

# Ville-Marie

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

### 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 <sup>3</sup> for consumption exceeding 100 000 m <sup>3</sup> . 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> .
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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)	0,0418
Tax concerning capital expenditures (all immovables)	0,0064

### Solid waste user fees

Residential properties	None.
Non-residential properties	None.

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