

**PROVINCE OF QUEBEC  
MEMPHREMAGOG REGIONAL COUNCIL  
MUNICIPALITY OF THE VILLAGE OF AYER'S CLIFF**

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**BY-LAW 2025-16 TO DETERMINE  
TAX RATES AND FEES AND TO  
SET THE CONDITIONS FOR COLLECTION  
FOR THE 2026 FISCAL YEAR**

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la Municipalité **WHEREAS** the MUNICIPALITY OF AYER'S CLIFF has adopted its budget for the 2026 fiscal year, which provides for revenues at least equal to the expenditures contained therein;

**WHEREAS**, according to section 988 of *the Municipal Code*, all taxes must be imposed by bylaw;

la *Loi* **WHEREAS**, according to section 244.1 of *the Municipal Taxation Act*, a municipality may, by bylaw, impose a tariff to finance the services it provides;

**WHEREAS**, according to section 252 of *the Municipal Taxation Act* (la *Loi sur la fiscalité municipale*), a municipality may regulate the number of installments, the date of installments, and the terms and conditions for applying interest on overdue property tax and fee installments;

WHEREAS a notice of motion and tabling of the draft bylaw were duly given at the regular meeting of the council held on December<sup>1</sup>;

**WHEREAS** the purpose of this bylaw is to determine the tax rates and fees and to set the conditions for collection for the 2026 fiscal year ;

**Article 1**

The preamble to this bylaw forms an integral part thereof.

**Article 2**

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

**Article 3      Variety of general property tax rates**

**Article 3.1**

For the 2026 fiscal year, a general property tax is imposed and consists of several rates, depending on the categories identified in Article 3.2.

**Article 3.2**

The categories of real estate for which the municipality sets general property tax rates are those determined by the Municipal Taxation Act (RLRQ, c. F-2.1), hereinafter referred to as "MTA," namely:

The categories:

1. Residual;
2. Properties with six or more dwellings;
3. Industrial properties
4. Non-residential buildings;
5. Agricultural and forestry properties;

**Article 3.3      Base rate**

The base rate for the general property tax is set at **\$0.2593 per hundred dollars (\$100.00) of the value listed on the assessment roll**, in accordance with the assessment roll in effect.

#### **Article 3.4      Special rate for the residual category**

The base rate of the general property tax for the residual category is set at **\$0.2593 per hundred dollars (\$100.00) of the value listed on the assessment roll**, in accordance with the assessment roll in effect.

#### **Article 3.5      Special rate for the category of buildings with six or more dwellings**

The base rate of the general property tax for the category of buildings with six or more dwellings is set at **\$0.3075 per hundred dollars (\$100.00) of the value entered on the assessment roll**, in accordance with the assessment roll in effect.

#### **Section 3.6      Special rate for the industrial property category**

The base rate of the general property tax for the category of industrial buildings is set at **\$0.3447 per hundred dollars (\$100.00) of the value entered on the assessment roll**, in accordance with the assessment roll in effect.

#### **Section 3.7      Special rate for the non-residential property category**

The base rate of the general property tax for the non-residential property category is set at **\$0.3179 per hundred dollars (\$100.00) of the value entered on the assessment roll**, in accordance with the assessment roll in effect.

#### **Article 3.8      Special rate for the agricultural and forestry property category**

The base rate of the general property tax for the agricultural and forestry property category is set at **\$0.2593 per hundred dollars (\$100.00) of the value entered on the assessment roll**, in accordance with the assessment roll in effect.

### **Article 4      General tax for police services (SQ)**

la SûretéIn addition, the general **POLICE** property tax rate is set at **\$0.0509 per \$100.00 of assessed value**, in accordance with the current assessment roll, on all taxable properties, including registered farms, for the Quebec police service and civil security.

### **Article 5      Network maintenance tax (water/sewer)**

The **WATER AND SEWER MAINTENANCE TAX** rate is set at **\$0.1216 per \$100.00 of assessed value**, in accordance with the current assessment roll, on all taxable properties, including registered farms benefiting from the municipal water and sewer system. The purpose of this tax is to cover unbudgeted expenses.

The **WATER SYSTEM MAINTENANCE** tax rate is set at **\$0.0317 per \$100 of assessed value**, in accordance with the current assessment roll, on all taxable properties, including registered farms that benefit from the water system only. The purpose of this tax is to cover unbudgeted expenses.

#### **Article 5.1      Drinking water treatment and distribution service tax (water meters) – Residential properties and properties outside the territory**

The rate of the water treatment and distribution service tax (water meters) – **residential properties outside the territory** – is set at **\$221.92 per housing unit up to 328.50 m<sup>3</sup>, after which an additional \$1.00 is charged per m<sup>3</sup>** for all taxable properties, including registered farms that benefit from the municipal water supply system only and are located outside the municipality's territory. The purpose of this tax is to cover unbudgeted expenses.

#### **Article 5.2      Sewer system maintenance tax – Properties outside the territory**

The **SEWER MAINTENANCE TAX** rate **for properties outside the territory** is set at **\$210.00 per housing unit** on all taxable properties, including registered farms that benefit from the municipal sewer system and are located outside the municipality. The purpose of this tax is to cover unbudgeted expenses.

#### **Article 5.3      Drinking water treatment and distribution service tax (water meters) – ICI**

The amount of compensation payable for the supply of water to an industry, commerce, or institutional establishment (ICI) that is taxable with a water meter is set at **\$0.795 per cubic meter** of water consumed.

#### **Article 5.4 Tax for sewer service and wastewater treatment (water meters) – ICI**

The amount of compensation payable for sewer service and wastewater treatment for an industry, commerce, or institutional establishment (ICI) that is taxable with a water meter is set at **\$0.596 per cubic meter**.

#### **Article 6 Rate for the CONTINGENCY FUND – maintenance of water and sewer systems**

The rates for the contingency fund for the maintenance of the domestic water and sewer systems are as follows for all taxable properties within the municipality AND outside the municipality, as well as registered agricultural operations:

A)	RESIDENTIAL HOUSING UNIT	\$144.00/unit
B)	INDUSTRY	\$309.00/unit
C)	WATER/SEWAGE ONLY	residential \$72.00/unit commercial \$103.00/unit
D)	SMALL BUSINESSES:	
	• OTHER BUSINESSES / OFFICES	\$155.00/unit
E)	LARGE BUSINESSES	
	• HAIR SALON	\$185.00/unit
	• GARAGE	\$185.00/unit
	• CAR WASH	\$309.00/door
	• RESTAURANT	\$185.00/unit
	• LAUNDROMAT up to 5 washing machines	\$185.00/5
	Per additional washer: \$	26.00
	• PASTRY SHOP/BAKERY	\$185.00/unit
	• GROCERY	\$185.00/unit
	• PHARMACY	\$185.00/unit
	• FINANCIAL INSTITUTION	\$185.00/unit
	• CAMPING, PER SITE	\$25.00/site

The categories of small and large businesses may be cumulative, as may industries and businesses.

In the event that the business and/or office (small or large) is located in the same building where the owner resides (permanently or otherwise), a business/office will be charged in addition to the dwelling(s).

#### **F) HOTEL/MOTEL/INN/BED AND BREAKFAST**

The following categories are NOT cumulative with each other, with the exception of the number of rooms, which must be taxed in addition:

• Without bar or dining room	\$155.00/unit
• With bar, without dining room	\$185.00/unit
• No bar, with dining room	\$185.00/unit
• With bar and dining room	\$247.00/unit
* per unit or room	\$16

#### **Article 7 Special tax for Bylaw No. 2008-06 (Waterworks Loan)**

The rate for the tax **SPÉCIALE POUR RÈGLEMENT NO. 2008-06** is set at **\$0.0083 per \$100.00** of assessment, in accordance with the current assessment roll, on all taxable properties, including registered farms benefiting from the municipal water and/or sewer system. The purpose of this tax is to repay the annual interest and repayable principal on the loan for the work to bring the water system up to standard.

## **Article 8      Special tax for By-law No. 2015-17 (Laurel Street Loan)**

The **SPECIAL TAX RATE FOR BY-LAW NO. 2015-17** is set at **\$30.71 per meter of frontage** of the taxable properties described in Appendix "C" of By-law No. 2015-17, as the frontage of the taxable properties appears on the current assessment roll. The purpose of this tax is to provide for expenses incurred in relation to the annual interest and principal repayment of the loan for the work to open Laurel Street.

## **Article 9      Special tax for By-law No. 2021-05 (Brown's Hill Loan)**

la taxe **SPÉCIALE POUR** The rate for **BYLAW NO. 2021-05** is set at **\$0.0034 per \$100.00 of assessment**, in accordance with the current assessment roll, on all taxable properties located within the municipality. The purpose of this tax is to repay the annual interest and repayable principal of the loan (amount subject to a loan payable by the Municipality) for road repair work.

## **Article 10      Special tax for By-law No. 2025-08 (Multisport facility loan)**

The rate of la taxe **SPÉCIALE POUR RÈGLEMENT NO. 2025-08** is set at **\$14.50 per assessment unit**, in accordance with the current assessment roll, on all taxable properties located within the municipality. The purpose of this tax is to repay the annual interest and repayable principal of the loan (amount subject to a loan payable by the Municipality) for the development of the multisport surface at Tyler Park.

## **Article 11      Rate for the removal, transportation, and disposal of household waste**

The fee for the removal, transportation, and disposal of household waste is set at **\$137.56 per housing unit** for all primary and secondary residences as well as registered farms.

The fee for this service must, in all cases, be paid by the property owner and is considered a property tax levied on the property.

In addition, in the event of a favorable response from the municipality following a request to that effect, any owner requesting an additional waste bin from the municipality will be charged the related costs in accordance with the municipality's bin maintenance policy in effect at that time.

## **Article 12      Rate for the removal, transportation, and disposal of compostable materials**

The fee for the collection, transportation, and disposal of compostable materials is set at **\$96.67 per housing unit** for all primary and secondary residences as well as registered farms.

The fee for this service must, in all cases, be paid by the owner and is treated as a property tax levied on the building.

## **Article 13      Fee for measuring private septic tanks**

The fee for measuring private septic tanks is set at **\$25.00** for each private septic tank on a primary or secondary residence, as well as each registered farm that is not connected to the municipal sewer system.

The fee for this service must, in all cases, be paid by the property owner and is considered a property tax levied on the property.

## **Article 14      Fee for outdoor swimming pools**

The fee for outdoor swimming pools is set at **\$55.00** per private swimming pool on a primary or secondary residence, as well as each registered farm.

The fee for this service must, in all cases, be paid by the owner of the property and is treated as a property tax levied on the property.

## **Article 15      Fees for opening and closing water valves – private property**

The Municipality will charge each private property that requests it a fee of \$50 for closing the water valve and a fee of \$25 for reopening it. An invoice will be sent to the owner after the municipal employee has visited the property.

In the event of an emergency request or a request outside of regular working hours, the above rates will be doubled.

#### **Article 16      Agriculturalla Société ation tax**

la **TAXE FONCIÈRE**la Société The agricultural property **tax** rate for Stanstead County is set at **\$0.25 per \$100.00 of assessed value**, in accordance with the current assessment roll, on all taxable property.

The purpose of this tax is to cover unprovided-for budgetary expenses.

#### **Article 17      Number and date of payments**

Property taxes and all other taxes or compensation shall be payable in four (4) equal installments:

- The first (<sup>1<sup>st</sup></sup>) installment being due at least thirty (30) days after the tax bill is sent;
- The second (<sup>2<sup>nd</sup></sup>) installment is due at least sixty (60) days after the first installment;
- The third (<sup>3<sup>rd</sup></sup>) installment shall be due at least sixty (60) days after the second installment;
- The fourth (<sup>4<sup>th</sup></sup>) installment is due at least sixty (60) days after the third installment.

When the due date for payment falls on a non-business day, payment is due on the following business day.

To be eligible for this right, the debtor must receive a tax bill exceeding \$300.00 for each assessment unit.

#### **Article 18      Prescription following a correction to the assessment roll**

The limitations in section 19 also apply to municipal tax supplements, all taxes payable following a correction to the assessment roll, and municipal compensation collected by the Municipality.

#### **Article 19      Interest rate and penalty**

All outstanding amounts are subject to interest at a rate of 15% per annum.

A penalty of 5% will be charged on any unpaid taxes or debts, and any account due, thirty (30) days after the billing date.

When a payment is not made by its due date, only the amount of the payment is then due and bears interest.

#### **Article 20      Returned check or payment order**

When a check or other payment order is submitted to la Municipalité and payment is refused by the drawee, an administration fee of \$35.00 will become payable and will be claimed from the drawer of the check or order.

#### **Article 21      Entry into force**

This bylaw shall come into force in accordance with the law.

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Me Abelle L'Écuyer-Legault  
Director General and Clerk-Treasurer

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Mr. Alec van Zuiden  
Mayor

Notice of motion and tabling of draft: December 1, 2025  
Adoption: January 12, 2026  
Effective date: January 13, 2026