

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	0,6657
Residential properties with six or more units	0,6678
Non-residential properties	3,1935
Vacant lots	1,3314

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

Residential properties of five units or less and vacant lots	0,1015
Residential properties with six or more units	0,1015
Non-residential properties ²	0,3324

Water user fees

Non-residential properties :	Metered rate of \$0.22/m ³ for consumption exceeding 100 000 m ³ .
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Road financial reserve tax**Special tax concerning roads**

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

Borough taxes

Tax concerning services (all immovables)	0,0569
Tax concerning capital expenditures (all immovables)	0,0462

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.