

2015 TAX RATES FOR THE TOWN OF BAIE VERTE

1. SECTION 112 OF THE MUNICIPALITIES ACT - "REAL PROPERTY TAX"

Nine and a half mills on the appraised or provisional value of real property
Each piece of property is subject to the minimum charge.

Exemption -5% Discount on property tax for seniors 65 & older-Does not apply to minimum properties

2. SECTION 114 OF THE MUNICIPALITIES ACT-MINIMUM TAX

Minimum Sheds, Wharfs and Cabins tax	ONE HUNDRED DOLLARS (\$100.00)
Minimum Residential Property tax	THREE HUNDRED FIFTY DOLLARS (\$350.00)
Minimum Commercial Property tax	EIGHT HUNDRED SEVENTY-FIVE DOLLARS (\$875.00)

3. SECTION 120 OF THE MUNICIPALITIES ACT - "BUSINESS TAX"

CLASS ONE - Professional offices, finance companies & communication services
65 MILLS

CLASS TWO - Drug stores, Liquor stores, Take-outs, barber and beauty shops, taxi stands, bus depots, premises used by construction companies and the service traders, jewellery stores, restaurants, warehouses, storage sheds, premises used for the sale of industrial supplies and auto parts, retail outlets, garages, service stations, bakeries, home based businesses and other businesses, drive-ins, RV parks
25 MILLS

CLASS THREE Cafeteria
\$250.00

CLASS FOUR - Hotels, Motels, Bed and Breakfast Establishments
20 MILLS

CLASS FIVE - Senior citizens homes
\$250.00

CLASS SIX - Utility companies and Cable TV Companies - 2.5% of 2014 Gross Revenue

CLASS SEVEN - Oil storage premises & banks
100 Mills

CLASS EIGHT - Mining Properties
100 Mills

Business that have no real property assessment an Annual Tax Rate of \$1,000.00 or 1/4 of 1% Gross Revenue which ever is lesser to a minimum of \$250.00. The tax is to be based on the previous year's gross sales.

Minimum Business Tax TWO HUNDRED AND FIFTY DOLLARS (\$250.00)

4. SECTION 126-1 OF THE MUNICIPALITIES ACT - "POLL TAX"

Per annum TWO HUNDRED FIFTY DOLLARS (\$250.00)

5. SECTION 130-1 OF THE MUNICIPALITIES ACT - "WATER/SEWER TAX"

A. Residential Water/Sewer Tax	\$380.00
B. Residential Water Rates only	\$360.00
C. Apartments	\$380.00 plus \$250.00 for each additional unit occupied
D. Tax Exempt Properties except	6 mills on assessed value
Exempt properties listed under Section 118(d)	
E. Hotels & Motels, Senior Citizens Homes, Bed and Breakfast	\$380.00 plus \$36.00 for each additional washroom
F. Other Businesses	\$425.00 plus \$70.00 for each additional washroom
G. Water connection	\$200.00
H. Sewer Connection	\$200.00
I. Cutting of Pavement	\$500.00
J. Installation of Water & Sewer Connection	\$1,000.00
K. Vacant Property Water/Sewer	\$190.00
L. Vacant Property Water only	\$180.00
M. Vacant Commercial Property	\$212.50

6. SECTION 407 OF THE MUNICIPALITIES ACT - "PERMITS"

A. Building Permits for renovations	\$25.00
B. Building Permits for new residential dwelling	\$250.00
C. Detached Accessory Building	\$100.00
D. Building Permits for Commercial Renovations	\$100.00
E. Building Permits for Commercial New Building	\$500.00
F. Building Permit for Commercial	building in excess of \$500,000 - \$.35¢ per thousand

G. Occupancy Permits	\$200.00* at end of first year of business \$185.00 will be deducted from business tax
H. Water Shut off/Turn on	\$50.00 deadline date Nov.1/15 for Shut Offs
I. Site Preparation Permit	\$20.00
J. Quarry Permits	-non-paying business tax contractors- must pay \$1,000 for Quarry and subordinate permits yearly. -business tax paying local contractors must pay \$250.00 for Quarry permit yearly.

7. SECTION 129 OF THE MUNICIPALITIES ACT - "DIRECT SELLERS TAX"

A. Per Annum - ONE HUNDRED DOLLARS (\$100.00)

8. SECTION 101-1 OF THE MUNICIPALITIES ACT - "IMPOSITION OF TAXES"

All taxes are due and payable February 28, 2015. 2% Discount on property tax if paid in full by Feb. 28/15. Excludes residents receiving Senior's Discount. Discount does not apply to minimum properties. 2% interest monthly on outstanding balance for Commercial Properties. Failure to pay in full by Aug. 31/15 will result in water & sewer services being disconnected to your property. \$50.00 charge for Water Shut-off and \$50.00 for reconnection.

9. SECTION 136 OF THE MUNICIPALITIES ACT - "TAX CERTIFICATE"

Tax Certificate	\$50.00
Compliance Letter	\$50.00 each