

2018 TAX RATES FOR THE TOWN OF BAIE VERTE

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

Eight and a half mills (8.5) on the appraised or provisional value of real property.
Each piece of property is subject to the minimum charge.

2. **SECTION 114 OF THE MUNICIPALITIES ACT-MINIMUM TAX**

- A. Minimum Sheds, Wharfs and Cabins tax ONE HUNDRED DOLLARS (\$100.00)
- B. Minimum Residential Property tax THREE HUNDRED FIFTY DOLLARS (\$350.00)
- C. 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

6 Mills

CLASS SIX - Utility companies and Cable TV Companies - 2.5% of 2016 Gross Revenue

CLASS SEVEN - Oil storage premises & banks

100 Mills

CLASS EIGHT - Mining, Mineral, and Quarry Properties

100 Mills

CLASS NINE - Fish Plants

65 Mills

Business that have no real property assessment an Annual Tax Rate of 2.5 % Gross Revenue to a minimum of \$250.00. The tax is to be based on the previous year's gross sales.

Minimum Business Tax \$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 7 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. Fish Plants \$1000 plus 32 Mills
- G. Other Businesses \$425.00 plus \$70.00 for each additional washroom
- H. Vacant Residential Property Water/Sewer \$380.00
- I. Vacant Residential Property Water only \$360.00
- J. Vacant Commercial Property \$425.00

Water and Sewer Connection Fees

- A. W/S Installation/Hook-up to Existing Development \$1250.00
 - A1. Water Installation/Hook-up Only \$750.00
 - A2. Sewer Installation/Hook-up Only \$750.00
- B. Asphalt Replacement Fee \$1000.00
- C. Water Shut off or Turn on \$50.00

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

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

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

Development Applications

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| A. Residential or Home-based Development Permits
(i.e. Variances or Discretionary Uses) | \$50.00 minimum |
| B. Non-Residential Development Permits
(I.e. Variance, Discretionary Use, Change of Use) | \$100.00 minimum |
| C. Municipal Plan or Regulations Amendment Application | \$1000.00 minimum |
| D. Quarry or Mineral Development | \$250.00 minimum (annual) |

Town reserves the right to recover any costs due to the processing of the above noted, including referrals to engineers, lawyers, planners, surveyors, public advertisements or any legitimate cost if deemed necessary by the Town to evaluate the proposal. The Town will provide a written estimate in advance to the requesting party, with the full cost recovery amount being paid in advance as a deposit.

Building Permits

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| A. Interior Residential Modifications | \$25.00 |
| B. Exterior Residential Renovations | \$50.00 |
| C. New Residential Dwelling | \$250.00 |
| D. Interior Non-Residential Modifications | \$50.00 |
| E. Exterior Non-Residential Renovations | \$100.00 |
| F. New Non-Residential Building | \$500.00 |
| G. Detached Accessory Building | \$100.00 |
| H. Site Preparation Permit | \$20.00 |
| I. Occupancy Permits | \$200.00 |

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

All taxes are due and payable February 28, 2018. 5% Discount on residential property tax if paid in full by Feb. 28/18. Discount does not apply to minimum properties. 2% discount Commercial Property and Business Tax. Discounts do not apply to water and sewer taxes.

2% compound interest per month on outstanding balance for Property, Water/Sewer, and Business taxes for non-Residential Properties.

1% compound interest per month on outstanding balance for Property and Water/Sewer taxes for Residential Properties.

Failure to pay in full by Aug. 31/18 will result in water & sewer services being disconnected to property. \$50.00 charge for Water disconnection and \$50.00 for reconnection. Residential Property owners will be able to avail of monthly payment plans by signing contract with Town. If not honoured, resident will not be able to avail of payment plan in future years. Individuals for go any discounts for tax paid in full by February 28/18 and interest to be waived only if payment plan is honoured in its entirety.

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

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| Tax Certificate | \$75.00 |
| Compliance Letter | \$75.00 each |