

Non-residential and mixed-use immovables

Calculating the non-residential portion of an account

Municipal Tax Account 2021

Account number XXXXXX-XX	Reference number XXXXXXXX -21-01-00	Access code	Taxation period						Billing date			
			Day	Month	Year	to	Day	Month	Year	Day	Month	Year
			01	01	2021		31	12	2021	23	02	2021
Debtor(s) of the account JEAN UNTEL		Property location 123, DU CROISSANT										
		Borough: BOROUGH OF MONTRÉAL										
<input type="checkbox"/> This account concerns the debtor(s) above and other co-debtors also entered as owners on the property assessment roll.		Taxable value(s) on December 31, 2019 2 117 800		Adjusted taxable value(s) for fiscal year 2021 2 428 400 (V)				Taxable value(s) on the 2020-2022 roll 2 583 700				
Cadastral description												
Categories of Immovables												
Residual <input type="checkbox"/> Imm. 6 or more dwellings <input type="checkbox"/>												
Served vacant lots <input type="checkbox"/> Non-residential imm. <input checked="" type="checkbox"/>												
		CLASS 06	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 750 000		750 000		2,4128 / \$100		+ { 18 096,00						
NON-RES. RATE FOR VALUE EXCEEDING 750 000		221 360		3,1015 / \$100		+ { 6 865,48						
BASIC RATE		1 457 040		0,6117 / \$100		8 912,71						
TAX CONTRIBUTION TO THE ARTM												
NON-RES. RATE FOR VALUE NOT EXCEEDING 750 000		750 000		0,0093 / \$100		+ { 69,75						
NON-RES. RATE FOR VALUE EXCEEDING 750 000		221 360		0,0120 / \$100		+ { 26,56						
BASIC RATE		1 457 040		0,0023 / \$100		33,51						
SPECIAL TAX CONCERNING WATER SERVICE												
NON-RES. RATE		971 360		0,3356 / \$100		3 259,88						
BASIC RATE		1 457 040		0,0998 / \$100		1 454,12						
SPECIAL TAX CONCERNING ROADS												
NON-RES. RATE		971 360		0,022 / \$100		213,69						
BASIC RATE		1 457 040		0,0033 / \$100		48,08						
BOROUGH												
TAX CONCERNING SERVICES (BY-LAW xxxx)		2 428 400		0,0610 / \$100		1 481,32						
TAX CONCERNING CAPITAL EXPENDITURES		2 428 400		0,0363 / \$100		881,50						

The adjusted taxable value (V)

Represents the total value of the immovable based on which taxes are calculated for 2021.

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:
24 961,48 \$

ARTM contribution:
96,31 \$

Water Service:
3 259,88 \$

Roads:
213,69 \$

Borough:
945,13 \$

representing 40% of
(1 481,32 \$ + 881,50 \$)

Total :
29 476,49 \$

Your account

General tax*:

ARTM contribution*:

Water Service:

Roads:

Borough:

representing ____% of
(_____ + _____)

Total :

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.

* If the value of the non-residential portion of your immovable is less than \$750,000, only the line NON-RESIDENTIAL RATE VALUE NOT EXCEEDING 750,000 in the figure applies.

Other taxes may appear on your tax account. Additional information is provided in the appendix attached to your tax account. Accounts are displayed on montreal.ca.