

**Le Plateau-Mont-Royal****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	0,6519
Residential properties with six or more units	0,6575
Non-residential properties, portion of value not exceeding \$500 000	2,7746
Non-residential properties, portion of value exceeding \$500 000	3,2045
Vacant lots	1,3038

**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>	0,3570

**Water user fees**

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

Residential properties	0,0036
Non-residential properties	0,0236

**Borough taxes**

Tax concerning services (all immovables)	0,0591
Tax concerning capital expenditures (all immovables)	0,0315

**Solid waste user fees**

Residential properties	None.
Non-residential properties	None.

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

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