


Factors that influence your tax account

To minimize the impact of the new roll, Montréal averages variations of property values over three years. These adjusted values are used to calculate your 2017, 2018 and 2019 taxes.

The following is an example of the averaging measures for a property assessed at \$447,000 in 2016 and at \$470,000 on the 2017-2019 assessment roll.

Example of the averaging measures on the 2017-2019 roll	
	Value in 2017 \$447,000 + \$7,667 454,667
	Value in 2018 \$454,667 + \$7,666 462,333
	Value in 2019 \$462,333 + \$7,667 470,000

Taxpayers will see their tax accounts increase or decrease to different extents, primarily depending on how their property values change with respect to other properties in the city.

When to pay your taxes

The **payment dates** for your 2018 tax account are:

- March 1, 2018;
- June 1, 2018.

Where and how to pay

You can pay your account:

- online on your financial institution’s website by using the reference number without hyphens;
- at your financial institution’s counter or ATM machine;
- by mail: please enclose both coupons along with your cheques or money orders dated accordingly;
- at any Ville de Montréal points of service.

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

Cheques or money orders are payable to Ville de Montréal. All payments must be made in Canadian currency.

Questions

For more information, please contact us:

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



Montréal offers taxpayers the opportunity to receive, manage and store their annual municipal tax accounts online by using the epost™ service.

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Ville de Montréal, Service des communications (12-17) 19182



Dear Montrealers,

You are being called upon to contribute so that we can collectively provide the services we need. These services to citizens, offered in the boroughs of Montreal, are at the heart of our concerns and the decisions of our administration. We will always ensure that resources are well mobilized so as to be directed towards these priorities.

Our team has worked hard over the past few weeks to find solutions to close the budget gap between the revenue forecast and the previous administration’s expenditure forecast. We have also learned that investments in our drinking water infrastructure must be made to maintain an acceptable level of potable water supply for all.

We have taken the necessary steps to provide financial flexibility that will allow us to offer Montrealers efficient and quality services without cutting borough resources. We believe that it is possible and desirable to increase mobility, access to property and affordable housing and to develop more family-friendly, attractive and safer living neighbourhoods for all.

That is why we will invest \$21 million a year in a home ownership program that will help more families settle in Montréal. We will also invest \$27 million to increase mobility. The bus and metro service will be improved to better meet the needs of users. Finally, we will invest \$30 million to support our small and medium businesses to be competitive in the current Montréal economic environment.

Our administration will invest in urgent needs that affect the daily lives of Montrealers. We know that every dollar earned by Montrealers is the result of hard work and that is why we are committed to managing public finances responsibly and rigorously. We will also ensure a more appropriate prioritization of expenditures and investments that will enable us to put the interests of citizens first.

Valérie Plante
Mayor of Montréal

Benoit Dorais
Chairman of the
Executive Committee

Your 2018 tax account

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.

2 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 both instalments. See the back of your tax account for more information.

3 The **access code** is required when subscribing to *Ville de Montréal – Municipal tax accounts* as an epost™ mailer.

4 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.

5 The **general property tax**, which is charged on property value, is used to finance the charges associated with Montréal local responsibilities as well as with quota shares paid by the city as regards urban agglomeration responsibilities.

6 The **special tax concerning water service** is used to finance expenditures and investment 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 some sectors.

7 The **special tax concerning roads** contributes to road maintenance as well as cash financing of capital assets in this area.


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.

9 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.

10 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.

Account number XXXXXX-XX 1		Reference number XXXXXXXX-18-01-00 2		Access code XXXXX 3		Taxation period Day Month Year 01 01 2018 to 31 12 2018						Billing date Day Month Year 14 01 2018		
Debtor(s) of the account JEAN UNTEL <input type="checkbox"/> This account concerns the debtor(s) above and other co-debtors also entered as owners on the property assessment roll. Cadastral description XXXXXXX				Property location 123, RUE DU CROISSANT Borough: BOROUGH OF MONTRÉAL										
				Taxable value(s) on December 31, 2016 447 000				Adjusted taxable value(s) for fiscal year 2018 462 333				Taxable value(s) on the 2017-2019 roll 470 000		
										4				
Breakdown of account (See the annex)				Tax Base		Rate		Amount						
VILLE DE MONTRÉAL 5				462 333		0,6609 /\$100		3 055,56						
GENERAL TAX 6				462 333		0,0945 /\$100		436,90						
CATEGORY OF IMMOVABLE : RESIDUAL 7				462 333		0,0034 /\$100		15,72						
SPECIAL TAX CONCERNING WATER SERVICE 8														
SPECIAL TAX CONCERNING ROADS 9														
BOROUGH				462 333		0,0440 /\$100		203,43						
TAX CONCERNING SERVICES (BY-LAW XXX XXX)				462 333		0,0386 /\$100		178,46						
TAX CONCERNING CAPITAL EXPENDITURES 10														
<p>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: $\\$462,333 \text{ (tax base)} \times \\$0.6609 \text{ (rate)} \div 100 = \\$3,055.56.$</p>														
Due date(s)		Day Month Year 1st : 01 03 2018		Amount 1 945,04		Day Month Year 2nd: 01 06 2018		Amount 1 945,03		Account total 3 890,07				

Interest at the monthly rate of 0.8333% and a penalty at the monthly rate of 0.41% will be charged daily on any payment received after the due date.
 This account must be paid in full, even if you contest an entry on the property assessment roll.




2nd Instalment

Due date reminders will not be sent.

Please attach to your 2nd payment

Reference number - Online payment XXXXXXXX-18-01-00	
Account number	Due date JUNE 1, 2018
Instalment payable 1 945,03	Amount paid



1st Instalment

Please attach to your 1st payment

Reference number - Online payment XXXXXXXX-18-01-00	
Account number	Due date MARCH 1, 2018
Instalment payable 1 945,04	Amount paid

Your Montréal municipal tax account now includes both coupons to pay the instalments due on March 1, 2018 and June 1, 2018.

No deadline reminders will be sent in May for the instalment of June 1, 2018.

For more peace of mind and to save time, you may already program both tax payments with your financial institution, via online banking. You can also send us both coupons, along with your cheques or money orders payable to Ville de Montréal.

Other terms of payment are available. You can consult the back of this document or our website: ville.montreal.qc.ca/finances.

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

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