



EXTRACT of Minutes of the regular meeting of the Council of the Town of Hudson held at the Community Centre on December 10th, 2012 during which the following by-law was adopted:

BY-LAW N^o 627

**ESTABLISHING THE BUSINESS TAX RATE AND
THE COSTS OF LICENSES FOR 2013**

WHEREAS Chapter F-2.1, an Act respecting municipal taxation, Article 69.1 states that every place of business located in the Town must be entered on the roll of rental values;

WHEREAS Chapter F-2.1, an Act respecting municipal taxation, Article 232 empowers the Town to impose a tax on the rental value of each place of business in the Town;

WHEREAS Article 460 (10) (11), of the "Loi sur les Cités et Villes" empowers the Town to impose a license on all trades or businesses not residing in the Town and who carry on such trade or business in the Town;

WHEREAS Notice of Motion has been duly given at the December 3rd, 2012 Council meeting;

WHEREAS the requirements of Article 356 of the Cities and Towns Act have been met and that council declares having read By-Law N^o 627 and relinquishes its reading;

THEREFORE it is **moved** by Councillor Robert Spencer, **seconded** by Councillor Diane Piacente that By-Law N^o 627 be and is adopted, and that it be enacted and decreed by said by-law as follows:

1. In this by-law, unless the context otherwise requires, the following words shall have the following meanings respectively:
 - a) The word "business" shall mean and include any business, trade, manufacture, industry or commercial establishment or institution, art, profession, occupation, or calling carried on as a means of earning a profit or a livelihood;
 - b) The word "person" shall mean and include any individual, group, number of persons, agent, firm, society, association, social organization, company or corporation;
 - c) The word "general contractor" and the words "specialized contractor" shall mean any person responsible for the supervision and/or execution of the works required to bring any project to its full completion or any person carrying out works incidental to construction, maintenance, cleaning or repairing of structures, for himself or for the benefit of another person, subject to a consideration and according to plans and specifications;
 - d) The word "canvasser" or "solicitor" shall apply to every person, employer or employee, canvassing in private houses or in offices, places of business, or at any other place within the limits of the Town, for orders for the sale of goods, provisions or any other article whatsoever, or for any other purposes whatsoever;
 - e) The words "common carrier" shall mean any person conveying goods or other objects for the public or a contractor;
2. The rates for the business taxes, using the rental values of the premises in the Town of Hudson will be **4.769%** (minimum \$50.00).
3. An annual license fee of \$50.00 is hereby imposed upon the persons not residing in the Town and carrying on business as hereinafter more particularly described.
 - a) Delivery of laundry, cleaning or pressing.
 - b) Delivery of heating or stove fuels such as gas or oil.
 - c) Circus, menagerie or other exhibition.
 - d) Common carrier
 - e) Auctioneer or any person acting as an auctioneer who is not liable for a license fee under any other provision of this by-law
 - f) Mobile canteen and peddler of perishable goods normally sold in a restaurant
 - g) Farmers selling the products of their own farm
 - h) Canvasser and/or solicitor except under the auspices of a charitable body recognized by resolution of the



Council

- i) Person delivering and/or selling bread to consumers, per vehicle
 - j) Milk dealer or person selling or delivering milk, cream, ice cream or other dairy products to consumers, per vehicle
 - k) Person buying, selling or canvassing for scrap metal or waste material
 - l) Person delivering, distributing or displaying circulars, pamphlets, handbills or samples
 - m) Person breeding, boarding or dealing in dogs
 - n) General or specialized contractor
 - o) Person conducting educational instruction, courses, or lessons such as nursery school or kindergarten, music, language, or dancing lessons, art instruction, business courses, etc.
 - p) Clubs or organizations holding a permit for the sale of alcoholic beverages by the glass in addition to any other fee or tax specified under the provisions of this by-law
 - q) Anyone not residing in the Town and exercising an occupation, art, profession, craft, trade or doing business as herein above defined and not liable otherwise to pay an annual tax or license fee under the provisions of this by-law
4. Peddler, hawker, huckster or street vendor of non-perishable goods are hereby imposed:
- a) a weekly license fee of \$15,00
 - b) or may obtain, in lieu of the weekly license established at article 4 a), an annual permit at the cost of \$225.00.
5. A tax of ten dollars (\$10.00) is hereby imposed in the form of a license fee upon every person keeping one or more bicycles and is levied at the time of acquisition only in respect of each bicycle kept by such person.
6. .
- a) All business taxes levied under section 2 of this present by-law and all license fees levied under section 3 of this present by-law shall be payable on the first day of January in each year. All licenses issued under authority of section 3 of this present by-law expire on the 31st day of December of the following year;
 - b) If any business is commenced after the first day of January in any year, the tax shall be payable immediately;
 - c) If any business is commenced after the first day of July in any year, the tax payable for the balance of such year shall be one half the annual tax or license fee provided therefore;
 - d) If any business ceases to operate after the first day of January but before the first day of July in any year and has paid the tax due the first day of January, one half of the tax may be refunded upon written application to the Town Clerk;
 - e) All taxes imposed under this by-law shall be subject to an interest charge at the rate of fifteen (15%) percent per annum plus a five (5%) percent penalty from the date payable until such taxes are paid.
7. a) No person shall carry on any business or use or occupy any store, shop, premises, place, or vehicle for carrying on such business unless he has previously paid the annual tax and/or applied for and obtained a license for such business under this by-law;
- b) The Town Clerk shall issue the licenses.
8. If the Town Clerk should refuse to approve any such application, he shall give his reasons therefore and if the applicant should appeal from any such refusal, the Town Clerk shall report to the Council at its next meeting and the Council shall issue or refuse such license accordingly.
9. No license shall be issued unless the owner or occupier permits inspection by the Authority having jurisdiction, and/or the Fire and/or the Health Officer, of the premises in which the business is to be conducted, and their recommendations are implemented.
10. The Council may, by motion, cancel any license granted to any person who has been convicted of any offense under the Criminal Code and/or under this by-law.
11. No license issued under this by-law shall be transferable.
12. It shall be unlawful for any peddler, hawker, huckster, vendor or canvasser to carry on his trade in the Town after 7:00 o'clock in the evening or before 8:00 o'clock in the morning.
13. The license issued to any person under this by-law shall be kept at all times on his person or in a conspicuous location on his vehicle or at his place of business.
14. On proof of the loss of any license, a new license will be issued on payment of two dollars (\$10.00).
15. Anyone contravening a provision of this by-law, or tolerating or permitting such a contravention, commits an infraction and is liable, besides the costs, to the following fine:



1. **for a first infraction:**
a minimum of THREE HUNDRED DOLLARS (\$300) and a maximum of ONE THOUSAND DOLLARS (\$1 000) if the offender is a physical person or a maximum of TWO THOUSAND DOLLARS (\$2 000) if the offender is a moral person;
 2. **for a repeat infraction:**
a minimum of SIX HUNDRED DOLLARS (\$600) and a maximum of TWO THOUSAND DOLLARS (\$2 000) if the offender is a physical person or a maximum of FOUR THOUSAND DOLLARS (\$4 000) if the offender is a moral person.
16. The present by-law shall come into force according to law.

BL627

CARRIED

Original signed: G. Michael Elliott, Mayor

Louise L. Villandré, Director General

Certified Extract

Louise L. Villandré, o.m.a.
Director General