

Villeray—Saint-Michel—Parc-Extension**Tax Rates and User Fees¹****General property tax rates****Rates by property category**

Residential properties of five units or less and unserviced vacant lots	0,6609
Residential properties with six or more units	0,6658
Non-residential properties	3,1644
Vacant lots	1,3218

Water financial reserve tax**Special tax concerning water service**

Residential properties of five units or less and vacant lots	0,0945
Residential properties with six or more units	0,0945
Non-residential properties ²	0,3069

Road financial reserve tax**Special tax concerning roads**

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

Borough taxes

Tax concerning services (all immovables)	0,0450
Tax concerning capital expenditures (all immovables)	0,0465

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 2017, for non-residential major water users, a metered rate of \$0.57/m³ is charged for consumption exceeding 100,000 m³.