

Non-residential and mixed-use immovables*

Your 2020 tax account explained

Account number		Reference number		Access code		Taxation period						Billing date			
XXXXXX-XX		XXXXXXXX-20-01-00		XXXXXX		Day	Month	Year	to	Day	Month	Year	Day	Month	Year
Debtor(s) of the account				Property location											
<input type="checkbox"/> This account concerns the debtor(s) above and other co-debtors also entered as owners on the property assessment roll.				123, DU CROISSANT											
Cadastral description				Taxable value(s) on December 31, 2019		Adjusted taxable value(s) for fiscal year 2020		Taxable value(s) on the 2020-2022 roll							
Categories of Immovables Residual <input type="checkbox"/> Imm. 6 or more dwellings <input type="checkbox"/> Serviced vacant lots <input type="checkbox"/> Non-residential imm. <input checked="" type="checkbox"/>				2 117 800		1 — 2 273 100 (V)		2 583 700							
Breakdown of account (See the appendix)				CLASS 06		PERCENTAGE AT NON-RESID. RATE (V) X 40%		PERCENTAGE AT BASIC RATE (V) X 60%							
				Tax base	Rate	Amount									
VILLE DE MONTRÉAL															
GENERAL TAX															
NON-RES. RATE FOR VALUE NOT EXCEEDING 625 000				625 000	2,6427 /\$100	16 516,88									
NON-RES. RATE FOR VALUE EXCEEDING 625 000				284 240	3,1633 /\$100	8 991,36									
BASIC RATE				1 363 860	0,6372 /\$100	8 690,52									
TAX CONTRIBUTION TO THE ARTM															
NON-RES. RATE FOR VALUE NOT EXCEEDING 625 000				625 000	0,0102 /\$100	63,75									
NON-RES. RATE FOR VALUE EXCEEDING 625 000				284 240	0,0123 /\$100	34,96									
BASIC RATE				1 363 860	0,0024 /\$100	32,73									
SPECIAL TAX CONCERNING WATER SERVICE															
NON-RES. RATE				909 240	0,3472 /\$100	3 156,88									
BASIC RATE				1 363 860	0,1043 /\$100	1 422,51									
SPECIAL TAX CONCERNING ROADS															
NON-RES. RATE				909 240	0,0228 /\$100	207,31									
BASIC RATE				1 363 860	0,0035 /\$100	47,74									
BOROUGH															
TAX CONCERNING SERVICES (BY-LAW CA-XX-XXX)				2 273 100	0,0614 /\$100	1 395,68									
TAX CONCERNING CAPITAL EXPENDITURES				2 273 100	0,0408 /\$100	927,42									

Tax rates vary from one sector to another and from one fiscal year to the next.

Moreover, for the residential portion of mixed-use immovables, different rates apply depending on the number of dwelling units they contain. For 5 units or less, the basic rate applies. The rate is different than for those with 6 units or more.

More information is available on the appendix sent with your 2020 tax account.

1 Adjusted taxable value (V) of the immovable based on which taxes are applied. In this example, the adjusted taxable value is of: **\$2,273,100**.

2 Category of immovable and class

An immovable can belong to a single category (*non-residential immovable*) or to two categories (*immovable of 6 dwellings or more and non-residential or serviced vacant lots and non-residential immovable*).

The **class** defines the percentage of non-residential value of an immovable in relation to its total value, for taxation purposes.

In this example : non-residential immovable class 06

Non-residential portion: 40% of the value V (\$2,273,100) = \$909,240

Residential portion: 60% of the value V (\$2,273,100) = \$1,363,860

3 Differentiated rates

In 2020, the tax relief measures instated last year have been expanded: the property value threshold is raised to \$625,000. The differentiated rate measure applies for the **general property tax** and the **tax relating to the financing of the contribution to the Autorité régionale de transport métropolitain (ARTM)**.

In this example, the **general property tax** is calculated as follows:

- **Non-residential portion** (\$909,240):
 - First value **level lesser than or equal to \$625,000**: \$625,000 X 2.6427 / \$100 = \$16,516.88
 - **Value exceeding \$625,000**: \$284,240 X 3.1633 / \$100 = \$8,991.36
- **Residential portion**: \$1,363,860 X 0.6372 / \$100 (basic rate) = \$8,690.52

4 For the **special tax concerning water service** and the **special tax concerning roads**, a rate is applied to the non-residential portion of the immovable and a different rate is applied to the residential portion.

5 For **borough taxes**, a single rate for all immovables is applied to the taxable value of \$2,273,100.

The distribution of taxes or rent adjustments must be made in accordance with the clauses stated in the rental agreements between owners and tenants. Ville de Montréal may not formulate recommendations pertaining to tax or rent adjustments.

* A mixed-use immovable contains a non-residential part and a residential one.