

Non-residential and mixed-use immovables

Calculating the non-residential portion of an account

Municipal Tax Account 2024

Account number XXXXXX-XX	Reference number XXXXXXXX-24-01-00	Access code XXXX	Taxation period Day Month Year au Day Month Year 01 01 2024 31 12 2024			Billing date Day Month Year 26 01 2024		
Debtor(s) of the account Jean UNTEL		Property location 123, DU CROISSANT						
<input type="checkbox"/> This account concerns the debtor(s) above and other co-debtors also entered as owners on the property assessment roll.		Borough: BOROUGH OF MONTRÉAL						
Cadastral description		Taxable value(s) on December 31, 2022 730 900	Adjusted taxable value(s) for fiscal year 2024 994 033 (V)			Taxable value(s) on the 2023-2025 roll 1 125 600		
Categories of Immovables		<input type="checkbox"/> Residual <input type="checkbox"/> Imm. 6 or more dwellings <input type="checkbox"/> CLASS 06 <input type="checkbox"/> Serviced vacant lots <input type="checkbox"/> Non-residential imm. <input checked="" type="checkbox"/> PERCENTAGE AT NON-RESID. RATE (V) X 40% PERCENTAGE AT BASIC RATE (V) X 60%						
Breakdown of account (See the appendix)		Tax base	Rate	Amount				
VILLE DE MONTRÉAL								
GENERAL TAX								
NON-RES. RATE FOR VALUE NOT EXCEEDING 900,000		397 613	2,1329 /100\$	8 480,69				
BASIC RATE		596 420	0,4977 /100\$	2 968,38				
TAX CONTRIBUTION TO THE ARTM								
NON-RES. RATE FOR VALUE NOT EXCEEDING 900,000		397 613	0,0335 /100\$	133,20				
BASIC RATE		596 420	0,0078 /100\$	46,52				
FORMER CITY DEBTS								
NON-RES. RATE FOR VALUE NOT EXCEEDING 900,000		397 613	0,0173 /100\$	68,79				
BASIC RATE		596 420	0,0064 /100\$	38,17				
SPECIAL TAX CONCERNING WATER SERVICE								
NON-RES. RATE, NOT SUBJECT TO BY-LAW 23-045		397 613	0,3285 /100\$	1 306,16				
BASIC RATE		596 420	0,0862 /100\$	514,11				
SPECIAL TAX CONCERNING ROADS								
NON RES. RATE		397 613	0,0187 /100\$	74,35				
BASIC RATE		596 420	0,0026 /100\$	15,51				
BOROUGH								
TAX CONCERNING SERVICES (BY-LAW XXXX)		994 033	0,13 /100\$	1 292,24				
TAX CONCERNING CAPITAL EXPENDITURES		994 033	0,0685 /100\$	680,91				

The adjusted taxable value (V)

Represents the total value of the immovable based on which taxes are calculated for 2024.

The class

Defines the percentage of non-residential value of an immovable in relation to its total value, for taxation purposes. In this example, it is a class 6 immovable, thus non-residential rates are applied on 40% of the taxable value of the immovable.

Non-residential portion

This example :

General tax: \$8,480.69	General tax*: _____
+	+
ARTM contribution: \$133.20	ARTM contribution*: _____
+	+
Former city debts: \$68.79\$	Former city debts*: _____
+	+
Water Service: \$1,306.16	Water Service: _____
+	+
Roads : \$74.35	Roads : _____
+	+
Borough: \$789.26	Borough: _____
representing 40% of (\$1,292.24 + \$680.91)	representing ____% of (_____ + _____)
=	=
Total: \$10,852.45	Total : _____

* If the value of the non-residential portion of your immovable is greater than \$900,000, a line titled NON RES. RATE ON PROPERTY VALUE EXCEEDING \$900,000 is included on your tax account. You must add the amount shown on that line to the one from the previous line in order to calculate the non residential portion.

Other taxes may appear on your tax account. Additional information is provided in the appendix attached to your tax account. Accounts are displayed on [Montréal.ca](https://monreal.ca).

This tool is provided for reference purposes only. The distribution of taxes or rent adjustments must be applied according to the clauses contained in the lease agreements between owners and tenants. The city may not make recommendations concerning tax or lease adjustments in this respect.