

Villeray—Saint-Michel—Parc-Extension**Tax Rates and User Fees¹****General property tax rates****Rates by property category**

Residential properties of five units or less and unserviced vacant lots	0,6372
Residential properties with six or more units	0,6412
Non-residential properties, portion of value not exceeding \$625 000	2,6427
Non-residential properties, portion of value exceeding \$625 000	3,1633
Vacant lots	1,2744

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	0,1043
Residential properties with six or more units	0,1043
Non-residential properties	0,3472

Water user fees

Non-residential properties :	Metered rate of \$0.22/m ³ for consumption exceeding 100 000 m ³ . 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 .
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Road financial reserve tax**Special tax concerning roads**

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

Borough taxes

Tax concerning services (all immovables)	0,0551
Tax concerning capital expenditures (all immovables)	0,0445

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.