# **Outremont**

# Tax Rates and User Fees<sup>1</sup>

# General property tax rates

# Rates by property category

Residential properties of five units or less and unserviced vacant lots	0,6019
Residential properties with six or more units	0,5175
Non-residential properties, portion of value not exceeding \$500 000	2,6163
Non-residential properties, portion of value exceeding \$500 000	3,0461
Vacant lots	1,2038

# Special tax concerning ARTM

#### Rates by property category

Residential properties of five units or less and unserviced vacant lots	0,0025
Residential properties with six or more units	0,0025
Non-residential properties, portion of value not exceeding \$500 000	0,0110
Non-residential properties, portion of value exceeding \$500 000	0,0127
Vacant lots	0,0050

# Water financial reserve tax

#### Special tax concerning water service

Residential properties of five units or less and vacant lots	0,1083
Residential properties with six or more units	0,1083
Non-residential properties <sup>2</sup>	0,3594

#### Water user fees

Residential properties	None.
Non-residential properties	None.

# Road financial reserve tax

# Special tax concerning roads

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Residential properties	0,0036
Non-residential properties	0.0236

# Borough taxes

Tax concerning services (all immovables)	0,0493
Tax concerning capital expenditures (all immovables)	0,0334

# Solid waste user fees

Residential properties	Fixed fee of \$202 per unit.

Non-residential properties Fixed fee of \$202 per business office or \$518 per business establishment.

 $<sup>^2</sup>$  In 2019, for non-residential major water users, a metered rate of \$0.57/m $^3$  is charged for consumption exceeding 100,000 m $^3$  (factories and light manufactures).



<sup>&</sup>lt;sup>1</sup> Unless otherwise specified, all rates are expressed in dollars per \$100 of assessed valuation.