

PROVINCE OF QUÉBEC  
CITY OF POINTE-CLAIRE

BY-LAW NUMBER PC-2998

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BY-LAW DECREEEING THE IMPOSITION OF THE  
GENERAL REAL ESTATE TAX, COMPENSATIONS  
FOR MUNICIPAL SERVICES, THE TARIFFS  
EXIGIBLE FOR WATER SUPPLY, FOR FISCAL  
YEAR 2026

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*In force on January 26, 2026*

AT THE SPECIAL SITTING OF THE COUNCIL OF THE CITY OF POINTE-CLAIRE HELD AT CITY HALL, 451 SAINT-JEAN BOULEVARD, POINTE-CLAIRE, QUÉBEC, ON, THURSDAY, JANUARY 22, 2026, AT 6:00 P.M.

PRESENT: Councillor Claudine Demers, Councillor Ludovic Matthews, Councillor Kelly Thorstad-Cullen, Councillor Andrew Swidzinski, Councillor Cynthia Homan, Councillor Bruno Tremblay, Councillor Eric Stork, as well as Councillor Mike Potvin, chaired by Mayor John Belvedere forming quorum of council.

AMONGST OTHER BUSINESS TRANSACTED AT SAID SITTING, WAS THE FOLLOWING:

**BY-LAW NUMBER: PC-2998**

Resolution number: 2026-061

PROPOSED BY COUNCILLOR DEMERS

SECONDED BY COUNCILLOR HOMAN

AND UNANIMOUSLY RESOLVED:

**WHEREAS** a notice of motion was given and a draft by-law was filed at the special sitting of January 20, 2026.

**THE MUNICIPAL COUNCIL DECREES AS FOLLOWS:**

**Section 1 - Varied rates of the general real estate tax**

For the 2026 fiscal year, a general real estate tax is imposed and levied on any taxable immovable, based on the particular rate of the category belonging to the evaluation units.

**Categories of immovables**

The categories and subcategories of immovables for which the council establish varied rates of the real estate tax are:

- 1° non residential immovables (commercial);
- 2° non residential immovables (industrial);
- 3° serviced vacant lots;
- 4° residual category;
- 5° subcategory of immovables of six (6) dwellings and more;
- 6° subcategory of non residential immovables (commercial), CUBF 4782;
- 7° subcategory of non residential immovables (commercial), CUBF 5001;
- 8° subcategory of non residential immovables (commercial), CUBF 5002;
- 9° subcategory of non residential immovables (commercial), CUBF 5003;
- 10° subcategory of non residential immovables (commercial), CUBF 5004;
- 11° subcategory of non residential immovables (commercial), CUBF 5005.

An evaluation unit could belong to more than one category.

**Varied rates**

For the imposition of the general real estate tax decreed in the present section, the rates applicable to the categories contemplated in the preceding paragraph are established as follows:

- 1° the specific general property taxation rate in the non-residential immovable (commercial) category is established at \$2.6000 per \$100 of the value indicated on the assessment roll for the basis of imposition not exceeding \$1,000,000;
- 2° the specific general property taxation rate in the non-residential immovable (commercial) category is established at \$3.2200 per \$100 of the value indicated on the assessment roll for the basis of imposition exceeding \$1,000,000;
- 3° the specific general property taxation rate in the non-residential immovable (industrial) category is established at \$2.1078 per \$100 of the value indicated on the assessment roll;
- 4° the specific general property taxation rate in the vacant lot category is established at \$1.2224 per \$100 of the value indicated on the assessment roll;
- 5° the specific general property taxation rate in residual immovable category is established at \$0.6112 per \$100 of the value indicated on the assessment roll;

- 6° the specific general property taxation rate in the 6 dwellings and more immovable subcategory is established at \$0.6112 per \$100 of the value indicated on the assessment roll;
- 7° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 4782 is established at \$2.7800 per \$100 of the value indicated on the assessment roll for the basis of imposition not exceeding \$1,000,000;
- 8° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 4782 is established at \$2.7800 per \$100 of the value indicated on the assessment roll for the basis of imposition exceeding \$1,000,000;
- 9° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5001 is established at \$3.4658 per \$100 of the value indicated on the assessment roll for the basis of imposition not exceeding \$1,000,000;
- 10° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5001 is established at \$3.4658 per \$100 of the value indicated on the assessment roll for the basis of imposition exceeding \$1,000,000;
- 11° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5002 is established at \$3.4658 per \$100 of the value indicated on the assessment roll for the basis of imposition not exceeding \$1,000,000;
- 12° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5002 is established at \$3.4658 per \$100 of the value indicated on the assessment roll for the basis of imposition exceeding \$1,000,000;
- 13° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5003 is established at \$3.4658 per \$100 of the value indicated on the assessment roll for the basis of imposition not exceeding \$1,000,000;
- 14° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5003 is established at \$3.4658 per \$100 of the value indicated on the assessment roll for the basis of imposition exceeding \$1,000,000;
- 15° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5004 is established at \$3.4658 per \$100 of the value indicated on the assessment roll for the basis of imposition not exceeding \$1,000,000;
- 16° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5004 is established at \$3.4658 per \$100 of the value indicated on the assessment roll for the basis of imposition exceeding \$1,000,000;
- 17° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5005 is established at \$2.6000 per \$100 of the value indicated on the assessment roll for the basis of imposition not exceeding \$1,000,000;
- 18° the specific general property taxation rate in the non-residential immovable (commercial) subcategory CUBF 5005 is established at \$3.4658 per \$100 of the value indicated on the assessment roll for the basis of imposition exceeding \$1,000,000.

### Section 1.1 - Coefficient

In accordance to article 244.40 of the *Act respecting Municipal Taxation* (R.S.Q. c. F-2.1), the City of Pointe-Claire sets the non residential coefficient for fiscal year 2026 at 5.3.

In accordance to article 244.44 of the *Act respecting Municipal Taxation* (R.S.Q. c. F-2.1), the City of Pointe-Claire sets the industrial coefficient for fiscal year 2026 at 3.5.

### Section 2 - Compensation for municipal services

The owner of an immovable contemplated in paragraphs 204(4), (5), (10), (11) and (19) of the *Act Respecting Municipal Taxation* shall be subject to the payment of a compensation for municipal services.

The rate of said compensation is set at \$0.6000 per \$100 taxable value applied in respect of such immovable real estate value.

### Section 3 - Payment

All taxes and compensations decreed in virtue of sections 1, 1.1 and 2 of the present by-law are payable:

- a) If the due amount is less than \$300, in one instalment. The final date on which the single payment may be paid is February 26, 2026.
- b) Should the amount due be \$300 or more, payment can be made in accordance with either of the following modes:
  - 1° In two (2) equal instalments. The final dates on which the two (2) equal instalments may be paid are the following:
    - a) 1<sup>st</sup> instalment : February 26, 2026
    - b) 2<sup>nd</sup> instalment : May 25, 2026
  - 2° In twelve (12) consecutive, equal and monthly instalments by applying the pre-authorized payment (PAP) mode, as offered by the City. The first instalment shall be exigible on the 30<sup>th</sup> day following the mailing date of the payment request. The latest date on which each instalment, after the first one, must be paid is the same day for each subsequent month. The proportion of the tax bill that must be paid for each instalment shall represent one twelfth (1/12<sup>th</sup>) or 8.33%, increased by an interest at the rate of 10% and a 5% penalty, applicable to any and all instalments after the first. These charges shall represent 4.3766% of the annual tax invoice;
- c) When, further to a modification of the particular rate of the general real estate tax, the particular rate for local improvements or the special tax rate, a supplement of taxes or compensations is exigible, this supplement is payable as follows:
  - If the amount due is inferior to \$300: a single payment no later than the 30<sup>th</sup> day following the expedition of the invoice by the City;
  - If the amount due is equal or higher than \$300, with two (2) equal payments, the first instalment, no later than the 30<sup>th</sup> day following the expedition of the invoice by the City, and the second instalment, no later than the 90<sup>th</sup> day following the last day when the first instalment is due. When the 90<sup>th</sup> day occurs on a non-judicial day, the second payment must be done, at the latest, the first judicial day occurring after the 90<sup>th</sup> day.

When an instalment of the property taxes is not paid within the prescribed time, only the amount of the unpaid instalment becomes due.

The power to extend a payment date by fixing another final date on which a single payment or equal instalment may be paid shall be delegated to the treasurer. Such extension cannot exceed seven (7) days.

#### **Section 4 - Tariffing**

The City of Pointe-Claire is authorized to collect the tariff mentioned in Appendix I of the present by-law exigible for the water supply.

All billing exigible in 2026, for water supplied in 2025 and in 2026, must be billed starting on the date that the present by-law comes into force according to Appendix I of the present by-law.

The water consumption that cannot be properly measured, in reason of the refusal of the owner of the immovable where a meter is installed to allow access to the City and its representatives so that they can proceed with maintenance or replacement works of a defective meter, or due to improper installation of a water meter, shall be deemed to be equal to the uninterrupted maximum consumption, during the contemplated period, as calculated in function of the diameter of the water connection and a speed of 3 meters/second, as specified under Appendix II.

#### **Section 5 - Interest rate**

Any tax, compensation or tariffing invoices, as well as any unpaid amount, becoming due and exigible by the City, carry interest at a rate of 10% per year, calculated daily.

#### **Section 6 - Penalty**

The penalty at a yearly rate of 5% of the outstanding principal, calculated daily, is added to the amount of taxes, compensations and/or the exigible tariffs.

The lateness computation begins on the date on which the sums mentioned here above becomes payable.

#### **Section 7 - Administration Charge**

When a cheque or money order is given in payment and that the payment is refused by the drawee, an administrative charge of \$35.00 is claimed to the drawer of the cheque or of the money order.

#### **Section 8 - Priority**

The provisions of the present by-law shall prevail against any provision to the contrary adopted prior to the adoption of the present by-law.

#### **Section 9 - Collection roll**

The taxes and compensations decreed in the present by-law will be collected in accordance with the law and, the treasurer must prepare a collection roll including all these taxes and compensations.

**Section 10 - Coming into force**

The present by-law shall come into force in accordance with the law.

(S) John Belvedere

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John Belvedere, Mayor

(S) Caroline Thibault

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Caroline Thibault, City Clerk

## APPENDIX I – SUPPLY OF WATER

1 Tariff for water consumption

	Fee	+ GST & PST	+ Adm. Costs
♦ Per cubic meter	\$1.4774	<input type="checkbox"/>	<input type="checkbox"/>

- Note:
- Residential water consumption is billed once a year.
  - Non residential water consumption is billed once a year.

**APPENDIX II - NORMAL MAXIMUM CONSUMPTION**

Water entry pipe (in)	Maximum daily consumption (m <sup>3</sup> /day)
¾ inch or less	86
1	150
1½	310
2	530
4	2100
6	4800