<table>
<thead>
<tr>
<th>Service Type</th>
<th>Tax Rate (2018)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial Water/Sewer Tax</td>
<td>$38.00 per unit</td>
</tr>
<tr>
<td>Residential Water/Sewer Tax</td>
<td>$38.00 per unit</td>
</tr>
</tbody>
</table>

**Business License Fee - Non-Resident Business and Outside Contractors:** 2.5% of Contract Minimum

**Poll Tax:**
- $2,750.00 per year
- $2,100.00 per year for first family
- $500.00 per year for each additional family

**Property Tax Discount**
- 10% for owner-occupied, non-business property
- 20% for owner-occupied, non-business property in full ownership

**Additional Information:**
- Residential and commercial properties are eligible for a 10% discount on property tax if property tax is paid in full.
- Individuals who OWN AND RESIDE at the property and are in receipt of the Senior Guaranteed Income Supplement program can claim a 15% discount on their property taxes.

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**Contact Information:**
- Tel: 604-900-0000
- Fax: 604-900-0000
- Email: info@toboland.ca

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**Business License Fee - Resident Business and Outside Contractors:**

<table>
<thead>
<tr>
<th>Type of Business</th>
<th>Fee (2018)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retail, Service</td>
<td>$125 per season</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$200 per year</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$200 per year</td>
</tr>
<tr>
<td>Construction</td>
<td>$200 per year</td>
</tr>
</tbody>
</table>

**Property Tax:**
- $85.00 per unit
- $100 per unit for each additional unit

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**Business Hours:***
- Monday to Friday: 8:00 AM to 5:00 PM
- Closed on weekends and public holidays

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**Location:**
- 123 Main Street, Toboland
- Tel: 604-900-0000
- Fax: 604-900-0000
- Email: info@toboland.ca

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**Services Offered:**
- Residential and commercial property tax services
- Business license and registration services
- Property valuation and assessment services
- Tax planning and tax optimization services
- Estate planning and estate management services
- Corporate and business services
- Personal and family services
- Accommodation and rental services
- Boarding homes and vacation homes
- Campgrounds and recreation services

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**Tax Rates (2018):***

<table>
<thead>
<tr>
<th>Service Type</th>
<th>Tax Rate (2018)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Land Property Tax</td>
<td>0.40% per $1,000 of assessed value</td>
</tr>
<tr>
<td>Commercial Property Tax</td>
<td>0.5% per $1,000 of assessed value</td>
</tr>
<tr>
<td>Non-Residential - Small Business Property Tax</td>
<td>0.5% per $1,000 of assessed value</td>
</tr>
<tr>
<td>Non-Residential - Large Business Property Tax</td>
<td>0.75% per $1,000 of assessed value</td>
</tr>
<tr>
<td>Commercial Real Estate Tax</td>
<td>0.5% per $1,000 of assessed value</td>
</tr>
<tr>
<td>Residential Real Estate Tax</td>
<td>0.5% per $1,000 of assessed value</td>
</tr>
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