



2022 Tax Rates

Residential Property Tax: 7.75 mils, minimum \$340

Commercial Property Tax: 7.75 mils, Min. \$415

Non-Residential – Small Structure Property Tax: 7.75 mils, minimum \$100

Vacant Land Property Tax (additional property): 7.75 mils, minimum \$150

Business Tax Rate: Minimum \$410, per business

Class mil Rate:

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| 12 mils | Accommodations 1– B & B's, Air B & B's, Boarding Homes, Vacation Home Rentals, Efficiency Units, Campgrounds |
| 17 mils | Accommodations 2 – Hotels, Motels, Inns, Personal Care Homes, Other Fishers |
| 22 mils | Personal and Consumer Services - Crafts/Arts/Textiles, Museums, Consumer Services, Hairdressers, Taxation Office, Personal Services, Daycares, Dental |
| 27 mils | Taxis, Boat Tours, Bus Companies |
| 32 mils | Food/Beverage Services – Restaurant, Take out, Grill, Bars, Lounges, Cafeteria, Bakeries, Coffee Shop, Ice Cream Shop, Mobile Food Services; Fish Processors |
| 37 mils | Retail - Hardware, General Stores, Furniture/Clothing, Pharmacies, Convenience Store, Grocery Store, Convenience Store & Gas Bar; Service Station/Auto Repair |
| 52 mils | Construction Companies, Small manufacturing, Freight Companies, Contractors & Road Transport, Funeral Homes |
| 62 mils | Utilities - Propane Services, Oil Delivery Companies, Electrical Contractors, Plumbing & Heating |
| 132 mils | Oil Company - Tank Farm |
| 232 mils | Banks |

Business with no fixed address: 2.5% Gross Revenue

Utility Tax: 2.5% Gross Revenue

Peddlers: \$20 per day / \$125 per Season

Direct Sellers \$25 - Consultants/Representative's such as Tupperware, Mary Kay, Avon, Scentsy, etc.

Small Home-Based Business

Minimum business tax of \$25, maximum of \$400, at 2.5% of Gross Revenue.

Individuals are asked to please advise the Town of your Gross Sales and your appropriate taxes will be applied.

A small Home-based business is defined as an undertaking supplying a product or service for a fee, on a continual or ongoing basis, that has not or cannot be assessed under the Municipal Assessment Agency.

Residential Water/ Sewer Tax: \$410.00 per Unit

- Water only, 60% of rate
- Sewer only 40% of rate
- Churches, Church Halls & Lion's Club
- Subsidiary Apartments \$410.00 per year
- Apartment Bldgs. Up to 20 units \$410.00 per unit
- Cottages & vacation homes - Residential rates
- B & B's and Vacation Rental Properties - \$410.00 per year for first three (3) rooms, \$130 per every additional room thereafter.

Commercial Water/Sewer Tax

- Basic: \$460.00 per unit per year
- Water only 60% of rate
- Sewer only 40% of rate
- Senior Care residences \$460.00 per 4 restrooms
- Efficiency units \$460.00 per year for first unit, every additional unit \$140 per unit
- Hotels & Motels \$6,000.00 per year
- Fish Processors: \$110,000.00 per year
- Fish offloading facilities: \$3,000.00 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.



Permit Fees:

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| 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 \$1,000 of construction value | \$250 Minimum, plus \$5 per |
| h. | Commercial Permit – Renovations/Extension/Fencing \$1,000 of construction value | \$100 Minimum, plus \$5 per |
| 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 |

Curb Stop Fees:

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| i. | During Business Hours | \$50 |
| ii. | After Business Hours and Holidays | \$100 |

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| Fire Inspection's | - Commercial | \$300 |
| | - Residential | \$100 |

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| Tax Certificate | \$50 |
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| Signing Of Legal Documents (Commissioner for Oaths) | \$25 |
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| Cutting of Pavement (Town Roads) | Cost Recovery |
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Other Fees and Charges:

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