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

**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

i. Water only, 60% of rate
ii. Sewer only 40% of rate
iii. Churches, Church Halls & Lion’s Club
iv. Subsidiary Apartments $400.00 per year
v. Apartment Bldgs. Up to 20 units $400.00 per unit
vi. Cottages & vacation homes - Residential rates
vii. 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**

i. Basic: $450.00 per unit per year
ii. Water only 60% of rate
iii. Sewer only 40% of rate
iv. Senior Care residences $450.00 per 4 restroom
v. Efficiency units $450.00 per year for first unit, every additional unit $130 per unit
vi. Hotels & Motels $5,500.00 per year
vii. Fish Processors: $110,000.00 per year
viii. 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:**

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

**Curb Stop Fees:**

- **i. During Business Hours:** $50
- **ii. After Business Hours and Holidays:** $100

**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.