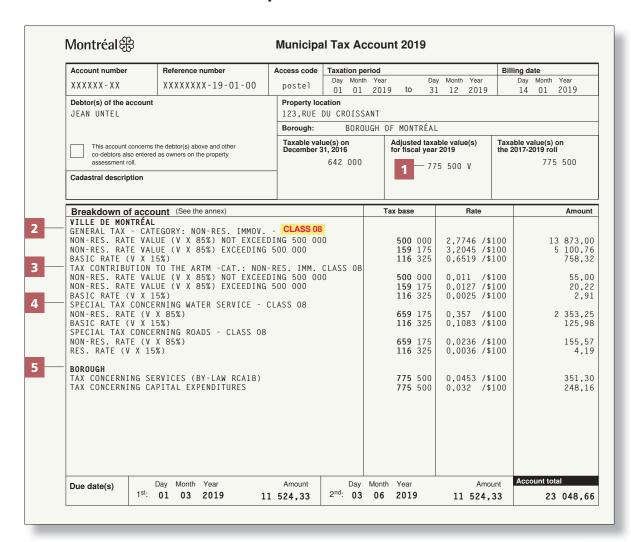
NON-RESIDENTIAL AND MIXED-USE IMMOVABLES*

Your tax account explained



The **class** defines the percentage of non-residential value of an immovable in relation to its total value, for taxation purposes.

Tax rates vary from one sector to another and from one fiscal year to the next.

Moreover, differ ent rates apply to residential immovables depending on the number of dwelling units they contain. For 5 units or less (residual category/basic rate), the rate is differ ent than for those with 6 units or more.

- **The adjusted taxable value (V)** is the total value of the immovable based on which taxes are applied. In this example, the adjusted taxable value is of: **\$775,500**.
- **2** General tax Non-residential immovable class 08

Non-residential portion: 85% of the value V (\$775,500) = \$659,175.

Differentiated rates are applied to this value:

- First value level lesser than or equal to \$500,000: **\$500,000** X \$2.7746/\$100 = \$13,873.00
- Value exceeding \$500,000: \$159,175 X \$3.2045/\$100 = \$5,100.76

Residential portion: **15% of the value V** (\$775,500) = \$116,325.

The basic rate (5 dwelling units or less) is applied to this value $116,325 \times 0.6519 / 100 = 758.32$.

Tax to finance the contribution to the Autorité régionale de transport métropolitain (ARTM) (calculated according to the same parameters as the general property tax)

Non-residential portion: 85% of the value V (\$775,500) **= \$659,175**.

Differentiated rates are applied to this value:

- First value level lesser than or equal to **\$500,000**: \$500,000 X \$0.0110/\$100 = \$55.00
- Value exceeding \$500,000: \$159,175 X \$0.0127/100 = \$20.22

Residential portion: 15% of the value V (\$775,500) = \$116,325.

The basic rate (5 dwelling units or less) is applied to this value $116,325 \times 0.0025 / 100 = 2.91$.

- For the **special tax concerning water service** and the **special tax concerning roads**, a rate is applied to the non-residential portion of the immovable (\$659,175 X non-residential rate) and a different rate is applied to the residential portion (\$116,325 X residential rate).
- For **borough taxes**, a single rate for all immovables is applied to the taxable value of \$775,500.

The distribution of taxes or rent adjustments must be made in accordance with the clauses stated in the rental agreements between owners and tenants. The Ville de Montréal may not formulate recommendations pertaining to tax or rent adjustments.



^{*} A mixed-use immovable contains a non-residential part and a residential one.