

**TOWN OF MARYSTOWN
PUBLIC NOTICE**

2017 TAX STRUCTURE

In Compliance with the provisions of the Municipalities Act, Chapter M-24, S.N. 1999, Province of Newfoundland and Labrador, the following rates of taxes and fees are applicable for the 2017 Taxation Year.

- 1. Residential Property Tax** 7.0 mils of assessed value with a minimum of \$350.00 per property per year

Pensioners, widows and widowers are eligible for the following reduction in their annual residential property taxes on their **primary residence only** provided that the **Total Income** into the household is less than that shown. Income is deemed to be income from all sources and includes basement apartment rental income, interest income, and also includes the income of both spouses.

<u>Annual Income</u>	<u>Reduction</u>
\$ 0 – \$10,000	40%
10,001 – 11,500	30%
11,501 – 13,000	20%
13,001 – 14,000	10%

- 2. Commercial Property Tax** 8.0 mils of assessed value with a minimum of \$350.00 per property per year

3. Business Tax

- Banks, Finance Companies & Loan Companies 100.5 mils of assessed value, minimum \$500.00
 - Fish Plants 100.5 mils of assessed value, minimum \$500.00
 - Rent-A-Car Offices 56.5 mils of assessed value, minimum \$500.00
 - Professional Offices, Insurance Offices 20.5 mils of assessed value, minimum \$500.00
 - Bulk Storage Plants 55.5 mils of assessed value, minimum \$500.00
 - Other Industrial 36.5 mils of assessed value, minimum \$1,000.00
 - Department Stores/Grocery Stores in excess of 12,000 sq. ft. 20.5 mils of assessed value, minimum \$500.00
 - Hotels/Motels 16.5 mils of assessed value, minimum \$500.00
 - Retirement Homes 6.0 mils of assessed value, minimum \$500.00
 - Other Commercial 12.5 mils of assessed value, minimum \$200.00
 - Utility Tax 2.5% of Gross Revenue
 - Minimum Business Tax \$200.00 per year
- Where Real Property Tax is not applicable to a business because it has no fixed place of business, the business tax shall be set at the minimum rate of **1%** of the gross revenue of the business as set out in Section 121 of the Municipalities Act. In any event, the minimum tax will be **\$200.00** per year.

4. Water and Sewer Rates

Residential

- Water \$ 30.00 per month per unit
- Sewer \$ 15.00 per month per unit

Commercial & Institutions

(Restaurants, Night Clubs, Beauty Salons, Shopping Centers, Car Washes, Public Buildings, includes Clinics, Office Buildings)

- Water \$ 44.00 per month per unit
- Sewer \$ 15.00 per month per unit

Take Outs

- Water \$ 39.00 per month per unit
- Sewer \$ 15.00 per month per unit

Motels/Hotels

- Water and Sewer \$ 272.00 per unit per year

Shipyard/Offshore Repair Facilities

- Water Flat Fee - \$10,000 minimum per year

Other Commercial

- Water \$ 34.00 per month per unit
- Sewer \$ 15.00 per month per unit

Retirement Homes

Flat fee plus 2 mils of assessed value

School Boards

Flat fee plus 6 mils of assessed value

Government Buildings

Flat fee plus 6 mils of assessed value

Business Tax Exempt Buildings

Flat fee plus 6 mils of assessed value

Metered Water Sales

\$ 1.46 per 1,000 gal

The rates charged for water and sewer services to commercial and residential buildings with multiple occupancy are determined by adding the total of water and sewer rates that would be charged to the occupants if they were operating from separate buildings. The levy based on the foregoing rates will be the responsibility of the property owner.

Water Connect and Disconnect Fees

- Turn-off and Hookup Fee \$ 50.00 per occurrence
- Weekends and after hours (except emergencies) \$ 50.00 per call plus call out cost

Water and Sewer Hook-up Fees

Actual cost incurred by the Town
\$ 500.00 Deposit required for Materials & Labour & Equipment
\$ 500.00 Deposit required for Pavement Cut

5. Poll Tax

A Poll Tax of \$350.00 will be charged to all persons deemed liable under Sections 126, 127 and 128 of the Municipalities Act, other than joint property owners. Joint Property owners will be exempt from the Poll Tax. Poll Tax not paid by the deadline will be deducted from employees through payroll.

6. Licenses, Fees, Permits

- Dog Tags/Cat Tags	No charge
- Taxi Cab	\$ 25.00 per year
- Taxi Driver	\$ 10.00 per year
- Tax Certificates	\$ 100.00 each
- Compliance Letters	\$ 100.00 each

7. Development Fees

Residential

- Application Fee	\$ 50.00 payable at time application is made
- Excavation/Footing Permit	\$ 25.00
- Construction Permit	\$ 1.00 per m ² with a minimum fee of \$50.00
- Demolition Permit (no application fee)	\$ 20.00
- De-commission & Convert Residence to Accessory Building	\$ 50.00
- Occupancy Permit Deposit	\$ 200.00 payable when Construction Permit is picked up (\$150.00 refund when Occupancy Permit is obtained)
- General Repairs	\$ 20.00

Residential Subdivision

- Application Fee	\$ 500.00 payable at time application is made
- Other Fees	As outlined in the Town's Subdivision Policy

Residential Accessory Buildings, Extensions, Porches, etc.

- Application Fee	\$ 50.00 payable at time application is made
- Construction Permit	\$ 1.00 per m ² with a minimum fee of \$50.00

Residential Seasonal

- Application Fee	\$ 50.00 payable at time application is made
- Excavation/Footing Permit	\$ 25.00
- Construction Permit	\$ 1.00 per m ² with a minimum fee of \$50.00
- Occupancy Permit Deposit	\$ 200.00 payable when Construction Permit is picked up (\$150.00 refund when Occupancy Permit is obtained)

Residential Fences, Patios and Wheelchair Ramps

- Application Fee	\$ 50.00
- Permit Fee	\$ 20.00

Commercial/Business

- Application Fee \$ 100.00 payable at time application is made
- Excavation/Footing Permit \$ 50.00
- Construction Permit \$ 2.00 per m² with a minimum fee of \$100.00 up to the \$500,000.00 threshold
- Occupancy Permit \$ 300.00 payable when Construction Permit is picked up (\$200.00 refund when Occupancy Permit is obtained)
- Development with an estimated value in excess of \$500,000.00 1% of the estimated project cost exceeding \$500,000.00
- Demolition Permit \$ 2.00 per m²
- Home Business Permit \$ 100.00
- General Repairs \$ 50.00

Commercial/Business Accessory Buildings, Extensions, Porches, etc.

- Application Fee \$ 100.00 payable at time application is made
- Construction Permit \$ 2.00 per m² with a minimum fee of \$100.00 up to the \$500,000.00 threshold

Commercial/Business Fences and Wheelchair Ramps

- Application Fee \$ 100.00
- Permit Fee \$ 50.00

Commercial/Business Signage

- Application Fee \$ 100.00
- Permit Fee \$ 50.00

Industrial

- Application Fee \$ 100.00 payable at time application is made
- Excavation/Footing Permit \$ 50.00
- Construction Permit \$ 2.00 per m² with a minimum fee of \$100.00 up to the \$500,000.00 threshold
- Occupancy Permit \$ 300.00 payable when Construction Permit is picked up (\$200.00 refund when Occupancy Permit is obtained)
- Development with an estimated value in excess of \$500,000.00 1% of the estimated project cost exceeding \$500,000.00
- Demolition Permit \$ 2.00 per m²
- General Repairs \$ 100.00

Industrial Accessory Buildings, Extensions, Porches, etc.

- Application Fee \$ 100.00 payable at time application is made
- Construction Permit \$ 2.00 per m² with a minimum fee of \$200.00 up to the \$500,000.00 threshold

Industrial Fences and Wheelchair Ramps

- Application Fee \$ 100.00
- Permit Fee \$ 50.00

Industrial Signage

- Application Fee \$ 100.00
- Permit Fee \$ 50.00

All Town Plan and Development Regulations Actual cost incurred by the Town
Amendments \$1,000.00 deposit required

8. Sales from Vehicle/Direct Sales

All transient and/or seasonal vendors:

- (a) selling from temporary locations (i.e. trucks, moveable stalls) excepting those otherwise approved and organized venues where booth fees are being paid; and
- (b) not otherwise paying the Town's regular business tax for their operation

will be required to obtain and display a permit from the Town.

Fees are as follows:

- \$25.00 / day
- or
- \$200.00 / season (four months) and extendable at the rate of \$20.00 / month
- or
- \$200.00 / year per the minimum business tax applicable

A special student summer business permit will also be available at no cost.

9. Interest on Overdue Accounts

All property, business, water & sewer taxes and poll tax are due on or before **March 31, 2017**. All taxes not paid prior to **March 31, 2017**, will be subject to interest charges. The interest rate will be set at 12%, compounded monthly. All other accounts past due by 30 days will also be subject to an interest rate of 12%.

11. NSF Cheque Fee \$ 50.00

The above taxes, rates and fees were adopted by Resolution of Council in a meeting held on **December 20, 2016**.

Mike Walsh
A/Chief Administrative Officer