

TOWN OF PORTUGAL COVE-ST. PHILIP'S 2019 TAX STRUCTURE & SCHEDULE OF FEES

2019 Budget and Tax Structure & Schedule of fees adopted at the Public Council meeting held December 18, 2018 in the amount of \$13,639,326.

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, 2019**, 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, 2019** 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 2019. Exception: Interest not applicable to 2019 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
Golf Courses 8.1 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
(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 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)

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 \$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 PCSF 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, under 15 Sq.M) combined processing/permit fee \$50.00
Accessory Buildings (minimum \$100) \$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)