

# Le Sud-Ouest

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

### General property tax rates

#### Rates by property category

Residential properties of five units or less and unserviced vacant lots	0,7100
Residential properties with six or more units	0,7530
Non-residential properties	3,3285
Vacant lots	1,4200

### Water financial reserve tax

#### Special tax concerning water service

Residential properties of five units or less and vacant lots	0,1132
Residential properties with six or more units	0,1132
Non-residential properties <sup>2</sup>	0,3566

### Road financial reserve tax

#### Special tax concerning roads

Residential properties	0,0041
Non-residential properties	0,0265

### Borough taxes

Tax concerning services (all immovables)	0,0618
Tax concerning capital expenditures (all immovables)	0,0571

### 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 2014, 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>.