

# TOWN OF PORTUGAL COVE-ST. PHILIP'S 2015 TAX STRUCTURE & SCHEDULE OF FEES

Budget and Tax Structure adopted at the Public Council Meeting held December 2, 2014

for the tax year **2015** in the amount of **\$12,874,587.00**

**PROPERTY TAX:**

**7.9** 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, 2015**, 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, 2015 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, 2015  
(\* 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 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 2015. Exception: Interest not applicable to 2015 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 <u>except</u> the following and their applicable rates:	
Farms	5 Mills
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	\$425.00 Yearly Per Unit
Sewer Only	\$175.00 Yearly Per Unit
Water & Sewer	\$600.00 Yearly Per Unit

**COMMERCIAL WATER/SEWER TAXES:**

Water Only	\$455.00 Yearly Per Unit
Sewer Only	\$235.00 Yearly Per Unit
Water & Sewer	\$690.00 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 <b>Existing</b> 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 <b>New Construction</b> of residential and/or commercial property:	
Water only Connection Fee	\$1750.00
Sewer only Connection Fee	\$1750.00
Storm Sewer Connection Fee	\$1250.00

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	25 cents 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: 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/ /Extensions	\$ 3.00 Per Sq. M.
Accessory Buildings	\$2.00 Per Sq. M min permit fee \$40.00
Accessory Building Deposit (Buildings over 56m2)	\$100.00
(Refunded when signed release forms returned)	
Subsidiary/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	\$500.00
(\$400.00 will be refunded for Deposit portion when Occupancy Permit Obtained)	
Minimum Permit Fee	\$ 50.00

**COMMERCIAL DEVELOPMENT FEES**

Application Processing Fee Per Lot	\$100.00
Water & Sewer Connection Application Processing Fee	\$100.00
Request for Extension of Permit/ Conditional Approval	\$100.00
Commercial Buildings/ Accessory Buildings/Extensions	\$4.00 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	\$ 500.00
(\$400.00 will be refunded for Deposit portion when Occupancy Permit Obtained)	
Minimum Permit Fee	\$100.00

**RECREATION ASSESSMENT FEE:**

Recreation Assessment Fee per Lot for <b>ALL</b> Residential and Commercial lots	\$700.00
<i>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'.</i>	

**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 as follows:	
Connection to Water services	\$1750.00
Connection to Sewer services	\$1750.00
Connection to Storm Sewer services	\$1250.00
Infrastructure Improvement Assessment Fee	\$1000.00 Per Lot

**GREEN SPACE ALLOCATION:**

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

**PROCESSING OF RESIDENTIAL, COMMERCIAL, OR PUBLIC DEVELOPMENT APPLICATIONS (Cost Recovery)**

Any cost incurred due to the processing of the above noted, including referrals to engineers, legal, planners, surveyors, public advertisements or any legitimate cost. The Town will provide a written estimate to the requesting party, with the estimated amount being paid in advance as a deposit. The requesting party is still responsible for full cost recovery, in the event that the real cost exceeds the estimate.

\*The cost of other permits requested and not listed will be determined at the time of approval by PCSP Town Council.

**TOWN PLAN ZONING & AMENDMENT:**

**APPLICATION & AMENDMENT PROCESSING FEES**

Application processing fee	\$50.00
Development Regulations Amendment processing fee	\$500.00
Development & Municipal Plan Amendment processing fee	\$750.00
Development, Municipal Plan and Regional Plan Amendment processing fee	\$1,000.00
<i>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.</i>	

**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/Removal Order Fee	\$500.00
Crown Land Municipal Recommendation Form Processing Fee	\$75.00
Discretionary Use/ Advertisement	Cost Recovery
Professional Fees (Engineering, Legal, etc.)	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 subsequent offences)

**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 an 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 Home Based (Combined processing/permit fee)	\$100.00
Application Processing Fee Commercial (Combined processing/permit fee)	\$200.00
Discretionary Use Advertisement	Cost Recovery
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.**