TOWN OF PORTUGAL COVE-ST. PHILIP'S 2027 TAX STRUCTURE & SCHEDULE OF FEES

2027 Budget adopted at the Public Council meeting held November 25, 2026, in the amount of $18,286,065.

IMPORTANT NOTICE: ALL FEES ARE NON-REFUNDABLE INCLUDING DEVELOPMENT APPLICATION PROCESSING & PERMIT FEES (exception is deposits).

PROPERTY TAX

0.63% of Assessed Value for all Property …….. Minimum $20.00

DUE DATE: All invoices are due and payable as of March 31, 2027.

DISCOUNTS:

(1) Residential Property owners in receipt of the **Guaranteed Income Supplement (GIS)** may be eligible for a 20% Property Tax reduction on the Property Tax portion of the invoice for their principal place of residence in the Town of Portugal Cove-St. Philip's.

(2) Low-Income Property Tax Reduction Program for property owners with a single net income under $30,000 or combined family net income under $52,484 for all members of the household over 18 years of age, may be eligible for 20% Tax reduction on the property tax portion of the invoice for their principal place of residence in the Town of Portugal Cove-St. Philip's.

Note: A competed application with attached proof, acceptable to the town, for either discount, is required. Applications must be submitted annually. Residents can only apply for one discount.

INTEREST FREE PAYMENT PLAN (For payment in full):
Credit Card - 8 equal monthly payments (January to August), or
Pre-Authorized Debit Agreement - 12 equal monthly payments (January to December).
Note: Returned payments will cancel this interest free option and interest will be charged retroactively.

PAYMENT OPTIONS: Cash, Cheque, Debit, MasterCard, Visa, Telephone, and Online banking accepted.

INTEREST: Charged at the rate of 1% per month simple interest on the unpaid balance of all outstanding invoices at the end of each month commencing April 2027 (retroactive to January 2027). Exception: Interest not applicable to 2027 invoices paid by the due date or having interest free plans in place.

BUSINESS TAX

FOR BUSINESS TAX BASED ON ASSESSMENT: …… Minimum $250.00
0.81% of Assessment for General Business
includes all categories except the following and their applicable rates:

Farms	0.15%
Daycare & Bed & Breakfasts	0.51%
Nursing/Retirement Homes	0.81%
Non-Profit Organizations	0.00%
Professional Services	1.21%
Medical/Dental/Pharmacy	1.21%
Bank/Financial Institutions	4.50%

BUSINESS TAX BASED ON GROSS REVENUE: …… Minimum $250.00

No Fixed Place of Business	1% of Gross Annual Revenue
Home Based	0. 6% of Gross Annual Revenue

UTILITIES AND CABLE TELEVISION: …… 2.5% of Gross Revenue
as per Taxation of Utilities and Cable Televisions Companies Act

WATER & SEWER FEES

RESIDENTIAL WATER/SEWER FEES:

Water Only	$500.00 Yearly Per Unit
Sewer Only	$285.00 Yearly Per Unit
Water & Sewer	$785.00 Yearly Per Unit

COMMERCIAL WATER/SEWER FEES:

Water Only	$535.00 Yearly Per Unit
Sewer Only	$405.00 Yearly Per Unit
Water & Sewer	$940.00 Yearly Per Unit
Fish Plant Water & Sewer	$200.00 Per Month
Ferry Water Fill Up	$18,810.00 Per Year
Schools	$15.00 Yearly Per Student

VACANT LAND WATER/SEWER FEES:

Water Only	$275.00 Yearly Per Unit
Sewer Only	$225.00 Yearly Per Unit
Water & Sewer Only	$500.00 Yearly Per Unit

Water & Sewer turn on or turn off, as per resident's request	$50.00
Water & Sewer turn on or turn off, as per resident's request (after hours)	$110.00

WATER, SANITARY SEWER, STORM CONNECTION FEES

CONNECTION FEE TO EXISTING SERVICES:

For buildings and vacant lots where service stub is existing	$1,750.00 each service
For buildings and vacant lots where service stub is not pre-existing	$1,750.00 each service

CONNECTION FEE UNDER CAPITAL WORKS SERVICING PROJECTS:
For each service stub installed up to property line:

Permit to connect water to an existing building at time of project	No charge
Permit to connect sewer to an existing building at time of project	$1,750.00
For approved vacant lot at time of project for future development and hookup (where the contractor installs the laterals)	Cost Recovery

TRANSFER FEE: To permit the transfer of each service from an existing connected building to a newly constructed building at same civic address …… $350.00 each service

NOTE: In all cases the cost of extending the service line from the main or the service stub to the building is the responsibility of the owner.

DOG LICENSE FEES

License (Mandatory)	No Charge
First Pickup	Cost Recovery
Second Pickup	Cost Recovery
Third and Subsequent Pickup	Cost Recovery
Euthanasia Fee & Related Fees	Cost Recovery

PLANNING AND DEVELOPMENT FEES

The cost of other permits requested and not listed will be determined at the time of approval by Portugal Cove-St. Philip's Town Council.

RESIDENTIAL DEVELOPMENT FEES:

Application Processing Fee Per Lot	$50.00
Accessory Buildings* (new/extension, 50 Sq.M & under)	$100.00
Accessory Buildings (new/extension, over 50 Sq.M.)	$2.00 Per Sq.M.
Dwellings/Extension (over 10 Sq.M.)	$3.00 Per Sq.M.
Dwelling Renovations (structural changes)	0.9% of Materials Value or $100.00 min.
New Residential Business Application Fee*	$100.00
Occupancy Permit Deposit	$250.00
Occupancy Permit Fee	$250.00
Request for Extension of Permit	$50.00
Residential Extensions* (under 10 Sq.M.)	$50.00
Subsidiary Apartment/Garden Suites	$2.00 Per Sq.M.

* Combined processing & permit fees

COMMERCIAL DEVELOPMENT FEES:

Application Processing Fee Per Lot	$100.00
Application Processing Fee New Commercial Business*	$200.00
Commercial Buildings/Accessory Buildings/Extensions	$4.00 Per Sq.M.
Dwelling Renovations (structural changes)	0.9% of Materials Value or $100.00 min.
Commercial Agriculture Building	$3.00 Per Sq.M.
Accessory Buildings for Commercial Agriculture Development	$3.00 Per Sq.M.
Commercial Agriculture Greenhouse	$1.00 Per Sq.M.
Mobile Vendors/Direct Sellers Permit Per Year	$50.00
Occupancy Permit Deposit	$250.00
Occupancy Permit Fee	$250.00
Request for Extension of Permit	$100.00

* Combined processing & permit fees

ASSESSMENT FEES for ALL Residential and Commercial development

Recreation Assessment Fee	$1,000.00
Infrastructure Improvement Assessment Fee	$1,000.00

Notes:
(1) For all Subdivision building lot approvals, this fee is to be paid prior to the issuance of a Development Permit' for the subdivision. For all other building lot approvals, this fee is to be paid prior to the issuance of a 'Building Permit.
(2) For development with a multi-unit building(s) on one parcel, this fee is to be paid prior to the issuance of a "Building Permit" per unit.

SUBDIVISIONS (RESIDENTIAL & COMMERCIAL):
Planned layouts/concept plans are required with development applications for:
(a) new subdivisions/cul-de sacs with road construction, and
(b) extensions of existing subdivisions/cul-de sacs.

PROCESSING FEE FOR INITIAL CONCEPT PLANS:

Per Lot for Residential and Commercial Subdivisions	$200.00

Note: that permit and processing fees will apply to individual applications for each lot after the initial concept plan is approved.

SUBDIVISION DEVELOPMENT FEES:
Municipal Service Connection Fees – cost of connecting "Subdivision infrastructure to Town Infrastructure: …… $3,000 each service

PUBLIC OPEN SPACE ALLOCATION:
Fees to be charged as per Council Regulations applicable to the development.

PROFESSIONAL FEES (Cost Recovery)
All engineering, legal, planning, surveying, public advertising, or any legitimate cost incurred by the Town is the responsibility of the developer/applicant. A deposit (to be determined by the Town) may be required prior to the Town incurring these costs. In the event that the real cost exceeds the deposit, the developer/applicant is responsible for full cost recovery.

MUNICIPAL PLAN & DEVELOPMENT REGULATIONS AMENDMENT FEES:

Application processing fee	$100.00
Development Regulations Amendment fee	$1,000.00
Development & Municipal Plan Amendment fee	$1,500.00
Development, Municipal Plan and Regional Plan Amendment fee	$2,000.00

OTHER ASSESSMENT AND DEVELOPMENT FEES:

Quarry Referral Processing Fee	$100.00
Quarry Permit	$500.00
Variance Requests	$100.00
Infrastructure Damage Deposit (new dwelling construction & when otherwise required)	$1,000.00

COMBINED PROCESSING/PERMIT FEES:

Advertisement/Sign	$50.00
Backfilling/Landscaping/Excavation	$50.00
Culvert/Patio/Deck/Swimming Pool	$50.00
Demolition, Removal & Relocation	$50.00
Repairs & Maintenance (Structural Changes)	$50.00

BUILDING & DEVELOPING ACTIVITY WITHOUT A PERMIT:

First offence	Warning issued
Second offence	50% cost of permit (or $50.00, whichever is greater)
Third & subsequent offences	100% cost of permit (or $100.00, whichever is greater)

OTHER FEES

Tax Certificate	$200.00
Zoning/Compliance Certificate	$200.00
Returned Cheques for any reason	$45.00
Pavement Cut Fee and Deposit (Refundable Deposit portion is $500 after 12 Months upon Council approval)	$600.00
Garbage Cart Replacement	$120.00
Aerial map requests & Photocopies 11"x17" or greater (Color)	$2.50 per page
Aerial map requests & Photocopies 11"x17" or greater (B&W)	$1.00 per page
Photocopies (letter & legal size) (B&W)	$0.25cents per page
Photocopies (letter & legal size) (Color)	$0.50 cents per page