VILLE DE MONTRÉAL – BOROUGH OF PIERREFONDS-ROXBORO

By-law CA29 0158 concerning the tax on services for the fiscal year 2027

Notice of motion and tabling of the draft by-law:	November 2, 2026
Adoption of the by-law:	December 7, 2026
Public Notice:	
Entry into force:	
Effective date:	January 1, 2027

PROVINCE DE QUÉBEC

VILLE DE MONTRÉAL
BOROUGH OF PIERREFONDS-ROXBORO

DRAFT BY-LAW CA29 0158

BY-LAW CONCERNING THE TAX ON SERVICES FOR THE FISCAL YEAR 2027

BY VIRTUE OF the Charter of Ville de Montréal, metropolis of Québec, Section 146 (L.R.Q., Chapter c-11.4);

BY VIRTUE OF the Act on Municipal Taxation (L.R.Q., Chapter F-2.1);

THE BOROUGH COUNCIL ENACTS THE FOLLOWING:

SECTION 1. A special tax on services is imposed and will be levied on all taxable immovables listed on the property assessment roll and located in the borough at the rate of **0.0734%** applied on immovable taxable value.

SECTION 2. The provisions of the annual municipal by-law on taxes concerning interests and penalties payable on tax arrears, method and time of payment of the general property tax, payable tax overpayment resulting from alterations to the property assessment roll and from the amount payable of an unpaid instalment are applying in view of the payment of the tax as provided for in Section 1 and as prescribed for the fiscal year under Section 3.

SECTION 3. The present by-law applies to the fiscal year 2027 subject to the adoption, by the Municipal Council, of the budget of the Borough of Pierrefonds-Roxboro as set up by its council.

SECTION 4. This by-law comes into force in accordance with the Law.