

# TOWN OF PORTUGAL COVE-ST. PHILIP'S 2020 TAX STRUCTURE & SCHEDULE OF FEES

**2020 Budget and Tax Structure & Schedule of fees adopted at the Public Council meeting held December 19, 2019 in the amount of \$13,965,386.**

## PROPERTY TAX:

**6.5 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 **April 1st, 2020**, 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, 2020** 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.**

**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. Returned cheques/payments will cancel this interest free option and interest will be reinstated retroactively.

### PAYMENT OPTIONS:

Cash, Debit, Visa, MasterCard, 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 January 2020. Exception: Interest not applicable to 2020 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 ..... 8.1 Mills  
includes all categories except the following and their applicable rates:  
Farms ..... 1.5Mills  
Daycare & Bed & Breakfasts ..... 5.1 Mills  
Golf Courses ..... 8.1 Mills  
Nursing/Retirement Homes ..... 8.1 Mills  
Non-Profit Organizations ..... 8.1 Mills  
Professional Services ..... 12.1 Mills  
Medical/Dental/Pharmacy ..... 12.1 Mills  
Bank/Financial Institutions ..... 45 Mills  
**(Minimum tax \$200.00 on all the above including General Business)**

### 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 ..... \$450.00 Yearly Per Unit  
Sewer Only ..... \$175.00 Yearly Per Unit  
Water & Sewer ..... \$625.00 Yearly Per Unit

### COMMERCIAL WATER/SEWER TAXES:

Water Only ..... \$480.00 Yearly Per Unit  
Sewer Only ..... \$235.00 Yearly Per Unit  
Water & Sewer ..... \$715.00 Yearly Per Unit  
Fish Plant Water & Sewer ..... \$150.00 per month  
Ferry Water Fill Up ..... \$975.00 per month

### VACANT LAND WATER/SEWER TAXES:

Water Only ..... \$250.00 Yearly Per Unit  
Sewer Only ..... \$175.00 Yearly Per Unit  
Water & Sewer Only ..... \$425.00 Yearly Per Unit

## WATER , SANITARY SEWER and STORM CONNECTION & OTHER FEES:

### Connection Fee to Existing Services:

To permit connection to each service for buildings where service stubs to the property line are pre-existing ..... \$1500.00 each service

To permit connection to each service for buildings streets where service stubs to the property line are NOT pre-existing ..... \$3000.00 each service

To permit the connection of each service stub to the property line of approved vacant lots for future development and hook-up ..... \$1500.00 each service

### Connection Fee Under Capital Works Servicing Projects:

For each service installed up to property line and permit to connect for existing building at time of project ..... \$1500.00 each service

For each service stub installed up to property line for approved vacant lot at time of project for future development and hook-up ..... \$1000.00 each service

### 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:

- 1) 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.
- 2) Connections are considered to be under a capital works project if the connection fee is paid within 12 months of the new infrastructure being accepted by the Town.

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 ..... \$75.00  
Second Pickup ..... \$150.00  
Third and Subsequent Pickup ..... \$225.00  
Pound Fees (Per Day) ..... \$150.00  
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 PCSF Town Council.**

## PLANNING AND DEVELOPMENT FEES:

### RESIDENTIAL DEVELOPMENT FEES:

Application Processing Fee Per Lot ..... \$50.00  
Dwellings/Extension (over 10 Sq.M./Subsidiary Apartments) ..... \$3.00 Per Sq.M.  
Dwelling Renovations (structural Changes) minimum ..... \$100.00  
Dwelling Renovations (structural Changes) ..... 0.9% of Materials Value  
Residential Extensions (under 10 Sq.M.) combined processing/ permit fee ..... \$50.00  
Accessory Buildings (New/Extension, 50 Sq.M & under) combined processing/ permit fee ... \$100.00  
Accessory Buildings (New/Extension, over 50 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

### COMMERCIAL DEVELOPMENT FEES:

Application Processing Fee Per Lot ..... \$100.00  
Commercial Buildings/Accessory Buildings/Extensions ..... \$4.00 Per Sq.M.  
Commercial Agriculture Building ..... \$3.00 Per Sq.M  
Commercial Agriculture Greenhouse ..... \$1.00 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

### 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: ..... \$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 ..... \$50.00  
Application processing fee New Quarry ..... \$100.00  
Development Regulations Amendment fee ..... \$500.00  
Development & Municipal Plan Amendment fee ..... \$750.00  
Development, 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  
Variance Requests ..... \$50.00  
Infrastructure Damage Deposit (new dwelling construction & 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 ..... \$50.00  
Advertisement/Sign..... \$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)