

CONSULTATION VERSION

In the event of any discrepancies in this version, the official French version shall prevail.

**PROVINCE OF QUEBEC
BROME-MISSISQUOI RCM
TOWN OF BROME LAKE**

BYLAW 2026-01

**BYLAW IMPOSING GENERAL AND SPECIAL
PROPERTY TAXES FOR YEAR 2026**

TABLE OF CONTENTS

Article 1 Definitions1

GENERAL PROPERTY TAXES 1

Article 2 Taxes on residual (base rate)1

Article 3 Taxes on residential immovables of six (6) housing units or more 1

Article 4 Taxes on vacant serviced lots1

Article 5 Taxes on non-residential immovables1

Article 6 Taxes on industrial immovables2

SECTOR TAXES 2

Article 7 SPECIAL SECTOR TAXES - BY-LAW 2016-062

Article 8 SPECIAL SECTOR TAXES - BY-LAW 2019-092

Article 9 SPECIAL SECTOR TAXES – BY-LAW 2020-072

Article 10 SPECIAL SECTOR TAXES – BY-LAW 2022-072

Article 11 SPECIAL SECTOR TAXES – Reimbursement Of A Loan To The Working Capital Fund Of Town Of Brome Lake Pursuant To Resolution 2025-05-125 – Extension Of Sewer System For Mill Road Housing Development.....2

COMPENSATIONS 3

Article 12 Waterwork services and the supply of water3

Article 13 Sewer service3

Article 14 Requirement to have a meter.....3

Article 15 Cleaning of septic tanks.....4

Article 16 Collection service, transport and disposal of domestic garbage and certain commercial establishments4

Article 17 RESIDUAL MATERIAL COLLECTION, TRANSPORT AND DISPOSAL SERVICE FOR DWELLING UNITS RESTRICTED BY MOLOKS4

BROME-MISSISQUOI MRC 4

Article 18 Ecocentres4

PAYMENTS AND INTEREST..... 4

Article 19 Payment of tax bills4

Article 20 Payment of tax bills by instalments4

Article 21 Interest.....5

Article 22 Coming into force5

Article 1 DEFINITIONS

In this By-law, unless the context indicates otherwise, the words listed below have the following meanings:

- “Fiscal year”:** The period of time from January 1 to December 31 in a calendar year;
- “Property tax”:** Includes all property taxes and any compensation required from a person due to the fact that he/she is the owner of a building;
- “Unit”:** Includes commercial, industrial, institutional or residential units;
- “Housing unit”:** Suite serving or intended to serve as residence to one or several persons and where we can prepare and consume the meals and sleep and containing at least a sanitary installation and in most a kitchen;
- “Commercial unit”:** A unit that includes one or more adjoining rooms, having a separate entrance, which serves or is intended to serve a commercial purpose;
- “Industrial unit”:** A unit that includes one or more adjoining rooms, having a separate entrance, which serves or is intended to serve an industrial purpose.

GENERAL PROPERTY TAXES

Article 2 TAXES ON RESIDUAL (BASE RATE)

That a base property tax rate of **forty three cents (\$0.43)** per one hundred dollars (\$100) of assessment is hereby imposed and levied for the 2026 municipal fiscal year on all taxable immovables in the Town in the residual category (base rate), based on their value as found on the assessment roll in effect.

Article 3 TAXES ON RESIDENTIAL IMMOVABLES OF SIX (6) HOUSING UNITS OR MORE

That a property tax of **fifty seven point three cents (\$0.573)** per one hundred dollars (\$100) of assessment is hereby imposed and levied for the 2026 municipal fiscal year on all taxable immovables in the Town and on residential immovables of six (6) housing units or more, based on their value as found on the assessment roll in effect.

Article 4 TAXES ON VACANT SERVICED LOTS

That a basic property tax of **eighty six cents (\$0.86)** per one hundred dollars (\$100) of assessment is hereby imposed and levied for the 2026 municipal fiscal year on all vacant and serviced lots in the Town based on its value as found on the assessment roll in effect.

Article 5 TAXES ON NON-RESIDENTIAL IMMOVABLES

That a property tax of **one dollar thirty cents (\$1.30)** per one hundred dollars (\$100) of assessment is hereby imposed and levied for the 2026 municipal fiscal year on all units of assessment inscribed on the assessment roll that are made up of a non-residential immovable are subject thereto.

Article 6 TAXES ON INDUSTRIAL IMMOVABLES

That a real estate tax of **one dollar and seventy cents (\$1.70)** per one hundred dollars (\$100) of assessment is hereby imposed and levied for the 2026 municipal fiscal year on all units of assessment inscribed on the assessment roll and that are made up of an industrial immoveable are subject thereto.

SECTOR TAXES

Article 7 SPECIAL SECTOR TAXES - BY-LAW 2016-06

The property tax in the amount of **five thousand nine hundred dollars (\$5,900)** will be imposed and levied for the municipal fiscal year 2026 on roll number 7007-45-8286-0-000-0000 and this, to ensure the repayment in capital and interest of the Town's Loan By-law 2016-06, according to the surface area as shown on the current assessment roll.

Article 8 SPECIAL SECTOR TAXES - BY-LAW 2019-09

Property tax at the rate of **one dollar and twenty three cents (\$1.23)** per one hundred dollars (\$100) of assessment will be imposed and levied for the municipal fiscal year 2026 on all taxable immovables in the tax basin provided for in the Town's Borrowing By-law 2019-09, according to their value as shown on the current assessment roll, and this, to ensure repayment in capital and interest.

Article 9 SPECIAL SECTOR TAXES - BY-LAW 2020-07

Property tax at the rate of **one dollar and twenty six cents (\$1.26)** per one hundred dollars (\$100) of assessment will be imposed and levied for the municipal fiscal year 2026 on all taxable immovables in the tax basin provided for in the Town's Borrowing By-law 2020-07, according to their value as shown on the current assessment roll, and this, to ensure repayment in capital and interest.

Article 10 SPECIAL SECTOR TAXES - BY-LAW 2022-07

Property tax at the rate of **seven dollars and ninety three cents (\$7.93)** per linear meter will be imposed and levied for the 2026 municipal fiscal year on all taxable properties in the tax basin provided for in the Town's Borrowing By-law 2022-07, according to their frontage as shown on the current assessment roll, and this, to ensure repayment in capital and interest.

Article 11 SPECIAL SECTOR TAXES – REIMBURSEMENT OF A LOAN TO THE WORKING CAPITAL FUND OF TOWN OF BROME LAKE PURSUANT TO RESOLUTION 2025-05-125 – EXTENSION OF SEWER SYSTEM FOR MILL ROAD HOUSING DEVELOPMENT

Property tax at the rate of **one thousand two hundred seven dollars thirty three cents (\$1 207.33)** will be imposed and levied for the 2026 municipal fiscal year on all taxable properties with cadastral numbers QC-3939289, QC-3939288, QC-3929029, QC-3939023 and QC-3939027. This special tax will be in effect for a period of 10 years (2026-2035) or until full payment of the resulting debt. In the case of future subdivisions of the above-mentioned lots, the special tax applies to the newly-created lot.

COMPENSATIONS

Article 12 WATERWORK SERVICES AND THE SUPPLY OF WATER

12.1 In order to pay for waterwork services, for the supply of water, and for the administrative costs related thereto, according to this By-law, a compensation levy is hereby imposed and levied for the year 2026, to all owners of a taxable immovable in the Town of Brome Lake and whose immovable is serviced by the aqueduct, except in the case of vacant land and such compensation is divided between them according to the following pricing method which includes the consumption of an annual maximum of 500 cubic meters of water:

- For each housing unit.....\$235.00
- For each commercial establishment.....\$235.00

For buildings equipped with a water meter, the rate is increased by two dollars and eighteen cents (\$2.18) per 4.5 cubic meters (1,000 gallons) of water consumed over 500 cubic meters.

12.2 In addition to the compensation rate set out in 12.1 hereof, property owners shall pay the annual rental cost of the meter which is established as set out hereunder:

<u>Rental cost</u>	<u>Diameter of supply line</u>
\$40.00	1 inch or less
\$100.00	1½ or 2 inches
\$300.00	3 inches
\$400.00	4 inches
\$600.00	6 inches

Article 13 SEWER SERVICE

In order to pay for sewer and sewage treatment services, and for the administrative costs related thereto, according to this By-law, a compensation is hereby imposed and levied for the year 2026 for all owners of taxable immovables in the Town of Brome Lake whose immovable is served by the sewer system except in the case of vacant lots and such compensation is divided according to the following tariff which includes an annual maximum flow of 500 cubic meters:

- For each housing unit.....\$380.00;
- For each commercial establishment.....\$380.00.

For buildings equipped with a sewer meter, the rate is increased to three dollars and fifty five cents (\$3.55) per 4.5 cubic meters (1,000 gallons) of flow over 500 cubic meters.

For buildings equipped with a water meter and without a sewer meter, the rate is increased to three dollars and fifty five cents (\$3.55) per 4.5 cubic meters (1,000 gallons) of water consumed over 500 cubic meters.

Article 14 REQUIREMENT TO HAVE A METER

Any residential building with a service connection of 1.5 inches (38 mm) and above must be equipped with a water meter as required by “By-law 2019-05 Water Meters”.

Every non-residential building must have a water meter, as required by “By-law 2019-05 Water Meters”.

Article 15 CLEANING OF SEPTIC TANKS

An annual compensation is required and will be levied for the cleaning service every two (2) years, transportation, treatment and valorization of septic systems wastewater not connected to the municipal sewer system:

- Partial emptying.....100,00\$
- Complete emptying.....150,00\$

RESIDUAL MATERIALS

Article 16 COLLECTION SERVICE, TRANSPORT AND DISPOSAL OF DOMESTIC GARBAGE AND CERTAIN COMMERCIAL ESTABLISHMENTS

This By-law imposes and levies for the year 2026 with regard to all properties subject to By-laws 509 and 554 (housing units and some commercial establishments) a compensation for the collection service, transport and disposal of domestic waste and recyclable material as follows:

Residential unit:

\$205.00 = \$108.00 (garbage) + \$97.00 (compost)

Article 17 RESIDUAL MATERIAL COLLECTION, TRANSPORT AND DISPOSAL SERVICE FOR DWELLING UNITS RESTRICTED BY MOLOKS

The following compensation is hereby imposed and will be levied for the year 2026 for all dwelling units whose property is served by a waste collection, transportation and disposal service:

Residential unit: \$298.00

BROME-MISSISQUOI MRC

Article 18 ECOCENTRES

In order to access the basic service offered in all ecocentres of the Brome-Missisquoi MRC, this By-law, imposes and levies for the year 2026 with regard to each housing unit, an ecocentre tax.

Residential unit: \$45.00

PAYMENTS AND INTEREST

Article 19 PAYMENT OF TAX BILLS

All tax bills under three hundred dollars (\$300.00) must be paid in full on or before the due date set on March 18, 2026.

Article 20 PAYMENT OF TAX BILLS BY INSTALMENTS

The date of payment for each of the three instalments for tax bills of at least three hundred dollars (\$300,00) and over, including all compensation taxes billed under this bylaw, are payable in full or in four (4) equal instalments which are:

- March 18, 2026;
- May 13,, 2026;
- July 8, 2026;
- September 9, 2026.

Article 21 INTEREST

Any amount due to Town of Brome Lake bears interest at a rate of fifteen percent (15%) per year, as of the expiry of the period within which it must be paid.

Article 22 COMING INTO FORCE

This By-law shall come into force according to Law.

Lee Patterson
Mayor

M^e Owen Falquero
Town Clerk

FOLLOW-UP:

Notice of motion:	January 12, 2026
Presentation of the draft:	January 12, 2026
Adoption:	January 19, 2026
Public Notice:	February 3, 2026
Publication:	February 3, 2026
Coming into force:	February 3, 2026