



BY-LAW NUMBER 381-2026

**CONCERNING THE IMPOSITION OF TAXES
AND COMPENSATIONS FOR THE YEAR 2026**

**PROVINCE DE QUÉBEC
MUNICIPALITÉ RÉGIONALE DE COMTÉ D'ARGENTEUIL
MUNICIPALITÉ DU CANTON DE HARRINGTON**

Resolution # 2026-02-R019

**BY-LAW NUMBER 381-2026 CONCERNING THE IMPOSITION OF
TAXES AND COMPENSATIONS FOR THE YEAR 2026**

IT IS MOVED BY: Monsieur le conseiller Robert Dewar

AND CARRIED THAT the Council of the Municipality of the Township of Harrington adopt By-law number 381-2026 concerning the imposition of taxes and compensation for the year 2026.

ADOPTED UNANIMOUSLY

WHEREAS the Municipality of the Township of Harrington has adopted its budget for the year 2026.

WHEREAS it is necessary to determine property tax rates and compensation for municipal services for the year 2026.

WHEREAS the financial policy aims to maximize financial, material and human resources in order to control the increase in the tax rate while maintaining a social and financial balance.

WHEREAS a notice of motion was duly given at the regular Council meeting held January 31st, 2026 by Councillor Gerry Clark and the By-law was tables at that same sitting.

WHEREAS a copy of this By-law has been delivered to the members of the Municipal Council in accordance with the provisions of the Quebec Municipal Code (RLRQ, c. C-27.1).

WHEREAS a copy of the By-law is available for public consultation at the beginning of the meeting.

WHEREAS the members of Council declare that they have read said By-law and renounce to its reading.

FOR THESE REASONS,

**THE COUNCIL OF THE MUNICIPALITY OF THE TOWNSHIP OF
HARRINGTON ENACTS AS FOLLOWS:**

ARTICLE 1 - PREAMBLE

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

ARTICLE 2 - FISCAL YEAR

The rates and tariffs listed below apply for the 2026 fiscal year.

ARTICLE 3 - GENERAL PROPERTY TAXES

A general property tax is hereby imposed and will be levied on all taxable immovables in the municipality according to their value as shown on the assessment roll at a rate of \$0.2790 per \$100.00 of assessment, for the year 2026.

ARTICLE 4 - SÛRETÉ DU QUÉBEC

In order to pay the costs associated with the Sûreté du Québec, a tax is hereby imposed and will be levied on all taxable immovables in the municipality according to their value as shown on the assessment roll, at a rate of \$0.0532 per \$100.00 of assessment, for the year 2026.

ARTICLE 5 - MRC OF ARGENTEUIL'S CONTRIBUTION

To pay the MRC of Argenteuil's share, 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 \$0.0406 per \$100.00 of assessment, for the year 2026.

ARTICLE 6 - FIRE PROTECTION SERVICE

To pay the costs associated with the fire protection and public safety service, a tax is hereby imposed and will be levied on all taxable immovables of the Municipality according to their value as it appears on the assessment roll, at a rate of \$0.0258 per \$100.00 of assessment, for the year 2026.

ARTICLE 7 - DEBT SERVICING

To pay the costs associated with debt servicing, a special tax is hereby imposed and will be levied on all taxable immovables of the Municipality according to their value as shown on the assessment roll, at a rate of \$0.0644 per \$100.00 of assessment, for the year 2026.

ARTICLE 8 - RATES APPLICABLE TO BORROWING BY-LAW 278-1-2017 - LAC DES ESCLAVES SECTOR

The rates applicable to borrowing By-law 278-1- 2017, as established by By-law, are as follows: To provide for 22.5% of the expenses associated with servicing the debt related to the acquisition of the base of chemin du Lac des Esclaves and the upgrading of said road, a special tax is hereby imposed and will be levied on all taxable immovables bordering chemin du Lac des Esclaves, according to their value as it appears on the assessment roll, at a rate of \$0.0345 per \$100.00 of assessment, for the year 2026.

To provide for 52.5% of the expenses associated with servicing the debt related to the acquisition of the base of Slave Lake Road and the upgrading of said road, compensation is hereby imposed and will be levied from each owner of one or more taxable immovables bordering Slave Lake Road, at the rate of \$249.17, for the year 2026.

ARTICLE 9 - COMPENSATION FOR WASTE MANAGEMENT SERVICES

Owners of taxable immovables with a building value of \$10,000 or less are exempt from this compensation if no waste management services are used by these taxable immovables.

In order to pay for waste management services, namely:

- Collection and transportation of waste and miscellaneous refuse
- Collection, transportation and processing of recyclable materials
- Removal of organic materials,

It is, by the present By-law, imposed and will be required, for the year 2026, sufficient compensation from all owners of taxable buildings in the Municipality, this compensation being distributed among them according to the following rate structure, with the exception of dwelling units in the Lac des Spectacles sector:

Residence – for each dwelling:	162.40 \$
Eco-Centre – for each dwelling:	<u>42.60 \$</u>
Residual Waste	205.00 \$
Business and Industry Facilities – Other premises:	162.40 \$
Eco-Centre – Business and Industry:	<u>42.60 \$</u>
Residual Waste	205.00 \$

ARTICLE 10 - Rate for housing units in the Lac des Spectacles sector

To provide for the costs associated with residual materials management services for the Lac des Spectacles sector, a rate of \$320.19 (Ecocentre 42.60 \$ and 277.59 \$ for residual materials), is hereby imposed and will be levied, for each housing unit, for the 2026 fiscal year.

ARTICLE 11 - NUMBER AND DATES OF INSTALLMENTS

All municipal taxes may be paid, at the option of the debtor, in a single installment or in three (3) installments, when the total of such taxes in an account equals or exceeds \$300.00 or in three (3) equal installments as follows:

- 1st installment: 30 days from the date that the tax bills are sent out
- 2nd installment: June 15, 2026
- 3rd installment: September 14, 2026

The latest date on which the first installment of municipal taxes may be paid is the thirtieth (30th) day following the mailing of the tax bill, and any installment subsequent to the first must be paid respectively on the sixtieth (60th) day on which the previous installment may be paid.

If the first installment or single installment is not paid on or before the due date, this first installment or single installment becomes due (only) and bears interest from that date at the rate provided for in Article 13.

If the second installment is not paid on or before the due date, this second installment becomes due (only) and bears interest from that date at the rate provided for in article 13.

If the third installment is not paid on or before the due date, this third installment becomes due (only) and bears interest from that date at the rate provided for in article 13.

When a payment is due on a weekend or statutory holiday, the payment may be made on the next business day without penalty.

All taxes and compensations established and imposable by the present By-law become due and payable at the municipal office or at any Desjardins credit union or banking institute accepting payment.

ARTICLE 12 - OTHER PROVISIONS

The provisions of article 11 also apply to all municipal taxes or compensation levied by the municipality, as well as to municipal tax supplements resulting from a modification to the assessment roll.

ARTICLE 13 - INTEREST RATE ON ARREARS

From the time taxes become payable, any unpaid balance shall bear interest at the annual rate of 15%.

This rate also applies, from January 1, 2026, to all receivables and accounts receivable outstanding prior to the entry into force of these regulations.

ARTICLE 14 - ADMINISTRATION FEES

An administration fee of \$50.00 will be charged to any drawer of a cheque or payment order remitted to the Municipality whose payment is refused by the drawee.

ARTICLE 15 - COMING INTO FORCE

This By-law comes into force in accordance with the law.

Gabrielle Parr
Mayor

Steve Deschênes
Director General &
Clerk-Treasurer

Notice of motion: January 31, 2026
Tabling and presentation: January 31, 2026
Adoption du règlement : February 4, 2026
Règlement en vigueur : March 20, 2026