

# Pierrefonds-Roxboro

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

General property tax rates		
	Pierrefonds	Roxboro
<b>Rates by property category</b>		
Residential properties of five units or less and unserviced vacant lots	0,5891	0,6071
Residential properties with six or more units	0,5520	0,6110
Non-residential properties, portion of value not exceeding \$625 000	2,5273	2,5301
Non-residential properties, portion of value exceeding \$625 000	3,0478	3,0506
Vacant lots	1,1782	1,2142
<b>Special tax concerning ARTM</b>		
<b>Rates by property category</b>		
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	
<b>Water financial reserve tax</b>		
<b>Special tax concerning water service</b>		
Residential properties of five units or less and vacant lots	0,0957	0,0951
Residential properties with six or more units	0,0752	0,0687
Non-residential properties	0,3109	0,3017
<b>Water user fees</b>		
Residential properties	<b>Pierrefonds sector</b> - Fixed fee of \$30 per unit. <b>Roxboro sector</b> - Fixed fee of \$30 per unit.	
Non-residential properties	<b>Pierrefonds sector</b> - Base rate of \$85 per unit for the first 360 m <sup>3</sup> and metered rate of \$0.21/m <sup>3</sup> for excess consumption. <b>Roxboro sector</b> - Fixed fee per business establishment, from \$180 to \$360 depending on the type of business.  For non-residential major water users (factories or light manufactures), a metered rate of \$0.58/m <sup>3</sup> is charged for consumption exceeding 100 000 m <sup>3</sup> .	
<b>Road financial reserve tax</b>		
<b>Special tax concerning roads</b>		
Residential properties	0,0035	
Non-residential properties	0,0228	
<b>Borough taxes</b>		
<b>Tax concerning services</b> (all immovables)	0,0730	0,0730
<b>Tax concerning capital expenditures</b> (all immovables)	0,0646	0,0604
<b>Solid waste user fees</b>		
Residential properties	<b>Pierrefonds sector</b> - Fixed fee of \$60 per unit. <b>Roxboro sector</b> - None.	
Non-residential properties	<b>Pierrefonds sector</b> - None. <b>Roxboro sector</b> - None.	

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