

# TOWN OF PORTUGAL COVE-ST. PHILIP'S 2017 TAX STRUCTURE & SCHEDULE OF FEES

2017 Budget and Tax Structure & Schedule of Fees adopted at the Public Council meeting held December 13, 2016 in the amount of \$15,379,553.

## PROPERTY TAX:

**6.9** Mills with a minimum tax of \$20.00 for all Property Tax.

### DISCOUNT - APPLICABLE TO PROPERTY TAX ONLY:

5% discount on current property tax, if payment of all outstanding debts (current and prior, including current water/sewer and all debts, taxes or otherwise) is received and paid in full by discount date of **March 31, 2017**, with the following additional condition: To qualify for the 5% discount - Property Tax payments from any Financial Institutions (electronic or otherwise) must be received by the Town no later than March 15, 2017 for processing. **NO 5% Early Payment Discount for payments made by credit card.**

### OTHER DISCOUNT:

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. A **mandatory application** providing proof of eligibility by way of an entitlement letter from Service Canada confirming receipt of GIS is required. The calculation for the 20% reduction will be applied prior to the additional 5% early payment discount (if applicable) or when calculating payment plans. Note: this discount does not apply to any vacant lands or summer residences. Property owners who qualify for this option, may avail of any of the payment options. **NO 5% Early Payment Discount for payments made by credit card.**

### PAYMENT OPTIONS:

**Discount Date:** Payment in full by discount date of March 31, 2017

(\* Note Condition on Financial Institution Payments as specified above)

**Interest Free:** Payment Plan for payment in full interest free with post-dated cheques or credit card payments **submitted in January for a choice of either:** 6 equal monthly payments (January to June inclusive) **OR** 8 equal monthly payments (January to August inclusive) **OR** 12 equal monthly payments by Pre-Authorized Debit Agreement from your bank/financial institution (January to December). No discount available with this interest free option. The interest free option is valid only if all cheques/payments are made good. Interest will be reinstated if any cheques are returned by the bank.

Visa, MasterCard, Interac, and Electronic payment services available.

### 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 January 2017. Exception: Interest not applicable to 2017 invoices paid by the discount date or having interest free plans in place. **All invoices are due and payable as of the invoice date.**

## BUSINESS TAX:

### FOR BUSINESS TAX BASED ON ASSESSMENT:

General Business.....	8.5 Mills
includes all categories except the following and their applicable rates:	
Farms .....	2.5Mills
Daycare & Bed & Breakfasts .....	5.5 Mills
Golf Courses.....	8.5 Mills
Nursing/Retirement Homes .....	8.5 Mills
Non-Profit Organizations .....	8.5 Mills
Professional Services. ....	12.5 Mills
Medical/Dental/Pharmacy .....	12.5 Mills
Bank/Financial Institutions .....	45 Mills
<b>(Minimum tax \$200.00 on all the above including General Business)</b>	

### FOR BUSINESS TAX BASED ON GROSS REVENUE:

No Fixed Place Of Business .....	1% of Gross Annual Revenue (Minimum \$ 200.00)
Home Based .....	0.6% of Gross Annual Revenue (Minimum \$ 200.00)

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

## WATER & SEWER TAX:

### RESIDENTIAL WATER/SEWER TAXES:

Water Only .....	\$475.00 Yearly Per Unit
Sewer Only .....	\$175.00 Yearly Per Unit
Water & Sewer .....	\$650.00 Yearly Per Unit

### COMMERCIAL WATER/SEWER TAXES:

Water Only .....	\$505.00 Yearly Per Unit
Sewer Only .....	\$235.00 Yearly Per Unit
Water & Sewer .....	\$740.00 Yearly Per Unit
Fish Plant Water & Sewer .....	\$150.00 per month
Ferry Water Fill Up.....	\$975.00 per month

### WATER & SEWER CONNECTION & OTHER FEES:

Hookup Fee to an **Existing** residential and/or commercial property:

Water only Connection Fee .....	\$1250.00
Sewer only Connection Fee .....	\$1250.00
Storm Sewer Connection Fee.....	\$1250.00

Hookup Fee for **New Construction** of residential and/or commercial property:

Water only Connection Fee .....	\$1750.00
Sewer only Connection Fee .....	\$1750.00
Storm Sewer Connection Fee.....	\$1250.00

**Transfer Fee** (for the transfer of water and sewer services from existing connected structure to a newly constructed structure at same civic address, transfer charge for each type of service as follows:  
Water .....\$350.00 Sewer.....\$350.00 Storm Sewer.....\$350.00

Fee for connecting Curb Stop to vacant lot without hookup ..... \$500.00

Pavement Cut Fee and Deposit ..... \$600.00  
(Deposit portion in the amount of \$500 is Refundable after 12 Months upon Council approval)

Hydrant Use .....\$50.00

Reconnection Fee (Disconnection resulted from non-payment of taxes ..... \$ 50.00  
Water & Sewer turn on or turn off, as per resident's request ..... \$ 25.00

### OTHER MISCELLANEOUS FEES:

Tax Certificate .....	\$ 150.00
Zoning/Compliance Certificates .....	\$ 150.00
Returned Cheques for any reason.....	\$ 25.00
Photocopies (letter & legal size) (B& W) .....	25 cents per page
Photocopies (letter & legal size) (Color) .....	50 cents per page
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

### DOG LICENSE FEES:

License (Mandatory) .....	No charge
First Pickup .....	\$50.00
Second Pickup .....	\$100.00
Third and Subsequent Pickup .....	\$150.00
Pound Fees (Per Day) .....	\$ 20.00
Euthanasia Fee & Related Fees (Charged to Owner) .....	Cost Recovery

### IMPORTANT NOTICE:

**ALL FEES ARE NON-REFUNDABLE INCLUDING DEVELOPMENT APPLICATION PROCESSING and PERMIT FEES. (EXCEPTION: DEPOSITS)** The cost of other permits requested and not listed will be determined at the time of approval by PCSP Town Council.

## PLANNING AND DEVELOPMENT FEES:

### RESIDENTIAL DEVELOPMENT FEES:

Application Processing Fee Per Lot.....	\$50.00
Dwellings/Extensions (over 10 sq.m.) /Subsidiary Apartments .....	\$ 3.00 Per Sq.M.
Extensions (under 10 Sq.M) combined processing/permit fee.....	\$50.00
Accessory Buildings (New/Extension, under 15 Sq.M) combined processing/permit fee.....	\$50.00
Accessory Buildings (over 15 Sq.M).....	\$2.00 Per Sq.M
Occupancy Permit Deposit.....	\$400.00
Occupancy Permit Fee.....	\$100.00
Request for Extension of Permit.....	\$50.00
Application Processing Fee New Residential Business (Combined processing/ permit fee).....	\$100.00
Minimum Permit Fee.....	\$ 30.00

### COMMERCIAL DEVELOPMENT FEES:

Application Processing Fee Per Lot.....	\$100.00
Commercial Buildings/ Accessory Buildings/Extensions .....	\$4.00 Per Sq. M.
Accessory Buildings for Commercial Agriculture Development.....	\$3.00 Per Sq. M.
Occupancy Permit Deposit.....	\$ 400.00
Occupancy Permit Fee.....	\$100.00
Request for Extension of Permit.....	\$100.00
Application Processing Fee New Commercial Business (Combined processing/ permit fee) ....	\$200.00
Mobile Vendors/Direct Sellers Permit per year .....	\$50.00
Minimum Permit Fee .....	\$100.00

### ASSESSMENT FEES per Lot for ALL Residential and Commercial lots

Recreation Assessment Fee .....	\$700.00
Infrastructure Improvement Assessment Fee.....	\$1000.00

Note: 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'."

### 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 Subdivisions .....	\$100.00
Per Lot for Commercial Subdivisions .....	\$150.00

Important: Please 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:  
Fees for water, sanitary sewer, and storm sewer services to be the same as Hook-up fees for New Construction of Residential and/or Commercial property.

### 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.....	\$50.00
Development Regulations Amendment fee.....	\$500.00
Development Regulations & Municipal Plan Amendment fee.....	\$750.00
Development Regulations, Municipal Plan and Regional Plan Amendment fee.....	\$1,000.00

### OTHER ASSESSMENT AND DEVELOPMENT FEES:

Quarry Referral Processing Fee.....	\$100.00
Quarry Permit .....	\$500.00
Stop Work Order/Removal Order Fee.....	\$500.00
Crown Land Municipal Recommendation Form Processing Fee.....	\$75.00
Variance Requests.....	\$50.00
Infrastructure Damage Deposit (new dwelling construction and when otherwise required).....	\$1,000.00

### Combined Processing/Permit Fees:

Demolition & Removal .....	\$50.00
Culvert/Patio/Deck/Swimming Pool .....	\$50.00
Repairs & Maintenance (Structural Changes) .....	\$50.00
Backfilling .....	\$100.00
Advertisement\Sign .....	\$100.00

### 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)



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