

**PROVINCE OF QUEBEC  
MUNICIPALITY OF BLANC-SABLON**

**BY-LAW NUMBER 2025-R-004**

**BY-LAW NUMBER 2025-R-004 ESTABLISHING THE REAL ESTATE TAX AND  
THE TARIFFS FOR THE FISCAL YEAR OF 2026**

**WHEREAS** a notice of motion of the present by-law was given at a regular council sitting held on November 18<sup>th</sup>, 2025;

**CONSEQUENTLY**, it is proposed by **Laurette Willcott**, seconded by **Alexis Beaudoin** and resolved unanimously that the council orders and decrees the present by-law as follows:

**SECTION 1 GENERAL PROPERTY TAX RATE VARIATION**

**ARTICLE 1.1 GENERAL PROPERTY TAX RATE VARIATION**

In order to provide for the general administration and operating expenses of the various services of the Municipality and in accordance with the provisions of sections 244.29 to 244.67 of the Act Respecting Municipal Taxation (R.S.Q., c F-2.1), a general property tax is imposed and levied on all taxable properties located on the territory of the Municipality of Blanc-Sablon according to the categories to which the units of assessment belong and according to their real value as shown on the assessment roll in effect for the year 2026, namely;

- 1) Non-residential building category;
- 2) Industrial category;
- 3) Six or more apartment building category;
- 4) Serviced vacant land category;
- 5) Agricultural category;
- 6) Residual (residential) category.

A unit of assessment may belong to more than one category.

Base Rate: The base rate is set at: **0.584**

Specific rate for the non-residential category: The specific general property tax rate for the non-residential buildings category is set at: **0.834**

Specific rate for the industrial category: The specific general property tax rate for the industrial category is set at: **0.834**

Specific rate for buildings of six or more apartments: The specific general property tax rate for buildings of six or more apartments is set at: **0.584**

Specific rate for the serviced vacant land category: The specific general property tax rate for the serviced vacant land category is set at: **0.584**

Specific rate for the agricultural category: The specific general property tax rate for the agricultural property category is set at: **0.584**



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Specific rate for the residual (residential) category: The specific general property tax rate for the residual (residential) category is set at: **0.584**

### SECTION 2 TARIFFS FOR THE WATER SERVICE

**ARTICLE 2.1** That it be required and imposed for the 2026 fiscal year to all property owners or occupants in accordance with articles 204 and 208 of the Act Respecting Municipal Taxation serviced by the water network in the following, with regards to each category and its users:

<u>Categories of Users</u>	<u>Units</u>
<b>1. Residential immovables</b>	
A) Single family dwelling	\$289.70
B) Intergenerational house	\$289.70
C) Residence with business or office	\$289.70
D) Residence with apartment	\$536
E) Apartment building (per apartment)	\$289.70
F) Per vacant property on which there is a service entry or in border of which the Municipality installed an outlet for eventual service or the possibility to obtain service	\$289.70
G) For each property serviced by the intermediary of another property	\$536
<b>2. Business immovables</b>	
A) Per respective business	\$536
B) Per vacant property on which there is a service entry or in border of which the Municipality installed an outlet for eventual service or the possibility to obtain the service	\$536
C) For each property serviced by the intermediary of another property	\$536
D) Pharmacy	\$536
E) Grocery Store	\$536
<b>3. Community immovables</b>	
A) Recreational Center	N/A
B) Youth Daycare Center	N/A
C) Cable Distribution	\$289.70
D) Community Radio	N/A
E) Tourism and Cultural Development Corporation of the Brest County (Blanc-Sablon region)	N/A

The exemption granted to the Recreational Center, Youth Daycare Center, Radio Blanc-Sablon and the Blanc-Sablon Tourism Corporation is solely for the purpose mentioned. If other businesses or services occupy the immovable, the clauses 7 and 8 for water service will be applied.



#### 4. Public services immovables

A)	Post Office	\$750
B)	Caisse populaire	\$750
C)	Hydro-Quebec Power Plant	\$750
D)	Télus-Québec	\$750
E)	Ultramar	\$750
F)	S.I.Q. - Quebec Police	\$750
G)	M.T.Q.	\$750
H)	Fisheries & Oceans and Transports Canada	\$750
I)	M.A.P.A.Q.	\$750
J)	M.E.F.	\$750

#### 5. Hotel businesses

A)	Hotel-motel-restaurant per building	\$536+ \$70 per room
B)	Room and board per building	\$289.70+ \$70 per room
C)	Bed and Breakfast per building	\$289.70+ \$70 per room

#### 6. Industries and other services

A)	Fish plant	\$4 830
B)	Ice machine	\$4 830
C)	Fish counter with processing units	\$1 500
D)	Relais Nordik	\$4 830

7.	Businesses not specified by name in the present by-law	\$536
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8.	Public and professional services not specified by name in the present by-law	\$750
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9.	Vacant land with access to the water network	\$289.70
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**ARTICLE 2.2** In all cases, the tariff for the water service must be paid by the owner or the occupant in accordance with Articles 204 and 208 of the Act Respecting Municipal Taxation.

### SECTION 3 TARIFFS FOR THE GARBAGE COLLECTION AND DISPOSAL SERVICE

**ARTICLE 3.1** That it be required and imposed for the 2026 fiscal year to all property owners or occupants in accordance with the Articles 204 and 208 of the Act Respecting Municipal Taxation serviced by the garbage collection and disposal service with regards to each category and its users:

<u>Categories of Users</u>	<u>Units</u>
1. Residential immovables	
A) Single family dwelling	\$250.65
B) Intergenerational house	\$250.65
C) Residence with business or office	\$492
D) Residence with apartment	\$492



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<b>E)</b>	Apartment building (per apartment)	\$250.65
<b>2. Business immovables</b>		
<b>A)</b>	Per respective business	\$492
<b>B)</b>	Groceries	\$1 179
<b>3. Industries and other services</b>		
<b>A)</b>	Labrador Marine	\$7 000
<b>B)</b>	Relais Nordik	\$1 671
<b>4. Community immovables</b>		
<b>A)</b>	Recreational Center	N/A
<b>B)</b>	Youth Daycare Center	N/A
<b>C)</b>	Cable Distribution	\$250.65
<b>D)</b>	Community Radio	N/A
<b>E)</b>	Tourism and Cultural Development Corporation of the Brest County (Blanc-Sablon region)	N/A

The exemption granted to the Recreational Center, Youth Daycare Center, Radio Blanc-Sablon and the Blanc-Sablon Tourism Corporation is solely for the purpose mentioned. If other businesses or services occupy the immovable, the clauses 7 and 8 for garbage collection and disposal service will be applied.

### 5. Public service immovables

#### Per immovable or building:

<b>A)</b>	Post Office	\$492
<b>B)</b>	Caisse populaire	\$492
<b>C)</b>	Hydro-Quebec Power Plant	\$492
<b>D)</b>	Télus-Québec	\$492
<b>E)</b>	Ultramar	\$492
<b>F)</b>	S.I.Q. - Quebec Police	\$492
<b>G)</b>	M.T.Q.	\$492
<b>H)</b>	Fisheries & Oceans and Transports Canada	\$492
<b>I)</b>	M.A.P.A.Q.	\$492
<b>J)</b>	M.E.F.	\$492
<b>K)</b>	Per building leased to public services as a warehouse	\$492

### 6. Hotel businesses

<b>A)</b>	Hotel-motel-restaurant per building + \$70 per room	\$492
<b>B)</b>	Room and board per building + \$70 per room	\$492
<b>C)</b>	Bed and Breakfast per building + \$70 per room	\$492



**7. Industries and other services**

A)	Fish Plant	\$492
B)	Fish counter with a processing unit	\$492
8.	Businesses not specified by name in the present by-law	\$492
9.	Public and professional services not specified by name in the present by-law	\$492
10.	Industries and other services not specified by name in the present by-law	\$492

**ARTICLE 3.2** In all cases the tariffs for the garbage collection and disposal service must be paid by the owner or the occupant in accordance with articles 204 and 208 of the Act Respecting Municipal Taxation.

**SECTION 4 TARIFFS FOR WASTEWATER SERVICE**

**ARTICLE 4.1** That be required and imposed for the 2026 fiscal year to all property owners or occupants in accordance with Articles 204 and 208 of the Act Respecting Municipal Taxation in Blanc-Sablon and Lourdes-de-Blanc-Sablon serviced by the wastewater system, the annual tariff of **\$660.80** multiplied by a factor or additional fix rates added expressed in units as stated and as follows with regards to each category:

<u>Categories of Users</u>	<u>Units</u>
<b>1. Residential immovables</b>	
A) Single family dwelling	1.0
B) Intergenerational house	1.0
C) Per vacant property on which there is a service entry or in border of which the Municipality installed an outlet for eventual service or the possibility to obtain the service	1.0
D) Residence with apartment	1.273
E) Building with multiples apartments (per apartment)	1.0
<b>2. Business immovables</b>	
A) Per commercial building + \$100.00 for each additional business in the same building	1.273
B) Residence with a business and office in the same building; the factor 2 applies with \$100.00 for each additional business	1.273
C) Per vacant commercial property on which there is a service entry or in border to which the Municipality installed an outlet for eventual service	1.273
D) Pharmacy	1.273
E) Grocery Store	1.273



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### 3. Community immovables

A)	Recreational Center	N/A
B)	Youth Daycare Center	N/A
C)	Cable Distribution	1.0
D)	Community Radio	N/A
E)	Tourism and Cultural Development Corporation of the Brest County (Blanc-Sablon region)	N/A

The exemption granted to the Recreational Center, Youth Daycare Center, Radio Blanc-Sablon and the Blanc-Sablon Tourism Corporation is solely for the purpose mentioned. If other businesses or services occupy the immovable, the clauses 6 and 7 for the wastewater service will be applied.

### 4. Public Service immovables

A)	Post Office	1.545
B)	Caisse populaire	1.545
C)	Hydro-Québec Power Plant or Station	1.545
D)	Télus-Québec	1.545
E)	S.I.Q. - Québec Police	1.545
F)	M.T.Q.	1.545
G)	M.A.P.A.Q.	1.545
H)	M.L.C.P.	1.545

### 5. Hotel businesses

A)	Hotel-motel-restaurant per building + \$70 per room	1.273
B)	Room and board per building + \$70 per room	1.273
C)	Bed and Breakfast per building + \$70 per room	1.273

6.	Businesses not specified by name in the present by-law	1.273
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7.	Public and professional services not specified by name in the present by-law	1.545
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8.	All vacant lands who have access to the sewer network	1.0
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**ARTICLE 4.2** In all cases the tariff for the wastewater network must be paid by the owner or the occupant in accordance with Articles 204 and 208 of the Act Respecting Municipal Taxation.

## SECTION 5 TARIFFS FOR THE SNOW REMOVAL SERVICE

**ARTICLE 5.1** That be required and imposed for the 2026 fiscal year to all property owners or occupants in accordance with the Articles 204 and 208 of the Act respecting Municipal Taxation serviced by snow removal in the following with regards to each category and its users:

**Categories of Users****Units****1. Residential immovables**

A)	Single family dwelling	\$533.45
B)	Intergenerational house	\$533.45
C)	Residence with business or office	\$665
D)	Residence with apartment	\$665
E)	Apartment building	\$665
F)	Per property serviced by the snow clearing	\$533.45

**2. Business immovables**

A)	Per property serviced by the snow clearing	\$665
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**3. Community immovables**

A)	Recreational Center	N/A
B)	Youth Daycare Center	N/A
C)	Cable Distribution	\$533.45
D)	Community Radio	N/A
E)	Tourism and Cultural Development Corporation of the Brest County (Blanc-Sablon region)	N/A

The exemption granted to the Recreational Center, Youth Daycare Center, Radio Blanc-Sablon and the Blanc-Sablon Tourism Corporation is solely for the purpose mentioned. If other businesses or services occupy the immovable, the clauses 7 and 8 of snow removal service will be applied.

**4. Public Service Immovables**

A)	Post Office	\$681
B)	Caisse populaire	\$681
C)	Hydro-Quebec Power Plant	\$681
D)	Télus-Québec	\$681
E)	Ultramar	\$681
F)	S.I.Q. - Quebec Police	\$681
G)	M.T.Q.	\$681
H)	Fisheries & Oceans and Transports Canada	\$681
I)	M.A.P.A.Q.	\$681
J)	M.E.F.	\$681

**5. Hotel businesses**

A)	Hotel-motel-restaurant per building	\$665
B)	Room and board per building	\$665
C)	Bed and Breakfast per building	\$665

**6. Industries and other services**

A)	Fish Plant	\$665
B)	Fish counter with processing unit	\$665
C)	Relais Nordik	\$681



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7.	Businesses not specified by name in the present by-law	\$681
8.	Public and professional services not specified by name in the present by-law	\$681
9.	Industries and other services not specified by name in the present by-law	\$681

**ARTICLE 5.2** In all cases, the tariffs for the snow removal service must be paid by the owner or the occupant in accordance with articles 204 and 208 of the Act Respecting Municipal Taxation.

### SECTION 6 COMING INTO FORCE

#### SECTION 6.1

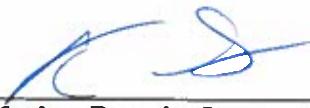
The present by-law will come into force according to the law.

**The notice of motion was given on:** November 18<sup>th</sup>, 2025

**The present by-law was adopted on:** December 16<sup>th</sup>, 2025

**The present by law was published on:** December 17<sup>th</sup>, 2025

  
Colin Shattler, Mayor

  
Karine Benoit, General Director