



## 2023 Tax Rates

**Residential Property Tax:** 7.25 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:**

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

**Residential 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 lives and will apply to all residents (permanent and seasonal)).
- Will not apply to residential properties that are used for rentals or nightly rentals.

**Permit Fees:**

a) Residential Permit – New Construction or Moved to new lot	\$150
b) Residential Shed, Fence, Deck	\$25
c) Renovations/Extension	\$25
d) Demolition Permit – Residential or Commercial	\$25
e) Commercial Permit - New Construction or Moved to new lot \$1,000 of construction value	\$250 Minimum, plus \$5 per
f) Commercial Permit – Renovations/Extension/Fencing \$1,000 of construction value	\$100 Minimum, plus \$5 per
g) Ditching and Relocation and hard surfacing of driveways	\$25
h) Landscaping	\$25
i) Curb Stop Installation:	\$100
j) Occupancy Permit	\$50
k) Permit to Operate	\$50

**Curb Stop Fees:**

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

<b>Fire Inspection’s</b>	- Commercial	\$300
	- Residential	\$100

<b>Tax Certificate</b>	\$50
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<b>Cutting of Pavement (Town Roads)</b>	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.