



TOWN OF BURGEO

TAX STRUCTURE 2022



At a meeting of Council held on December 13th, 2021, the following rates and charges were approved pursuant to the Municipalities Act, 1999. The terms of the Town of Burgeo’s 2022 Budget are hereby published in accordance with the provisions of Section 109(1) of the Municipalities Act.

PROPERTY TAXATION RATES – RESIDENTIAL & COMMERCIAL

SECTION 112 OF THE MUNICIPALITIES ACT – “REAL PROPERTY TAX”

- 11.0 mils on the appraised or provisional value of real residential property;
- 13.0 mils on the appraised or provisional value of real commercial property;
- Each parcel of real property is subject to a minimal charge (see Section 114 below).

SECTION 114 OF THE MUNICIPALITIES ACT – “MINIMUM TAX”

- Minimum Residential and Commercial Property Tax (with a structure): \$550
- Minimum Residential and Commercial Property Tax (without a structure – vacant land): \$350

SECTION 108 OF THE MUNICIPALITIES ACT – “DISCOUNT ALLOWED”

Taxpayers are eligible to apply for the following tax discount on the annual **residential property tax** of their **primary residence** provided that the total income of the household, from all sources, is less than \$15,925. Total income calculation includes persons living married or living together in a common-law relationship, within the same household, as defined by the Canada Revenue Agency. Individuals subject to Poll Tax **are not** eligible for this tax discount. For the purpose of calculating total household income, spousal income will be considered exempt if one resides in an assisted care facility (proof of residency is required). The residential property owner(s) will be responsible for verifying their total income with the Town of Burgeo by providing a copy(s) of Canada Revenue Agency’s Notice of Assessment(s) for the year of application and an affidavit must be witnessed by a Justice of the Peace or Commissioner of Oaths. The tax discount will only be applied once total household income is confirmed to the satisfaction of the Town of Burgeo. Property taxes not paid in full in 2022 will forfeit the full value of the applied tax discount for the 2022 Calendar Year. Applications for a tax discount **must be received before** December 31, 2022, for the 2022 Calendar Year. **Applications submitted after December 31, 2022, will not be considered under any circumstances.**

WATER & SEWER TAXATION – RESIDENTIAL, INDUSTRIAL, COMMERCIAL, & INSTITUTIONAL

SECTION 130(1) OF THE MUNICIPALITIES ACT – “WATER/SEWER TAX”

Residential

- Water Only: \$280
- Sewer Only: \$120
- Water & Sewer: \$400
- Dwelling with apartment(s) will be assessed water & sewer rates as follows:
 - o Dwelling water & sewer rate + water & sewer rate for each apartment unit.

Commercial, Industrial, & Institutions

- Calder Health Care Centre (Water & Sewer): \$125 + 7mils of assessed value
- Apartment Buildings (per unit – Water & Sewer): \$ 400.00
- Apartment Buildings (per unit – Water Only): \$ 280.00
- Commercial (Water & Sewer): \$ 800.00
- Canadian Coast Guard (Water): \$125 + 7mils of assessed value
- Burgeo Academy (Water & Sewer): \$125 + 7mils of assessed value

- Duplex with Apartments -> x2 (Water & Sewer): \$ 1,200.00
- Motels, Efficiency Units, B&B (Water & Sewer): \$ 400.00/unit/room
- Motels, Efficiency Units, B&B (Water Only): \$ 280.00/unit/room
- Senior's Complex (Water & Sewer): \$ 400.00/unit/room

BUSINESS TAXATION

SECTION 120(1) OF THE MUNICIPALITIES ACT – “BUSINESS TAX”

SECTION 121 OF THE MUNICIPALITIES ACT – “GROSS REVENUE & ASSESSED VALUE BUSINESS TAX”

SECTION 124 OF THE MUNICIPALITIES ACT – “VARIATION OF RATE”

SECTION 125 OF THE MUNICIPALITIES ACT – “MINIMUM BUSINESS TAX”

Commercial, Industrial, & Institutional Taxation Codes	Rate (Mils) / \$\$\$
TM02 – Business Tax I	18 mils
TM03 – Business Tax II	18 mils
TM04 – Business Tax III	18 mils
TM05 – Business Tax IV	18 mils
TM06 – Construction	18 mils
TM07 – Supermarkets	20 mils
TM10 – Industrial	32 mils
TMR2 – General Business (including temporary rental accommodations)	18 mils
TMR3 – Financial Institutions	109 mils
TMR4 – Drug Stores	32 mils
TMR5 – Garage/Service Stations	18 mils
TMR6 – Restaurants	18 mils
TMR7 – Beauty Salons	18 mils
TMR8 – Oil Distributors	39 mils
TMR9 – Night Clubs/Lounges	25 mils
TMX1 – Taxi/Ambulances	\$280/yr
TMX2 – Trucking/Couriers	\$500/yr
TMX3 – Wholesale	\$200/yr
TMX4 - Utility Companies	2.5% of Gross Revenue
TMX5 – Tax Agreement	\$27,500/yr
TMX6 - Carpenters/Contractors with no Fixed Address	\$200/yr

All other businesses with no fixed place of business:

- ½ of 1% of gross revenue in proceeding year

***Minimum Business Tax Rate: \$200.00/yr**

POLL TAXATION

SECTION 126 OF THE MUNICIPALITIES ACT – “POLL TAX”

Poll Tax: \$500/person

SECTION 127 OF THE MUNICIPALITIES ACT – “EXEMPTION FROM POLL TAX”

Exemption from Poll Tax

127. (1) The following persons or class of persons are not liable for a poll tax imposed under section 126:

(a) a person who is liable to pay the real property tax in the municipality;

(b) a non-resident of the municipality who is employed in the municipality for a period of not fewer than a total of 90 days during the financial year of the council which would impose that tax where that non-resident pays a:

(i) real property tax,

- (ii) poll tax, or
- (iii) fee for service

to the municipality or local service district in which he or she resides; and

(c) upon application to a council, a person whose income from all sources for the taxation year under the *Income Tax Act* (Canada) immediately before the date on which a poll tax is due is less than the basic personal exemption provided for under that Act, or a greater amount which the council may determine.

(2) An application for an exemption under paragraph (1)(c) **shall be made before July 1** in a financial year in order for that exemption to be applicable to that financial year.

OTHER FEES

Quarry Referral Review:	\$1,000.00
Water Hook-up (New Connection):	\$ 750.00
Industrial & Institutional Construction:	
▪ \$5 per \$1000 value of the construction costs (to a maximum of):	\$2,500.00
New Dwelling Permit:	\$ 200.00
After-Hours Service Call (Non-Emergency):	At Cost (Minimum of \$150)
Reconnection Water Fee (due to non-payment disconnection):	\$ 100.00
Compliance Letters and Tax Certificates:	\$ 100.00
Direct Sellers:	\$ 100.00/yr
Caustic Soda Totes:	\$ 60.00
Demolition Permit:	\$ 50.00
Asphalt Replacement Fee:	\$ 50.00
Large Flags:	\$ 50.00
Small Flags:	\$ 30.00
Building Permit:	\$ 30.00
Dog Tag (female not spayed):	\$ 25.00
General Repair Permit (including landscaping):	\$ 20.00
Memory Boards (Aaron’s Arm Trail):	\$20/board
Dog Tag (male for female spayed):	\$ 5.00
Fax:	\$ 1/page
Photocopies:	.25/page
Roadside Vendors:	
- Daily: \$25.00	- Seasonal: \$150.00
	- Yearly: \$300.00

SECTION 101(1) OF THE MUNICIPALITIES ACT, 1999 – “IMPOSITION OF TAXES”

All taxes are due and payable by April 1, 2022

SECTION 107(1) OF THE MUNICIPALITIES ACT – “INTEREST ON ARREARS”

Outstanding prior year(s) Taxation Accounts will incur a compound interest rate charge of 1% per month as of January 1, 2022.

2022 Taxation Accounts not paid in full by May 31, 2022 (as at end of business day) will incur a compound interest charge of 1% per month beginning June 1, 2022.