

1 Identification

The **account number** is specific to a single property and it remains unchanged in case of a property transfer.

The **reference number** is required for online payments.

The **access code** is required to check your tax account balance at montreal.ca.

2 Taxable value

In order to limit the impact of the 2020-2022 property assessment roll, Montréal has adopted several measures, including averaging over three years the variations between property values of the current roll and the previous one.



Example of the averaging measure

Value on previous roll: \$413,000 } Total variation: \$62,000
 Value on 2020-2021-2022 roll: \$475,000 } Annual variation: \$20,667

Taxable value for 2020	Taxable value for 2021	Taxable value for 2022
\$413,000	\$433,667	\$454,333
+ \$20,667	+ \$20,666	+ \$20,667
\$433,667	\$454,333	\$475,000

The adjusted taxable value of your property used to calculate your taxes represents your property value, combined with the measure for averaging the variation.

Your 2021 tax account

Municipal Tax Account 2021

1	Account number XXXXXX-XX	Reference number XXXXXXXX-21-01-00	Access code XXXXX	Taxation period Day Month Year to Day Month Year 01 01 2021 to 31 12 2021			Billing date Day Month Year 23 02 2021				
	Debtor(s) of the account JEAN UNTEL			Property location 123, RUE 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 413 000	Adjusted taxable value(s) for fiscal year 2021 454 333	2					Taxable value(s) on the 2020-2022 roll 475 000	
Cadastral description XXXXXXX			Categories of immovables Residual <input checked="" type="checkbox"/> Imm. 6 or more dwellings <input type="checkbox"/> Serviced vacant lots <input type="checkbox"/> Non-residential Imm. <input type="checkbox"/>								
Breakdown of account (See the appendix)			Tax base	Rate	4					Amount	
VILLE DE MONTRÉAL			GENERAL TAX - BASIC RATE	454 333	0,6117 /\$100						2 779,15
			TAX CONTRIBUTION TO THE ARTM	454 333	0,0023 /\$100						10,45
			SPECIAL TAX CONCERNING WATER SERVICE	454 333	0,0998 /\$100						453,42
			SPECIAL TAX CONCERNING ROADS	454 333	0,0033 /\$100						14,99
BOROUGH			TAX CONCERNING SERVICES (BY-LAW XXX XXXX)	454 333	0,0436 /\$100						198,09
			TAX CONCERNING CAPITAL EXPENDITURES	454 333	0,0427 /\$100						194,00
Due date(s)			Day Month Year	Amount	Day Month Year	Amount	Account total				
1st: 01 06 2021			1 825,05	2nd: 01 09 2021	1 825,05	3 650,10					

Interest at the monthly rate of 0.75% and a penalty at the monthly rate of 0.41% will be charged daily on any payment received after the due date.
This account must be paid in full, even if you contest an entry on the property assessment roll.



3 Your taxes

Your tax account includes:

- The general property tax used to fund city expenditures
- Part of the contribution paid to the Autorité régionale de transport métropolitain (ARTM)
- Specific taxes used to fund expenditures related to the city's water and road systems
- Taxes imposed by boroughs

Special considerations apply to non-residential immovables, including mixed-use immovables. Additional information is available at montreal.ca.

4 Your tax account variation

For the year 2021, city council has chosen to freeze the taxes under its jurisdiction, so as not to add to the tax burden borne by property owners.

However, your tax account may increase or decrease due to various factors. For instance, it may change due to a variation in your property value as compared to the evolution of other property values on city territory, or as a result of decisions made by your borough.

The city as part of your daily life

Montréal provides the following local services to assist you in your daily life:

- Water
- Snow removal
- Public safety
- Urban network
- Public transportation
- Selective waste collection
- Recreation and culture

Stay tuned:

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 @MTL_Ville