

**ADMINISTRATIVE COMPILATION
BYLAW 01-26**

**TAXATION BYLAW 01-26 ESTABLISHING THE TAX RATES AND
THE PRICING OF SERVICES FOR THE YEAR 2026**

Adopted by the Municipal Council on February 10, 2026
Entry into force on February 13, 2026

Name and/or number of bylaw, policy, resolution	Date of approval by Council	Date of coming into force	Status
Bylaw 01-25	January 21, 2025	January 23, 2025	Repealed and replaced
Bylaw 01-24	January 23, 2023	January 25, 2023	Repealed and replaced
Bylaw 01-23	January 17, 2023	January 20, 2023	Repealed and replaced

PREFACE

The reader is hereby advised that any errors or omissions that may be identified in the text below do not affect the enforceability of the regulations and amendments referred to therein, as sanctioned in their original version.

TAXATION BYLAW 01-26 ESTABLISHING THE TAX RATES AND THE PRICING OF SERVICES FOR THE YEAR 2026

REGULAR meeting of the Council of the Municipality of Pontiac, held on February 10, 2026, at 7:30 p.m., at the Luskville Community Centre, at which meeting were present:

The Mayor, Mr. Roger Larose

The Council Members:

Jean Côté

Garry Dagenais

Serge Laforest

Chantal Allen

Jean Amyotte

Council members and being a quorum.

WHEREAS the adoption of the 2026 budget at the meeting of January 13, 2026;

WHEREAS a notice of motion of this bylaw was given at an ordinary meeting held on January 13, 2026, by Councillor Serge Laforest;

WHEREAS under section 244 of the Act respecting municipal taxation, the Municipality can establish several rates for the general property tax in accordance with the category in which the evaluation units belong;

WHEREAS in order to provide for the expenses planned in the 2026 budget, this Council must levy property taxes and compensations on buildings listed on the Municipality's assessment role;

THEREFORE, it is moved by Councillor Serge Laforest and seconded by Councillor Dr. Jean Amyotte.

AND RESOLVED THAT the present bylaw be adopted and that it be ruled and decreed as follows:

SECTION 1 For the execution of the 2026 budget, the general property tax rate (variable tax rates), investment tax rates, loan and others, services tax rates and compensations will be levied according to the following chart:

TAX RATES AT VARIOUS RATES On property assessment by property category	2026 Rate/ \$100
Non-residential property	1.02693
6 apartments or more	0.61318
Vacant lots	0.92000
Residential property	0.46000
Agricultural	0.30667
Industrial	0.30667
Forestry	0.30667

TAXES RATES FOR LOANS - ALL OF THE MUNICIPALITY	Special Taxes
Bylaw #06-10 – Road paving	0.0094
Bylaw #10-09 Town Hall	0.0014
Bylaw #06-11 Omkar & Du Marquis	0.0003
Bylaw #05-15 Municipal work	0.0085
Bylaw #01-16 Grader #120	0.0028
Bylaw #03-16 Road network	0.0047
Bylaw #05-16 Quyon Community Centre	0.0105
Bylaw #02-17 Fire trucks	0.0042
Bylaw #09-17 Lusk project (all)	0.0013
Bylaw #03-19 Mountain Road	0.0044
Bylaw #02-21 Tremblay Road	0.0017
Total special taxes	0.0492
TOTAL GENERAL TAXES FOR ALL (Basic rate plus special taxes)	0.5092

RATES FOR COMPENSATION	2026 rate/ \$100
Basic compensation rates plus special taxes	0.5092
Compensation rate for non-residential plus special taxes	1.07613
SECTOR TAXES FOR LOANS	2026 rate/ \$100
Bylaw #06-13 Paving Lavigne rd.	0.0066
Bylaw #06-14 Paving Davis and Soulière	0.0091
Bylaw #05-10 Paving Cedarvale, A. Renaud, la Détente, Cr Renaud	0.0093
Bylaw #07-10 Paving Panorama, McCaffrey	0.0131
Bylaw #06-11 Omkar 12.5%	0.0108
Bylaw #06-11 Du Marquis 37.5%	0.0104
Bylaw #09-17 Lusk project	0.0512
	2026 - cost per unit
Bylaw #15-10 Potable water Quyon, vacant lot 0.85	\$140
Bylaw #15-10 Potable water Quyon, residential 1.0	\$165

Bylaw #15-10 Potable water Quyon, small business 1.15	\$189
Bylaw #15-10 Potable water Quyon, big business 1.7	\$322

SERVICE TAXES WITH FIXED RATES	
WATER	2026 - cost per unit
#1 Water - residential	\$670
#30 Water - small business	\$765
#31 Water - big business	\$1,139
SEWER	2026 - cost per unit
#2 Sewers - residential	\$406
#21 Sewers- small business	\$519
#22 Sewers - big business	\$692

GARBAGE	2026 - cost per bin / container
#3 Garbage bin – residential (360L)	\$200
#4 Garbage bin - residential and business	\$216
#5 Garbage bin - residential (240L)	\$120
#6 Garbage bin - additional residential and business	\$324
#23 Garbage bin - business	\$216
#36 Garbage container 2 c.y.	\$1,166
#37 Garbage container 4 c.y.	\$2,331
#38 Garbage container 6 c.y.	\$3,497
#39 Garbage container 8 c.y.	\$4,662
#40 Garbage container 10 c.y.	\$5,828
RECYCLING	2026 - cost per bin / container
#24 Recycling bin - residential	\$37
#25 Recycling bin - residential and business	\$37
#26 Recycling bin - business	\$37
#41 Container - recycling 2 c.y.	\$186
#42 Container - recycling 4 c.y.	\$373
#43 Container - recycling 6 c.y.	\$559
#44 Container - recycling 8 c.y.	\$746
#45 Container - recycling 10 c.y.	\$932

OTHER	Per certificate
Tax certificate	\$50

SECTION 2 METHOD OF PAYMENT

Method of payment of taxes and compensations provided in the present bylaw are as follows:

- 1) All tax or compensation invoices for which the total is less than \$300.00 **must be paid in one instalment by March 23, 2026.**
- 2) All tax or compensation invoices for which the total reaches or exceeds \$300.00, **the debtor has the right to pay the invoice in one or four instalments as follows:**

Four equal instalments :

- The first instalment must be paid by **March 23, 2026;**
- The second instalment must be paid by **June 23, 2026;**
- The third instalment must be paid by **August 23, 2026;**
- The fourth instalment must be paid by **October 23, 2026.**

SECTION 3 Taxes and compensations are payable at the Director General's office situated at 2024 Route 148, Pontiac.

SECTION 4 INTEREST RATES

All accounts owing to the municipality bear interest at a rate of THIRTEEN PERCENT (13%) per annum from the deadline at which they must be paid. However, only outstanding amounts on each instalment required bear interest.

SECTION 5 PENALTY RATES

In accordance with article 250.1 of the Act Representing Municipal Taxation, this Council decrees the application of a penalty on tax invoices not exceeding .5% of the outstanding principal for every month following its expiration, up to 5% per annum on due accounts.

SECTION 6 CHEQUES WITHOUT FUNDS

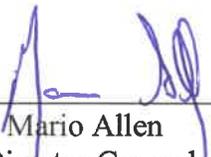
When a cheque is remitted to the Municipality and payment is refused by the financial institution, administration fees of TWENTY DOLLARS (\$20.00) will be claimed from the drawer in addition to any interests.

SECTION 7 COMING INTO FORCE

The present bylaw number 01-26 will come into force in accordance with the law.

This bylaw repeals and replaces the bylaw 01-25.

GIVEN IN PONTIAC (QUEBEC), this February 13, 2026.



Mario Allen
Director General



Roger Larose
Mayor

<u>Notice of motion:</u>	January 13, 2026
<u>Tabling of the draft bylaw:</u>	January 13, 2026
<u>Adoption:</u>	February 10, 2026
<u>Resolution:</u>	26-02-5795
<u>Public notice and coming into force:</u>	February 13, 2026