

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.
- ***Simple interest at the rate 1%***

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

2026-077

McKenna/Holmes

Resolved to approve the Amended 2026 tax Structure As per section 118 of the Towns and Local Service District Act, that requires

118. (1) The real property tax rate shall be set as

(a) a percentage of the assessed value of the real property as set out in the last assessment roll of the town prepared under the Assessment Act, 2006; or

(b) a base amount plus a percentage of the assessed value of the real property as calculated in accordance with paragraph (a).

Resolution Carried. In favour – 4. Deputy Mayor Roebottom, Councilor Holmes, Councilor McKenna, and Councilor Warren. Against - 0.