

**Villeray—Saint-Michel—Parc-Extension****Tax Rates and User Fees<sup>1</sup>****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 <sup>2</sup>	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)	N/A
Tax concerning capital expenditures (all immovables)	0,0497

**User fees****Water**

Non-residential properties : Metered rate of \$0.22/m<sup>3</sup> for major water users.

<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>.