

# Outremont

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

### General property tax rates

#### Rates by property category

Residential properties of five units or less	0,7309
Residential properties with six or more units	0,6516
Non-residential properties	3,2553
Vacant lots	1,4618

### Water taxes

#### Special tax concerning water service

Residential properties of five units or less and vacants lots	0,1403
Residential properties with six or more units	0,1403
Non-residential properties <sup>2</sup>	0,4299

### Road improvement taxes

#### Special tax concerning roads

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

### Borough taxes

Tax concerning services (all immovables)	N/A
Tax concerning capital expenditures (all immovables)	0,0282

### User fees

#### Water

Residential properties	None.
Non-residential properties	Metered rate of \$0.44/m <sup>3</sup> . A credit of \$0.10 per \$100 of commercial valuation is given.

#### Solid waste

Residential properties	Fixed fee of \$202 per unit.
Non-residential properties	Fixed fee of \$202 per business office or \$518 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>.