

Ville-Marie

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 .
------------------------------	--

Road financial reserve tax

Special tax concerning roads

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

Borough taxes

Tax concerning services (all immovables)	0,0433
Tax concerning capital expenditures (all immovables)	0,0065

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.