

Le Sud-Ouest

Tax Rates and User Fees¹

General property tax rates

Rates by property category

Residential properties of five units or less	0,8183
Residential properties with six or more units	0,8825
Non-residential properties	3,5081
Vacant lots	1,6366

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 ²	0,4325

Road improvement taxes

Special tax concerning roads

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

Borough taxes

Tax concerning services (all immovables)	0,0118
Tax concerning capital expenditures (all immovables)	0,0597

User fees

Water

Non-residential properties : Metered rate of \$0.22/m³ for major water users.

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.