2025 Tax Rates

Residential Property Tax: 7 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: 7.75 mils, minimum \$190 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 mills Taxis, Boat Tours, Bus Companies
- 28 mils Food/Beverage Services Restaurant, Take out, Grill, Bars, Lounges, Cafeteria, Bakeries, Coffee Shop, Ice Cream Shop, Mobile Food Services.
- 32 mils 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, Electrical Contractors, Plumbing & Heating
- 62 mils Utilities Propane Services, Oil Delivery Companies
- 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

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 let	¢150
 a) Residential Permit – New Construction or Moved to new lot b) Residential Shed, Fence, Deck 	\$150 \$25
	\$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
	+00
Curb Stop Fees:	
a) During Business Hours	\$50
b) After Business Hours and Holidays	\$100
b) Arter Business fiburs and fibilitarys	\$ 100
Fire Inspection's - Commercial	\$300
- Residential	\$100
Cutting of Pavement (Town Roads)	Cost Recovery
	COSCINECTIVELY

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 – 7. Mayor Shea, Deputy Mayor Crawford, Councilor Budden, Councilor McKenna, Councilor Damian Roebotham, Councilor Lary Roebotham, and Councilor Young. Against - 0.

December 17th Minutes Council Meeting

IV. 2025 Municipal Budget Changes

a) 2025 Municipal Budget was approved by Council at a public meeting held on December 17th, 2024. Department of Municipal and Provincial Affairs is requesting some changes before the budget can get final approval from government.

2025-020

L. Roebotham/McKenna

Resolved to approve the elimination of Poll Tax from the Municipal Budget as legislated under the Towns and Local Services District Act.

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

2025-021

L. Roebotham/Crawford

Resolved to approve that the Vacant Land Tax for the 2025 Municipal Budget be changed from \$340.00 to \$190.00 for anyone who owns 1 piece of vacant land and for those that own more than 1 piece of property be changed from \$150.00 to \$190.00. There will be vacant land tax of \$190.00 as required by Municipal Affairs.

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

2025-022

L. Roebotham/McKenna

Resolved to approve the Revised 2025 Schedule of Tax Rates and the Revised 2025 Municipal Budget with revenues equaling expenses in the amount of \$2,935,000.00.

Resolution Carried. In favour – 6. Mayor Shea, Deputy Mayor Crawford, Councilor McKenna, Councilor Damian Roebotham, Councilor Lary Roebotham, and Councilor Young. Against - 0. *February 25th, 2025 Council Meeting*