

# Montréal-Nord

## 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	0,6548
Residential properties with six or more units	0,6597
Non-residential properties	3,1320
Vacant lots	1,3096

### Water financial reserve tax

#### Special tax concerning water service

Residential properties of five units or less and vacant lots	0,0703
Residential properties with six or more units	0,0353
Non-residential properties <sup>2</sup>	0,1028

### Road financial reserve tax

#### Special tax concerning roads

Residential properties	0,0034
Non-residential properties	0,0231

### Borough taxes

Tax concerning services (all immovables)	0,1345
Tax concerning capital expenditures (all immovables)	0,0713

### User fees

#### Water

Residential properties	Fixed fee of \$45 per unit.
Non-residential properties	The higher of: a) fixed fee of \$0.19043 per \$100 of valuation, or b) \$0.165/m <sup>3</sup> .

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

<sup>2</sup> In 2017, 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>.