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Vacant storefronts in Montreal are a result of a combination of things. However the chief reason why the store fronts are empty is obviously because of the high taxes. When the city inflicts such high taxes they know that it is tenants who pay them and not the landlords. Ignoring this obvious fact, along with pretending they don't know they have the highest taxes in North America, results in empty store fronts more than all the other factors combined.

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