MAYOR

CITY CLERK

PROVINCE OF QUÉBEC
CITY OF BEACONSFIELD

BY-LAW BEAC-173

BY-LAW CONCERNING TAXES OF THE CITY OF BEACONSFIELD FOR THE FISCAL YEAR 2026

Adopted at special meeting of Council
held on January XX, 2026

MAYOR

CITY CLERK

BY-LAW BEAC-173

BY-LAW CONCERNING TAXES OF THE CITY OF BEACONSFIELD FOR THE FISCAL YEAR 2026

At a special meeting of the City of Beaconsfield's Municipal Council, held at the Council Chamber, 303 Beaconsfield Boulevard, Beaconsfield, Québec, on January XX, 2026, at 8:15 a.m.;

WERE PRESENT: Mr. Mayor Martin St-Jean and Councillors Dominique Godin, Marie Léveillé, Robert Mercuri, David Newell, Jason Rossie and Tim Quinn

WHEREAS Council adopted the budget for the year 2026 at its special meeting held on Monday, January XX, 2026, at 7:00 p.m.;

WHEREAS Council may impose and levy taxes for the year 2026 on the taxable immovables in the municipality to provide for the expenditures and deal with its obligations;

WHEREAS a draft by-law was filed and a notice of motion of the present by-law was given at the special Council meeting held on Monday, January XX, 2026, at 7:30 p.m.:

CONSIDERING the *Cities and Towns Act* (R.S.Q. Chapter C-19);

CONSIDERING sections 244.29 to 244.64 of the *Act respecting municipal taxation* (R.S.Q. Chapter F-2.1);

CONSIDERING the *Act to amend various legislative provisions concerning Montréal* (2008, Chapter 19);

On motion of Councillor XXX XXX, seconded by Councillor XXX XXX and UNANIMOUSLY RESOLVED:

COUNCIL ENACTS THE FOLLOWING:

<u>SECTION 1</u> VARIOUS RATES OF THE GENERAL PROPERTY TAX

1.1 The categories of immovables for which the municipality fixes several general property tax rates are those determined by law, to wit:

a) the category of non-residential immovables
b) the residual category
c) the category of serviced vacant land
d) the category of immovables consisting of a single (1) dwelling housing
e) the category of immovables consisting of 2 to 5 dwellings inclusively
f) the category of immovables consisting of 6 dwellings or more
g) the category of immovables consisting of more than 30 rooms for rent
h) the category of immovables consisting of homes for non-autonomous retired people
i) the category of immovables consisting of indoor parking
j) the category of immovables consisting of outdoor parking
k) the category of immovables consisting of other residential buildings
l) the category of immovables consisting of automobile repair service (garage)
m) the category consisting of service station with automobile repair

A unit of assessment may belong to more than one category.

1.2 Rate specific to the category of non-residential immovable

MAYOR

CITY CLERK

The general property tax rate specific to the category of non-residential immovables is set at $2.9107 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026 and this for the value or the part of the value equal or inferior to $2 000 000. This rate increases to $3.8800 per one hundred dollars ($100) of the value for any value over $2 000 000. This tax is imposed and levied for year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate and defined in the law.

Detailed breakdown of the general property tax rate specific to the category of non-residential immovables is:

Value ≤ $2 M	Beaconsfield rate	$1.3347 / $100 of taxable value
	Agglomeration rate	$1.5760 / $100 of taxable value

Value > $2 M	Beaconsfield rate	$1.7792 / $100 of taxable value
	Agglomeration rate	$2.1008 / $100 of taxable value

1.3 Rate specific to the residual category

The general property tax rate specific to the residual category is set at $0.8096 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate and defined in the law.

Detailed breakdown of the general property tax rate specific to the residual category is:

Beaconsfield rate	$0.2850 / $100 of taxable value
Agglomeration rate	$0.5246 / $100 of taxable value

1.4 Rate specific to the category of serviced vacant land

The general property tax rate specific to the category of serviced vacant land is set at $2.4296 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for the year 2026, on all serviced vacant land within the meaning of the law.

Detailed breakdown of the general property tax rate specific to the category of serviced vacant land is:

Beaconsfield rate	$0.8552 / $100 of taxable value
Agglomeration rate	$1.5744 / $100 of taxable value

1.5 Rate specific to the category of immovables consisting of a single (1) dwelling housing

The general property tax rate specific to the category of immovables consisting of 1 dwelling is set at $0.6074 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate.

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of 1 dwelling is:

Beaconsfield rate	$0.2138 / $100 of taxable value
Agglomeration rate	$0.3936 / $100 of taxable value

1.6 Rate specific to the category of immovables consisting of 2 to 5 dwellings inclusively

The general property tax rate specific to the category of immovables consisting of 2 to 5 dwellings inclusively is set at $0.6074 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate.

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of 2 to 5 dwellings inclusively is:

Beaconsfield rate	$0.2138 / $100 of taxable value
Agglomeration rate	$0.3936 / $100 of taxable value

1.7 Rate specific to the category of immovables consisting of six or more dwellings

The general property tax rate specific to the category of immovables consisting of six or more dwellings is set at $0.6529 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for the year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate.

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of six or more dwellings is:

Beaconsfield rate	$0.2298 / $100 of taxable value
Agglomeration rate	$0.4231 / $100 of taxable value

1.8 Rate specific to the category of immovables consisting of more than 30 rooms for rent

The general property tax rate specific to the category of immovables consisting of more than 30 rooms for rent is set at $0,6529 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for the year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate.

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of more than 30 rooms is:

Beaconsfield rate	$0.2298 / $100 of taxable value
Agglomeration rate	$0.4231 / $100 of taxable value

1.9 Rate specific to the category of immovables consisting of homes for non-autonomous retired people

The general property tax rate specific to the category of immovables consisting of homes for non-autonomous retired people is set at $0,6074 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for the year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate.

MAYOR

CITY CLERK

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of homes for non-autonomous retired people is:

Beaconsfield rate	$0.2138 / $100 of taxable value
Agglomeration rate	$0.3936 / $100 of taxable value

1.10 Rate specific to the category of immovables consisting of indoor parking

The general property tax rate specific to the category of immovables consisting of indoor parking is set at $0,6074 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for the year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate.

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of indoor parking is:

Beaconsfield rate	$0.2138 / $100 of taxable value
Agglomeration rate	$0.3936 / $100 of taxable value

1.11 Rate specific to the category of immovables consisting of outdoor parking

The general property tax rate specific to the category of immovables consisting of outdoor parking is set at $0,6074 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for the year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate.

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of outdoor parking is:

Beaconsfield rate	$0.2138 / $100 of taxable value
Agglomeration rate	$0.3936 / $100 of taxable value

1.12 Rate specific to the category of immovables consisting of other residential buildings

The general property tax rate specific to the category of immovables consisting of other residential buildings is set at $0,6074 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026. This tax is imposed and levied for the year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate.

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of other residential buildings is:

Beaconsfield rate	$0.2138 / $100 of taxable value
Agglomeration rate	$0.3936 / $100 of taxable value

1.13 Rate specific to the category of immovables consisting of automobile repair service (garage)

The general property tax rate specific to the category of immovables consisting of automobile repair service (garage) is set at $ 2,9107 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026 and this for the value or the part of the value equal or inferior to $2 000 000. This rate increases to $3,8800 per one hundred dollars ($100) of the value for any value over $2 000 000. This tax is imposed and levied for year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate and defined in the law.

Detailed breakdown of the general property tax rate specific to the category of immovables consisting of automobile repair service (garage) is:

Value ≤ $2 M	Beaconsfield rate	$1.3347 / $100 of taxable value
	Agglomeration rate	$1.5760 / $100 of taxable value

Value > $2 M	Beaconsfield rate	$1.7792 / $100 of taxable value
	Agglomeration rate	$2.1008 / $100 of taxable value

1.14 Rate specific to the category consisting of service station with automobile repair

The general property tax rate specific to the category consisting of service station with automobile repair is set at $ 2,9107 per one hundred dollars ($100) of the value entered on the property assessment roll in force for the fiscal year 2026 and this for the value or the part of the value equal or inferior to $2 000 000. This rate increases to $3,8800 per one hundred dollars ($100) of the value for any value over $2 000 000. This tax is imposed and levied for year 2026, on any land, lot or part of lot with all constructions erected thereon, if applicable, and on the real estate or immovables incorporated to said real estate and defined in the law.

Detailed breakdown of the general property tax rate specific to the category consisting of service station with automobile repair is:

Value ≤ $2 M	Beaconsfield rate	$1.3347 / $100 of taxable value
	Agglomeration rate	$1.5760 / $100 of taxable value

Value > $2 M	Beaconsfield rate	$1.7792 / $100 of taxable value
	Agglomeration rate	$2.1008 / $100 of taxable value

SECTION 2 TAX RELATING TO THE MANAGEMENT OF THE COLLECTION AND TRANSPORT OF THE RESIDUAL WASTE

2.1 A tax relating to the management of the collection and transport of the waste materials is imposed and levied on any immovable entered on the property assessment roll.

2.2 This tax per unit of occupancy shall be due and payable by each property owner according to the type of bin assigned to the unit of occupancy. A unit of occupancy is defined as part of a building occupied by a distinct occupant.

2.3 The following annual taxes are hereby imposed and levied for the fiscal year 2026:

Type of bin	Annual 2025 tax
Mini (120 L)	$200
Standard (240 L)	$220
Hefty (360 L)	$250
Hefty Plus (360 L)	$250 (regardless of the number)
Hefty or Container (Fixed)	$290

MAYOR

CITY CLERK

2.4 A variable annual fee is hereby imposed and levied for the fiscal year 2026.

2.5 This fee shall vary depending on the number of bin lifts, which are in addition to one per month, and carried out during the billing period. The cost of each bin lift will also be determined based on the size of the bin assigned to the unit of occupancy:

Type of bin	Fee for each additional bin lift
Mini (120 L)	$1.95
Standard (240 L)	$2.80
Hefty (360 L)	$3.65
Hefty Plus (360 L)	$3.65 (Only 1 bin with prepaid lifts)
Hefty or Container (Fixed)	Non-applicable

SECTION 3 COEFFICIENT

3.1 In accordance with section 244.40 of the *Act Respecting Municipal Taxation* (R.S.Q., Chapter F-2.1), the applicable coefficient to calculate the rate specific to the category of non-residential immovables is 4.58769.

SECTION 4 PAYMENT AND INSTALMENTS

4.1 The debtor of taxes imposed by the present by-law has the right to pay the taxes in two (2) equal instalments if the total is equal to THREE HUNDRED DOLLARS ($300) or more.

4.2 The final date on which the single payment may be paid is March 12, 2026.

4.3 The final dates on which the two (2) equal instalments may be paid are the following:

a) first instalment: March 12, 2026
b) second instalment : May 28, 2026

4.4 Any instalments not paid by the due date are payable immediately and bears interest at a rate of 10% per year calculated day-to-day from the date on which this instalment has become due. Only the amount of the unpaid instalment is payable for the purpose of calculating the interest on arrears.

A penalty of 0.42% per month, up to a maximum of 5% per year, calculated from the day on which the tax became payable shall also be applied.

SECTION 5 COLLECTION ROLL

5.1 The Treasurer of the City shall forthwith draw up and deposit a collection roll for such taxes. The Treasurer is, by the present by-law, authorized to collect the taxes.

SECTION 6 COMING INTO FORCE

6.1 The present by-law applies to the fiscal year 2026 and shall come into force according to law.

MAYOR CITY CLERK