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2017 TAX SCHEDULE

Annual Property Taxes

Property Tax (Residential); Due 30 Jun	5.0 mil
Property Tax (Commercial); Due 30 June.....	7.0 mil
Minimum Property Tax; Due 30 Jun	\$400.00
Property Tax (Stages & Wharves)	0 mil

Annual Business Taxes

Permit to Operate a Business; renewable annually and payable before starting any business (including self-employment and home based businesses) ----- \$25.00

Business Tax; Due 31 Mar - based on assessed property value or tenant portion thereof:

Construction/Heavy Equipment/Contracting	31 mil
Industrial/Manufacturing	23 mil
Salons/Spas	31 mil
Wholesale/Retail	16 mil
Hotel/Motel/Bed and Breakfast	12 mil
Campgrounds	12 mil

Utility/Cable Companies; Due 31 Mar ----- 2.5% of Gross Revenue for the Preceding Year

Businesses of Non-fixed Property; Due 31 Mar ----- 0.5% of Gross Revenue for the preceding year; the first \$10,000.00 of gross revenue is exempt from taxation.

Poll Tax;

Payable by individuals who pay no other municipal taxes in *Newfoundland and Labrador* if their previous year's income exceeded the *Canadian Old Age Pension and Supplement* paid during that previous year to a single person age 65 or greater who had no other income;
Due 31 Jun

	\$300.00
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Annual Water and Sewer Taxes

Water Tax (Residential) (25% due end of each quarter) -----	\$180.00
Sewer Tax (Residential) (25% due end of each quarter) -----	\$180.00
Water Tax (Commercial); Due 31 Mar -----	\$0.20 per 1000 liters
Minimum Water Tax (Commercial); Due 31 Mar -----	\$180.00
Sewer Tax (Commercial) Due 31 Mar -----	Equal to Water Tax
Water & Sewer for Campgrounds (per site) -----	\$180.00
Residential Water and/or Sewer Hook-up -----	\$50.00
Commercial/Industrial Water and/or Sewer Hook-up -----	\$50.00
Reconnection Residential/Commercial -----	\$50.00

Permits for Construction/Extension/Renovations; Due in 30 days

Commercial -----	0.5% of Total Cost of Building
Minimum Permit -----	\$50.00
Residential Construction -----	\$25.00
Residential Extension/Renovations -----	\$10.00
Residential Accessory Building -----	\$10.00

Note: All permits are valid for 12 months after date of issue.

Fees for office services; Due in 30 days

Photocopier -----	\$0.25 per page
Fax machine (in or out) -----	\$1.25 for the 1 st page and \$0.25 per additional page
Tax Certificates -----	\$50.00
Compliance Letters -----	\$50.00
NSF Cheques -----	\$20.00
Interest on overdue accounts; -----	2% per month