

Information for owners of non-residential immovables

In 2019, for non-residential immovables, the Administration uses the power to differentiate the rate based on property value.

Thus, two different general property tax rates are applied to property value increments: the first increment, not exceeding \$500,000 and the second, on the increment above \$500,000.

For instance, for a non-residential immovable of \$750,000, general property taxes are applied as follows:

\$500,000 X non-residential rate 1

+

\$250,000 X non-residential rate 2

As is the case for the general property tax, the taxation rate to finance the contribution to the ARTM is differentiated according to the assessment value of the non-residential immovable: two different rates are thus applied.

The owners of non-residential immovables, including mixed-use ones, can find more information on the Montréal website: ville.montreal.qc.ca/finances

When to pay your taxes:

- **Friday, March 1, 2019**
- **Monday, June 3, 2019**

Montréal is also offering you the possibility of paying your taxes in 6 or 11 instalments, with added interest and penalty fees*. The details are provided on the back of your tax account.

Should you choose to pay in 6 or 11 instalments, you don't need to inform the Service des finances, but you will still receive the usual collection notices.

Where and how to pay:

- online on your financial institution's website by using the reference number without hyphens. You may already program your tax payments (2, 6 or 11). Participating financial institutions are listed on the back of your tax account;
- at your financial institution's counter or ATM machine;
- by mail, including your coupons along with your postdated cheques;
- at any Ville de Montréal points of service.

The payment is recorded the day it is received by the city. 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.

* Interest and penalty fees are added to the capital, under the Act respecting municipal taxation when amounts are paid after the dates provided in the By-law concerning taxes.

Questions?

Contact us:

Island of Montréal: **311**

Outside the island of Montréal: **514 872-0311**

taxes@ville.montreal.qc.ca

ville.montreal.qc.ca/finances

Your 2019 tax account



Dear Montrealers,

It is with great pride that we have adopted our administration's 2019 budget, one that reflects the vision and priorities we have set out for our city.

The increase in tax charges is below the inflation rate forecasted for the greater metropolitan area, while our 2019-2021 three-year capital works program maintains a pace of investments that meets the needs of our development projects and of our aging infrastructures.

In an effort to support our neighborhood businesses, thus enhancing the vitality of our neighborhoods, we have reduced the taxes payable by a vast majority of owners of non-residential immovables. We have also implemented a compensation program for business owners who are affected by major construction work sites.

The mobility of Montrealers is an issue that our administration takes to heart. It is for this reason that major investments in road infrastructures will allow for an increase in the proportion of active transportation and public transit, \$1M of which will be allocated to the Bureau de la ligne rose, in addition to sufficient amounts to offset the deficit in road maintenance.

It is equally necessary for our population to be granted its fundamental right to adequate housing. This is why we have substantially increased the amounts earmarked for the development of 12,000 social and affordable housing units. Our sanitary housing brigade will also continue to tackle unsanitary housing issues.

In order to improve our living environments and to expand our regional park network, substantial amounts were earmarked for the preservation and greening of the territory, both for the renewal of local parks, and for the purchase of large green areas.

Montréal is doing well and it is undergoing a rapid change. This budget reflects our values and our commitments to you. We will spare no effort in our mission to provide you with a prosperous, inclusive and sustainable metropolis.

Valérie Plante
Mayor of Montréal

Benoit Dorais
Chair of the executive committee



The Ville de Montréal offers taxpayers the opportunity to receive, manage and store their annual municipal tax accounts online by using the epost™ service. epost™ is a trademark of the Canada Post Corporation.



Montréal

Your 2019 tax account

1 The **account number** refers to a property. No property tax account is sent to a new owner when a property is transferred.




2 The **reference number** is required for online payment. If the account is payable in two instalments, use the same reference number for both instalments. The reference number changes from one year to the next. 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 To minimize the impact of the 2017-2019 roll, Montréal averages variations of property values over three years. The **adjusted taxable value** serves as the tax base used every year to calculate taxes.

As 2019 is the last year of the assessment roll, the taxable value is identical to the value entered on the roll.

Exemple of the averaging mesures 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.


2
3
Municipal Tax Account 2019

1	Account number XXXXXX-XX	Reference number XXXXXXXX-19-01-00	Access code XXXXXX	Taxation period Day Month Year to Day Month Year 01 01 2019 to 31 12 2019	Billing date Day Month Year 14 01 2019
	Debtor(s) of the account JEAN UNTEL		Property location 123, RUE DU CROISSANT		
	<input type="checkbox"/> This account concerns the debtor(s) above and other co-debtors also entered as owners on the property assessment roll.		Borough: BOROUGH OF MONTRÉAL		
	Cadastral description XXXXXXX		Taxable value(s) on December 31, 2016 447 000	Adjusted taxable value(s) for fiscal year 2019 4 470 000	Taxable value(s) on the 2017-2019 roll 470 000
Breakdown of account (See the annex)					
6	VILLE DE MONTRÉAL				
8	GENERAL TAX - CATEGORY OF IMMOVABLE: RESIDUAL		470 000	0,6519 /\$100	3 063,93
9	TAX - CONTRIBUTION TO THE ARTM		470 000	0,0025 /\$100	11,75
7	SPECIAL TAX CONCERNING WATER SERVICE		470 000	0,1083 /\$100	509,01
8	SPECIAL TAX CONCERNING ROADS		470 000	0,0036 /\$100	16,92
BOROUGH					
9	TAX CONCERNING SERVICES (BY-LAW XXX XXX)		470 000	0,0527 /\$100	247,69
10	TAX CONCERNING CAPITAL EXPENDITURES		470 000	0,0393 /\$100	184,71
			11		
Due date(s)		1st: Day Month Year	Amount	2nd: Day Month Year	Amount
		01 03 2019	2 017,01	03 06 2019	2 017,00
					Account total
					4 034,01
Interest at the monthly rate of 0.75% 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.					
Your Montréal municipal tax account includes both coupons to pay the instalments due on March 1, 2019 and June 3, 2019. No deadline reminders will be sent.					
Montréal now provides the amounts and related fees enabling taxpayers to pay in 6 or 11 consecutive instalments. See the back of your tax account for more details.					

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. On average, there is no increase in general property taxes for 2019.

6 For transparency purposes, starting in 2019, Montréal created a new dedicated tax aiming to finance the **contribution** paid to the **Autorité régionale de transport métropolitain (ARTM)**. Without this new tax, the general property tax would have to be increased by that amount. The ARTM plans and promotes public transit services across the greater metropolitan area.

7 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.

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

9 **Boroughs** impose two taxes: the tax concerning services and the tax concerning capital expenditures, both under by-laws adopted by the boroughs.

10 Other taxes can appear on your tax account.

11 The **tax rates** vary according to the sector, category of immovables and fiscal year.

The amount on each line is obtained by multiplying the tax base by the applicable rate. For example, the general property tax is calculated as follows: \$470,000 (tax base) X \$0.6519 (rate) ÷ 100 = \$3,063.93.

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