



PROVINCE OF QUEBEC MUNICIPALITY OF BLANC-SABLON BY-LAW 2025-R-002

# BY-LAW 2025-R-002 AUTHORIZING THE PAYMENT OF TRANSFER DUTIES BY INSTALMENTS

WHEREAS the Municipality must collect a duty on the transfer of any immovable located on its territory in accordance with the Act respecting duties on transfers of immovables (RLRQ, c. D-15.1);

WHEREAS section 11 of said Act stipulates that any transfer duty or supplementary duty is payable as of the 31st day following the sending of an account to this effect by the Municipality, and that the balance nevertheless becomes payable if the immovable is

transferred again;

WHEREAS the same provision grants the Municipality the power to provide for terms and conditions under which a transfer tax may be paid in

instalments;

WHEREAS section 17.1 of the said Act already provides for specific terms and

conditions of liability and payment concerning the transfer tax payable in respect of the transfer of an immovable that has been declared to be part, within one year of the registration of the transfer,

of a registered agricultural operation;

WHEREAS a notice of motion was given with the tabling of the draft by-law at

the regular meeting of the Council of the Municipality of Blanc-

Sablon held July 15th, 2025;

**CONSEQUENTLY**, it is proposed by **Dany Gaudreault**, seconded by **Johanne V. Beaudoin** and unanimously resolved that this by-law be adopted and that it be ordered and decreed as follows:

#### **ARTICLE 1 NUMBER OF PAYMENTS**

All transfer duties collected by the Municipality under the *Act respecting duties on transfers of immovables* (RLRQ, c. D-15.1) are payable in 3 equal instalments due on the 30th, 60th and 90th day following the sending of an account to this effect by the Municipality.

#### **ARTICLE 2 LOSS OF BENEFIT OF TERM**

Notwithstanding any provision to the contrary, the balance of any transfer tax becomes payable if the immovable, the transfer of which gave rise to its taxation, is the subject of a new transfer.





#### **ARTICLE 3 INTEREST**

Each instalment bears interest, from its due date, at the current rate of 15% for interest on municipal tax arrears adopted by the municipality pursuant to Article 981 of the *Municipal Code* (RLRQ, c. C-27.1).

## **ARTICLE 4 APPLICATION**

The present by-law applies to any transfer tax imposed on an immovable transfer made after August 1st, 2025.

### **ARTICLE 5 REGISTERED FARM**

Notwithstanding any provision to the contrary, the present by-law does not apply with respect to a transfer tax payable under section 17.1 of the *Act respecting duties on transfers of immovables* (RLRQ, c. D-15.1).

#### **ARTICLE 6 COMING INTO FORCE**

This by-law comes into force in accordance with the law.

Notice of Motion given:

July 15th, 2025

Project by-law adopted on:

July 15th, 2025

This by-law was adopted on:

August 26th, 2025

The present by-law published on:

August 27th, 2025

Coming into force:

August 27th, 2025

Colin Shattler, Mayor

Karine Benoit, Director General