



Baie-D'Urfé

TOWN OF BAIE-D'URFÉ
PROVINCE OF QUEBEC

**BY-LAW NUMBER 1122 IMPOSING
THE GENERAL PROPERTY TAX FOR
2026 AND ADOPTING OTHER FISCAL
MEASURES**

WHEREAS the members of Council have prepared the Town's budget for the 2026 fiscal year, in accordance with sections 474 and following of the *Cities and Towns Act*, CQLR c. C-19;

WHEREAS the powers conferred upon municipalities, in particular by sections 485 and following of the *Cities and Towns Act*, CQLR c. C-19;

WHEREAS In accordance with section 356 of the *Cities and Towns Act*, CQLR c. C-19, at the meeting held on January 13, 2026, Councillor Caron gave a notice of motion of this By-law and the draft By-law was also tabled;

WHEREAS No modification have been made to the draft By-law since it was tabled;

THEREFOR, it is moved:

To adopt By-law Number 1121. The said By-law enacts and orders as follow :

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Section 1 Object and fiscal year covered

This By-law establishes, for the 2026 fiscal year, the rates of the general property tax, the special taxes arising from borrowing by-laws, as well as the user-fee and collection provisions applicable within the territory of the Town of Baie-D'Urfé.

Section 2 Coefficient applicable to the non-residential property class

In accordance with the third paragraph of section 244.40 of the *Act respecting municipal taxation*, CQLR c. F-2.1, the coefficient applicable for the purpose of calculating the general property tax rate for the non-residential immovable category is fixed at 4.9641.

Section 3 General property tax – Rates by property class

A general property tax is imposed for the year 2026 and shall be levied on all taxable immovables at the following rate per \$100.00 of the value entered on the assessment roll, according to the categories to which the assessment unit belongs:

- a) Non-residential immovables: \$2.0725;
- b) Immovables with six (6) or more dwellings: \$0.4301;
- c) Serviced vacant land: \$1.6700;
- d) Residual: \$0.4175;
- e) Hotel: \$1.4875;
- f) Data center: \$1.6875.

Section 4 **Special taxes – Borrowing By-laws**

The special taxes required under the borrowing By-laws adopted by the Town are hereby imposed and shall be levied at a rate sufficient to meet the obligations arising therefrom, in accordance with the terms of said By-laws.

Section 5 **Water rates measured by meter**

All water supplied by the Town is measured by a meter and the following tariff must be paid for the supply of water:

a) Building other than a multi-family building:

- i. \$89 for the first 50,000 gallons, plus \$5.82 for each additional 1,000-gallon, where the building is equipped with a meter of less than 1½ inches in diameter;
- ii. \$5.82 per 1,000-gallon, where the building is equipped with a meter of 1½ inches in diameter or more;

b) Multi-family building:

- i. \$71 per dwelling unit representing a consumption of 40,000 gallons;
- ii. any consumption exceeding 40,000 gallons per dwelling unit, per building, shall be billed to the property owner at the rate of \$5.82 per 1,000 gallons.

Section 6 **Terms of payment of property taxes**

In accordance with section 252 of the *Act respecting municipal taxation*, CQLR c. F-2.1, property taxes for the year 2026 are payable to the Town in accordance with one of the following terms:

- a) In a single instalment of the total amount, no later than February 25, 2026; or

- b) in two equal instalments, the first no later than February 25, 2026, and the second no later than May 26, 2026.

In the event of default in paying an instalment by its due date, only the amount of the unpaid instalment becomes immediately due.

Section 7 Fee for dishonoured cheques or refused payments

Administration fees in the amount of \$35 are payable by the drawer of any cheque or other order of payment remitted to the Town when such payment is refused by the financial institution.

Section 8 Interest and penalty rates on Municipal taxes

Unpaid municipal taxes bear:

- a) interest at the annual rate of 10%, calculated from the due date of the amount owing;
- b) a penalty at the rate of 0.5% of the unpaid principal per full month of delay, up to a maximum of 5% per year, which shall be added to the amount payable.

Section 9 Coming into force

This By-law comes into force upon publication, in accordance with the Cities and Towns Act, CQLR c. C-19.

Heidi Ektvedt,
Mayor

Marie-Hélène Brunet, Notary
Town Clerk