

TOWN OF PORTUGAL COVE-ST. PHILIP'S 2018 TAX STRUCTURE & SCHEDULE OF FEES

2018 Budget and Tax Structure & amended Schedule of fees adopted at the Public Council meeting held March 20, 2018 in the amount of \$14,063,440

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 **March 30, 2018**, 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, 2018 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.**

PAYMENT OPTIONS:

Discount Date: Payment in full by discount date of March 30, 2018
(* 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 interest free 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 2018**. Exception: Interest not applicable to **2018** 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 Business8.1 Mills
includes all categories except the following and their applicable rates:
Farms1.5Mills
Daycare & Bed & Breakfasts5.1 Mills
Golf Courses8.1 Mills
Nursing/Retirement Homes8.1 Mills
Non-Profit Organizations8.1 Mills
Professional Services.12.1 Mills
Medical/Dental/Pharmacy12.1 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 Business1% of Gross Annual Revenue (Minimum \$ 200.00)
Home Based0.6% 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

WATER & SEWER CONNECTION & OTHER FEES:

Connection Fee to Existing Services:

To permit connection to each service (water, sanitary sewer, storm sewer) for newly constructed buildings on existing serviced streets where service stubs to the property line are pre-existing \$1500.00 each service

To permit connection to each service (water, sanitary sewer, storm sewer) for newly constructed buildings on existing serviced streets where service stubs to the property line are NOT pre-existing \$3000.00 each service

To permit the connection of each service stub (water, sanitary sewer, storm sewer) 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 (water, sanitary sewer, storm sewer) installed up to property line and permit to connect for existing building at time of project \$1500.00 each service
For each service stub (water, sanitary sewer, storm sewer) 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 (water, sanitary sewer, storm sewer) 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) An existing building on an existing serviced street will be treated as new construction in cases where the owner is seeking a connection and fees have not been previously paid.

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..... \$ 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: 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.
Extensions (under 10 Sq.M.) combined processing/permit fee.....\$50.00
Accessory Buildings (New/Extension, under 15 Sq.M) combined processing/permit fee.....\$50.00
Accessory Buildings (over 15 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

COMMERCIAL DEVELOPMENT FEES:

Application Processing Fee Per Lot.....\$100.00
Commercial Buildings/ Accessory Buildings/ Extensions..... \$4.00 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: Fees for water, sanitary sewer, and storm sewer services to be the same as Hook-up fees for New Construction of Residential and/or Commercial property.

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
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 and 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\$100.00
Advertisement\ Sign.....\$100.00

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)