

Ville-Marie

Tax Rates and User Fees¹

General property tax rates

Rates by property category

Residential properties of five units or less and unserviced vacant lots	0,6519
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 ²	0,3570

Water user fees

Non-residential properties :	Metered rate of \$0.22/m ³ for consumption exceeding 100 000 m ³ .
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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)	0,0433
Tax concerning capital expenditures (all immovables)	0,0062

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).