

PROVINCE OF QUEBEC TOWN OF KIRKLAND

## **BY-LAW NO: GEN-2025-51**

BY-LAW ESTABLISHING TARIFFS FOR CERTAIN MUNICIPAL SERVICES

### **ADOPTION PROCEDURE**

Notice of motion: Filing of draft: Adoption of by-law: Publication: Coming into force: November 4, 2024 November 4, 2024 December 2, 2024 December 6, 2024 December 6, 2024

WHEREAS	pursuant to section 244.1 of the <i>Act respecting municipal taxation</i> (CQLR, c. C-47.1), the Town of Kirkland may, by by-law, provide that all or part of its property, services or activities shall be financed by means of a tariff;
WHEREAS	pursuant to section 356 of the <i>Cities and Towns Act</i> (CQLR, c. C-19), notice of motion of this by-law was given and a draft of this by-law was filed at the regular sitting of the Municipal Council held on November 4, 2024;
WHEREAS	copy of this by-law was made available to the public;
WHEREAS	the Preamble forms an integral part of this by-law;

#### THE MUNICIPAL COUNCIL DECREES AS FOLLOWS:

#### **ARTICLE 1 TERMINOLOGY**

In this by-law, unless the context requires otherwise:

"Minor":	A natural person under 18 years of age;
"NPO":	A non-profit organization incorporated under Part III of the Companies Acts (CQLR, c. C-38);
"Recognized association":	A non-profit organization meeting one of the following criteria : (i) membership is made up of residents of the Town of Kirkland in a proportion of at least 70% and whose board is entirely made up of residents or (ii) has been recognized as such by the Municipal Council or (iii) proportions of Kirkland residents to total membership and to board representation are at least the same as the proportion of the total population of Kirkland to the total population of the area served by said organization;
"Resident":	A natural person domiciled in the Town of Kirkland or a legal person having its place of business in the same territory;
"Student":	A natural person attending a recognized educational institution on a full-time basis;
"Senior":	A natural person 65 years of age or older;
"Town":	Town of Kirkland.

# ARTICLE 2 FINANCE AND ADMINISTRATIVE SERVICES & TOWN CLERK AND LEGAL AFFAIRS DEPARTMENT

The tariffs pertaining to the acquisition of goods and services provided by the Town's Finance and Administrative Services and the Town Clerk and Legal Affairs Department are set forth in Schedule A annexed to this by-law to form an integral part thereof as if recited at length herein.

#### ARTICLE 3 URBAN PLANNING AND ENVIRONMENT DEPARTMENT

The tariffs pertaining to the acquisition of goods and services provided by the Town's Urban Planning and Environment Department are set forth in Schedule B annexed to this by-law to form an integral part thereof as if recited at length herein.

#### **ARTICLE 4 PUBLIC WORKS DEPARTMENT**

The tariffs pertaining to the acquisition of goods and services provided by the Town's Public Works Department are set forth in Schedule C annexed to this by-law to form an integral part thereof as if recited at length herein.

#### ARTICLE 5 ENGINEERING DEPARTMENT

The tariffs pertaining to the acquisition of goods and services provided by the Town's Engineering Department are set forth in Schedule D annexed to this by-law to form an integral part thereof as if recited at length herein.

#### ARTICLE 6 RECREATION AND LIBRARY DEPARTMENT

The tariffs pertaining to the acquisition of goods and services provided by the Town's Recreation and Library Department are set forth in Schedule E annexed to this by-law to form an integral part thereof as if recited at length herein.

#### ARTICLE 7 TERMS OF PAYMENT

Subject to express provision to the contrary set forth in a schedule, the applicable payment terms are as follows:

#### A) SCHEDULES A, B, C, D AND E – PAYMENT TERMS

As regards the tariffs for goods and services set forth in Schedules A, B, C, D and E, payments must be made in cash, by debit card or by cheque made payable to the Town of Kirkland at the time of acquisition of the property, provision of the service or registration for the activity.

All payments must be received within thirty (30) days of the invoice date.

#### **B) SCHEDULE E – ADDITIONAL PAYMENT TERMS**

Payment of the tariffs for goods and services set forth in Schedule E may also be made by credit card.

#### C) RATE OF INTEREST

Interest at the rate fixed by by-law of the Kirkland Municipal Council is charged on all overdue invoices, with the exception of invoices issued with respect to transactions involving:

- a) cities and towns;
- b) school boards;
- c) NPOs.

#### **D) ADMINISTRATION COSTS**

The tariff for goods or services provided by the Town and for which the required payment is the actual cost to the municipality includes administration costs of 15% added to the aforementioned actual cost, with the exception of invoices issued with respect to transactions involving:

- a) cities and towns;
- b) school boards;
- c) NPOs.

#### ARTICLE 8 TAXES

The Goods and Services Tax (GST) and the Quebec Sales Tax (QST) are included or not in the calculation of the tariffs according to what is specified in the schedules.

#### **ARTICLE 9 OBLIGATIONS, CONDITIONS, METHODS OR PROCEDURES**

An applicant that pays or offers to pay an amount prescribed by this by-law for the use of goods or services or for the entitlement to engage in an activity, is not exempted from being required to comply with the obligations, conditions, methods or procedures promulgated by by-law or resolution of the Town respecting the use of goods or services or the entitlement to engage in an activity referred to in this by-law.

#### ARTICLE 10 REPEAL PROVISION

This by-law repeals and replaces By-laws Nos. GEN-2018-51, GEN-2019-51, GEN-2020-51, GEN-2020-51-1, GEN-2021-51, GEN-2022-51, GEN-2023-51, GEN-2023-51-1 and GEN-2024-51 entitled: *By-law establishing tariffs for certain municipal services*.

Should any provisions of this by-law be incompatible with those of any by-law or resolution of the Town existing when this by-law comes into force, the provisions of this by-law shall prevail.

#### **ARTICLE 11 COMING INTO FORCE**

This by-law takes effect on January 1, 2025, and comes into force according to law.

(Michel Gibson) Mayor

(Annie Riendeau) Town Clerk

FINANCE AND ADMINISTRATIVE SERVICES & TOWN CLERK AND LEGAL AFFAIRS DEPARTMENT				
	ITEM	TARIFF	NOTES	
Various fees pertaining to sale	es for non-payment of taxes	Before the sale : Actual cost + 15% administration cost         At the time of sale : In accordance with the Tariff of judicial fees in civil matters* and actual cost + 15% administration cost	(1)	
Civil marriage /Civil union:	At Town Hall	In accordance with the Tariff of judicial fees in civil matters*	(1)	
	Outside Town Hall	In accordance with the Tariff of judicial fees in civil matters*	(1)	
Charge for "non-sufficient fu	nds" cheque or "Stop Payment order"	\$35	(2)	
Maps or plans		\$4.50 - \$4.70	(3)	
Photocopies of pages in a doc	cument	\$0.45 - \$0.47/page	(3)	
Municipal by-laws (photocopy)		\$0.45 - \$0.47/page – For a maximum of \$35	(3)	
Extract of the assessment roll – per assessment unit		\$ 0.53 - \$0.55/page	(3)	
Financial report (photocopy)		\$3.65 - \$3.80	(3)	
Incident or accident report		\$18.25 - \$19.00	(3)	
Authentication of documents		\$5	(4)	
Official municipal taxes state	ment for professionals	\$20 - \$40	(5)	
Other certificates		\$5/page	(4)	
Administration of Oath		\$5/document	(4)	
Certification of document (certified true copy)		\$1/page	(4)	
Copy of specifications for a c	all for tenders	\$50	(5)	
Dog licence		\$50 /one-time fee - \$5 /replacement	(5)	

\* Tariff of judicial fees in civil matters (CQLR, c. T-16, r.10)

(1) GST and QST not included.

(2) When a cheque or other order for payment is remitted to the municipality and payment thereof is refused by the drawee, administration costs, the amount of which is fixed by council by by-law, may be claimed from the drawer of the cheque or order for payment. Non-taxable.

(3) Tariff established and subject to change under the *Regulation respecting fees for the transcription, reproduction or transmission of documents or personal information* (CQLR, c. A-2.1, r.3). GST and QST are included in the tariffs indicated.

(4) GST and QST are included in the tariffs indicated.

(5) Non-taxable.

## By-law GEN-2025-51

URBAN PLANNING AND ENVIRONMENT DEPARTMENT			
ITEM	TARIFF	NOTE	
SUBDIVISION PERMIT			
Creation of lots	\$250 per lot created	Additional fee, if applicable: (5) Contribution for the purposes of parks, playgrounds and natural spaces.	
Correction or cancellation of lot	\$100 per lot	(5)	
BUILDING PERMIT			
New construction	\$8 per \$1,000 of the estimated cost of the work (residential building, excluding multi-family buildings)	Minimum fee: \$50 (5)(6)	
	\$10 per \$1,000 of the estimated cost of the work (commercial, industrial, institutional and multi-family buildings)		
Extension	\$8 per \$1,000 of the estimated cost of the work (residential building, excluding multi-family buildings)	Minimum fee: \$50 (5)(6)	
	\$10 per \$1,000 of the estimated cost of the work (commercial, industrial, institutional and multi-family buildings)		
Modification	8 per \$1,000 of the estimated cost of the work (residential building, excluding multi-family buildings)	Minimum fee: \$50 (5) (6) (8) (9)	
	\$10 per \$1,000 of the estimated cost of the work (commercial, industrial, institutional and multi-family buildings)		
Repair	\$8 per \$1,000 of the estimated cost of the work (residential building, excluding multi-family buildings)	Minimum fee: \$50 (5)	
	\$10 per \$1,000 of the estimated cost of the work (commercial, industrial, institutional and multi-family buildings)		

## By-law GEN-2025-51

#### URBAN PLANNING AND ENVIRONMENT DEPARTMENT

ITEM	TARIFF	NOTE		
REPARS TO SIDEWALKS OR ROADSIDES				
Demolition and construction of a new sidewalk or new roadside (in whole or in part)	Actual cost + 15% administration costs	Payable in advance as per estimate (5)		
Roadside cutting	Actual cost + 15% administration costs	Minimum fee: \$235 (5)		
Sidewalk cutting	Actual cost + 15% administration costs	Minimum fee: \$375 (5)		

OTHER PERMITS AND CERTIFICATES			
Foundation permit	\$200	(5)	
In-ground pool permit	\$150	Deposit for completion and compliance of works: \$1000 (5)	
Compliance permit (Fence) – In-ground pool	0 \$	Applicable to pools built before 31 October 2010 that have obtained a permit	
Above-ground pool certificate	\$150	Deposit for completion and compliance of works: \$1000(5)	
Certificate of conformity (Fence) – Above-ground pool	0 \$	Applicable to pools built before 31 October 2010 that have obtained a permit	
Spa certificate	\$75	(5)	
Security deposit - Rental of barricades for block parties and other events	\$50	A maximum of 8 barricades is available per event. The \$50 security deposit is a lump sum, regardless of the number of barricades required.	

CERTIFICATE OF AUTHORIZATION - COMMERCIAL		
Temporary accessory building	\$100	(5)
Commercial terrace	\$100	(5)
Signage	\$10 per m <sup>2</sup> above 3 m <sup>2</sup>	Minimum fee: \$100 (5)
Modification of the structure of a poster, signage or billboard	\$100	(5)
Solicitations	\$10 per distributor	Minimum fee: \$100 (5)
Seasonal activity	\$100	(5)

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URBAN PLANNING AND ENVIRONMENT DEPARTMENT			
ITEM	TARIFF	NOTE	
CERTIFICATE OF AUTHORIZATION FOR USE	\$100	(5)	
CERTIFICATE OF AUTHORIZATION - CONTRACTOR			
Snow removal	\$200	(5)	
Landscaping	\$125	(5)	
Pesticide	\$125	(5)	
CERTIFICATE OF AUTHORIZATION - RESIDENTIAL			
Cabana/pergolas	\$50	(5)	
Thermo-pump	\$50	(5)	
Parking	\$50	(5)	
Excavation	\$50	(5)	
Fence	\$50	(5)	
Patio	\$50	(5)	
Garage sale	\$15	(5)	
Temporary use of a restricted pesticide	\$30	(5)	
Right of way on municipal property - Security deposit	\$2500	Only when a resident is required to perform work and that no other way is possible (5)	

URBAN PLANNING AND ENVIRONMENT DEPARTMENT			
ITEM	TARIFF	NOTE	
MINOR DEROGATION			
Review of file	\$400	(5) (9) (10)	
SITE PLANING AND ARCHITECTURAL INTEGRATION PROG	RAM (SPAIP)		
Building project (more than 4 residential or commercial units)	\$1,500	(5) (10)	
Subdivision	\$1,000	(5) (10)	
Construction of a main building	\$500 - \$1,000	(5) (10)	
Construction of an accessory building	\$200	(5) (10)	
Extension of a main building	\$400	(5) (10)	
Modification work of a main building	\$300	(5) (9) (10)	
Altering land other than by planting trees/shrubs	\$150	(5) (10)	
Certificate of authorization to establish or modify a commercial terrace	\$100	(5) (10)	
ZONING CHANGE			
Zoning change	\$2,500	(5) (10)	
Specific construction, alteration or occupancy proposals for an immovable (SCAOPI)	\$2,750	(5) (10)	
By-law respecting comprehensive development programs (CDP)	\$2,750	(5) (10)	

#### URBAN PLANNING AND ENVIRONMENT DEPARTMENT

ITEM	TARIFF	NOTE		
DEMOLITION				
Review of file	\$500	(5) (7) (10)		
Residential permit	\$350	(5) (10)		
Commercial, industrial and institutional permits	\$750	(5) (10)		
Fee for posting the public notice on the demolition site	\$400 - \$500	(5) (10)		
Relocation of a building or accessory building	\$50	A deposit may be required if the relocation of the building or accessory building requires the use of public roads (5)		

Note: All tariffs are non-refundable with the exception of deposits.

- (5) Non-taxable.
- (6) For any permit application that may be subject to *By-law respecting transportation dues regarding the Réseau express métropolitain* (CQRL, c., A-33.3, r.1), a fee for the study or studies to validate whether the transportation due is applicable or to determine the amount of the transportation due may be payable. In such a case, the amount of the study or studies, applicable taxes and a 15% administration fee will be required.
- (7) It should be noted that the costs of any external study deemed necessary, for an additional amount ranging from \$1,000 to \$20,000, may be charged by the Town under the *By-law governing the demolition of immovables*.
- (8) For buildings located in the Town's residential zones, a permit will be issued free of charge for the replacement of an appliance or fireplace that allows the use of a solid fuel that is not EPA or CAN/CSA B415.1 certified by an appliance or fireplace that is EPA or CAN/CSA B415.1 certified and has an emission rate equal to or less than 2.5 g/h of fine particles in the atmosphere or by an appliance or fireplace that uses propane or natural gas. However, if this replacement is carried out as part of other work, the fees specified in the By-law respecting the fees for certain municipal services of the Town will
- (9) Work associated with a request under the Société d'habitation du Québec's Residential Adaptation Assistance Program (RAAP) is exempt from tariff fees.
- (10) Notwithstanding the payment of the sums prescribed by this by-law, the municipal council is not obliged to adopt a request for the purpose of a minor derogation, a site planning and architectural integration program (SPAIP), a zoning change or a demolition.

PUBLIC WORKS DEPARTMENT			
ITEM	TARIFF	NOTES	
VARIOUS WORK ON THE SERVICE BOX (WATERMAIN)			
Adjustment or repair of the service box	Free of charge * Actual cost + 15% administration costs	*Provided that no damage has been caused by work undertaken by a citizen and/or a private contractor (5)	
Relocation of service box	Actual cost + 15% administration costs, with a deposit of \$2,000.	Work carried out during normal working hours only. (5)	
FIRE HYDRANT			
Relocation of a fire hydrant	Actual cost + 15% administration costs, with a deposit of \$4,000.	Work carried out during normal working hours only. (5)	
OTHER			
Tree purchase	See current program		
Rain barrels	See current program		
Domestic composters	See current program		

TREE FELLING PERMIT		
Tree felling permit	Free of charge	Subject to obtaining a certificate of authorization issued by the Town.

(5) Non-taxable.

ENGINEERING DEPARTMENT			
ITEM	TARIFF	NOTES	
HOOK-UP/CONNECTION OF SERVICES			
Sanitary and/or rainwater sewer and/or water main	Actual cost + 15% administration costs + applicable taxes	Final inspection of the work must be conducted by a Town representative. Payable upon receipt of the invoice.	
Border and sidewalk (modification, demolition and reconstruction)	Actual cost + 15% administration costs + applicable taxes	Final inspection of the work must be conducted by a Town representative. Payable upon receipt of the invoice.	
Relocation of electrical infrastructures	Actual cost + 15% administration costs + applicable taxes	Final inspection of the work must be conducted by a Town representative. Payable upon receipt of the invoice.	

RECREATION AND LIBRARY DEPARTMENT				
	LIBRARY			
ITEM	TARIFF	NOTES		
Membership:				
- Kirkland residents	Free of charge			
- Beaconsfield residents	Free of charge	Inter-municipal agreement		
- Non-residents - Annual membership fee per family or individual	\$75	(5)		
- Non-residents - Annual membership fee for persons 65 and +	\$60			
Library card replacement fee	\$3	(5)		
Late fee (per day) :		(5)		
- Documents for adults	0 \$			
- Express books	0 \$			
- Blu-ray and DVD	0 \$			
- Lost or damaged documents	Price of the document + Administrative fee \$8	(4)		
Photocopy	Black and white: \$0.10/page Colour: \$0.25/page	(4)		
Printing	Black and white: \$0.10/page Colour: \$0.25/page	(4)		
Inter-library loans (ILL) - Fee document ordered but not picked up within 72 hours of being notified.	\$5	(5)		

RECREATION AND LIBRARY DEPARTMENT				
RECREATION				
ITEM TARIFF NOTES			NOTES	
RENTAL OF HALLS AND PREMISES				
<b>GYMNASIUM ONE COURT</b> Rental of part of the gymnasium is charged in proportion to the area used				
Residents or recognized association	\$48.75/hour	\$24.50/hour	Proof of residence required (4)	
Recognized association for minors or seniors or recognized educational	\$32.50/hour	\$16.25/hour	(4)	

Recognized association for minors or seniors or recognized educational institution	\$32.50/hour	\$16.25/hour	(4)
Non-residents	\$65/hour	\$32.50/hour	(4)
Modification to the rental contract	\$20	\$20	(4)

GYMNASIUM COURT	TWO COURTS	HALF GYM	Rental of part of the gymnasium is charged in proportion to the area used
Residents or recognized association	\$33.75/hour	\$28.25/hour	Proof of residence required (4)
Recognized association for minors or seniors or recognized educational institution	\$22.50/hour	\$18.75/hour	(4)
Non-residents	\$45/hour	\$37.50/hour	(4)
Modification to the rental contract	\$20	\$20	(4)

RECREATION AND LIBRARY DEPARTMENT				
	RECREATION			
ITEM	TARIFF	NOTES		
ARENA	ARENA			
Residents or recognized association	\$127.50/hour	Proof of residence required (4)		
Recognized association for minors or seniors or recognized educational institution	\$85/hour	(4)		
Non-residents	\$170/hour	(4)		
Modification to the rental contract	\$20	(4)		
Cost of displaying a company or organization sign inside the arena	\$270 / season (9 months – August to April) – Resident NEW: \$360 / season (9 months – August to April) – Non-Resident	(1)		

RECEPTION HALL		
Residents or recognized association	\$37.50/hour	Proof of residence required (4)
Recognized association for minors or seniors or recognized educational institution	\$25/hour	(4)
Non-residents	\$50/hour	(4)
Cleaning fee	\$75	Applies for a rental of 2 hours and more (4)
Damage deposit	\$300	<ul> <li>Fee payable for: (4)</li> <li>Rental of two hours and more;</li> <li>A party</li> </ul>
Modification to the rental contract	\$20	(4)

CONFERENCE ROOM - LIBRARY		
Residents	\$18.75/hour	Additional fee: \$20 security deposit (key) (4)
Non-residents	\$25/hour	
Multi-media room	\$25/hour (Resident) NEW: \$30/hour (Non-Resident)	

	<b>RECREATION AND LIBRARY DEPARTN</b>	MENT	
RECREATION			
ITEM	TARIFF	NOTES	
MULTIPURPOSE ROOM – SPORTS COMPLEX (This room only available	for rental with the arena or the gym)		
Residents or recognized association	\$18.75/hour	Proof of residence required (4)	
Recognized association for minors or seniors or recognized educational institution	\$12.50/hour	Free for the meetings of these associations (4)	
Non-residents	\$25/hour	(4)	
Cleaning fee	\$75	Applies for a rental of 2 hours and more (4)	
Damage deposit	\$300	<ul><li>Fee payable for: (4)</li><li>Rental of two hours and more;</li><li>A party</li></ul>	
Modification to the rental contract	\$20	(4)	

CHALETS & MAISON LANTIER			
Residents or recognized association	\$37.50/hour	Proof of residence required (4)	
Recognized association for minors or seniors or recognized educational institution	\$25/hour	(4)	
Non-residents	\$50/hour	(4)	
Cleaning fee	\$75	Applies for a rental of 2 hours and more (4)	
Damage deposit	\$300	Fee payable for: (4) - Rental of two hours and more; - A party.	
Modification to the rental contract	\$20	(4)	

RECREATION AND LIBRARY DEPARTMENT			
RECREATION			
ITEM	TARIFF	NOTES	
	FIELD RENTAL FEES		
SOCCER			
HOLLEUFER MINI			
Residents	\$20.25 /hour	(4)	
Recognized association for seniors or recognized educational institution	\$13.50/hour	(4)	
Non-residents	\$27.00/hour	(4)	
ECCLESTONE 1			
Residents	\$32.25/hour	(4)	
Recognized association for seniors or recognized educational institution	\$21.50/hour	(4)	
Non-residents	\$43.00/hour	(4)	
ECCLESTONE 2			
Residents	\$32.25/hour	(4)	
Recognized association for seniors or recognized educational institution	\$21.50/hour	(4)	
Non-residents	\$43.00/hour	(4)	
ECCLESTONE MINI			
Residents	\$20.25/hour	(4)	
Recognized association for seniors or recognized educational institution	\$13.50/hour	(4)	
Non-residents	\$27.00/hour	(4)	
MEADES			
Residents	\$32.25/hour	(4)	
Recognized association for seniors or recognized educational institution	\$21.50/hour	(4)	
Non-residents	\$43.00/hour	(4)	

RECREATION AND LIBRARY DEPARTMENT			
RECREATION			
ITEM	TARIFF	NOTES	
	FIELD RENTAL FEES		
SOCCER (cont'd)			
HERITAGE MINI			
Residents	\$20.25/hour	(4)	
Recognized association for seniors or recognized educational institution	\$21.50/hour	(4)	
Non-residents	\$27.00/hour	(4)	
SMILEY			
Residents	\$55.50/hour	(4)	
Recognized association for seniors or recognized educational institution	\$37.00/hour	(4)	
Non-residents	\$74.00/hour	(4)	
BÉNÉVOLE MINI			
Residents	\$20.25 /hour	(4)	
Recognized association for seniors or recognized educational institution	\$13.50/hour	(4)	
Non-residents	\$27.00/hour	(4)	
BÉNÉVOLE			
Residents	\$55.50/hour	(4)	
Recognized association for seniors or recognized educational institution	\$37.00/hour	(4)	
Non-residents	\$74.00/hour	(4)	

RECREATION AND LIBRARY DEPARTMENT			
RECREATION			
ITEM	TARIFF	NOTES	
FIELD RENTAL FEES			
SOFTBALL / BASEBALL			
HOLLEUFER			
Residents	\$20.25/hour	(4)	
Recognized association for seniors or recognized educational institution	\$13.50/hour	(4)	
Non-residents	\$27.00/hour	(4)	
HARRIS			
Residents	\$10.50 /hour	(4)	
Recognized association for seniors or recognized educational institution	\$7.00/hour	(4)	
Non-residents	\$14.00/hour	(4)	
ECCLESTONE			
Residents	\$20.25/hour	(4)	
Recognized association for seniors or recognized educational institution	\$13.50/hour	(4)	
Non-residents	\$27.00/hour	(4)	
MEADES			
Residents	\$20.25 /hour	(4)	
Recognized association for seniors or recognized educational institution	\$13.50/hour	(4)	
Non-residents	\$27.00/hour	(4)	

RECREATION AND LIBRARY DEPARTMENT			
RECREATION			
ITEM	TARIFF	NOTES	
FIELD RENTAL FEES			
SOFTBALL / BASEBALL (cont'd)			
KIRKLAND T-BALL			
Residents	\$10.50/hour	(4)	
Recognized association for seniors or recognized educational institution	\$7.00/hour	(4)	
Non-residents	\$14.00/hour	(4)	
KIRKLAND BASEBALL			
Residents	\$20.25 /hour	(4)	
Recognized association for seniors or recognized educational institution	\$13.50/hour	(4)	
Non-residents	\$27.00/hour	(4)	
BÉNÉVOLES			
Residents	\$20.25/hour	(4)	
Recognized association for seniors or recognized educational institution	\$13.50/hour	(4)	
Non-residents	\$27.00/hour	(4)	

(1) GST and QST not included.
 (4) GST and QST are included in the tariffs indicated.
 (5) Non-taxable.