BY-LAW NO. RCM-108

BY-LAW CONCERNING TAXES FOR THE 2026 FISCAL YEAR

Notice of motion	December 15, 2025
Filing and tabling	December 15, 2025
Adoption	December 19, 2025
Entry into force	January 1, 2026
Modified by RCM-108.1	February 23, 2026

WHEREAS, at the meeting held on June 16, 2025, Council adopted a resolution aimed at designating residual and non-residual subcategories as part of its development and taxation planning;

WHEREAS Council adopted the 2026 budget at the extraordinary meeting held on December 15, 2025;

WHEREAS notice of motion of the present by-law was given at an extraordinary meeting of Council also held on December 15, 2025;

The municipal council decrees and orders under this by-law as follows:

SECTION 1 General property tax

For the fiscal year 2026, a general property tax rate is set and shall be levied on all taxable immovables at the following rates, per one hundred ($100) of taxable value entered on the real estate assessment roll, in accordance with the following categories in which units of assessment fall:

a) Non-residential immovables:

- Reference subcategory :
  Rate 1 – value equal to or less than $2 000 000: $1.9973
  Rate 2 – value greater than $2 000 000: $2.4472

- Subcategory CUBF 3999 – Other Manufactured Product Industries
  Rate 1 – value equal to or less than $2 000 000: $2.1970
  Rate 2 – value greater than $2 000 000: $2.6919

- Subcategory CUBF 4221 – Warehouse for truck transport
  Rate 1 – value equal to or less than $2 000 000: $2.2969
  Rate 2 – value greater than $2 000 000: $2.8143

- Subcategory CUBF 5020, 6379 – Storage
  Rate 1 – value equal to or less than $2 000 000: $2.2769
  Rate 2 – value greater than $2 000 000: $2.7898

- Subcategory CUBF 5111, 5511 – Automobile Dealership
  Rate 1 – value equal to or less than $2 000 000: $2.1970
  Rate 2 – value greater than $2 000 000: $2.6919

- Subcategory CUBF 5831 – Hotel
  Rate 1 – value equal to or less than $2 000 000: $2.0772
  Rate 2 – value greater than $2 000 000: $2.5451

- Subcategory CUBF 6376 – Distribution Center
  Rate 1 – value equal to or less than $2 000 000: $2.0772
  Rate 2 – value greater than $2 000 000: $2.5451

This administrative codification has no official value

- Subcategory CUBF 9100 – Undeveloped land:
  Rate 1 – value equal to or less than $2 000 000: $1.9973
  Rate 2 – value greater than $2 000 000: $2.4472

b) Industrial immovables:
Rate 1 – value equal to or less than $3 000 000: $2.4325
Rate 2 – value greater than $3 000 000: $2.4657

c) Serviced vacant land: $1.5856

d) Residual:
- 1 to 5 dwellings: $0.3964
- 6 to 41 dwellings: $0.3909
- 42 to 77 dwellings: $0.3909
- 78 to 113 dwellings: $0.3925
- 114 to 149 dwellings: $0.3925
- 150 dwellings and more: $0.5057*
- Undeveloped land: $0.3964
  (Modified by RCM-108.1)

A unit of assessment may belong to more than one category.

In accordance with sections 244.40 and 244.44 of the *Act Respecting Municipal Taxation, (R.S.Q., c. F-2.1),* the coefficient for the 2026 fiscal year is set at 8.00.

**Regarding the payment deadlines for property taxes on taxable immovables in the residual category of 150 to 211 units, payment deadlines will be calculated from the mailing date of the tax account adjustment notice.*

SECTION 2 Compensation on certain immovables exempt from tax

The owner of an immovable referred to in section 204, paragraph 12 of the *Act Respecting Municipal Taxation (R.S.Q., c, F-2.1)* is subject to the payment of a compensation for municipal services. This compensation is fixed at $0.3964 per one hundred dollars ($100) of the non-taxable value of the parcel of land entered on the real estate assessment roll in force for the 2026 fiscal year.

SECTION 3 Payment and instalments

The taxes and the compensation imposed by the present by-law are payable to the City as follows:

a) in one instalment, if the amount due is less than three hundred dollars ($300), at the latest on or before March 2, 2026;

b) if the amount due is equal to or greater than three hundred dollars ($300), at the option of the debtor, as follows:

1º in one instalment, on or before March 2, 2026; or

2 º in two equal instalments, the first on or before March 2, 2026, and the second, no later than June 1, 2026.

SECTION 4 Alterations to the real estate assessment or collection roll

Where, as a result of an alteration to the real estate or collection roll, a tax or compensation supplement is due, this supplement is payable as follows:

a) If the amount due is less than three hundred dollars ($300), in one instalment at the latest on the 30th day following the date the bill is sent by the City;

b) If the amount due is equal to or greater than three hundred dollars ($300), at the option of the debtor, as follows:

1º in one instalment, at the latest on the 30th day following the date the bill is sent by the City; or

2 º in two equal instalments, the first at the latest on the 30th day following the date the bill is sent by the City, the second, at the latest on the 90th day following the due date of the first instalment.

SECTION 5 Interests, penalties and charges

5.1 Unpaid instalments bear interest at a rate of 0.8334% per month, calculated daily, beginning on the expiration day of the deadline stipulated for payment.

When an instalment is not paid within the prescribed deadline, only the amount of the unpaid instalment becomes due.

5.2 A penalty of 0.4167% per month on the unpaid portion of the principal amount, up to a maximum of 5% per annum, calculated as of the date that the tax became due, is added to the taxes due.

5.3 An administration charge of $50 shall be levied for all payments returned by the bank, except for a deceased payor.

SECTION 6 Coming into force

The present by-law comes into force January 1st, 2026.

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MAYOR

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CITY CLERK

This administrative codification has no official value