

BY-LAW NUMBER 2025-12-208

**ESTABLISHING THE RATES OF PROPERTY TAX RATES, FEES AND COMPENSATIONS FOR THE YEAR
2026**

- WHEREAS the Municipality Council adopted its budget at the special meeting of December 9, 2025 for the 2026 financial year;
- WHEREAS the Municipality may impose and collect by way of taxation all the moneys necessary to defray administrative expenses and all other expenses within the limits of its attributions for the year 2026;
- WHEREAS under sections 244.1 et seq. of the Act respecting municipal taxation, any local municipality may set, for a fiscal year, several property tax rates based on the categories to which the assessment units belong, which categories are defined in paragraph 30 of section 244;
- WHEREAS certain owners of buildings served by private roads ask the municipality to see to the snow removal and/or summer maintenance of their road, at their expense;
- WHEREAS under section 252 of the Act respecting municipal taxation, the Municipality may regulate the number of payments, the latest date on which each payment after the first may be made, the proportion of the account that must be paid with each payment, and any other terms, including the application of an interest rate on payments after the first;
- WHEREAS pursuant to section 981 of the Municipal Code of Québec, the Council may set the interest rate applicable to unpaid taxes on the due date;
- WHEREAS that, under the Quebec Municipal Code, a bylaw can only be repealed or amended by another by-law. Therefore, it is necessary to repeal bylaw RA-2025-02-208-130, along with its amendments and previous versions, through this new bylaw numbered 2025-12-208;
- WHEREAS a notice of motion was given at the same time as the by-law during the meeting held on December 9, 2025;
- WHEREAS the members of the Municipal Council declare, in accordance with the Act, having received a copy of said by-law no later than two (2) legal days before this meeting:
- WHEREAS copies of said by-law were available for consultation;
- WHEREAS the members of the Council declare having read said by-law and waive its reading;

THEREFORE, IT IS PROPOSED BY COUNCILLOR DENIS FILLION AND RESOLVED THAT BY-LAW NUMBER 2025-12-208 BE ADOPTED AS FOLLOWS:

ARTICLE 1 PREAMBLE

The preamble is an integral part of this by-law.

ARTICLE 2 **GENERAL PROPERTY TAX**

The general property tax rates are established as follows:

- Residential and unbuilt buildings: \$0.4168 per \$100 of assessment;
- Agricultural buildings and/or land: \$0.4168 per \$100 of assessment;
- Non-residential buildings: \$1.2504 per \$100 of assessment;
- Industrial buildings: \$1.6672 per \$100 of assessment;

ARTICLE 3 SÛRETÉ DU QUÉBEC:

A special tax for services rendered and billed by the Sûreté du Québec is imposed at the rate of \$0.0528 per \$100 of assessment.

ARTICLE 4 MRC D'ARGENTEUIL SHARE:

A special tax for services rendered and billed by the Argenteuil Regional County Municipality is imposed at the rate of \$0.0693 per \$100 of assessment.

ARTICLE 5 DEBT SERVICE

A special tax for the service of the municipality's long-term debt is imposed at the rate of \$0.0881 per \$100 of assessment.

ARTICLE 6 SPECIAL TAX FOR PRIVATE ROADS

BELVEDERE ROAD – The special tax for the service of the debt for the paving of Belvédère Road and its financing will be \$8.2204 per linear meter of frontage. (By-law R-84).

RUE DES ARPENTS VERTS – The special tax for servicing the debt for paving rue des Arpents Verts and its financing will be based on 50% of the frontage area and 50% of the value of taxable real estate and imposed as follows, \$6.4066 per linear meter of the frontage area and \$0.0914 per \$100 of assessment. (By-law RE-602-05-2021).

ARTICLE 7 SPECIAL TAX FOR RENEWAL WORK ON THE WATER PIPES ON RUE PRINCIPALE

The special tax for servicing the debt for the renewal work on the water pipes on rue principale and its financing will be based on the value of taxable real estate and imposed as follows, \$68.75 per unit.

ARTICLE 8 WASTE MANAGEMENT

A fee is charged to each unit for the collection, transportation and disposal of waste materials at the following amounts:

- Service with a maximum total of two bins of 360 litres per unit: \$160.00
- Compost collection service (120-litre brown bin) south of Highway 50 only \$100.00
- Service for containers with a volume between one and ten cubic yards per cubic yard per full or partial year: \$450.00

Any commercial property that needs to use more than 2 green bins and/or 2 blue bins must, in place of these bins, provide for the purchase and installation of specific containers for household waste and recyclable materials.

Any dwelling or commercial business using containers larger than 10 cubic yards must retain the services of a private contractor for the collection and processing of its garbage and/or recyclable materials. Exemption from the fee upon presentation of proof of contract with such a contractor. No exemption permitted for units using containers of 10 cubic yards or less.

ARTICLE 9 COMPENSATION UNDER THE SEPTIC SYSTEM EMPTYING PROGRAM

9.1 The cost of selective emptying of a septic system including emptying, transportation, sludge recovery and program management is set at \$280.00 including applicable taxes.

The annual compensation required for the year 2026 is as follows:

- For emptying carried out every two (2) years: \$140.00 including applicable taxes;
- For emptying every four (4) years: \$70.00 including applicable taxes.

9.2 The cost of a complete emptying of a septic system including emptying, transportation, sludge recovery and program management is set at \$320.00, including applicable taxes.

The annual compensation required for the year 2026 is as follows:

- For an annual emptying: \$320.00 including applicable taxes;
- For emptying every two (2) years: \$160.00 including applicable taxes;
- For emptying every four (4) years: \$80.00 including applicable taxes.

9.3 The compensation required for an additional emptying, an emptying exceeding a volume of 3,240 litres and in special cases continue to apply and are billed at \$0.32, to which applicable taxes apply, per excess litre and must be paid in a single payment, according to the terms provided.

ARTICLE 10 SNOW REMOVAL AND/OR SUMMER MAINTENANCE

A fee is imposed on buildings on the following private streets for snow removal and/or summer maintenance at the following amounts, all in accordance with by-law RA-2024-601, namely:

• the development of the Village de la Rivière Rouge – WINTER	\$501.31
• the development of the Village de la Rivière Rouge – SUMMER	\$122.27
• Donald Campbell Street	\$241.34
• Carignan South Road	\$128.60
• Carignan North Road	\$629.97
• private streets in the Chabot development	\$457.96
• des Hauteurs Road	\$484.59
• Polisen Road	\$345.81
• Danis Road	\$498.47
• Andernach Road	\$238.37
• Scherfede Road	\$351.05
• Gareau Road	\$403.83
• Welden Road (Part A)	\$119.42
• Welden Road (Part B)	\$621.00
• Lucien Fortin Road	\$437.00
• Ménard Street	\$55.86
• Saint-Pierre West Road	\$538.33
• Domaine du Lac Grenville Road	\$394.12

The rate includes a 15% administrative fee for file management.

ARTICLE 11 WATER SYSTEM – MAINTENANCE

A fee for the maintenance of the water system of the village of Calumet is imposed on properties served by the water system at the following amounts:

• for service, per residential unit	\$500.00
• for service, per commercial unit	\$900.00

ARTICLE 12 MUNICIPAL LIGHTING NETWORK

The following fee is imposed on properties served by the municipal lighting network, all in accordance with the original by-laws of the former Municipality of the village of Calumet and the former Township of Grenville (per unit):

• Village of Calumet	\$47.69
• Arpents Verts	\$67.83
• Baie-Grenville	\$41.33
• Rue Pilon	\$16.96
• Section New World	\$196.06
• Le golf Carling	\$580.76
• Grenville-en-Haut	\$31.79
• Camp Rouge	\$109.16
• Pointe au Chêne	\$23.32

ARTICLE 13 PAYMENT BY INSTALLMENTS

The taxes and compensations provided for in this regulation must be paid in one (1) single payment when, in an account, their total does not reach \$300. The latest date on which this payment can be made is the 30th day following the dispatch of the account.

If the total of taxes and compensations included in an account reaches \$300, the debtor is entitled to pay them in four (4) instalments according to the final dates and proportions of the account mentioned below:

- 1st instalment: April 15 (minimum 30th day following the sending of the account): 25%
- 2nd instalment: June 15: 25%
- 3rd instalment: August 15: 25%
- 4th instalment: October 15: 25%

In the event that the final date of a payment expires on a day when the municipal office is closed, it is postponed to the first following day of opening.

When a payment is not made within the prescribed period, only the amount of the payment due is then payable.

The rules prescribed by or under this section also apply to other municipal taxes or compensations that the municipality collects.

ARTICLE 14 INTEREST AND PENALTIES

Unpaid balances bear interests at an annual rate of 15% prorated for the number of days overdue from the time they become due;

A late payment penalty is set at 0.5% per month, up to a maximum of 5% per year, for all accounts due to the Municipality for the 2026 financial year.

NSF Cheque \$40 per cheque.

An unpaid debt with a balance (principal and/or interest) of less than two dollars (\$2.00) will be cancelled and any credit balance greater than ten dollars (\$10.00) will be reimbursed upon request.

ARTICLE 15 APPLICATION

This by-law will come into force in accordance with the Act.

Tom Arnold
Mayor

François Rioux
Director general and Clerk-Treasurer

The french version of the present by-law prevails over the english version as to its interpretation.

Motion notice and project:

December 9, 2025

Project adoption:

December 9, 2025

Adoption:

January 13, 2026

Publication and entry into force:

January 14, 2026