

# TOWN OF PORTUGAL COVE-ST. PHILIP'S 2021 TAX STRUCTURE & SCHEDULE OF FEES

2021 Budget and Tax Structure & Schedule of fees adopted at the Public Council meeting held December 8, 2021 in the amount of \$13,213,508.

## 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, 2021**, 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, 2021** 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 **2021**. Exception: Interest not applicable to **2021** 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
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
<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 .....	\$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)

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 PCSP 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)