

Tax Rates and User Fees¹**General property tax rates****Rates by property category**

Residential properties of five units or less and unserviced vacant lots	0,5913
Residential properties with six or more units	0,5483
Non-residential properties, portion of value not exceeding \$500 000	2,6489
Non-residential properties, portion of value exceeding \$500 000	3,0788
Vacant lots	1,1826

Tax for municipal works

Île-des-Sœurs	0,0092
Verdun	0,0096

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	0,0938
Residential properties with six or more units	0,0678
Non-residential properties ²	0,3273

Water user fees

Residential properties	Fixed fee of \$45 per unit.
Non-residential properties	Fixed minimum of \$78 per business establishment for the first 228 m ³ and metered rate of \$0.19/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)	0,0714
Tax concerning capital expenditures (all immovables)	0,0395

Solid waste user fees

Residential properties	Fixed fee of \$96 per unit.
Non-residential properties	Fixed fee of \$96 per business establishment.

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).