



PROVINCE OF QUEBEC
TOWN OF KIRKLAND

BY-LAW NO. : GEN-2026-50

**BY-LAW IMPOSING THE GENERAL PROPERTY TAX
FOR 2026 AND ADOPTING OTHER FISCAL MEASURES**

ADOPTION PROCEDURE

Notice of motion:	December 1, 2025
Filing of By-law:	December 1, 2025
Adoption of By-law:	January 19, 2026
Publication:	January 23, 2026
Coming into force:	January 23, 2026

WHEREAS pursuant to section 356 of the *Cities and Towns Act* (CQLR, c. C-19), notice of motion of this by-law was given and a draft of this by-law was filed at the regular sitting of the Municipal Council held on December 1, 2025;

WHEREAS copy of this by-law was made available to the public;

WHEREAS the Preamble forms an integral part of this by-law;

THE MUNICIPAL COUNCIL ORDERS AND DECREES AS FOLLOWS :

ARTICLE 1

For the purposes of this by-law, “property tax” means all property taxes as well as all compensations and pricing imposed on a person as the owner of an immovable.

ARTICLE 2

For the 2026 fiscal year, a general property tax is imposed and shall be levied on all the taxable immovables at the following rates, per \$100 of their value as shown on the assessment roll, according to the categories to which the units of assessment belong:

- Non-residential immovables – Residual (Industrial) \$3.0084
- Non-residential immovables – Commercial \$3.2800
- Non-residential immovables – Services and offices \$3.2800
- Non-residential immovables – Recreational activities \$3.2800
- Non-residential immovables – Data hosting services \$3.2800
- Immovables consisting of six (6) or more dwellings \$0.6608
- Serviced vacant land \$1.7439
- Residual \$0.5813

ARTICLE 3

In accordance with Section 244.40 of *An Act Respecting Municipal Taxation* (CQLR, c. F-2.1), the Town of Kirkland determines the coefficient applicable to the category of non-residential immovables for the 2026 fiscal year at 5.6425.

ARTICLE 4

Property taxes must be paid in a single payment. However, where the total amount of taxes to be paid is equal to or greater than \$300, the taxes may be paid, at the option of the debtor, in a single payment or in two equal instalments.

ARTICLE 5

The latest date on which a single payment or first instalment of property taxes must be paid is March 2nd, 2026. The latest date on which the second instalment must be paid is June 1st, 2026.

ARTICLE 6

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

ARTICLE 7

The outstanding balance bear interest at the rate of 9 % per annum from the date on which it became exigible.

ARTICLE 8

A penalty is added to the amount of exigible property taxes. The penalty is set at 0.5 % of the outstanding principal for every full month beyond the due date, up to 5 % per year.

ARTICLE 9

Only the rules concerning the single payment apply to a property tax imposed as a result of a supplementary budget.

ARTICLE 10

All goods or services provided by the Town of Kirkland to a public body or to another municipality, including *Ville de Montréal*, and charged thereto at their true cost to the Town of Kirkland shall carry administrative fees of 15 % which shall be added to said cost for billing purposes.

ARTICLE 11

The present by-law comes into force according to law.

(Michel Gibson)

Mayor

(Fabienne Gariépy)

Director of Legal Affairs and Town Clerk