CANADA
PROVINCE OF QUÉBEC
REGIONAL COUNTY OFFICE
OF ARGENTEUIL
TOWNSHIP OF WENTWORTH

BY-LAW NUMBER 2026-004

BY-LAW RESPECTING TRANSFER DUTIES ON IMMOVABLE PROPERTY

WHEREAS under the *Act respecting transfer duties on immovables* (CQLR, c. D-15.1), the Municipality must collect a duty on the transfer of any immovable located on its territory, calculated based on the assessment base established in accordance with the second paragraph of section 2;

WHEREAS under section 2 of the *Act respecting transfer duties on immovables* (CQLR, c. D-15.1), a municipality may, by By-Law, set a rate higher than the one provided for in that section, for any portion of the assessment base exceeding $500,000;

WHEREAS under section 20.1 of the *Act respecting transfer duties on immovables* (CQLR, c. D-15.1), a municipality may, by By-Law, require that an additional duty be paid in all cases where the transfer of an immovable located on its territory occurs and where an exemption deprives it of receiving the transfer duty for that transaction;

WHEREAS under section 11 of the *Act respecting transfer duties on immovables* (CQLR, c. D-15.1), a municipality may, by By-Law, establish the terms under which a transfer duty may be paid in several instalments;

WHEREAS a Notice of Motion for this By-Law was duly given by Councillor Paul Sauvé at the regular Council meeting of March 9th , 2026, and the Draft By-Law was presented and tabled at that same meeting;

THEREFORE, it is proposed by Councillor Paul Sauvé and
RESOLVED that the Municipality of the Township of Wentworth orders and decrees as follows:

ARTICLE 1 – PREAMBLE

The preamble forms an integral part of this By-Law.

ARTICLE 2 – REPEAL

By-Law number 2020-002, “By-Law respecting the rate of the transfer duty applicable to transfers whose assessment base exceeds $500,000” is hereby repealed.

ARTICLE 3 – GENERAL PROVISIONS

Municipality: Township of Wentworth.

Act: *Act respecting transfer duties on immovables* (CQLR, c. D-15.1).

Assessment base: the assessment base of the transfer duty within the meaning of the second paragraph of section 2 of the *Act respecting transfer duties on immovables* (CQLR, c. D-15.1).

Transfer: a transfer within the meaning of section 1 of the Act.

ARTICLE 4 – RATE OF TRANSFER DUTY APPLICABLE TO TRANSFERS WITH AN ASSESSMENT BASE EXCEEDING $500,000

The rate of transfer duty on the transfer of an immovable for the portion of the assessment base exceeding $500,000 is set as follows:

- $500,000 and over: 3%

ARTICLE 5 – INDEXATION

The assessment base provided for in Article 4 of this By-Law is subject to an annual indexation in accordance with section 2.1 of the Act.

ARTICLE 6 – IMPOSITION OF AN SPECIAL DUTY

The Municipality requires the payment of a special duty to the transfer duty in all cases where the transfer of an immovable located on its territory occurs and where an exemption deprives it of receiving the transfer duty for that transfer.

ARTICLE 7 – AMOUNT OF THE SPECIAL DUTY

The amount of the special duty varies according to the value transferred:

- **Immovable under $5,000:** no special duty
- **Immovable of $5,000 to under $40,000:** special duty equal to the transfer duty (0.5%)
- **Immovable of $40,000 and over:** flat special duty of $200

ARTICLE 8 – EXCEPTIONS

No special duty is payable in the following cases:

- When the amount of the assessment base is less than $5,000 (section 20, first paragraph, a) of the Act);

ARTICLE 9 – TERMS OF PAYMENT

Transfer duties or special duties provided for in this By-Law must be paid in a single instalment if the total amount of the account is less than $5,000.00. This instalment is payable within thirty (30) days of the notice being sent.

When the total amount of transfer duties in an account is equal to or greater than $5,000.00, the debtor may pay in three equal instalments. The due dates are as follows:

1st instalment: 30 days following the mailing of the account
2nd instalment: 60 days after the due date of the 1st instalment
3rd instalment: 60 days after the due date of the 2nd instalment

Each installment of the transfer duty becomes payable on the date it is due. Any outstanding balance becomes due if a payment is not made by its due date and accrues interest from that date at the rate in effect.

Any outstanding balance becomes due if the immovable is the subject of a new transfer.

ARTICLE 10 – LANGUAGE

In the event of a discrepancy between the French and English texts, the French text shall prevail.

ARTICLE 11 – COMING INTO FORCE

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

Jason Morrison	Natalie Black
Mayor	Director General and Clerk-Treasurer

Notice of motion:	March 9th, 2026
Deposit draft By-Law:	March 9th, 2026
Adoption of By-Law:	May 4th, 2026
Public notice:	May 6th, 2026