



**BY-LAW DECREERING AND
IMPOSING THE TAX RATES
TO COVER THE TOWN'S EXPENSES
FOR THE YEAR 2026**

NUMBER 1041

1. DIFFERENT RATES OF THE GENERAL PROPERTY TAX.

1.1 As specified by statute, the categories of immovables for which the Town sets different rates of the general property tax are the following:

- 1) The category of serviced vacant land;
- 2) The residual category;
 - a) Sub-category of immovables consisting of six dwellings and more
- 3) The category of non-residential immovables.

*An evaluation unit may belong to more than one category.

1.2 The provisions of Articles 244.29 - 244.64 of the *Act Respecting Municipal Taxation* (L.R.Q., Chapter F-2.1) apply in full.

Specific rate applicable to the category of serviced vacant land.

1.3 The specific rate of the general property tax for the category of serviced vacant land is set \$1.5220 per \$100 of the value of the real estate assessment roll for fiscal year 2026. This tax is imposed and collected for the year 2026.

(1041-1, Sec. 1, 3/09/2026)

Specific rate applicable to the residual category and sub-category of immovables consisting of six dwellings and more (basic rate).

1.4 The specific rate of the general property tax for the residual category is set at \$0.7610 per \$100 of the value of the real estate assessment roll for fiscal year 2026. This tax is imposed and collected for the year 2026.

(1041-1, Sec. 2, 3/09/2026)

Specific rate applicable to the category of non-residential immovables:

1.5 The specific rate of the general property tax for the category of non-residential immovables is set at \$2.0928 per \$100 of the value of the real estate assessment roll for fiscal year 2026. This tax is imposed and collected for the year 2026.

(1041-1, Sec.3, 3/09/2026)

2. WATER CONSUMPTION TARIFF

A minimum charge plus a tariff for additional water consumed as measured by meter, is imposed and levied on any taxable immovable under the property assessment roll, at the rates per dwelling detailed below:

Water consumption per imperial gallon			
From	To	Minimum	Rate per 1000G
0	35 000	\$100.00	n/a
35 001	175 000	\$100.00	\$4.00
175 001	245 000	\$100.00	\$7.00
245 001	unlimited	\$100.00	\$9.00

A minimum charge of \$100 per dwelling, per unit or per vacant lot for the supply of water whether there is consumption or not shall be imposed and levied on each consumer. If the dwelling or unit is unoccupied during a given period of time, the minimum charge shall be due in total no matter the length of the occupancy.

After the expiration of the time limit for a notice of connection, the consumer is liable for the minimum charge for the supply of water whether there has been consumption or not.

If no meter reading is available, or if a meter is either defective or stopped, an estimate is made according to the average consumption for the past three years from actual readings of the dwelling (with the same property-owner). Should this not be available, the estimate is made per the average consumption for an immovable within the same category, as detailed in the following table:

Immovable category	Average annual consumption (per dwelling)
Single family home	636.4 M ³ = 140,000 G
Duplex / Multiplex	318.2 M ³ = 70,000 G

The Town may produce an adjustment to water previously charged after a new actual reading is obtained and (i) the readings for one or several former periods were based on estimates or (ii) a new actual reading confirms that a previously invoiced consumption was mistaken.

In all cases, retroactive adjustments are limited to a period of time not exceeding the 1st of January of the preceding fiscal year.

In the event where a significant loss of water in a dwelling is clearly established by a Town officer as not being caused by consumer negligence, the Town may exceptionally and without repetition, assume part of the amount for the current water consumption bill. The credit granted is calculated according to the difference between the current water consumption bill and a revised billing (multiplied by a factor of two) obtained from the average consumption over the three last periods for which actual readings were available. In the event that no history is available, an average consumption for an immovable within the same category is to be used as a basis for comparison.

3. PAYMENT IN INSTALMENTS

The debtor of the taxes levied by the present By-law is entitled to pay them in two equal instalments if the total of these taxes, which must be paid into an account, is a minimum of \$300.

Every instalment after the first becomes due on the ninetieth day following the due date of the previous instalment.

The debtor may nevertheless choose to pay the taxes in a single instalment. Any instalment not paid on the due date shall carry an interest rate of 12 % per annum and only the outstanding instalment shall be due.

Where a tax or a compensation supplement is payable after an alteration to the assessment or collection roll, the supplement is payable in the same way as written in the previous paragraphs.

In the event where emergency measures are decreed by any level of Government, including the Town of Hampstead, the Town may, at its discretion, modify the payment due dates of all tax categories. The power to make such a decision is delegated to the Director General of the Town, in consultation with the Mayor and Council.

4. REFUSED PAYMENT

When a cheque or other payment order is remitted to the Town and payment is refused by the drawee, \$35 will be charged to the issuer of the cheque or order.

5. COMING INTO EFFECT

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

(s) Jeremy Levi _____
Jeremy Levi, Mayor

(s) Poovadee Permal-Vardin _____
Poovadee Permal-Vardin, Town Clerk