

TOWN OF PORTUGAL COVE-ST. PHILIP'S 2014 TAX STRUCTURE & SCHEDULE OF FEES

Budget and Tax Structure adopted at the Public Council Meeting held

December 17, 2013 for the tax year **2014** in the amount of **\$13,344,963**

PROPERTY TAX:

7 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, 2014**, 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, 2014** for processing.

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.

PAYMENT OPTIONS:

Discount: Payment in full by discount date of **March 31, 2014**
(* 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 Electronic Funds Transfer from your bank/financial institution (January to December). No discount available with this 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 2014**. Exception: Interest not applicable to **2014** 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:
Farms5 Mills
Daycare & Bed & Breakfasts5.5 Mills
Golf Courses.....8.5 Mills
Nursing/Retirement Homes8.5 Mills
Non-Profit Organizations8.5 Mills
Professional Services.12.5 Mills
Medical/Dental/Pharmacy12.5 Mills
Bank/Financial Institutions45 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 TELEVISION2.5% Gross Revenue as per Taxation of Utilities and Cable Televisions Companies Act

WATER & SEWER TAX:

RESIDENTIAL WATER/SEWER TAXES:

Water Only \$205.00 Yearly Per Unit
Sewer Only\$175.00 Yearly Per Unit
Water & Sewer\$380.00 Yearly Per Unit

COMMERCIAL WATER/SEWER TAXES:

Water Only\$235.00 Yearly Per Unit
Sewer Only\$235.00 Yearly Per Unit
Water & Sewer \$470.00 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

Cost of installing 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
Photocopies25 cents per page

IMPORTANT NOTICE:

ALL FEES ARE NON-REFUNDABLE INCLUDING DEVELOPMENT APPLICATION PROCESSING and PERMIT FEES. (EXCEPTION: PAVEMENT CUT DEPOSIT AND OCCUPANCY DEPOSIT)

PLANNING AND DEVELOPMENT FEES:

RESIDENTIAL DEVELOPMENT FEES:

Application Processing Fee Per Lot\$ 50.00
Water & Sewer Connection Application Processing Fee.....\$50.00
Request for Extension of Permit/Conditional Approval.....\$50.00
Dwellings/Accessory Buildings/Extensions \$ 3.00 Per Sq. M.
Basement Apartments \$ 3.00 Per Sq. M.
Plumbing Certificate of Release\$ 25.00
Electrical Certificate of Release.....\$ 25.00
National Building Code Certificate of Release\$ 25.00
Occupancy Permit Fee and Deposit\$300.00
((\$250.00 will be refunded for Deposit portion when Occupancy Permit Obtained)
Minimum Permit Fee\$ 50.00

COMMERCIAL DEVELOPMENT FEES

Application Processing Fee Per Lot\$ 75.00
Water & Sewer Connection Application Processing Fee.....\$75.00
Request for Extension of Permit/Conditional Approval.....\$75.00
Commercial Buildings/Accessory Buildings/Extensions..... \$ 6.00 Per Sq. M.
Accessory Buildings for Commercial Agriculture Development\$ 3.00 Per Sq. M.
Plumbing Certificate of Release\$ 50.00
Electrical Certificate of Release.....\$ 50.00
National Building Code Certificate of Release\$ 50.00
Occupancy Permit Fee and Deposit\$ 325.00
((\$250.00 will be refunded for Deposit portion when Occupancy Permit Obtained)

Minimum Permit Fee\$ 75.00

RECREATION ASSESSMENT FEE:

Recreation Assessment Fee per Lot for **ALL** Residential and Commercial lots\$700.00

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 Residential 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:

Per Lot for Residential and Commercial.....\$100.00

GREEN SPACE ALLOCATION:

Fees to be charged as per Council Regulations applicable to the development.

TOWN PLAN ZONING & AMENDMENT FEE [COST RECOVERY]:

Town will provide a written estimate to requesting party, with the estimated amount being paid in advance as a deposit, with the requesting party still being responsible for full cost recovery, in the event that the actual costs exceeds the Estimate.

OTHER ASSESSMENT AND DEVELOPMENT FEES:

Demolition and Removal Permit(combined processing/permit fee).....\$ 50.00
Sign Construction and Setting up \$75.00
Quarry Referral\$75.00
Quarry Operating Permit (Startup Fee).....\$ 500.00
Taxi Permit (per year) \$ 100.00
Stop Work Order Fee.....\$ 500.00
Crown Land Municipal Recommendation Form Processing Fee.....\$75.00
Discretionary Use/Advertisement..... Cost Recovery
Engineering Fees..... Cost Recovery
Road Assessment.....Cost Recovery calculated on per meter of frontage on road.
Variance Requests.....\$100.00
Developing without permit fee.....\$75.00
(Double permit cost for repeat offences)
Application Processing Fee (re-zoning).....\$50.00

PROCESSING AND OTHER RELATED FEES FOR APPLICATIONS TO OPEN A NEW BUSINESS:

To operate a new business in the Town you are required to make application and obtain a business permit. Business information packages and applications are available from the Planning & Development Department. As per Council Policy, the new business will be exempt for business tax for one calendar year from startup date.

Application Processing Fee \$50.00
Discretionary Use Advertisement Cost Recovery
Home Based Business Permit.....\$50.00
Vendors/Direct Sellers Permit per year \$50.00

NOTICE: A PERMIT IS REQUIRED TO OPERATE A BUSINESS IN THE TOWN OF PORTUGAL COVE-ST. PHILIP'S.

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