

## Tax Rates and User Fees<sup>1</sup>

### General property tax rates

#### Rates by property category

Residential properties of five units or less	0,7053
Residential properties with six or more units	0,6573
Non-residential properties	3,2873
Vacant lots	1,4106

### Water taxes

#### Special tax concerning water service

Residential properties of five units or less and vacants lots	0,1155
Residential properties with six or more units	0,0603
Non-residential properties <sup>2</sup>	0,3485

### Road improvement taxes

#### Special tax concerning roads

Residential properties	0,0047
Non-residential properties	0,0296

### Borough taxes

Tax concerning services (all immovables)	0,0692
Tax concerning capital expenditures (all immovables)	0,0525

### User fees

#### Water

Residential properties	Base rate of \$40 per unit for the first 255 m <sup>3</sup> , metered rate of \$0.37/m <sup>3</sup> up to 425 m <sup>3</sup> and \$0.41/m <sup>3</sup> for excess consumption.
Non-residential properties	Base rate of \$90 per business establishment for the first 255 m <sup>3</sup> , metered rate of \$0.37/m <sup>3</sup> up to 425 m <sup>3</sup> and \$0.41/m <sup>3</sup> for excess consumption.

#### Solid waste

Residential properties	Fixed fee of \$100 per unit.
Non-residential properties	Fixed fee of \$100 per business establishment.

<sup>1</sup> Unless otherwise specified, all rates are expressed in dollars per \$100 of assessed valuation.

<sup>2</sup> In 2012, for non-residential major water users, a metered rate of \$0.57/m<sup>3</sup> is charged for consumption exceeding 100,000 m<sup>3</sup>.