## Le Sud-Ouest

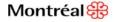
## Tax Rates and User Fees<sup>1</sup>

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eneral property tax rates		
Rates by property category		
Residential properties of five units or less a	and unserviced vacant lots	0,6519
Residential properties with six or more units	S	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
pecial tax concerning ARTM		
Rates by property category		
Residential properties of five units or less a		0,0025
Residential properties with six or more units		0,0025
Non-residential properties, portion of value		0,0110
Non-residential properties, portion of value	exceeding \$500 000	0,0127
Vacant lots		0,0050
ater 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/m³ for consumption	exceeding 100 000 m <sup>3</sup>
oad financial reserve tax		
Special tax concerning roads		
Residential properties		0,0036
Non-residential properties		0,0236
orough taxes		
Tax concerning services (all immovables)		0,0658
Tax concerning capital expenditures (all immovables)		0,0443

Solid waste user fees

Residential properties None.
Non-residential properties None.

 $<sup>^2</sup>$  In 2019, for non-residential major water users, a metered rate of  $0.57/m^3$  is charged for consumption exceeding  $0.000 m^3$  (factories and light manufactures).



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