

**PROVINCE OF QUEBEC  
MUNICIPALITY OF THE TOWNSHIP OF LOW**

**BY-LAW NUMBER 2026-002**

**TO FIX THE PROPERTY TAX AND TARIFF RATES FOR THE FISCAL YEAR AND THE CONDITIONS OF COLLECTION AS WELL AS THE TAXATION FOR THE COLLECTION OF RESIDUAL MATERIALS FOR THE YEAR 2026**

Considering section 989 of the Municipal Code of Québec, any local municipality may impose and levy annually, within the limits set by this Code, by direct taxation, on all taxable property in the territory of the municipality, any sum of money necessary to meet administrative expenses or for any special purpose within the limits of its powers.

Considering that this Council believes that it is appropriate and necessary to provide rules relating to the rate of property tax, certain rates, and conditions of collection and the imposition of a tax for the collection of residual materials.

Considering that the notice of motion for this By-law was duly given at a extraordinary Council meeting held on January 28, 2026, and that the draft by-law was tabled at that same meeting.

The council of the Municipality of the Township of Low, by this By-law, orders and assigns the following status:

**ARTICLE 1**

The preamble to this Regulation shall form an integral part thereof.

**ARTICLE 2**

This Regulation repeals and replaces Regulation 2025-001 and its amendments.

**ARTICLE 3- PROPERTY TAX RATES**

That property tax rates for fiscal year 2026 be set as follows:

- **\$0.5555** of the one-hundred-dollar valuation dollars for the residual class;
- **\$0.6845** of the one-hundred-dollar evaluation for the non-residential immovable (NRI) category;
- **\$0.5835** of the one-hundred-dollar evaluation for the immovable category of six (6) or more dwellings
- **\$0.5555** of the one-hundred-dollar valuation for the Farm Category
- **\$0.6855** of the one-hundred-dollar valuation for the industrial class
- **\$0.5555** of the one-hundred-dollar assessment for the forestry category
  
- The purpose of these taxes is to provide for the expenditure of the budget not otherwise provided for, as well as for the service of the debt by regulations that benefit all citizens.

Debt service includes the principal and interest on the following borrowings:

<b>Loan number and title</b>	<b>Capital</b>	<b>Interests</b>
Lease Cat backoe 2021	\$37,193.32	\$2,587.64
Lease 2 Ford F150 2021	\$5,169.45	\$43.81
Breathing apparatus lease	\$36,518.40	\$3,544.68
By-Law 02-2012 Pumper truck	\$22,300	\$1,710.23

**ARTICLE 4 - FIRE SAFETY PRICING**

That taxation for fiscal year 2026 include the following pricing:

- **\$96.90** per vacant lot (excluding private roads);
- **\$96.90** per immovable registered on the assessment roll on which a immovable of any nature is located, except non-residential and 4 or more dwellings;
- **\$250.13** per immovable of 4 or more dwellings and non-residential.

These rates cover 50% of the expenses related to fire safety.

## Article 5 – QUEBEC SECURITY PRICING

That taxation for fiscal year 2026 include the following pricing:

- **\$123.19** per vacant lot (excluding private roads);
- **\$123.19** per immovable registered on the assessment roll on which a immovable of any nature is located, except non-residential and 4 or more dwellings;
- **\$245.05** per immovable with 4 or more residences and non-residential.

These rates cover expenses related to the public security service of the Sûreté du Québec.

## SECTION 6 – LOCAL IMPROVEMENT

That for fiscal year 2026, a tax be imposed and levied on the immovables served by the local improvements mentioned in the regulations below, at a rate sufficient to provide for the capital and interest of the said regulations and according to their conditions:

Number and title of by-law	Capital	Interests
By-Law 005-2014 – Chemin de la Rive	\$18,200	\$5,800

## ARTICLE 7 – WASTE COLLECTION PRICING

That for the fiscal year 2026, an amount be taxed and levied on all taxable immovables located in the territory of the Municipality of the Township of Low, to provide for the collection of residual materials from:

- **\$312.32** per unit, is taxed on all immovables with 5 housing units or less and entered on the assessment roll in force.
- **\$350** per unit, is taxed on all Category 1 Commercial Class immovables and entered on the assessment roll in force.
- **\$850** per unit, is taxed on all Class 2 Commercial immovables and is entered on the assessment roll in force.
- **\$1,050** per unit, is taxed on all Class 3 Commercial immovables and is entered on the assessment roll in force;
- **\$1,850** per unit, is taxed on all Class 4 Commercial immovables and is entered on the assessment roll in force;
- **\$1,950** per unit, is taxed on all Class 5 Commercial immovables and is entered on the assessment roll in force;
- **\$2,600** per unit, is taxed on all Class 6 Commercial immovables and is entered on the assessment roll in force;
- **\$3,025** per unit, is taxed on all immovables in class 7 Commercial immovables and immovables with 6 or more dwellings and is entered on the assessment roll in force;
- **\$3,600** per unit, is taxed on all Class 8 Commercial immovables and is entered on the assessment roll in force;
- **\$3,600** per unit, is taxed on all schools registered on the assessment roll in force.

## SECTION 8 – WATER RATE

That, for fiscal year 2026, an amount be taxed and levied on all taxable immovables served by the aqueduct (Low, Venosta and Fieldville) in the territory of the Municipality of the Township of Low to provide drinking water:

- **\$551** per unit, is taxed on all serviced residential immovables;
- **\$425** per unit, is taxed on all farm immovables;
- **\$764** per unit, is taxed on all non-residential immovables;
- **\$1,200** per unit is taxed on immovables comprising a residence and a business;
- **\$3,000** per unit, is taxed on arenas;
- **\$525** per housing unit, is taxed on all immovables with 6 or more dwellings.

## ARTICLE 9 – TRAILER RATE

That for fiscal year 2026, the following rates be charged on all trailers permanently installed on land:

- **\$250** per trailer for waste collection;
- **\$50** per trailer for septic sludge treatment;
- **\$30** per trailer for annual fixed fees;
- **\$10** per month per trailer up to a maximum of **\$90** annually.

**ARTICLE 10 – TERMS OF PAYMENT**

Property taxes must be paid in one instalment.

However, where the amount of property taxes is equal to or greater than \$300, they may be paid, at the debtor’s option, in one (1) single payment or in four (4) equal payments.

The one-time payment or first payment of property taxes must be made no later than March 31<sup>st</sup>, 2026;

The second (2nd) payment must be made no later than June 2<sup>nd</sup>, 2026;

The third (3rd) payment must be made no later than August 4<sup>th</sup>, 2026;

The fourth (4th) payment must be made no later than October 6<sup>th</sup>, 2026.

The total amount for the year becomes payable as soon as the payment of one (1) coupon has not been made by the deadline indicated above.

**ARTICLE 11 – INTEREST RATES ON ARREARS**

Unpaid balances bear interest at the annual rate of fifteen percent (15%) from the time they become due.

A penalty of 0.5% of the principal unpaid per full month of delay, up to 5% per year, is added to the amount of taxes due.

A \$25 fee will apply for NSF cheques.

**ARTICLE 12**

The masculine is used in this Regulation without discrimination and includes the feminine.

**SECTION 13 – COMING INTO FORCE**

These Regulations will come into force in accordance with the Act.

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Myrian Nadon  
Director General and  
Clerk-Treasurer

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Patrick Beaudry  
Mayor

Notice of Motion:	January 28 <sup>th</sup> , 2026
Tabling of Proposed Regulations:	January 28 <sup>th</sup> , 2026
Adoption of the regulation:	February 2 <sup>th</sup> , 2026
Publication (display) of the regulation:	February 11 <sup>th</sup> , 2026
Coming into force of the regulation:	February 11 <sup>th</sup> , 2026