2019 Tax Rates

**Residential Property Tax:** 7.5 mils, minimum $335

**Commercial Property Tax:** 7.5 mils, Min. $410

**Non-Residential – Small Structure Property Tax:** 7.5 mils, minimum $100

**Vacant Land Property Tax:** 7.5 mils, minimum $75

**Business Tax Rate:** Minimum $400, per business

**Class mil Rate:**

- 10 mils: Accommodations – B & B’s, Boarding Homes, Vacation Home Rentals, Camp Grounds
- 15 mils: Accommodations – Hotels, Motels, Inns, Efficiency Units, Personal Care Homes, Other Fishers
- 20 mils: Personal and Consumer Services - Crafts/Arts/Textiles, Electronic Retailing (e-tailing), Museums, Consumer Services, Hair Dressers, Taxation Office, Personal Services, Daycares, Dental
- 25 mils: Taxis, Boat Tours, Bus Companies
- 30 mils: Food/Beverage Services – Restaurant, Take out, Grill, Bars, Lounges, Cafeteria, Bakeries, Coffee Shop, Ice Cream Shop, Mobile Food Services; Fish Processors
- 35 mils: Retail - Hardware, General Stores, Furniture/Clothing, Pharmacies, Convenience Store, Grocery Store, Convenience Store & Gas Bar, Service Station/Auto Repair
- 50 mils: Construction Companies, Small manufacturing, Freight Companies, Contractors & Road Transport, Funeral Homes
- 60 mils: Utilities - Propane Services, Oil Delivery Companies, Electrical Contractors, Plumbing & Heating
- 130 mils: Oil Company - Tank Farm
- 230 mils: Banks

Small home-based business: 2.5% of Gross Sales, with a minimum of $25 up to a maximum of $400.

- Small home-based businesses include but are not limited to crafts, woodworking, arts, textiles, electronic retailing (e-tailing), jewelry and direct sellers.
- Small Home-based Business Tax is for businesses that is not assessed or cannot be assessed under the Municipal Assessment Agency and/or without a store front.

Business with no fixed address: 2.5% Gross Revenue

**Utility Tax:** 2.5% Gross Revenue

**Peddlers:**
- $20/day
- $125 per Season

**Residential Water/ Sewer Tax:** $400.00 per Unit

- Water only, 60% of rate
- Sewer only 40% of rate
- Churches, Church Halls & Lion’s Club
- Subsidiary Apartments $400.00 per year
- Apartment Bldgs. Up to 20 units $400.00 per unit
- Cottages & vacation homes - Residential rates
- B & B’s and Vacation Rental Properties - $400.00 per year for first three (3) rooms, $120 per every additional room thereafter.

**Commercial Water/Sewer Tax**

- Basic: $450.00 per unit per year
- Water only 60% of rate
- Sewer only 40% of rate
- Senior Care residences $450.00 per 4 restroom
- Efficiency units $450.00 per year for first unit, every additional unit $130 per unit
- Hotels & Motels $5,500.00 per year
- Fish Processors: $110,000.00 per year
- Fish offloading facilities: $3000.00 per year

**Poll Tax:** $275.00 per Year

**Business Licences (Non- Resident Businesses and outside contractors):** 2.5% of Contract, Minimum $400

**Property Tax Discount:**

10% Property Tax Discount - All prior year’s taxes, including Water and Sewer Tax must be paid in full; Current property taxes must be paid by May 31st of current tax year; Applies to one property within the Town, in which the resident lives: permanent place of residence.
Effective January 1, 2019

**Permit Fees:**

<table>
<thead>
<tr>
<th>Fee Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Residential Permit – New Construction or Moved to new lot</td>
<td>$150</td>
</tr>
<tr>
<td>b. Residential Shed, Fence, Deck</td>
<td>$25</td>
</tr>
<tr>
<td>c. Renovations/Extension over $10,000</td>
<td>$100</td>
</tr>
<tr>
<td>d. Renovations/Extension under $10,000</td>
<td>$25</td>
</tr>
<tr>
<td>e. Demolition Permit – Residential or Commercial</td>
<td>$25</td>
</tr>
<tr>
<td>f. Subdivision Permit</td>
<td>$25</td>
</tr>
<tr>
<td>g. Commercial Permit - New Construction or Moved to new lot</td>
<td>$250 Minimum / 2% of Project</td>
</tr>
<tr>
<td>h. Commercial Permit – Renovations/Extension/Fencing</td>
<td>$100 Minimum / 2% of Project</td>
</tr>
<tr>
<td>i. Ditching and Relocation and hard-surfacing of driveways</td>
<td>$25</td>
</tr>
<tr>
<td>j. Landscaping</td>
<td>$25</td>
</tr>
<tr>
<td>k. Curb Stop Installation:</td>
<td>$100</td>
</tr>
<tr>
<td>l. Occupancy Permit</td>
<td>$50</td>
</tr>
<tr>
<td>m. Permit to Operate</td>
<td>$50</td>
</tr>
<tr>
<td>n. Witnessing of Documents (unrelated to Town Business)</td>
<td>$25</td>
</tr>
</tbody>
</table>

**Curb Stop Fees:**

<table>
<thead>
<tr>
<th>Fee Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. During Business Hours</td>
<td>$50</td>
</tr>
<tr>
<td>ii. After Business Hours and Holidays</td>
<td>$100</td>
</tr>
</tbody>
</table>

**Tax Certificate**

- $50

**Signing Of Legal Documents (Commissioner for Oaths)**

- $25

**Cutting of Pavement (Town Roads)**

- Cost Recovery

**Other Fees and Charges:**

All other fees remain unchanged or at cost recovery and are subject to change within the year.