

Tax Rates and User Fees¹**General property tax rates****Rates by property category**

Residential properties of five units or less	0,8589
Residential properties with six or more units	0,7051
Non-residential properties	3,5399
Vacant lots	1,7178

Water supply reserve**Special tax concerning water service**

Residential properties	0,0513
Non-residential properties ²	0,1780

Road improvement reserve**Special tax concerning roads**

Residential properties	0,0059
Non-residential properties	0,0346

Borough taxes

Tax concerning services (all immovables)	0,1699
Tax concerning capital expenditures (all immovables)	0,0296

User fees**Water**

Residential properties	Base rate of \$50 per unit for the first 255 m ³ , metered rate of \$0.371/m ³ up to 425 m ³ and \$0.406/m ³ for excess consumption.
Non-residential properties	Base rate of \$90 per business establishment for the first 255 m ³ , metered rate of \$0.371/m ³ up to 425 m ³ and \$0.406/m ³ for excess consumption.

Solid waste

Residential properties	Fixed fee of \$100 per unit.
Non-residential properties	Fixed fee of \$100 per business establishment.

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

² In 2009, for non-residential major water users, a metered rate of \$0.53/m³ is charged for consumption exceeding 100,000 m³.