

TOWN OF PORTUGAL COVE-ST. PHILIP'S 2024 TAX STRUCTURE & SCHEDULE OF FEES

2024 Budget and Tax Structure & Schedule of fees adopted at the Public Council meeting held November 28, 2023, in the amount of \$18,217,896

PROPERTY TAX

7 Mills for all Property Tax Minimum \$20.00

DUE DATE: All invoices are due and payable as of March 31, 2024.

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.

Note: A competed application with attached proof, acceptable to the town, of GIS eligibility is required.

INTEREST FREE PAYMENT PLAN (For payment in full):

Cheque or Credit Card - 8 equal monthly payments (January to August), or Pre-Authorized Debit Agreement - 12 equal monthly payments (January to December).

Note: Returned cheques/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 2024 (retroactive to January 2024). Exception: Interest not applicable to 2024 invoices paid by the due date or having interest free plans in place.

BUSINESS TAX

FOR BUSINESS TAX BASED ON ASSESSMENT: Minimum \$200.00

8.1 Mills for General Business

includes all categories except the following and their applicable rates:

Farms	1.5 Mills
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

BUSINESS TAX BASED ON GROSS REVENUE: Minimum \$200.00

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 TAX

RESIDENTIAL WATER/SEWER TAXES:

Water Only	\$545.00 Yearly Per Unit
Sewer Only	\$250.00 Yearly Per Unit
Water & Sewer	\$795.00 Yearly Per Unit

COMMERCIAL WATER/SEWER TAXES:

Water Only	\$575.00 Yearly Per Unit
Sewer Only	\$355.00 Yearly Per Unit
Water & Sewer	\$930.00 Yearly Per Unit
Fish Plant Water & Sewer	\$150.00 Per Month
Ferry Water Fill Up	\$13,500.00 Per Year

VACANT LAND WATER/SEWER TAXES:

Water Only	\$300.00 Yearly Per Unit
Sewer Only	\$300.00 Yearly Per Unit
Water & Sewer Only	\$600.00 Yearly Per Unit

WATER, SANITARY SEWER, STORM CONNECTION and 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	\$1750.00 each service
For buildings and vacant lots where service stubs to the property line are <u>not</u> pre-existing	\$1750.00 each service

CONNECTION FEE UNDER CAPITAL WORKS SERVICING PROJECTS:

For each service stub installed up to property line:

Permit to connect for existing building at time of project	\$1750.00 each service
For approved vacant lot at time of project for future development and hookup
(where the contractor installs the laterals)	\$3500.00 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

NOTES:

- 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.

OTHER MISCELLANEOUS FEES

Returned Cheques for any reason	\$45.00
Tax Certificate	\$150.00
Zoning/Compliance Certificates	\$200.00
Pavement Cut Fee and Deposit	\$600.00

(Refundable Deposit portion is \$500 after 12 Months upon Council approval)

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
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) (Color)	\$0.50 cents per page
Photocopies (letter & legal size) (B&W)	\$0.25 cents per page

DOG LICENSE FEES

License (Mandatory)	No Charge
First Pickup	\$275.00
Second Pickup	\$275.00
Third and Subsequent Pickup	\$350.00
Euthanasia Fee & Related Fees (Charged to Owner)	Cost Recovery

PLANNING AND DEVELOPMENT FEES

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

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./Subsidiary Apartments)	\$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

* 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 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	\$200.00
Per Lot for 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
Stop Work Order/Removal Order Fee	\$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)