

Pierrefonds-Roxboro

Tax Rates and User Fees¹

General property tax rates	Pierrefonds	Roxboro
Rates by property category		
Residential properties of five units or less	0,7735	0,8058
Residential properties with six or more units	0,7391	0,8700
Non-residential properties	3,4358	3,4569
Vacant lots	1,5470	1,6116
Water taxes		
Special tax concerning water service		
Residential properties of five units or less and vacants lots	0,1226	0,1210
Residential properties with six or more units	0,0706	0,0505
Non-residential properties ²	0,3760	0,3435
Road improvement taxes		
Special tax concerning roads		
Residential properties		0,0047
Non-residential properties		0,0296
Borough taxes		
Tax concerning services (all immovables)	0,0273	0,0273
Tax concerning capital expenditures (all immovables)	0,0713	0,0632
User fees		
Water		
Residential properties	Pierrefonds sector - Fixed fee of \$45 per unit. Roxboro sector - Fixed fee of \$45 per unit.	
Non-residential properties	Pierrefonds sector - Base rate of \$85 per unit for the first 360 m ³ and metered rate of \$0.21/m ³ for excess consumption. Roxboro sector - Fixed fee per business establishment, from \$180 to \$360 depending on the type of business.	
Solid waste		
Residential properties	Pierrefonds sector - Fixed fee of \$85 per unit. Roxboro sector - None.	
Non-residential properties	Pierrefonds sector - Fixed fee of \$85 per business establishment. Roxboro sector - None.	

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

² In 2012, for non-residential major water users, a metered rate of \$0.57/m³ is charged for consumption exceeding 100,000 m³.