

**Villeray—Saint-Michel—Parc-Extension****Tax Rates and User Fees<sup>1</sup>****General property tax rates****Rates by property category**

Residential properties of five units or less	1,0486
Residential properties with six or more units	1,1354
Non-residential properties	4,0051
Vacant lots	2,0972

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

Residential properties	0,0513
Non-residential properties <sup>2</sup>	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)	n.a.
Tax concerning capital expenditures (all immovables)	0,0264

**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 2009, for non-residential major water users, a metered rate of \$0.53/m<sup>3</sup> is charged for consumption exceeding 100,000 m<sup>3</sup>.