

Public Notice



PROMULGATION

BY-LAW CA29 0151

NOTICE is given that the following by-law was adopted at the regular sitting of Pierrefonds-Roxboro Borough Council held on December 1, 2025.

BY-LAW CA29 0151

By-law concerning the tax on services for the fiscal year 2026

This by-law becomes effective on January 1st, 2026, and is available for consultation on the Borough's website at the following e-mail address: montreal.ca/pierrefonds-roxboro.

GIVEN IN MONTREAL, BOROUGH OF PIERREFONDS-ROXBORO
this third day of the month of December of the year two thousand twenty-five.

M^e Jean-François Gauthier, MBA
Secretary of the Borough

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VILLE DE MONTRÉAL – BOROUGH OF PIERREFONDS-ROXBORO

By-law CA29 0151 concerning the tax on services for the fiscal year 2026

Notice of motion and tabling of the draft by-law:	November 26, 2025
Adoption of the by-law:	December 1, 2026
Public Notice:	December 3, 2025
Entry into force:	January 1, 2026
Effective date:	January 1, 2026

PROVINCE DE QUÉBEC

VILLE DE MONTRÉAL
BOROUGH OF PIERREFONDS-ROXBORO

BY-LAW CA29 0151

BY-LAW CONCERNING THE TAX ON SERVICES FOR THE FISCAL YEAR 2026

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 **0.0706%** 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 2026 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.