

# Anjou

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

### General property tax rates

#### Rates by property category

Residential properties of five units or less and unserved vacant lots	0,6851
Residential properties with six or more units	0,6872
Non-residential properties	3,2475
Vacant lots	1,3702

### Water financial reserve tax

#### Special tax concerning water service

Residential properties of five units or less and vacant lots	0,0933
Residential properties with six or more units	0,0801
Non-residential properties <sup>2</sup>	0,3043

#### Water user fees

Residential properties	Fixed fee of \$20 per unit and \$10 per room for rooming houses.
Non-residential properties	Metered rate of \$0.1869775/m <sup>3</sup> (credit for the first 227 m <sup>3</sup> per unit or room).

### Road financial reserve tax

#### Special tax concerning roads

Residential properties	0,0033
Non-residential properties	0,0224

### Borough taxes

Tax concerning services (all immovables)	0,1000
Tax concerning capital expenditures (all immovables)	0,0831

### Solid waste user fees

Residential properties	None.
Non-residential properties	None.

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

<sup>2</sup> In 2018, 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>.