



A Public Meeting of Council was held at the Town Office on January 30th, 2024 with the following in attendance.

Councillors Present:

Mayor Andrew Shea
Councillor David Mckenna
Councillor Lary Roebbotham

Deputy Mayor Alexander Crawford
Councillor Damian Roebbotham
Councillor Adam Young

Staff:

Pauline Payne, Chief Administrative Officer
Daphne Coles, Deputy Town Clerk

Absent:

Councillor Mark Budden

**VII. Approval of 2024 Municipal Budget and 2024 Tax Rates
2024-010**

L. Roebbotham/Crawford

Resolved that the Town of Fogo Island approve the 2024 Municipal Budget in the amount of \$2,993,000.00 with revenues equaling expenses. Further resolved to approve the 2024 Tax Rates as presented with the various tax rates, fees, due dates, and expenses including pay rates as presented in the budget be implemented as listed:

2024 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

- i) Water only, 60% of rate
- ii) Sewer only 40% of rate
- iii) Churches, Church Halls & Lion's Club
- iv) Subsidiary Apartments \$410.00 per year
- v) Apartment Bldgs. Up to 20 units \$410.00 per unit
- vi) Cottages & vacation homes - Residential rates
- vii) 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

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

Poll Tax: \$275.00 per Year

Residential 10% Property Tax Discount:

- a) All prior year's taxes, including Water and Sewer Tax must be paid in full.
- b) Current property taxes must be paid by May 31st of current tax year.
- c) Applies to one property within the Town and will apply to all residents (permanent and seasonal).
- d) 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 | \$250 Minimum, plus |
| \$5 per \$1,000 of construction value | |
| f) Commercial Permit – Renovations/Extension/Fencing | \$100 Minimum, plus |
| \$5 per \$1,000 of construction value | |
| g) Ditching and Relocation and hard surfacing of driveways | \$25 |
| h) Landscaping | \$25 |
| i) Curb Stop Installation: | \$100 |
| j) Permit to Operate | \$50 |

Curb Stop Fees:

- | | |
|--------------------------------------|-------|
| a) During Business Hours | \$50 |
| b) After Business Hours and Holidays | \$100 |

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

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.

Resolution Carried. In favour – 6. Mayor Shea, Deputy Mayor Crawford, Councilor McKenna, Councilor Lary Roebottom, and Councilor Young. Against - 0.