

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

Residential properties of five units or less and unserviced vacant lots	0,5837
Residential properties with six or more units	0,5101
Non-residential properties, portion of value not exceeding \$625 000	2,5387
Non-residential properties, portion of value exceeding \$625 000	3,0592
Vacant lots	1,1674

Special tax concerning ARTM**Rates by property category**

Residential properties of five units or less	0,0024
Residential properties with six or more units	0,0024
Non-residential properties, portion of value not exceeding \$625 000	0,0102
Non-residential properties, portion of value exceeding \$625 000	0,0123
Vacant lots	0,0048

Water financial reserve tax**Special tax concerning water service**

Residential properties of five units or less and vacant lots	0,0897
Residential properties with six or more units	0,0731
Non-residential properties	0,2820

Water user fees

Residential properties	Base rate of \$30 per unit.
Non-residential properties	Base rate of \$90 per business establishment for the first 255 m ³ , metered rate of \$0.37/m ³ up to 425 m ³ and \$0.41/m ³ for excess consumption. For non-residential major water users (factories or light manufactures), a metered rate of \$0.58/m ³ is charged for consumption exceeding 100 000 m ³ .

Road financial reserve tax**Special tax concerning roads**

Residential properties	0,0035
Non-residential properties	0,0228

Borough taxes

Tax concerning services (all immovables)	0,0500
Tax concerning capital expenditures (all immovables)	0,0466

Solid waste user fees

Residential properties	Fixed fee of \$60 per unit.
Non-residential properties	None.

¹ Unless otherwise specified, all rates are expressed in dollars per \$100 of assessed valuation.