

# Saint-Léonard

## Tax Rates and User Fees<sup>1</sup>

### General property tax rates

#### Rates by property category

Residential properties of five units or less and unserviced vacant lots	0,5888
Residential properties with six or more units	0,5888
Non-residential properties, portion of value not exceeding \$750 000	2,3255
Non-residential properties, portion of value exceeding \$750 000	3,0143
Vacant lots	1,1776

### Special tax concerning ARTM

#### Rates by property category

Residential properties of five units or less	0,0023
Residential properties with six or more units	0,0023
Non-residential properties, portion of value not exceeding \$750 000	0,0093
Non-residential properties, portion of value exceeding \$750 000	0,0120
Vacant lots	0,0046

### Water financial reserve tax

#### Special tax concerning water service

Residential properties of five units or less and vacant lots	0,0998
Residential properties with six or more units	0,0998
Non-residential properties	0,2851

#### Water user fees

Residential properties	None.
Non-residential properties	Fixed minimum of \$85 per business establishment for the first 318 m <sup>3</sup> and metered rate of \$0.26708/m <sup>3</sup> for excess consumption. For non-residential major water users, a metered rate of \$0.58/m <sup>3</sup> is charged for consumption exceeding 100 000 m <sup>3</sup> .

### Road financial reserve tax

#### Special tax concerning roads

Residential properties	0,0033
Non-residential properties	0,0220

### Borough taxes

<b>Tax concerning services</b> (all immovables)	0,0820
<b>Tax concerning capital expenditures</b> (all immovables)	0,0558

### Solid waste user fees

Residential properties	None.
Non-residential properties	None.

<sup>1</sup> Unless otherwise specified, all rates are expressed in dollars per \$100 of assessed valuation.