When to pay your taxes

The **payment dates** for your 2016 annual tax account are:

- March 1, 2016;
- June 1, 2016.

Where and how to pay

Whatever your payment method, please allow a minimum of two working days for your payment to reach us.

Online payment

The following financial institutions accept online payment of Ville de Montréal tax accounts:

- Desjardins (AccèsD)
- National Bank of Canada
- RBC Royal Bank
- TD Bank Financial Group
- Scotiabank
- BMO Financial Group
- Laurentian Bank

Payment at your financial institution

You may pay your account at your financial institution's counter or ATM machine.

Payment by mail

If you pay your account by mail, please attach the detachable payment coupon to your cheque or money order payable to Ville de Montréal and enclose it in the envelope provided.

Your envelope may include your first instalment as well as a postdated cheque covering your second instalment. If you send both payments in one envelope, no payment reminder will be sent to you by the Ville de Montréal.

Payment at points of service

Your tax account may be paid by cheque or debit card at any Ville de Montréal point of service. If you use your debit card, please check your limit per transaction with your financial institution before visiting the point of service. If you pay cash, please check if this type of payment is accepted at your point of service.



The Ville de Montréal offers taxpayers the opportunity to receive, manage and store their annual municipal tax accounts online by using the epostTM service. This is a safe and ecological solution. To receive your tax accounts and deadline reminders, sign up now.

If you already have an epost account Log into your epost account and select *Ville* de Montréal - Municipal Tax Accounts in the list of mailers.

If you don't have an epost account

Create an account at **epost.ca** and select Ville de Montréal - Municipal Tax Accounts among the mailers.

epostTM is a trademark of the Canada Post Corporation.

Change of address

You may report a change of address by sending us an email or by phone. You may also visit a Ville de Montréal point of service.

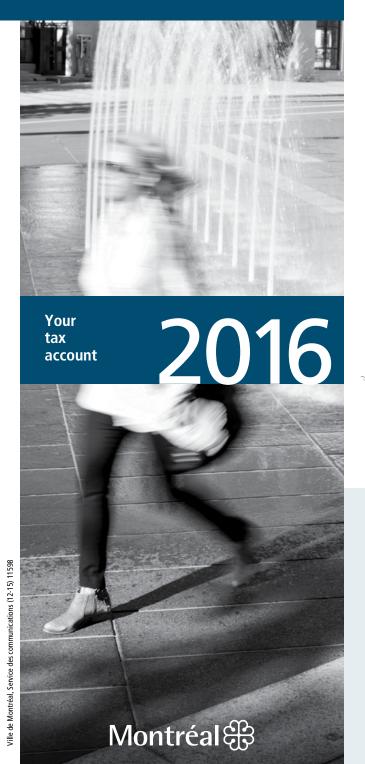
Ouestions

For more information, please contact us:

On the Island of Montréal: **311**Outside the Island of Montréal: **514-872-0311**taxes@ville.montreal.gc.ca



ville.montreal.qc.ca





In Montréal's 2016
Budget, our administration
is pursuing the same plan
we adopted after arriving
at City Hall, involving
tight management of
municipal spending,
massive investment in
aging infrastructure and
sweeping administrative

reform, to make Montréal a more efficient and competitive city.

We remain committed to not increasing tax charges beyond the inflation rate, while continuing to deliver quality services to all Montrealers.

I assure you that each tax dollar is spent responsibly and helps to make Montréal a vibrant and beaming metropolis serving residents, soon to celebrate its 375th anniversary.

Denis Coderre Mayor of Montréal

Factors that influence your tax account

Tax accounts may increase or decrease in different proportions, primarily depending on how their property values change with respect to other properties in the city.

More information on the 2016 Budget is available on the Ville de Montréal website at <u>ville.montreal.qc.ca/finances</u>, or by accessing the new visualization tool "Vue sur le budget" at the following address: <u>ville.montreal.qc.ca/vuesurlebudget</u>

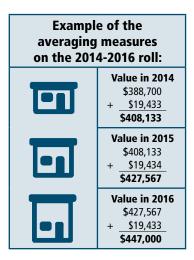
1 The **account number** refers to a property and it remains unchanged in case of a property transfer.

No property tax account is sent to a new owner when a property is transferred.

- The **reference number** required for online payment changes from one year to the next. If the account is payable in two instalments, use the same reference number for the two instalments. See the back of your tax account for more information.
- The **access code** is required when subscribing to *Ville de Montréal Municipal tax accounts* as an epostTM mailer (see additional information on the back of this document).
- The **adjusted taxable value** represents the tax base used each year to determine taxes. It represents the value of the unit on the property assessment roll, to which are applied the averaging measures.

This is an example of the averaging measures for a property assessed at \$388,700 in 2013 and at \$447,000 on the 2014-2016 assessment roll.

In 2016, the full value entered on the roll serves as the tax base.



YOUR 2016 TAX ACCOUNT

		Account number			Instalment payable			
2016	2016 XXXXXXXX-XX-XX XXXX			XXX-XX 3 769,99 PAYABLE IN TWO INSTALMENTS: 2016-0			1 3 03-01 and 2016-06-01	
1FAN	UNTEL				Г	Amount paid		
123, BORO	CRESCENT JGH OF MONTRÉAL				L	Amount paid	,	
QUEB H1H	:C H1				Г	Instalment d	lue date	
					L		1, 2016	
	Pa	yable to Ville	de Montre	éal	P pa	lease attach ayment, Do n	the top part to not fold or stapl	
	2		2					
N / 4 1 - 1	2							
Montréal Account numb		Fiscal ye		code: XXXXX			ipal Tax /	
XXXXXX-XX	XXXXXXXX-XX-XX-XX	X 2016		onth Year 11 2016 to	Day Month 31 12 2		Day Month 14 01	
Debtor(s) of the			RESCENT					
		Borough BOROU	JGH OF MO	NTRÉAL				
	unt concerns the debtor(s) above and othe also entered as owners on the propert nt roll.	Taxable december	value(s) on er 31, 2013		axable value(s	s) Taxa	able value(s) o roll 2014-2016	
Cadastral des	ription		388 70	4	447 000		447	
	of account (See the annex)			Tax base	Ra	te		
GENERAL T				447 000	0,6562	/100\$	2	
-SPECIAL TA	X CONCERNING WATER SERVI X CONCERNING ROADS———	CE	7	447 000 447 000	0,0999	/100\$ /100\$		
TAX CONCE	RNING SERVICES (BY LAW XX) RNING CAPITAL EXPENDITURE	X XXX) ES	Q	447 000 447 000	0,0449	/100\$ /100\$		
			0		1	0		
					-			
Online	account							
Valum	ly consult an image of yo Ville de Montréal websit							
	ville de Montreal Websit	le at <u>ville.m</u>	ontreal.	<u>цс.са</u>				
	Day Month Year 1st: 01 03 2016	Amount		Month Year 1 06 2016		Amount	Account total	

- The **general property tax,** which is charged on property value, is used to finance the charges associated with Ville de Montréal local responsibilities as well as with quota shares paid by the city as regards urban agglomeration responsibilities.
- The **special tax concerning water service** is used to finance expenditures and investments related to water services. This tax is charged on property value and is different from the flat-rate or meter-based water tax charged in several sectors.
- **7** The **special tax concerning roads** is used for the cash financing of capital assets in this area to reduce the need to borrow.
- 8 Other taxes can appear on your tax account, including occupancy of public domain, local improvement taxes and user fees for water service and residual materials collection.
- The boroughs charge two types of taxes: a tax concerning services and a tax concerning capital expenditures. Each tax uses a single rate, regardless of the category of immovables, based on the by-laws in effect in each borough.
- The **tax rates** vary according to the sector, category of immovables and fiscal year. As regards the general property tax and special tax concerning water service, two different rates apply to residential immovables, whether they have five units or less or six units or more.
- 11 The **amount** shown on each line is the result of multiplying the tax base by the applicable rate. For example, the general property tax is calculated as follows: \$447,000 (tax base) X \$0.6562 (rate) ÷ 100 = \$2,933.21.

Additional information for owners of non-residential or mixed-use immovables is available on the Ville de Montréal website at ville.montreal.gc.ca/finances

These details are for information only and have no legal value.