW 518-2014 REGARDING TAXATION FOR 2015

WHEREAS Council adopted the Municipality's budget for the financial year beginning January 1st, 2015 in the amount of \$ 8,326,670;

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 12th, 2014 by Councillor Claude P. 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 518-2014 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 0,6974 \$ 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:	48.13 ¢
➤ Sûreté du Québec	12.31 ¢
➤ Service de la dette	7.30 ¢
➤ Environnement	2.00 ¢

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 180 \$ 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.

Ultimate residual matters	1 st bin	\$ 180
	2 nd bin	\$ 200
	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.

Ultimate residual matters	4 yards	\$ 1,400
	8 yards	\$ 2,400

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 2.2 TAXES RELATING TO DRINKING WATER DISTRIBUTION

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.

Municipality of Morin-Heights

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.

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.

Municipality of Morin-Heights

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 \$ 0,1579 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 and 491.

Article 3.2 Alpino drinking water network

A special tax at the rate of \$ 0,1494 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 \$ 0,1827 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 \$ 0,0539 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 \$ 0,2011 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.

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

Article 3.6 Salzbouurg drinking water network

A special tax at the rate of \$ 0,3959 per \$ 100 evaluation is charged by the present by-law and will be levied on all taxable properties served by the Salzbouurg 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-law number 154-92, 365, 405 and 455.

ARTICLE 4 LOCAL IMPROVEMENT TAXES

Article 4.1 Municipalisation of des Bouleaux and des Haut-Bois roads

A special tax at the rate of \$ 0,0358 per square meter and rate of \$ 4,5673 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-laws 333 and 371 excluding the properties whose owner has paid his share in cash.

Article 4.2 Municipalisation of Petite-Suisse road

A special tax at the rate of \$ 0,1257 \$ per square meter and at the rate of \$ 6,9894 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-law 423 and are excluded, all properties whose owner paid his share in cash.

Article 4.3 Municipalisation of des Huarts and des Outardes roads

A special tax at the rate of \$ 21,3775 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-laws number 435 and 456.

Article 4.4 Paving of Dwight road

A special tax at the rate of \$ 0,0236 per square meter and at a rate of \$ 2,8130 per meter of frontage is charged by the present by-law and 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 4.5 Municipalisation of Lac Théodore road

A special tax at the rate of \$ 418,34 per property is charged by the present by-law and will be 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 4.6 Paving of des Cimes road

A special tax at the rate of \$ 235,13 per property is charged by the present by-law and levied on all taxable properties that benefit from the paving of des Cimes road.

Municipality of Morin-Heights

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

Article 4.7 Paving of du Sommet road

A special tax at the rate of \$ 271,45 per property is charged by the present by-law and levied on all taxable properties that benefit from the paving work on du Sommet road.

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

Article 4.8 Paving of roads in Domaine Bois du Ruisseau

A special tax at the rate of \$ 253,93 per property is charged by the present by-law and levied on all taxable properties that benefit from the paving work on Bois du Ruisseau, Beausoleir, Montagne and Versant roads.

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

Article 4.9 Lac Corbeil dam

A special tax at the rate of \$ 224,99 per property is charged by the present by-law and will be levied on all taxable properties bordering Lac Corbeil.

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

Article 4.10 Paving of Doral road

A special tax at the rate of \$ 336,45 per property is charged by the present by-law and will be levied 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 4.11 Lac Alpino dam

A special tax per \$ 100 evaluation is established for each of the five basins part of by-laws 475 and 485 and by the present by-law and will be charged and levied to each taxable property as per their evaluation, as stated on the assessment role in effect:

Basin 1:	\$ 0,0734
Basin 2:	\$ 0,1602
Basin 3:	\$ 0,2365
Basin 4:	\$ 0,4584
Basin 5:	\$ 0,8020

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.

Municipality of Morin-Heights

ARTICLE 6 DISCOUNT

Article 6 « Discount » du BY-LAW 466 REGARDING THE TERMS OF PAYMENT OF REAL ESTATE TAXES AND COMPENSATIONS is abrogated for all intents and purposes.

ARTICLE 7 ENTER INTO EFFECT

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

Timothy Watchorn
Mayor

Yves Desmarais
Director general /
Secretary-treasurer

263.12.14 INTEREST RATE

Considering that as per the provisions of Article 681 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 Peter MacLaurin
And unanimously resolved by all councillors:

That Council decree the following rates until further notice;

Interest rate: 12 %
Penalty: 5 %

QUESTION PERIOD

Council answers questions asked by the public.

264.12.14 END OF THE MEETING

The agenda having been exhausted, the special meeting ends at 8:40 p.m.

I have approved each and every resolution in these

Tim Watchorn
Mayor

Yves Desmarais
Director general
Secretary-treasurer

Three people attended the meeting.