



Resolution or
Notation No.

Minutes of the Council of the Municipality of Blanc-Sablon

PROVINCE OF QUEBEC MUNICIPALITY OF BLANC-SABLON

Minutes of the special municipal council sitting of the Municipality of Blanc-Sablon held on December 16th, 2025, at the municipal hall in Blanc-Sablon at 7:30 p.m. under the chairmanship of the Mayor, Colin Shattler, and also present to form quorum:

The councillors: Alexis Beaudoin
 Jarvin Joncas
 Jeremy Griffin
 Dany Gaudreault
 Johanne V. Beaudoin
 Laurette Willcott

Karine Benoit, General Director of the Municipality of Blanc-Sablon, was also present.

OPENING OF THE SITTING

The president of the assembly verified the quorum and declared the sitting opened at 7:31 p.m. after a minute of silence.

2025-155

READING AND ADOPTION OF THE AGENDA

WHEREAS the Mayor invited the General Director to read the proposed agenda;

CONSEQUENTLY, it is proposed by **Jarvin Joncas**, seconded by **Dany Gaudreault** and unanimously resolved to adopt the agenda as read.

AGENDA

1. OPENING OF THE SITTING
2. READING AND ADOPTION OF THE AGENDA
3. ADOPTION OF THE MUNICIPALITY OF BLANC-SABLON BUDGET AND THREE-YEAR CAPITAL PLAN FOR THE FINANCIAL YEAR ENDING DECEMBER 31st, 2026
4. ADOPTION OF BY-LAW 2025-R-004 ESTABLISHING THE REAL ESTATE RATE AND THE TARIFFS FOR THE FINANCIAL YEAR 2026
5. ADOPTION OF BY-LAW 2025-R-005 ESTABLISHING THE MEANS OF PAYMENT OF MUNICIPAL TAXES AND ESTABLISHING THE INTEREST RATE FOR THE FINANCIAL YEAR 2026
6. QUESTION PERIOD
7. CLOSING OF THE SITTING

2025-156

ADOPTION OF THE BUDGET AND THE THREE-YEAR CAPITAL PLAN FOR THE MUNICIPALITY OF BLANC-SABLON FOR THE FINANCIAL YEAR ENDING DECEMBER 31st, 2026

WHEREAS under the provisions of sections 954 of the Municipal Code;

WHEREAS the council of the Municipality of Blanc-Sablon forecasted expenditures equivalent to revenues, the whole is allotted as follows;



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BUDGETARY PREVISIONS AND FINANCIAL ACTIVITIES FOR THE FISCAL
YEAR ENDING DECEMBER 31st, 2026

REVENUES BUDGET 2026

Taxes (real estate and services)	\$1 571 209
Taxes (projects)	\$0
Payments in lieu of taxes	\$474 375
Other local revenues	\$175 665
Transfers (equalization, PST, MRN, PL)	\$157 872

TOTAL REVENUES & APPROPRIATIONS	\$2 379 121
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EXPENDITURES

General administration	\$618 732
Public security	\$143 589
Transportation	\$569 593
Environmental health (water-garbage-sewer)	\$659 361
Urban Land Planning and Development, Leisure, and Culture	\$225 496
Financing costs	\$2 600

TOTAL EXPENSES	\$2 219 371
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APPROPRIATIONS

Transfer to investment activities	\$159 750
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TOTAL EXPENDITURES & OTHER FINANCIAL ACTIVITIES	\$2 379 121
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SUMMARY OF THE ASSESSMENT ROLL ON SEPTEMBER 18TH 2025

Taxable immovables	\$104 270 700
Non-taxable immovables	\$43 655 400

TOTAL OF ASSESSMENT	\$147 926 100
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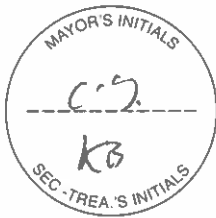
STANDARDIZED LAND WEALTH	\$165 677 232
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Comparative factor	1.12
Median proportion	89%

CONSEQUENTLY, it is proposed by **Jarvin Joncas**, seconded by **Laurette Willcott** and unanimously resolved that the budgetary previsions be adopted as presented for the year 2026.

ADOPTION OF THE BY-LAW 2025-R-004 ESTABLISHING THE REAL
ESTATE RATE AND THE TARIFFS FOR THE FINANCIAL YEAR 2026

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



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

Specific rate for the serviced vacant land category: The specific rate for the general property tax 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**

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:



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Categories of Users

Units

1. Residential immovables

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

2. Business immovables

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

3. Community immovables

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



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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

8. Public and professional services not specified by name
in the present by-law \$750

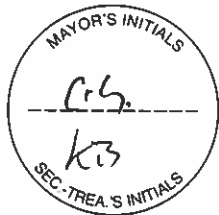
9. Vacant land with access to the water network \$289.70

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



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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:

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

6. Hotel businesses

A) Hotel-motel-restaurant per building + \$70 per room	\$492
B) Room and board per building + \$70 per room	\$492
C) 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

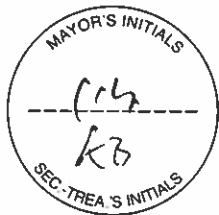
ARTICLE 4.1 That be required and imposed for the 2026 fiscal year to all property owners or occupants in accordance with Articles 204 and 208 of the Act Respecting Municipal Taxation in Blanc-Sablon and Lourdes-de-Blanc-Sablon serviced by the wastewater system, the annual tariff of **\$660.80** multiplied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



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<u>Categories of Users</u>	<u>Units</u>
1. Residential immovables	
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
2. Business immovables	
A) Per commercial building + \$100.00 for each additional business in the same building	1.273
B) Residence with 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
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
<p>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.</p>	
4. Public Service immovables	
A) Post Office	1.545
B) Caisse populaire	1.545
C) Hydro-Quebec Power Plant or Station	1.545
D) Télus-Québec	1.545
E) S.I.Q. - Quebec Police	1.545
F) M.T.Q.	1.545
G) M.A.P.A.Q.	1.545
H) M.E.F.	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



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|---|-------|
| 6. Businesses not specified by name in the present by-law | 1.273 |
| 7. Public and professional services not specified by name in the present by-law | 1.545 |
| 8. All vacant lands who have access to the sewer network | 1.0 |

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:

<u>Categories of Users</u>	<u>Units</u>
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
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



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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

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.

ADOPTION OF THE BY-LAW 2025-R-005 ESTABLISHING THE MEANS OF PAYMENT OF MUNICIPAL TAXES AND ESTABLISHING THE INTEREST RATE FOR THE FINANCIAL YEAR 2026

WHEREAS the Municipality of Blanc-Sablon wishes to specify the rules applying to the payment of municipal taxes;

WHEREAS the Municipality of Blanc-Sablon wishes also to provide the interest rate applying to arrears;

WHEREAS a notice of motion of this present by-law was given at a council sitting held on November 18th, 2025;

CONSEQUENTLY, it is proposed by **Jeremy Griffin**, seconded by **Dany Gaudreault** and resolved unanimously that the council orders and decrees the present by-law as follows:

ARTICLE 1

The above introduction is an integral part of the present by-law.

ARTICLE 2

Each time that the total amount of all taxes including tariffs and compensation in respect of a taxation unit entered on the assessment roll **exceeds \$300 (three hundred dollars)**, for each assessment unit the account is divisible in six equal installments.



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ARTICLE 3

The due date for the single payment or the first installment is fixed on the 30th (thirtieth) day following the sending of the tax account.

ARTICLE 4

The due date for the second installment is fixed on the first juridical day subsequent to the 45th (forty-fifth) day following the first due date mentioned in Article 3.

ARTICLE 5

The due date for the third installment is fixed on the first juridical day subsequent to the 45th (forty-fifth) day following the date of the second installment.

ARTICLE 6

The due date for the fourth installment is fixed on the first juridical day subsequent to the 45th (forty-fifth) day following the date of the third installment.

ARTICLE 7

The due date for the fifth installment is fixed on the first juridical day subsequent to the 45th (forty-fifth) day following the date of the fourth installment.

ARTICLE 8

The due date for the sixth installment is fixed on the first juridical day subsequent to the 45th (forty-fifth) day following the date of the fifth installment.

ARTICLE 9

The aforementioned municipal tax liability requirements also apply to municipal tax surcharges and any taxes payable as a result of a correction to the assessment roll.

ARTICLE 10

The council orders that whenever an installment is not paid within the prescribed time, only the amount of the unpaid installment becomes due for payment and bears interest at a rate of 15% per year.

ARTICLE 11

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

QUESTION PERIOD

There were no questions.

CLOSING OF THE SITTING

It is proposed by **Jarvin Joncas**, seconded by **Jeremy Griffin** and unanimously resolved to close the present sitting at 8:00 p.m.


Colin Shattler, Mayor


Karine Benoit, General Director

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