

EXPLANATION OF YOUR MUNICIPAL TAX ACCOUNT

What are the reasons for the variations in your municipal taxes compared to 2024?

The variations in your municipal taxes are due to one or more the following factors:

1. Tax increases

3.18% and 4.18% tax increases for the residential and non-residential sectors, respectively, to maintain services to the public. In addition, a \$18.17 increase in the fee for residual materials.

2. Impact of the assessment roll

Following the coming into effect of the new assessment roll on January 1, 2024, tax rates were adjusted based on the average variation in each category (see section on Tax rate according to building category)¹. The more the value of your property increased compared to the average value for your category, the greater your tax increase. Conversely, with a lower increase in your property value, your tax increase will be less, or your taxes may even fall. However, the effect of averaging will mitigate the impact.

3. Local improvement tax

This tax, which applies to specific taxpayers, is used to finance infrastructure works. In 2025 it may be added, adjusted or discontinued.

¹ For the residual category, tax rates are adjusted according to fluctuations in the neighborhood unit.

Explanation of the averaging of the value on the roll

On October 24, 2023, as required by law, Gatineau tabled the three-year property assessment roll for 2024, 2025 and 2026.

In order to mitigate any major impact of the coming into effect of the new assessment roll, the Act respecting municipal taxation allows municipalities to average over three years variations in assessments between the 2021-2023 roll and the 2024-2026 roll, which the Municipal Council did. The effect of the averaging is equivalent to Gatineau tabling a roll every year.

In 2025, the taxable value corresponds to the value in the 2023 roll, increased or reduced by one-third of the variation as the case may be. In 2026, the previous value will again be increased or reduced by one-third of the variation. Thus, the taxable assessment in 2026 will correspond to the value on the assessment roll.

In the following example, averaging reduces by \$336 over three years the increase in taxes attributable to the impact of the assessment roll compared to what would have been the case without the averaging measure.

Example of a \$250,000 property whose value increases to \$467,250, that is to say an 86.9% increase compared to the average of 71.9% for the residential category.

| Year | 2023 | 2024 | 2025 | 2026 | Total (2024, 2025 and 2026) |
|-----------------------------|-----------|-----------|-----------|-----------|-----------------------------------|
| Without averaging | | | | | |
| Assessment on the roll | \$250,000 | \$467,250 | \$467,250 | \$467,250 | |
| Tax rate / \$1,000 | \$11.721 | \$6.993 | \$6.993 | \$6.993 | |
| Tax bill | \$2,930 | \$3,267 | \$3,267 | \$3,267 | \$9,801 |
| With averaging | | | | | |
| Averaged taxable assessment | \$250,000 | \$322,400 | \$394,834 | \$467,250 | |
| Tax rate / \$1,000 | \$11.721 | \$9.439 | \$7.991 | \$6.993 | |
| Tax bill | \$2,930 | \$3,043 | \$3,155 | \$3,267 | \$9,465 |
| Impact of averaging | | -\$224 | -\$112 | 0 | -\$336 |

The tax rates used are only to illustrate forward averaging.

Grant to offset a municipal tax increase

If you are 65 years of age or over on December 31, 2024 and you meet the conditions entitling you to the grant for seniors to offset a municipal tax increase, use the enclosed information to fill out the Revenu Québec form on the grant for seniors to offset a municipal tax increase (TP-1029.TM), and include it with your 2024 tax return.

Information: Revenu Québec
1-800-267-6299 | revenuquebec.ca.

Tax rate according to building category

Every building on the assessment roll is subject to the general property tax. Quebec's Act respecting municipal taxation enables municipalities to set, for a given fiscal year, different general property tax rates based on the category to which the assessment unit belongs.

Building category

The category to which your building belongs is indicated on your assessment notice.

| Category | Rate ¹ (per \$1,000 assessed) |
|----------------------------------|---|
| Non-residential building | \$28,390 |
| Industrial building | \$28,390 |
| Serviced vacant lot | \$24,048 |
| Agricultural building | \$5,347 |
| Forest building | \$5,347 |
| Residual (residential and other) | Rate per neighbourhood ² |
| Building with six or more units | \$7,644 |

¹ Including \$0.616 per \$1,000 assessment to the dedicated infrastructure fund.

² A neighbourhood unit is a series of neighbouring properties, in a similar environment, with comparable characteristics.



Consult the **Où vont mes taxes?** tool to learn more about the assessment roll and the impact of municipal services on your tax bill.

gatineau.ca/ouvontmestaxes



To switch to electronic billing, go to
gatineau.ca/portailcitoyen



For additional information about the **2025 budget**, go to
gatineau.ca/budget



PAYMENT METHOD

1 Online or by phone with your financial institution

2 By enrolling in the City of Gatineau's automatic payment program

3 At the counter or ATM of most caisses populaires, chartered banks, or savings banks

4 At the service centre counters, according to each centre's predetermined schedule (with a taxable fee of \$3 per transaction)

5 By sending cheques to the following mailing address, accompanied by the payment stubs:

Ville de Gatineau
P.O. Box 757, Station Hull
Gatineau, Quebec, J8P 6J3

CONTACT US

About your municipal taxes

Service des finances
☎ 819-243-2400
✉ finances@gatineau.ca

About your property assessment or for a change of address

Service de l'évaluation
☎ 819-243-5594
✉ evaluation@gatineau.ca