

Minutes of the Council of the Municipality of Mulgrave-et-Derry

MUNICIPALITY OF MULGRAVE-ET-DERRY EXTRAORDINARY MEETING OF JANUARY 20th, 2026

In case of discrepancy, the French version prevails over the English translation.

AGENDA

- 1. Opening of the meeting**
- 2. Adoption of the agenda**
- 3. Adoption of Regulation 2026-01 relating to the imposition of tax rates and compensation in accordance with the 2026 budget year.**
- 4. Citizens' question period**
- 5. Adjournment of the meeting.**

MINUTES

Special meeting of the Council of the Municipality of Mulgrave-et-Derry, held on **January 20th, 2026, at 6:35 p.m.** at the place designated by the council located at 149 D’Inlet Road, in Mulgrave-et-Derry and at which are present the councilors Lorraine Rochon, Marie-France Gareau, Sam Burke, Jean-Marie Duchamp, Emile Givogue and Orville Miller.

Forming a quorum, the Mayor, André Harvey, presided.

Mario Briggs, Chief Officer Administrator and Clerk-Treasurer, was also present.

There were 14 people attending the meeting.

1. Opening of the meeting

Mayor, André Harvey, declared the regular meeting open and welcomed the council members present at 7: 42 pm

The mayor asked the council members if they believed they had a conflict of interest regarding the items to be discussed on the agenda.

2. 2026-01-05 - Adoption of the agenda

It is propose by Emile Givogue

RESOLVED

THAT the agenda for this meeting be adopted as presented.

Note: Mr. André Harvey, Mayor, requests a vote for the adoption of this resolution.

Adopted unanimously.

3. 2026-01-06 Notice of motion and tabling of the draft by-law 2026-01 on taxation- budget 2026

WHEREAS the specific provisions of the Municipal Code of Québec (R.S.Q., c. C-21) and the Municipal Taxation Act (R.S.Q., c. F-2.1) relating to the imposition of taxes and rates, in particular sections 988 et seq. of the Municipal Code of Québec and sections 232, 244.L et seq. of the Municipal Taxation Act, as well as the provisions contained in section 954 of the Municipal Code of Québec;

WHEREAS the Municipal Council must determine the municipal fees payable in accordance with the budget for the 2026 fiscal year ;

WHEREAS the need to obtain the funds necessary for administrative expenses, to provide for improvements, and to meet the obligations of the Municipality of Mulgrave-et-Derry;

WHEREAS a notice of motion was given by Lorraine Rochon and a draft by-law was tabled at the special meeting of Council on January 20th, 2026, all in accordance with the provisions of article 445 of the Municipal Code of Quebec (R.S.Q., c.c27.);

WHEREAS the council members declare that they have read these bylaws and waive the right to read them;

WHEREAS a copy of the bylaws was provided to council members at least 72 hours

before this meeting;

WHEREAS the council members declare that they have read these bylaws and waive the right to read them;

THEREFORE, the municipal council orders and rules that the budget forecasts for the year 2026 (January 1st to December 31st) are established as follows:

THAT the municipal council orders and decrees that the budget forecasts for the year 2026 (January 1st to December 31st) are established as follows:

**Budgetary forecasts
Operating activities
Fiscal year ending December 31st, 2026**

REVENUE

* Property value taxes	1 814 365\$
* Compensation and pricing	183 000\$
* Transfer from the Government of Canada	35 000\$
* Transfer	4141\$
* Transportation	464 147\$
* Fee and assistance program	409 581\$
* Transfer of rights - TVQ	39 825\$
* Administration and taxation of duties	47718\$
* Fine and penalty	500\$
* Interests	24 200\$
* Other income – miscellaneous expenses	36 520\$

TOTAL OPERATING REVENUE : **3 058 997\$**

EXPENSES

100 - Administration	757 741\$
200 - Public safety	372 416\$
300 - Transport and roads	1 191 003\$
400 - Environmental hygiene	205 000\$
500 - Health and well-being	0\$
600 - Urban planning	513 929\$
700 - Leisure and culture	18 828\$
800 - Electrical network	0\$
900 – Financing costs	0\$

TOTAL OPERATING EXPENSES: **3 058 997\$**

It is propose by Lorraine Rochon

THAT the budget for the 2026 fiscal year is adopted as presented above.

THAT Regulation number 2026-01 establishing the property tax rates and compensation for the 2026 fiscal year be adopted, and that the following be ordered and decreed by this regulation:

SECTION 1 - GENERAL, SPECIAL, AND SECTORAL PROPERTY TAXES

CHAPTER 1 - INTERPRETATION

1. TERMINOLOGY

Unless the context otherwise indicates, in this Regulation, the following definitions apply:

“**Business day**”: Saturdays and Sundays, as well as statutory holidays as defined in section 61 of the Interpretation Act, CQLR c. I-16, are excluded from business days.

“**Property tax**”: All property taxes, as well as all compensation and charge-based methods levied on a person by virtue of owning an immovable.

“**Mobile homes**”: Mobile homes are considered dwellings for the purposes of compensation.

CHAPTER 2 - GENERAL PROPERTY TAX AT A FIXED RATE

2. PROPERTY TAXES

To cover the Municipality's operating expenses not funded by other sources of revenue, a general property tax is levied and will be collected for the fiscal year from January 1 to December 31, 2026, on each taxable property listed on the current property assessment roll within the Municipality's territory.

The tax payable on each property is calculated at a rate of seventy-five cents (\$0.75) per one hundred dollars (\$100) of the assessed value.

CHAPTER 3 – SPECIAL TAX

3. TRANSFER TAXES

The Municipality levies a transfer tax on any immovable property located within its territory, according to the rates set out in section 2 of the Act respecting duties on transfers of immovables, CQLR c. D-15.1, for any portion of the tax base not exceeding \$500,000.

- Not exceeding \$62,900: 0.5%
- Exceeding \$62,901 but not exceeding \$499,999: 1.0%

For any portion of the tax base exceeding \$500,000, the rate is set as follows:

- Exceeding \$500,000 but not exceeding \$999,999: 1.5%
- Exceeding \$1,000,000: 2.5%

SECTION 2 - COMPENSATION FOR SERVICES CHAPTER

CHAPTER 4 – PRICING

For the purpose of acquiring or supplying various goods and services in 2026, payment of the tariffs detailed below is imposed and will be required from any person requesting such goods or services.

4.1 SEPTIC TANK EMPTYING

To cover the costs associated with pumping septic tanks and holding tanks, their management, and sludge treatment, every building owner must pay the fees determined according to the provisions of By-law No. 01-2016 for septic tank pumping.

The following rates apply:

For each dwelling unit:

- Septic tank: \$164

For each cottage:

- Septic tank: \$85

4.2 COLLECTION AND TRANSPORTATION OF RESIDUAL AND RECYCLING MATERIALS

A fee is levied on each taxable property listed on the current property assessment roll within the Municipality's territory to cover the costs of collecting, transporting, and disposing of garbage, as well as the administrative costs of this service.

The fee is calculated as follows:

- For a single dwelling unit, a fee of \$205;
- For more than one dwelling unit, a fee of \$205 plus an additional fee of \$103 for each additional dwelling unit;
- For each cottage, a fee of \$153;
- For each trailer permit, a fee of \$103 is applicable;
- For each unit, compensation of \$205;
- For each lot without a dwelling, compensation of \$0;
- For each agricultural and forest lot without a dwelling, compensation of \$0.

CHAPTER 5 - MISCELLANEOUS FEES

5.1 PAYMENT REFUSED

An administration fee of thirty dollars (\$30) is charged to the drawer of a cheque or payment order whose payment is refused by the drawee (except for a refusal by the financial institution to clear the cheque following the death of the drawer) with a notation of NSF cheque or a stop payment order issued by the drawer despite a payment agreement between the drawer and a representative of the Municipality.

5.2 GOODS AND SERVICES TAX (GST) AND QUEBEC SALES TAX (QST)

Unless otherwise indicated, the rates set out in these regulations do not include the Goods and Services Tax (GST) and the Quebec Sales Tax (QST). These taxes, where applicable, must be added to the rates established by these regulations.

5.3 TAX RECOVERY

When the Municipality must initiate proceedings to recover unpaid property taxes for one or more years, the defaulting property owner will be charged fees related to the recovery process.

The fees charged will be based on the actual costs incurred by the Municipality, including the portion of taxes not recovered.

5.4 PERMITS AND CERTIFICATES

The fees for issuing permits related to the uses of certain buildings are as follows:

- Trailer permit: \$120 per year;
- Airbnb permit: \$500 per year;
- Airbnb primary residence permit: \$50 per year. S/Q (No owners)

CHAPTER 6 - PAYMENT METHODS

Property, special, and sector taxes must be paid in a single installment. However, when the total property taxes are equal to or greater than \$300, they may be paid, at the debtor's option, in a single installment or in three equal installments.

The single payment or the first payment of municipal property taxes must be made no later than the 30th day following the date the bill is sent. (Section 252 of the Municipal Taxation Act)

The second installment must be made no later than 90 days after the last day on which the previous installment can be made.

The third installment must be made no later than 90 days after the last day on which the previous installment can be made.

Equal installments must be made as follows:

- First or single payment due no later than March 6, 2026;
- Second payment due no later than June 5, 2026;
- Third payment due no later than September 4, 2026;

The payment terms established above also apply to municipal compensation collected by the municipality.

When a payment is not made by its due date, only the overdue amount is immediately payable and accrues interest at the rate established by Council.

For all other invoices issued during the year, such as additional septic tank pumping or the purchase of garbage bins, the amount is payable within thirty (30) days of the invoice date.

A five-day grace period is granted from the due date to allow for processing times by the postal service and financial institutions (SIPC payment).

CHAPTER 7 - INTEREST AND PENALTIES ON ARREARS

7.1 INTEREST

Unpaid balances shall bear interest at an annual rate of twelve percent (12%) from the date they become due. This rate also applies to any debt owed to the Municipality.

CHAPTER 8 – REPEAL AND EFFECTIVE DATE

8.1 REPEAL

This by-law repeals all previous by-laws.

8.2 ENTRY INTO FORCE

This regulation enters into force in accordance with the Act.

Note: Mr. André Harvey, Mayor, requests a vote for the adoption of this resolution.

Adopted unanimously.

4. Citizens' question period

There was questions about:

- - To publish the detailed budget
- Property taxes and additional fees
- The shares of the Papineau MRC

5. 2026-01-07 Adjournment of the meeting.

It is propose by Sam Burke

THAT the meeting adjourn at 7 :36 pm

Note: Mr. André Harvey, Mayor, requests a vote for the adoption of this resolution.

Adopted unanimously.

SIGNATURE OF RESOLUTIONS BY THE MAYOR

"I, the undersigned, André Harvey, Mayor of the Municipality of Mulgrave-et-Derry, certify that the signing of these minutes constitutes my signing of all the resolutions contained therein within the meaning of Article 142 (2) of the Municipal Code."

And I have signed this _____

André Harvey
Mayor,

Mario Briggs
Chief Officer Administrator and
Clerk-Treasurer