

Saint-Léonard

Tax Rates and User Fees¹

General property tax rates

Rates by property category

Residential properties of five units or less and unserviced vacant lots	0,6352
Residential properties with six or more units	0,6373
Non-residential properties	3,0774
Vacant lots	1,2704

Water financial reserve tax

Special tax concerning water service

Residential properties of five units or less and vacant lots	0,0832
Residential properties with six or more units	0,0557
Non-residential properties ²	0,2820

Water user fees

Residential properties	Fixed fee of \$45 per unit.
Non-residential properties	Fixed minimum of \$85 per business establishment for the first 318 m ³ and metered rate of \$0.26708/m ³ for excess consumption.

Road financial reserve tax

Special tax concerning roads

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

Borough taxes

Tax concerning services (all immovables)	0,0830
Tax concerning capital expenditures (all immovables)	0,0647

Solid waste user fees

Residential properties	None.
Non-residential properties	None.

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

² In 2018, for non-residential major water users, a metered rate of \$0.57/m³ is charged for consumption exceeding 100,000 m³.