

# Le Sud-Ouest

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

### General property tax rates

#### Rates by property category

Residential properties of five units or less	0,9493
Residential properties with six or more units	1,0267
Non-residential properties	3,8384
Vacant lots	1,8986

### Water supply reserve

#### Special tax concerning water service

Residential properties	0,0551
Non-residential properties <sup>2</sup>	0,2008

### Road improvement reserve

#### Special tax concerning roads

Residential properties	0,0051
Non-residential properties	0,0316

### Borough taxes

Tax concerning services (all immovables)	0,0118
Tax concerning capital expenditures (all immovables)	0,0568

### User fees

#### Water

Non-residential properties : Metered rate of \$0.22/m<sup>3</sup> for major water users.

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

<sup>2</sup> In 2011, for non-residential major water users, a metered rate of \$0.56/m<sup>3</sup> is charged for consumption exceeding 100,000 m<sup>3</sup>.