

Saint-Léonard

Tax Rates and User Fees¹

General property tax rates

Rates by property category

Residential properties of five units or less	0,9532
Residential properties with six or more units	0,9919
Non-residential properties	3,6285
Vacant lots	1,9064

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)	0,0103
Tax concerning capital expenditures (all immovables)	0,0359

User fees

Water

Residential properties	Fixed fee of \$45 per unit.
Non-residential properties	Fixed minimum of \$85 per business establishment for the first 318.2 m ³ and metered rate of \$0.267/m ³ for excess consumption.

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.