



TOWN OF BURGEO

TAX STRUCTURE 2023



At a Regular Meeting of Council held on December 14th, 2022, the following rates and fees were approved pursuant to the *Municipalities Act, 1999*. *The terms of the Town of Burgeo's 2023 Budget and Tax Structure are hereby published in accordance with the provisions of **Section 109(1) of the Municipalities Act of Newfoundland Labrador.***

PROPERTY TAXATION RATES – RESIDENTIAL, COMMERCIAL, INSTITUTIONAL, AND INDUSTRIAL

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

- 11.0 mils on the appraised or provisional value of real residential property,
- 14.0 mils on the appraised or provisional value of real commercial, institutional, and industrial 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”

Residential Taxpayers are eligible to apply for the following tax discounts on the annual **RESIDENTIAL PROPERTY TAX** of their **primary residence**. *The Discount Options listed below can not be combined. Residential Taxpayers must select either Option A or Option B when applying for a discount.*

Applications for a tax discount **must be received on, or before, June 30th, 2023**, for the 2023 Taxation Year. **Applications submitted after June 30th, 2023, will not be considered under any circumstances.**

OPTION A: \$50 DISCOUNT

Residential Taxpayers can apply for a \$50 discount to their 2023 Residential Property Taxes provided that the total income of the primary 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.

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 his/her/their total income with the Town of Burgeo by providing a copy(s) of his/her/their 2022 Canada Revenue Agency's (CRA) Notice of Assessment(s).

The tax discount will only be applied once total household income from all sources is confirmed to the satisfaction of the Town of Burgeo.

Residential property taxes not paid in full in 2023 will forfeit the full value of the tax discount for the 2023 Taxation Year.

Individuals subject to Poll Tax **are not** eligible for this tax discount option.

OPTION B: \$50 DISCOUNT – GUARANTEED INCOME SUPPLEMENT (GIS) RECIPIENTS

Residential Taxpayers in receipt of the Guaranteed Income Supplement are eligible to apply for a \$50 discount toward their 2023 Residential Property Taxes. The applicant or co-applicants must be the owner(s) of the residential property. Only one discount per primary residential property will be applied under this Option.

The residential property owner(s) will be responsible for verifying his/her/their receipt of the GIS benefit to the satisfaction of the Town of Burgeo.

Residential property taxes not paid in full in 2023 will forfeit the full value of the tax discount for the 2023 Taxation Year.

Individuals subject to Poll Tax **are not** eligible for this tax discount option.

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

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

Residential

- Water Only: \$320
- Sewer Only: \$120
- Water & Sewer: \$440
- Dwellings with apartment(s) will be assessed water & sewer rates as follows:
 - o Residential Water & Sewer Rate + Residential Water & Sewer Rate for each apartment unit.

Industrial, Commercial, & Institutions

- Calder Health Care Centre (Water): \$125 + 7.50 mils of assessed value
- Apartment Buildings (per unit – Water & Sewer): \$440/unit
- Apartment Buildings (per unit – Water): \$320/unit
- Commercial (Water): \$912
- Commercial (Water & Sewer): \$1,092
- Canadian Coast Guard (Water): \$125 + 7.50 mils of assessed value
- Burgeo Academy (Water & Sewer): \$125 + 7.50 mils of assessed value
- Senior’s Complex (Water & Sewer): \$440/unit/room
- Motels, Efficiency Units, B&B (Water & Sewer): \$440/unit/room
- Motels, Efficiency Units, B&B (Water Only): \$320/unit/room
- Temporary Accom Rentals (Primary Occupancy) – Water& Sewer: \$440/unit/room
- Temporary Accom Rentals (Primary Occupancy) – Water Only: \$320/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”

<u>Commercial, Industrial, & Institutional Taxation Codes</u>	<u>Rate (Mils) / \$\$\$</u>
TM06 – Construction	22 mils
TM07 – Supermarkets	24 mils
TM10 – Industrial	60 mils
TMR2 – General Business (not otherwise defined)	20 mils
TMR3 – Financial Institutions	115 mils
TMR4 – Drug Stores	35 mils
TMR5 – Garage/Service Stations	20 mils
TMR6 – Restaurants	20 mils
TMR7 – Beauty Salons, Hairdressers, Barbers, etc.	20 mils
TMR8 – Oil Distributors	42 mils
TMR9 – Night Clubs/Lounges	26 mils
TMX1 – Taxi, Buses, Public Transportation	\$300/yr.
TMX2 – Trucking, Couriers	\$540/yr.
TMX3 – Wholesale	\$250/yr.
TMX4 - Utility Companies	2.5% of Gross Revenue
TMX5 – Tax Agreement	\$27,500/yr.
TMX6 - Carpenters/Contractors with no Fixed Address	\$250/yr.
TMX7 – Direct Sellers	\$100/yr.
TMX8 – Ambulances	\$500/yr.
TMX9 – Hotels, Motels, B&B, Temporary/Short-Term Rental Accommodations	20 mils

All other businesses with no fixed place of business: ½ of 1% of gross revenue in proceeding year

Minimum Business Tax: \$250.00/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, and Commercial Construction:	
▪ \$5 per \$1000 value of the construction costs (to a maximum of):	\$2,500.00
▪ Minimum Charge:	\$ 200.00
▪ Non-Compliance Penalty:	2x Cost of Permit
New Residential 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:	\$ 125.00
Caustic Soda Totes:	\$ 60.00
Demolition Permit:	\$ 50.00
Asphalt Replacement Fee:	\$ 50.00
Large Flag:	\$ 50.00
Small Flag:	\$ 30.00
Building Permit (including landscaping):	\$ 30.00
Building Permit (Non-Compliance):	2x Cost of Permit
General Repair Permit:	\$ 20.00
Dog Tag (female not spayed):	\$ 25.00
Dog Tag (male or female spayed):	\$ 5.00
Memory Boards (Aaron’s Arm Trail):	\$20/board
Fax:	\$ 1/page
Photocopies:	.25/page
Roadside Vendors:	
- Daily: \$25.00 Seasonal: \$150.00 Yearly: \$300.00	

HST (15%) will be charged where applicable.



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

All taxes are due and payable by April 1, 2023

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

Outstanding prior year(s) Taxation Accounts will incur an interest rate charge of 1% per month as of January 1, 2023.

2023 Taxation Accounts not paid in full by May 31, 2023 (as at end of business day) will incur an interest charge of 1% per month beginning June 1, 2023.