CANADA
PROVINCE OF QUEBEC
MRC VALLÉE-DE-LA-GATINEAU
MUNICIPALITY OF KAZABAZUA

BY-LAW NUMBER 2026-059

IMPOSING THE RATES OF TAXES FOR THE FISCAL YEAR 2026

WHEREAS the Council of the Municipality of Kazabazua has adopted the budget for the fiscal year 2026 on January 29, 2026;

WHEREAS it is expedient to impose and levy, within the limits fixed by the laws, by direct taxation on the taxable property of the territory of the Municipality of Kazabazua, any sum of money necessary to meet the expenses of operation and investment or for any special purpose within the limits of its powers;

WHEREAS a notice of motion was previously given, in accordance with the Act, at the extraordinary meeting held on February 3, 2026 by Councillor Tanya Gabie and that a draft by-law was tabled by the member of council who gave the notice of motion, that an application for exemption from reading has been requested and that each member of the council present acknowledges having received a copy of the draft by-law and declares having read it and renounces its reading;

WHEREAS Council takes into account by-law 2026-059 imposing the tax rate for the fiscal year 2026;

CONSEQUENTLY, IT IS MOVED by Pamela Lachapelle, **SECONDED** by Nicole Constantineau **AND RESOLVED THAT** Council decrees as follows:

SECTION I
INTERPRETATIVE PROVISIONS

1. Unless stated otherwise, the expressions and terms and following words, in this By-Law, the meaning and application attributed by this present article are hereinafter assigned to them.

1^0 the term "residential immovable" means a dwelling, house, apartment, private residence, cottage, vacation home or other place usually occupied or intended to be occupied as a dwelling by one or more persons Whether the premises are actually occupied or not.

2^0 the term "commercial immovable" means any place in which an economic or administrative activity in the field of finance, commerce or services is carried on for gain or otherwise, a trade, an art, a profession or any other activity constituting A means of profit, gain or existence, other than employment or office.

3^0 the term industrial "industrial building" means any premises in which an activity in industry is carried on for gainful purposes.

4^0 the term "agricultural immovable" means any agricultural operation registered with the Quebec Ministry of Agriculture, Fisheries and Food.

SECTION II
PROPERTY TAXES

2. In order to provide for the operating expenses of the municipality of Kazabazua, a general property tax is imposed and levied for the fiscal year 2026 n all the taxable immovable entered on the property assessment roll in force in the territory of the municipality of Kazabazua. The rate is set at fifty-five cents ($ 0.55) per one hundred dollars ($ 100) evaluation.

SECTION III
COMPENSATION

3. In order to provide for the wastewater treatment expenses of the territory of the municipality, compensation is imposed and levied for the fiscal year 2026 on all the units listed below on the territory of the municipality of Kazabazua:

1^0 residential unit: $ 120
Identify by code 40 Resident

2^0 non-residential unit: $ 60
Identify by code 41 Non-resident

3^0 business unit: $ 210
Identify by code 43 Inns

4^0 other unit: $ 210
Identify by code 44 others

4. In order to provide for the collection of transport and disposal of household and similar waste in the municipality of Kazabazua, compensation Is levied for the financial year 2026 on all the units listed below on the territory of the municipality of Kazabazua:

1^0 residential unit: $ 174
Identify by code 1

2^0 business units, commercial or services: $ 261
Identify by code 4, 5, 10, 19, 21.

3^0 business units, commercial or services: $ 348
Identify by code 13, 16.

4^0 business units, commercial or services: $ 391.50
Identify by code 20, 22.

5^0 business units, commercial or services: $ 435
Identify by code 2, 3, 6, 8, 9, 23.

6^0 business units, commercial or services: $ 522
Identify by code 7.

5. In order to provide for the collection of transport and disposal of organic materials in the municipality of Kazabazua, compensation Is levied for the financial year 2026 on all the units listed below on the territory of the municipality of Kazabazua:

1º Each residential, non-residential, commercial, and business unit: $42 per unit**.** Identified under Code 80.

2^{0} residential unit: $ 42 per unit
Identify by code 1

3^{0} business units, commercial: $ 42 per unit.
Identify by code 2,4, 5, 6, 8, 10, 20, 22, 23.

4^{0} business units, commercial: $ 84 per unit.
Identify by code 3, 7, 9.

5^{0} business units, commercial: $ 0 per unit.
Identify by code 13, 16, 19, 21.

6. Other Taxes

Taxation for the maintenance of private roads:

Roads	**Snow Removal and Maintenance Taxes**
Bourgon	236.31$
Lac-Shea A	394.16
Thibault	230.15$

SECTION IV
DEBTOR

7. The debtor and co-debtors shall be liable to pay the taxes due to the municipality of Kazabazua. For the purposes of this Regulation, the debtor is defined as the owner within the meaning of the Act respecting municipal taxation on whose behalf a unit of assessment is entered on the assessment roll or, in the case of immovable covered by An Act respecting municipal taxation, the person liable to pay the property taxes imposed on that immovable or the amount in lieu thereof.

SECTION V
PAIEMENT

8. The debtor of municipal taxes for 2026 is entitled to pay in 3 installments:

1^{0} the first being thirty (30) days after sending the tax account, representing 34% of the total amount, due date April 1^{st,} 2026,

2º the second payment, ninety (90) days after the first payment, 33% of the total amount, due on July 1st, 2026,

3º the third payment, sixty (60) days after the second payment, 33% of the total amount, due date September 1st, 2026;

9. To benefit from this right, the debtor must receive a tax account equal to or greater than $ 300 for each unit of assessment. It is further decreed that service charges be included in the calculation of the application of payment in 3 installments.

10. Where a payment is not made within the prescribed period, only the amount of the payment due shall be immediately due and bear interest.

SECTION VI
INTERESTS AND FEES

11. the taxes shall bear interest at the rate of 10% per annum for payment, supplement or refund of taxes from the expiration of the applicable period.

Notwithstanding what precedes, the council may, as often as in the course of the year, decree by resolution a rate of interest different from that provided for in the first paragraph.

12. An administration fee in the amount of $ 35 will be claimed from the drawer of a check or other payment order when the check or payment order given to the Municipality is rejected by the drawer.

SECTION VII
MISCELLANEOUS DISPOSITIONS

13. Where a septic tank is inaccessible at the time of the scheduled regular pumping and no prior notice has been provided to the municipality, a **$100 penalty** shall be imposed on the property owner.

If a second visit is required, the **full costs incurred by the municipality** shall be charged to the property owner.

These provisions apply, in particular, to properties where access is restricted (e.g., locked gate) or where the septic tank has not been uncovered.

14. The taxes mentioned in this By-Law do not have the effect of restricting the levying or imposition of any other taxes provided for or decreed by any other municipal by-law.

15. The taxes or compensations imposed under this By-Law are for the fiscal year 2026.

16. This By-Law comes into force in accordance with the Law.

CARRIED UNANIMOUSLY

ADOPTED at the extraordinary meeting of council held on February 13, 2026.

Gabriel Guertin Mayor	Claudia Lacroix, B.A.A. Director General Clerk-Treasurer