

What accounts for the change in your municipal taxes compared to 2019?

Other than the tax increase in the 2020 budget, changes in your tax account may be due to one or more of the following factors:

Impact of the assessment roll

Following the coming into effect of the new assessment roll on January 1, 2018, tax rates were adjusted according to the average change for each category (see categories on back). If the value of your property increased by more than the average for your category, your tax increase will be greater. Otherwise, your tax increase will be less. In either case, forward averaging will mitigate the impact, as explained below.

Explanation of forward averaging

On October 20, 2017, as prescribed by legislation, Ville de Gatineau tabled the triennial real estate assessment roll for 2018, 2019 and 2020. However, to mitigate the new assessment roll's financial impact, the Municipal Council exercised the provisions of the Act respecting Municipal Taxation for averaging over three years a variation between two rolls, in this case 2015-2017 and 2018-2020. For the first year, 2018, the taxable value corresponded to the value recorded in 2017, with the addition or deduction, as applicable, of one-third of the variation. One-third of the variation was again added to or deducted from the previous value in the second year, 2019, as well as in the third year, 2020. Thus, the taxable assessment for the third year corresponds to the value recorded on the assessment roll.

In the following example, forward averaging reduces by \$96 over three years the increase in taxes resulting from the coming into force of the assessment roll compared to what would have happened without the measure.

Example of a \$250,000 property whose value increases to \$257,500, i.e. a 3% increase, compared to the -0.5% average for the residential category.

	Year	2017	2018	2019	2020	Total (2018, 2019 and 2020)
Without forward averaging	Roll assessment	\$250,000	\$257,500	\$257,500	\$257,500	
	Tax rate per \$1,000	\$10.74	\$10.80	\$10.80	\$10.80	
	Tax account	\$2,685	\$2,781	\$2,781	\$2,781	\$8,343
With forward averaging	Forward averaged taxable assessment	\$250,000	\$252,500	\$255,000	\$257,500	
	Tax rate per \$1,000	\$10.74	\$10.76	\$10.78	\$10.80	
	Tax account	\$2,685	\$2,717	\$2,749	\$2,781	\$8,247
	Impact of forward averaging		-\$64	-\$32	–	-\$96

The tax rates used are only to illustrate forward averaging.

Local improvement tax

This tax is applied to affected taxpayers to fund municipal works or services, and may be added, changed or terminated in 2020.

Harmonization

Since 2002, under the *Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais*, Gatineau has been applying the principle of tax harmonization, which involves amortizing the gap between the tax burden on December 31, 2001 and the one established for the first year of the merger (2002), over a maximum 20-year period. This provision only applies to certain non-residential properties.

Useful tools:

Budget perspective citoyenne

Consult the *Budget perspective citoyenne* on the city of Gatineau's web site to familiarize yourself with the property assessment roll and the financial impact of municipal services on your tax account.

gatineau.ca/budgetperspectivecitoyenne

Check the "Important message" on your tax account for all sorts of useful information.

- Upcoming invoices coming due shortly
- Any credit balance
- Details on pre-authorized withdrawals
- Potential grant for seniors from the Government of Quebec
- Other useful information

IMPORTANT MESSAGE
UPCOMING INVOICES ALREADY
ISSUED TO BE PAID

Invoice #	Due date	(\$ Amount)
2512353	February 15 2020	500.00
2512354	February 15 2020	912.33
2512355	February 15 2020	676.71
2512353	May 15 2020	500.00

Your status of account indicates a credit of \$824.73.

A sum of \$207.63 will be debited on the 27th day of each month beginning on 2020/01/27 including a sum of \$8.64 on 2020/02/03.

Have you thought about signing up for Epost?

TAX ACCOUNT
MUNICIPAL TAX ACCOUNT
[Detailed tax account breakdown showing various categories and amounts]

Contact us

About your municipal taxes
Service des finances, 819-243-2400
finances@gatineau.ca

**About your property assessment
or for an address change**
Service d'évaluation, 819-243-5594
evaluation@gatineau.ca



Service des communications, 2019

Explanation of your Municipal Tax Account

2020

Payment
due dates

February 3 | June 30

Municipal taxes are payable in two instalments if the total comes to at least \$300. You will not receive any further notice for payment of your second instalment due on June 30, 2020.



2020



Grant for seniors

The Government of Quebec offers a grant for seniors to help offset a part of the higher municipal residential taxes brought about by the significant increase in the value of their residence due to the January 1, 2018 assessment roll.

If the value of your property increased by more than 6.57%¹, Ville de Gatineau has calculated your potential grant. The information can be found on your 2020 tax account under “Important Message”. All you have to do is check whether you meet the other eligibility criteria set by Revenu Québec.

Information

Revenu Québec at 1-800-267-6299 or revenuquebec.ca.

¹Percentage established under the rules of the Government of Quebec.

Let us know if you no longer have a swimming pool!

If you have been taxed for a swimming pool you no longer have, please fill out the Certification of Pool Removal form at gatineau.ca/taxes, and return it to the Service des finances before July 1, 2020 to receive a \$45 credit. That form is also available at municipal service centres.

Payment of the balance owing on the local improvement tax

Gatineau taxpayers who are subject to a local improvement tax may pay their balance owed in a single payment at any time. For additional information, please contact Service des finances.

Tax rate according to immovable category

All units on the assessment roll are subject to the general property tax. The Act respecting Municipal Taxation allows Quebec municipalities to set, for a given fiscal year, several general property taxes based on the categories to which the assessment units belong.

Categories of immovables

The category to which your unit belongs is listed on the back of your municipal tax account.

Category	Rate (per \$1,000 of assessment)
Non-residential immovables	\$23,117
Industrial immovables	\$23,117
Immovables consisting of six or more dwellings	\$7,433
Serviced vacant land	\$15,691
Agricultural immovables	\$4,675
Residual (residential and other)	\$7,433

This year, I am paying online. It's handy and fast!



Payment methods

Check the back of the instalment stubs at the bottom of your municipal tax account or go to gatineau.ca.


gatineau.ca

Characteristics concerning industrial and non-residential immovables

Industrial immovables

A class is determined according to the proportion of the surface area of the industrial premises in relation to the total non-residential surface area of the assessment unit. The class is indicated on the back of your municipal tax account.

Class	Industrial surface area as a percentage of the non-residential surface area	Industrial immovables tax rate	Non-residential immovables tax rate
1I	Less than 25%	–	100%
2I	25% or more, and less than 75%	50%	50%
3I	75% or more	100%	–
4I	100%	100%	–

Example:

A 100% non-residential immovable with industrial premises representing 30% of the non-residential surface area falls into class 2I – industrial immovables.

The general property tax rate is calculated as follows:

Tax rate for industrial immovables x 50% + tax rate for non-residential immovables x 50%.

Non-residential immovables

A class is determined according to the non-residential taxable value of the unit as a percentage of the total taxable value. The class is indicated on the back of the municipal tax account.

Class	Value of the non-residential portion as a percentage of the total value of the unit	Percentage of the rate specific to the non-residential immovables category	Percentage of the residual rate or the rate for immovables consisting of six or more dwellings
1A	Less than 0.5%	0.1%	99.9%
1B	0.5% or more, and less than 1%	0.5%	99.5%
1C	1% or more, and less than 2%	1%	99%
2	2% or more, and less than 4%	3%	97%
3	4% or more, and less than 8%	6%	94%
4	8% or more, and less than 15%	12%	88%
5	15% or more, and less than 30%	22%	78%
6	30% or more, and less than 50%	40%	60%
7	50% or more, and less than 70%	60%	40%
8	70% or more, and less than 95%	85%	15%
9	95% or more and less than 100%	100%	–
10	100%	100%	–

Example:

A building assessed at \$500,000 with six units assessed at \$400,000 and commercial premises assessed at \$100,000 is considered 20% non-residential (\$100,000/\$500,000), and therefore falls into class 5.

The general property tax rate is calculated as follows:

Non-residential immovables tax rate x 22% + tax rate for immovables consisting of six or more dwellings x 78%.