

Saint-Léonard

Tax Rates and User Fees¹

General property tax rates

Rates by property category

Residential properties of five units or less and unserviced vacant lots	0,6248
Residential properties with six or more units	0,6304
Non-residential properties, portion of value not exceeding \$500 000	2,6718
Non-residential properties, portion of value exceeding \$500 000	3,1017
Vacant lots	1,2496

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	0,0900
Residential properties with six or more units	0,0703
Non-residential properties ²	0,3035

Water user fees

Residential properties	Fixed fee of \$45 per unit.
Non-residential properties	Fixed minimum of \$85 per business establishment for the first 318 m ³ and metered rate of \$0.26708/m ³ for excess consumption.

Road financial reserve tax

Special tax concerning roads

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

Borough taxes

Tax concerning services (all immovables)	0,0837
Tax concerning capital expenditures (all immovables)	0,0644

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 2019, for non-residential major water users, a metered rate of \$0.57/m³ is charged for consumption exceeding 100,000 m³ (factories and light manufactures).