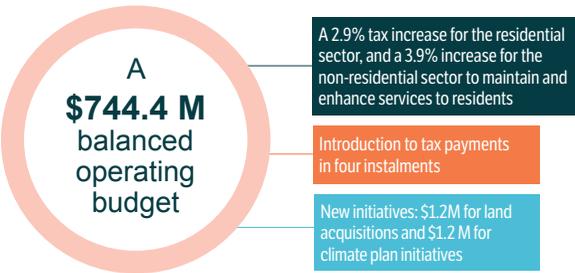
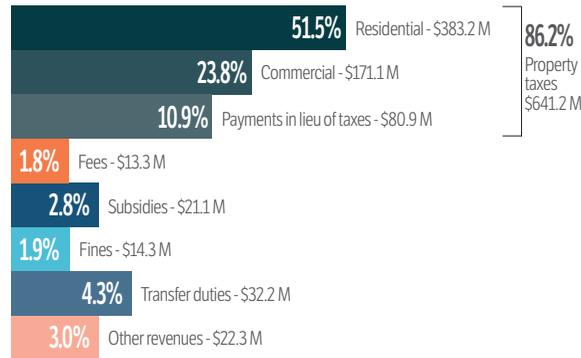


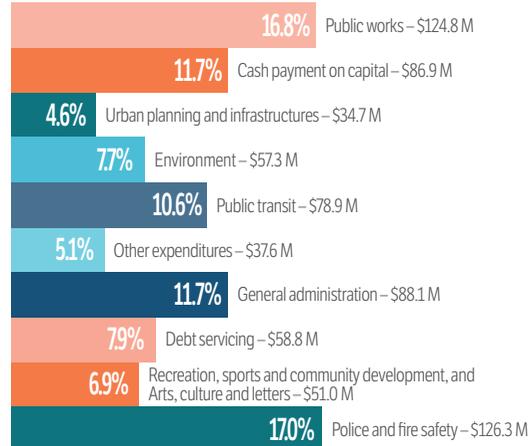
2023 Budget Summary



Summary of revenues



Summary of expenditures by activity sector



For additional information about the 2023 budget, go to gatineau.ca/budget.

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.

Classe	Superficie de la partie industrielle par rapport à la superficie non résidentielle	Taux de la taxe sur les immeubles industriels	Taux de la taxe sur les immeubles non résidentiels
1I	Moins de 25%	-	100%
2I	25% ou plus et moins de 75%	50%	50%
3I	75% ou plus	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%.

Explanation of your Municipal Tax Account – 2023 Budget

Now payable in 4 instalments*



*If the total is equal to or more than \$300. Otherwise payable in full on March 15.



NEW

Switch to electronic billing on the citizen portal!
To set up your account, go to gatineau.ca/portailcitoyen.



What accounts for the change in your municipal taxes compared to 2022?

Other than the tax increase in the 2023 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, 2021, 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 November 20, 2020, as prescribed by legislation, Ville de Gatineau tabled the triennial real estate assessment roll for 2021, 2022 and 2023. 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 2018-2020 and 2021-2023. For the first year, 2021, the taxable value corresponds to the value recorded in 2020, with the addition or deduction, as applicable, of one-third of the variation. One-third of the variation will again be added to or deducted from the previous value in the second year, 2022, as well as in the third year, 2023. Thus, the taxable assessment for the third year will correspond to the value recorded on the assessment roll.

In the following example, forward averaging reduces by \$150 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 \$260,000 property whose value increases to \$290,000, i.e. a 12% increase, compared to the 6% average for the residential category.

	Year	2020	2021	2022	2023	Total (2021, 2022 and 2023)
Without forward averaging	Roll assessment	\$260,000	\$290,000	\$290,000	\$290,000	
	Tax rate per \$1,000	\$11.66	\$11.00	\$11.00	\$11.00	
	Tax account	\$3,032	\$3,190	\$3,190	\$3,190	\$9,570
With forward averaging	Forward averaged taxable assessment	\$260,000	\$270,000	\$280,000	\$290,000	
	Tax rate per \$1,000	\$10.66	\$11.44	\$11.22	\$11.00	
	Tax account	\$3,032	\$3,090	\$3,140	\$3,190	\$9,420
	Impact of forward averaging		-\$100	-\$50	\$0,00	-\$150

The tax rates used are only to illustrate forward averaging.

Local improvement tax

This tax is applied to affected taxpayers to fund infrastructure projects, and may be added, changed or terminated in 2023.

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 23-year period. This provision only applies to certain non-residential properties.

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, 2021 assessment roll. If the value of your property increased by more than 13.44%¹, Ville de Gatineau has calculated your potential grant. The information can be found on your 2023 tax account under "Important Message". All you have to do is check whether you meet the other eligibility criteria set by Revenu Québec.

Information

revenuquebec.ca or
1-800-267-6299

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

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	\$25.540
Industrial immovables	\$25.540
Immovables consisting of six or more dwellings	\$7.718
Serviced vacant land	\$16.119
Agricultural immovables	\$4.801
Forestry immovables	\$4.801
Residual (residential and other)	\$7.634

Useful tool: Budget perspective citoyenne

Consult the Budget perspective citoyenne on the city of Gatineau website to familiarize yourself with the property assessment roll and the 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
- Other useful information

EXAMPLE

MESSAGES

Payments received after the date of 2022/12/08 were not considered.

Have you thought about signing up for electronic payments?

Municipal tax account

The screenshot shows a 'Municipal Tax Account' page with a table of taxes and a message box. A red circle highlights the 'Important Message' section in the message box.

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

