

Factors that influence your tax account

To minimize the impact of the new roll, Montréal averages variations of property values over three years. These adjusted values are used to calculate your 2017, 2018 and 2019 taxes. For more information, please refer to the section **adjusted taxable value**, under point 4 of the tax account example.

Taxpayers will see their tax accounts increase or decrease to different extents, primarily depending on how their property values change with respect to other properties in the city.

For more information on your property assessment, please refer to the 2017-2019 property assessment notice received by mail or epost™ last November.

You are entitled to request an administrative review of your property value if you do so no later than April 30, 2017. Please refer to the annex included with your tax account or check the Montréal website at ville.montreal.qc.ca/evalweb for the procedure involved.

More information on the 2017 Budget is available on the Montréal website at ville.montreal.qc.ca/finances, or by accessing the new visualization tool Vue sur le budget at the following address: ville.montreal.qc.ca/vuesurlebudget.

When to pay your taxes

The **payment dates** for your 2017 annual tax account are:

- March 1, 2017;
- June 1, 2017.

Where and how to pay

Whatever your payment method, please allow a minimum of two working days for your payment to reach us. Please note that all payments must be made in Canadian currency.

Methods of payment

- Online
- At your financial institution
- By mail
- At points of service

For more information regarding the methods of payment, please consult the back of your municipal tax account.

Change of address

You may report a change of address by sending us an email or by phone. You may also visit a Montréal point of service.

Questions

For more information, please contact us:

On the Island of Montréal: **311**
Outside the Island of Montréal: **514-872-0311**
taxes@ville.montreal.qc.ca



Montréal offers taxpayers the opportunity to receive, manage and store their annual municipal tax accounts online by using the epost™ service.

epost™ is a trademark of the Canada Post Corporation.



ville.montreal.qc.ca

Ville de Montréal, Service des communications (12-16) 15579



Our constant commitment to putting Montréal's finances in order through tight control of spending has been apparent from our first 2014 Budget to the present one, for 2017. And these efforts have paid off, with Montréal in better financial shape now than when

we came to City Hall in 2013. By the same token, we have consistently backed development in line with the financial abilities of Montréal's taxpayers. That is why we have capped residential and non-residential tax increases at the inflation rate since 2014, while continuing to deliver quality services to our constituents—without limiting our ambitions in any way. Each day, our decisions and efforts are serving to lay the foundations for a Montréal with the grandeur and status of a modern, upstanding, high-performance, sustainable and innovative metropolis.

Denis Coderre
Mayor of Montréal

New property assessment roll

The Montréal new property assessment roll was tabled on September 14, 2016 and came into effect on January 1, 2017. This roll establishes the values used to calculate your property taxes.

Residential property values in the new roll have grown on average 6.2% and non-residential ones, 5.7%.

1 The **account number** refers to a property and it remains unchanged in case of a property transfer.




No property tax account is sent to a new owner when a property is transferred.

2 The **reference number** required for online payment changes from one year to the next. If the account is payable in two instalments, use the same reference number for both instalments. See the back of your tax account for more information.

3 The **access code** is required when subscribing to *Ville de Montréal – Municipal tax accounts* as an epostTM mailer.

4 The **adjusted taxable value** represents the tax base used each year to determine taxes. It represents the value of the unit on the property assessment roll, to which are applied the averaging measures.

This is an example of the averaging measures for a property assessed at \$447,000 in 2016 and at \$470,000 on the 2017-2019 assessment roll.

Example of the averaging measures on the 2017-2019 roll:	
	Value in 2017 \$447,000 + \$7,667 \$454,667
	Value in 2018 \$454,667 + \$7,666 \$462,333
	Value in 2019 \$462,333 + \$7,667 \$470,000

Your 2017 Tax Account

Montréal

Municipal Tax Account

Fiscal year 2017	Reference number - Online payment XXXXXXXX-XX-XX-XX	Account number XXXXXX-XX	Account total 3 825,56	Instalment payable 1 912,78
---------------------	--	-----------------------------	---------------------------	--------------------------------

PAYABLE IN TWO INSTALLMENTS : 2017-03-01 and 2017-06-01

JEAN UNTEL
123, CRESCENT
BOROUGH OF MONTRÉAL
QUÉBEC
H1H 1H1

Amount paid

Instalment due date
MARCH 1, 2017

Payable to Ville de Montréal

Please attach the top part to your payment. Do not fold or staple.

2

3

1

5

6

9

Montréal

Municipal Tax Account

Access code: XXXXX

Account number XXXXXX-XX	Reference number XXXXXXXX-XX-XX-XX	Fiscal year 2017	Taxation period Day Month Year 01 01 2017 to 31 12 2017	Billing date Day Month Year 14 01 2017
Debtor(s) of the account JEAN UNTEL		Property location 123, CRESCENT Borough BOROUGH OF MONTRÉAL		
<input type="checkbox"/> This account concerns the debtor(s) above and other co-debtors also entered as owners on the property assessment roll.		Taxable value(s) on December 31, 2016 447 000	Adjusted taxable value(s) for fiscal year 2017 <div>4</div> 454 667	Taxable value(s) on the 2017-2019 roll 470 000
Cadastral description XXXXXXX				

Breakdown of account (See the annex)	Tax base	Rate	Amount
VILLE DE MONTRÉAL			
GENERAL TAX	454 667	0,6609 /\$100	3 004,89
CATEGORY OF IMMOVABLE: RESIDUAL	454 667	0,0945 /\$100	429,66
SPECIAL TAX CONCERNING WATER SERVICE	454 667	0,0034 /\$100	15,46
SPECIAL TAX CONCERNING ROADS			
BOROUGH			
TAX CONCERNING SERVICES (BY LAW XXX XXX)	454 667	0,0440 /\$100	200,05
TAX CONCERNING CAPITAL EXPENDITURES	454 667	0,0386 /\$100	175,50

Online account
You may consult an image of your tax account under online services on the Montréal website ville.montreal.qc.ca.

Due date(s):	Day Month Year 1st: 01 03 2017	Amount 1 912,78	Day Month Year 2nd: 01 06 2017	Amount 1 912,78	Account total 3 825,56
--------------	-----------------------------------	--------------------	-----------------------------------	--------------------	---------------------------

Interest at the monthly rate of 0,8333% and a penalty at the monthly rate of 0,41% will be charged daily on any payment received after the due date.
This account must be paid in full, even if you contest an entry on the property assessment roll.

5 The **general property tax**, which is charged on property value, is used to finance the charges associated with Montréal local responsibilities as well as with quota shares paid by the city as regards urban agglomeration responsibilities.

6 The **special tax concerning water service** is used to finance expenditures and investments related to water services. This tax is charged on property value and is different from the flat-rate or meter-based water tax charged in some sectors.

7 The **special tax concerning roads** contributes to road maintenance as well as cash financing of capital assets in this area.

8 Other taxes can appear on your tax account, including occupancy of public domain, local improvement taxes and user fees for water service and residual materials collection.

9 The **boroughs** charge two types of taxes: a **tax concerning services** and a **tax concerning capital expenditures**. Each tax uses a single rate, regardless of the category of immovables, based on the by-laws in effect in each borough.

10 The **tax rates** vary according to the sector, category of immovables and fiscal year. As regards the general property tax and special tax concerning water service, two different rates apply to residential immovables, whether they have five units or less or six units or more.

11 The **amount** shown on each line is the result of multiplying the tax base by the applicable rate. For example, the general property tax is calculated as follows: \$454,667 (tax base) X \$0.6609 (rate) ÷ 100 = \$3,004.89.

Additional information for owners of non-residential or mixed-use immovables is available on the Montréal website at ville.montreal.qc.ca/finances.

These details are for information only and have no legal value.