

Non-residential and mixed-use immovables

Calculating the non-residential portion of an account

Municipal Tax Account 2022

Account number XXXXXX-XX	Reference number XXXXXXXX-22-01-00	Access code XXXXXX	Taxation period Day Month Year to Day Month Year 01 01 2022 to 31 12 2022		Billing date Day Month Year 26 01 2022
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, 2019 2,117,800	Adjusted taxable value(s) for fiscal year 2022 2,583,700 (V)	Taxable value(s) on the 2020-2022 roll 2,583,700	
Categories of Immovables Residual <input type="checkbox"/> Imm. 6 or more dwellings <input type="checkbox"/> Serviced 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 900,000		900,000	2.2705 /\$100	+ { 20,434.50	
NON-RES. RATE FOR VALUE EXCEEDING 900,000		133,480	2.9520 /\$100	3,940.33	
BASIC RATE		1,550,220	0.5712 /\$100	8,854.86	
TAX CONTRIBUTION TO THE ARTM					
NON-RES. RATE FOR VALUE NOT EXCEEDING 900,000		900,000	0.0090 /\$100	+ { 81.00	
NON-RES. RATE FOR VALUE EXCEEDING 900,000		133,480	0.0117 /\$100	15.62	
BASIC RATE		1,550,220	0.0023 /\$100	35.66	
FORMER CITY DEBTS					
NON-RES. RATE FOR VALUE NOT EXCEEDING 900,000		900,000	0.0851 /\$100	+ { 765.90	
NON-RES. RATE FOR VALUE EXCEEDING 900,000		133,480	0.1107 /\$100	147.76	
BASIC RATE		1,550,220	0.0281 /\$100	435.61	
SPECIAL TAX CONCERNING WATER SERVICE					
NON-RES. RATE		1,033,480	0.3323 /\$100	3,434.25	
BASIC RATE		1,550,220	0.0975 /\$100	1,511.46	
SPECIAL TAX CONCERNING ROADS					
NON-RES. RATE		1,033,480	0.0213 /\$100	220.13	
BASIC RATE		1,550,220	0.0032 /\$100	49.61	
BOROUGH					
TAX CONCERNING SERVICES (BY-LAW xxxx)		2,583,700	0.0398 /\$100	1,028.31	
TAX CONCERNING CAPITAL EXPENDITURES		2,583,700	0.0065 /\$100	167.94	

The adjusted taxable value (V)

Represents the total value of the immovable based on which taxes are calculated for 2022.

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: \$24,374.83	General tax*: _____ + _____
ARTM contribution: \$96.62	ARTM contribution*: _____ + _____
Former city debts: \$913.66	Former city debts: _____ + _____
Water Service: \$3,434.25	Water Service: _____ + _____
Roads: \$220.13	Roads: _____
Borough: \$478.50	Borough: _____
representing 40% of (\$1,028.31 + \$167.94)	representing _____% of (_____ + _____)
Total: \$29,517.99	Total: _____

* If the value of the non-residential portion of your immovable is less than or equal to \$900,000, only the line NON-RESIDENTIAL RATE VALUE NOT EXCEEDING \$900,000 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.

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.

