

2026 Tax Rates

Residential Property Tax: 6.5 mils, base amount \$340 plus .00001% of assessed value

Commercial Property Tax: 6.75 mils, base amount \$415 plus .00001% of assessed value

Non-Residential – Small Structure Property Tax: 7.75 mils, base amount \$100 plus .00001% of assessed value

Vacant Land Property Tax : 7.75 mils, base amount \$190.00 plus .00001% of assessed value

Business Tax Rate: base amount \$310 per business plus 0.00001% of assessed value

Class mil Rate:

11 mils	Accommodations 1- B & B's, Air B & B's, Boarding Homes, Vacation Home Rentals, Efficiency Units, Campgrounds
15 mils	Accommodations 2 - Hotels, Motels, Inns, Personal Care Homes, Other Fishers
20 mils	Personal and Consumer Services - Crafts/Arts/Textiles, Museums, Consumer Services, Hairdressers, Taxation Office, Personal Services, Daycares, Dental
24 mils	Taxis, Boat Tours, Bus Companies
25 mils	Food/Beverage Services – Restaurant, Take out, Grill, Bars, Lounges, Cafeteria, Bakeries, Coffee Shop, Ice Cream Shop, Mobile Food Services
29 mils	Hydroponic Farming
29 mils	Fish Processors
33 mils	Retail - Hardware, General Stores, Furniture/Clothing, Pharmacies, Convenience Store, Grocery Store, Convenience Store & Gas Bar; Service Station/Auto Repair
47 mils	Construction Companies, Small manufacturing, Freight Companies, Contractors & Road Transport, Funeral Homes, Electrical Contractors, Plumbing & Heating
56 mils	Utilities - Propane Services, Oil Delivery Companies
119 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

- Base business tax of \$25, maximum of \$400, plus .00001% of assessed value or 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) As per the Towns and Local Service District Act 112 (1) (a) Current property taxes must be paid on or before **March 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

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.
- All taxes and fees are due and payable in full by May 31st.
- **1% Interest (Simple) will be applied monthly to outstanding balances as of May 31st, 2026**

1. Approval of Amended 2026 Tax Structure

- The 2026 Tax Structure has been amended to adhere to the Towns and Local Service District Act that requires real property tax rates be set as a base amount plus a percentage of the assessed value of the property

2026-151

L. Roebotham/Payne

Resolved that Council approve the following amendment to 2026 Tax Rates:

Remove: Simple Interest at the rate 1%

Replace with 1% interest (Simple) will be applied monthly to outstanding balances as of May 31st, 2026.

Resolution Carried. In favour – 7. Mayor Shea, Deputy Mayor Roebotham, Councilor Holmes, Councilor McKenna, Councilor Payne, Councilor Roebotham and Councilor Warren. Against - 0.