



# Municipality of Saint-Armand

## ***Comparison of the residential taxation cost according to the average adjusted value for 2009 and 2010***

The new assessment roll in effect January 1, 2010 shows an average increase of 16,29 % in comparison with 2009. Faced with this staggering increase and for the sake of keeping a balanced budget, the municipal Council revised downwards the general taxation rate of almost 10 cents, meaning a decrease of 13,08 % for 2010. For that purpose, here's a comparison of the taxation cost for the adjusted average value of a residence:

### Residence **WITHOUT** aqueduct and sewage services

	<u>2009</u>	<u>2010</u>	
Average adjusted value:	111 696 \$	129 897 \$	
General taxation rate:	<b>0,7100 \$ / 100 \$</b>	<b>0,6171 \$ / 100 \$</b>	<b>-13,08 %</b>
Recycling/Garbage:	160 \$	160 \$	
Total of taxes:	<u>953,04 \$</u>	<u>961,59 \$</u>	<b>+8,55 \$</b>

**NOTE:** An actual increase of barely 0,9 % of the total bill.

### Residence **WITH** aqueduct and sewage services

	<u>2009</u>	<u>2010</u>	
Average adjusted value:	111 696 \$	129 897 \$	
General taxation rate:	<b>0,7100 \$ / 100 \$</b>	<b>0,6171 \$ / 100 \$</b>	<b>-13,08 %</b>
Recycling/Garbage:	160 \$	160 \$	
Aqueduct services :	<b>150 \$</b>	<b>100 \$</b>	<b>- 50 \$</b>
Sewage services:	200 \$	200 \$	
Loan by-law (water & sewage):	350 \$	350 \$	
Total of taxes:	<u>1 653,04 \$</u>	<u>1 611,59 \$</u>	<b>-41,45 \$</b>

**NOTE:** An actual decrease of 2,43 % of the total bill. The cost of aqueduct services has been revised downwards in order to show the real cost of the services.

### Calculating the adjusted average

These very simple calculations allow to adjust the « standard » average using two additional statistical figures, the median and the mode. Here is an example:

With the following 13 figures:

1  
2  
2  
2  
2  
2  
3  
3  
3  
3  
4  
5  
6

TOTAL : 38

Average: 2,92

Median: 3

Mode: 2

TOTAL : 7,92

38 divided by 13

the 7th element of the list, the one in the middle

the most frequent value, in this case 5 times

Adjusted average: 2,64

7,92 (average, median & mode) divided by 3

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According to the figures received for Saint-Armand:

	<b>2009</b>	<b>2010</b>	<b>Difference</b>
Average:	114 537	134 892	+17,77 %
Median:	99 550	120 500	+21,04 %
Mode:	121 000	134 300	+10,99 %
Adjusted average:	111 696	129 897	+16,29 %