

## Table of classes of non-residential immovables

Under section 244.32 of the *Act respecting municipal taxation*, every unit of assessment in the category of non-residential immovables forms part of one of the classes in the table below, according to the percentage represented by the taxable value of the non-residential part of the unit, in relation to its total taxable value.

Class	% of non-residential parts values / Total value	% of value taxable at non-residential tax rates
1A	Less than 0.5%	0.1 %
1B	0.5 % or more but less than 1 %	0.5 %
1C	1 % or more but less than 2 %	1 %
2	2 % or more but less than 4 %	3 %
3	4 % or more but less than 8 %	6 %
4	8 % or more but less than 15 %	12 %
5	15 % or more but less than 30 %	22 %
6	30 % or more but less than 50 %	40 %
7	50 % or more but less than 70 %	60 %
8	70 % or more but less than 95 %	85 %
9	95 % or more but less than 100 %	100 %
10	100 % unit wholly non-residential	100 %
11	100 % – Road bed of a railway situated in a yard referred to in section 244.51 of the <i>Act respecting municipal taxation</i> .	100 %
12	100 % – Extended care hospital centre – establishment covered by section 244.52 of the <i>Act respecting municipal taxation</i> .	20 %

### Example of how to determine a class :

<b>Unit of assessment data :</b>			
Total taxable value of the unit		\$ 500 000	
Minus Taxable value of residential parts		- \$ 275 000	
<b>Taxable value of non-residential parts</b>		<b>\$ 225 000</b>	
<b>Percentage value of non-residential parts / Total value</b>			
Taxable value of non-residential parts	÷	Total taxable value of the unit	= Percentage of non-residential parts values / Total value
<b>\$ 225 000</b>	÷	<b>\$ 500 000</b>	= <b>45 %</b>
<b>Class based on the percentage</b>			
In the table of classes of non-residential immovables, the percentage of 45% corresponds to class 6, as that percentage is 30% or more but less than 50%.			