

Saint-Léonard

Tax Rates and User Fees¹

General property tax rates

Rates by property category

Residential properties of five units or less and unserviced vacant lots	0,6132
Residential properties with six or more units	0,6171
Non-residential properties, portion of value not exceeding \$625 000	2,5521
Non-residential properties, portion of value exceeding \$625 000	3,0726
Vacant lots	1,2264

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	0,0925
Residential properties with six or more units	0,0790
Non-residential properties	0,2935

Water user fees

Residential properties	Fixed fee of \$30 per unit.
Non-residential properties	Fixed minimum of \$85 per business establishment for the first 318 m ³ and metered rate of \$0.26708/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)	0,0827
Tax concerning capital expenditures (all immovables)	0,0605

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.