

EXPLANATION OF YOUR MUNICIPAL TAX ACCOUNT

What are the reasons for the variations in your municipal taxes compared to 2023?

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

1. Tax increases

2.9% and 3.9% tax increases for the residential and non-residential sectors, respectively, to maintain services to the public. In addition, a \$6.59 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). 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 2024 it may be added, adjusted or discontinued.

4. Harmonization

Since 2002, under *An 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. This involves the amortization of the difference in the fiscal burden at December 31, 2001 and that established for the first year of the 2002 merger, over a maximum of 23 years. This provision only applies to certain non-residential properties.

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 2024, 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 2025, the previous value will again be increased or reduced by one-third of the variation. The same in 2026. 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 for seniors

The grant for seniors to offset a municipal tax increase is offered by the Government of Quebec to partly compensate for the increase in municipal taxes following a significant increase in the value of your home.

If the value of your property increased by more than 80.83%¹, Gatineau calculates your potential grant. The information appears on your 2024 tax account as an important message. You simply have to check whether you meet the other eligibility criteria set by Revenu Québec.

Information: Revenu Québec

1-800-267-6299 | revenuquebec.ca.

¹Percentage based on rules set by the Government of Quebec

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 ² (per \$1,000 assessed)
Non-residential building	\$26,798
Industrial building	\$26,798
Serviced vacant lot	\$18,931
Agricultural building	\$5,302
Forest building	\$5,302
Residual (residential and other)	Rate per neighborhood ³
Building with six or more units	\$7,637

²Including \$0.714 per \$1,000 assessment to the dedicated infrastructure fund.

³A neighbourhood 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 2024 budget, go to

gatineau.ca/budget



CONTACT US

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About your property assessment or for a change of address

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