

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

BY-LAW NUMBER 2026-001

**BY-LAW TO SET THE TAX RATES AND TARIFFS
AND CONDITIONS OF THEIR COLLECTION
FOR 2026 FINANCIAL YEAR**

WHEREAS the Municipality of the Township of Wentworth has adopted its Budget for 2026 which contains revenues at least equal to its expenditures;

WHEREAS a Notice of Motion and presentation of the Draft By-Law was given at the Council Meeting of December 15th, 2025;

THEREFORE, it is proposed by Councillor Alex Sandahl and decreed that the Council of the Municipality of the Township of Wentworth orders and statutes by the present By-Law as follows:

ARTICLE 1 - Preamble

The preamble of the present By-Law forms an integral part of the By-Law.

ARTICLE 2 - Fiscal Year

The Tax Rates and Tariffs enumerated hereafter apply for 2026 Fiscal Year.

ARTICLE 3 - General Property Tax

A General Property Tax is, by the following, set and levied from all taxable immovables of the Municipality based on their value that appears on the evaluation roll at a rate of \$0.39473 / \$100.00 of evaluation.

ARTICLE 4 - Rate for non-residential immovables

A General Property Tax is hereby imposed and will be levied on all taxable non-residential immovables in the Municipality according to their value as shown on the assessment roll at a rate of \$0.5921/ \$100.00 of evaluation.

ARTICLE 5 – MRC Quote-Part

A tax to finance the MRC of Argenteuil Quote-Part is by the following, set and levied from all taxable immovables of the Municipality based on their value that appears on the evaluation roll at a rate of \$0.04359 / \$100.00 of evaluation.

ARTICLE 6 - Sûreté du Québec

A tax to finance the *Sûreté du Québec* costs is by the following, set and levied from all taxable immovables of the Municipality based on their value that appears on the evaluation roll at a rate of \$0.05190 / \$100.00 of evaluation.

ARTICLE 7 - Civil Security

In order to meet the costs associated with civil security, a tax is hereby imposed and will be levied on all taxable properties in the Municipality according to their value as shown on the assessment roll at a rate of \$0.00354 / \$100.00 of assessment.

ARTICLE 8 – Residual Materials

For the purpose of financing the collection, transportation and treatment of Residual Materials, each owner of a building with an erected residence or commerce located on the territory of the Municipality is required and will be required to pay a compensation fee in the amount of \$198.49 for each building owned.

ARTICLE 9 - Tariff for adaptation to environmental change

In order to provide for the payment of expenses of an environmental nature, including adaptation to environmental changes, it is, by the present By-Law, imposed and levied, in addition to the property tax, a fee of \$50.00 on all units of assessment entered on the roll for the 2026 fiscal year, with the exception of units for which the use code is entered in Article 17 of the present By-Law.

ARTICLE 10 - Rates applicable to boat wash certificates and access permits

The following fees apply to all access permits or boat wash certificates. These permits, which allow access to the lake, must be paid for in accordance with the terms and conditions set out in the current By-Law concerning the protection of and access to bodies of water on the territory of the Municipality of the Township of Wentworth:

Non-motorized boats	- free of charge
Annual renewal of access permit	- \$20.00
Washing certificate taxpayer	- \$20.00
Washing certificate Non-taxpayer	- \$300.00

ARTICLE 11 – Applicable tariff for Borrowing By-Law number 2014-004

The applicable tariff for Borrowing By-Law number 2014-004, decreeing the acquisition and the upgrading of Lac Roger Dam is \$111.95 per unit of evaluation on the sector as described in Annexe “B” of Borrowing By-Law number 2014-004.

ARTICLE 12 – Applicable tariff for Borrowing By-Law number 2018-005

The applicable tariff for Borrowing By-Law number 2018-005, decreeing a loan to finance the construction of a new Town Hall as well as professional fees, furniture and various equipment for the offices is \$0.004437 / \$100.00 of evaluation such that it appears on the evaluation roll in effect.

ARTICLE 13 – Applicable tariff for Borrowing By-Law number 2019-004

The applicable tariff for Borrowing By-Law number 2019-004, decreeing a loan to finance the purchase of a loader including various equipment for the Public Works Department is \$0.004526 / \$100.00 of evaluation such that it appears on the evaluation roll in effect.

ARTICLE 14 – Applicable tariff for Borrowing By-Law number 2025-002

The applicable tariff for Borrowing By-Law number 2025-002, decreeing a loan to finance the purchase of an excavator including various equipment for the Public Works Department is \$11.71 / taxable immovable such that it appears on the evaluation roll in effect.

ARTICLE 15 – Applicable tariff for Borrowing By-Law number 2025-008

The applicable tariff for Borrowing By-Law number 2025-008, decreeing a loan to finance the reconstruction of Dalesville road is \$55.29 / taxable immovable such that it appears on the evaluation roll in effect.

ARTICLE 16 - Number and Dates of Installments

All municipal taxes may be paid, at the choice of the debtor, in one (1) single payment or in three (3) equal installments when on a single account the total of the taxes are equal or greater than \$300.00.

The latest date for the first installment of municipal taxes is thirty (30) days following the mailing of the municipal tax invoice and all subsequent installments must be made sixty (60) days respectively from the previous payment.

However, Council authorizes the General Manager and Clerk-Treasurer to prolong the payment due date by fixing another date whereby the single payment is due or any of the equal installments.

ARTICLE 17 – Utilization codes

The utilization codes 4550, 4551, 4562, 7431, 7600, 7611, 9310 and 9320 having an evaluation of \$100 or less on the municipal roll in effect are exempt from taxation.

ARTICLE 18 - Interest rates on arrears

From when the taxes are due, all unpaid balances will bear an annual interest rate of 18%.

This rate also applies to all unpaid due amounts prior to the application of this By-Law.

ARTICLE 19 - Administration fees

Administration fees in the amount of \$50.00 will apply to all cheques or money orders that are not honoured by the creditor.

The Council authorizes the General Manager and Clerk-Treasurer to impose a fee in the amount of \$15.00 on all reminder notices sent during July and December to all accounts with an overdue balance exceeding \$30.00.

ARTICLE 20 - Other stipulations

The stipulations of Articles 18 and 19 also apply on all municipal taxes or compensations collected by the Municipality as well as any complementary municipal taxes derived from a modification to the evaluation roll.

ARTICLE 21 - Language

In case of differences between the French and English versions, the French version prevails.

ARTICLE 22 - Coming Into Effect

The present By-Law will come into effect according to the Law.

Jason Morrison
Mayor

Natalie Black
General Manager, Clerk-Treasurer

Notice of motion:
Deposit draft By-Law:
Adoption of By-Law:
Public Notice:

December 15th, 2025
December 15th, 2025
January 12th, 2026
January 16th, 2026