TOWN OF CHANNEL - PORT AUX BASQUES
TAX RATES FOR 2024

Due notice is hereby given that pursuant to the Municipalities Act, the taxes and fees imposed by the Channel - Port aux Basques Town Council for 2024 are as follows:

1. **Real Property Tax** of 9 mils on every owner of Residential property within the town and 10.5 mils on every owner of Commercial/Non-Residential property within the town. The annual minimum Real Property Tax will be $300.00. All taxes so imposed shall be based on the value of the real property as specified in the last Assessment Roll of the town, prepared in accordance with the provisions of the Assessment Act.

2. **Poll Tax** set at $300.00 per annum on persons earning in excess of the basic personal exemption provided for under the Income Tax Act, and who do not own real property in the town.

Persons applying for exemption from Poll Tax on the basis of income must apply before July 1, 2024. Please contact the Town Office to verify you are eligible to pay.

3. **Business Tax**, with a minimum of $300.00, shall be imposed on every operator carrying on business, trade or profession in the town, and the rate of Business Tax so imposed for each class of business shall be as follows:

   a) **Class I** - 1.3% - (13 Mils) - All businesses having a fixed place of business in the town and not specified in any other class.

   b) **Class II** - 10% - (100 Mils) - On banks, lending agencies, and Crown Corporations, having a fixed place of business in the town.

   c) **Class III** - 1% - All individuals, partnerships and/or corporations carrying on business within the Town of Channel - Port aux Basques, but having no fixed place of business within the town shall pay a Business Tax equivalent to 1% of the gross revenue derived from doing business within the town by such individual, partnership and/or corporation.

   d) **Class IV** - 2.5% - As per the *Taxation of Utilities and Cable Television Companies Act*, utility companies shall pay a Business Tax equivalent to 2.5% on the gross revenue of the utility for the preceding year derived within the municipality served by the Council.

4. **Water and Sewer:**

   a) **Sewer Tax** of $5.00 per month, $60.00 per annum on all property units connected to a Municipal Sanitary Sewer System.

   b) **Sewer Tax** for hotels, motels and seniors homes - $1.25 per month per room.

   c) **Grand Bay West Industrial Park Sanitary Sewer Tax** (Lift Stations) - $13.25 per month ($159.00 per annum) on each unit connected to the Municipal Sanitary Sewer System in the said park.

d) **Water rates** per month shall be as follows:

At the discretion of Council a lateral rate can and will be used in conjunction with other methods as specified below for any class of user and charged as follows:

3/4" Lateral	$ 29.00/month (Commercial/Industrial)
3/4" Lateral	$ 29.00/month (Residential)
1" Lateral	$ 30.00/month
2" Lateral$	$ 90.00/month
4" Lateral$	$ 228.00/month
6" Lateral	$ 360.00/month
8" Lateral	$ 480.00/month

I. Residential:

a) Single Family Dwelling	$29.00/month
b) Apartment Unit	$29.00/month

II. Commercial/Industrial:

a) General commercial, professional, business and government buildings and offices, and service organizations having a 3/4" lateral	$29.00/month per unit
b) Hotels, Motels and Seniors Homes	$ 7.75/month per room

III. Hospital:

1 unit per outlet (outlet being toilet, shower or bath unit)	$15.50/month per unit

5. **A Municipal Service Fee** will be charged to owners and/or tenants of Real Property that are not being charged the Real Property Tax or Poll Tax as specified by class of premises as follows:

Church and Non-Profit Organizations	$400.00 per year
Educational Facilities	$500.00 per month
Government Service Facilities	$100.00 per month
Health Care Facilities	$500.00 per month

6. **Tax Certificates and Compliance Letters** $100.00 each.

7. **Emergency Response Fee** will be charged when the Channel - Port aux Basques Volunteer Fire Department is required to respond to an out of town accident or emergency situation. This includes responding to an accident or emergency situation on the Trans Canada Highway within the Town's jurisdiction. The fee will be as follows:

a) $200.00 per hour for the pumper or any emergency response vehicles;
b) $30.00 per hour per firefighter;
c) Cost of any materials used.

8. The annual **Property, Business, Water/Sewer,** and **Poll Tax** is due by **June 30, 2024**. Interest at the rate of 1% per month will be applied to all outstanding accounts 90 days after the due date.

9. A **discount of 2.5 %** shall be allowed on any Property Tax, Business Tax or Poll Tax paid in full within thirty (30) days of the issuance of invoice or March 25, 2024, whichever date is later.

10. Special Discount on Property Tax only, paid in full within **ninety (90)** days of the issuance of the annual Property Tax bill, shall be granted to residential property owners who produce certification of a total household income as per the following sliding scale. **Application for this special discount must be made prior to tax payment.**

If your combined gross earnings before deductions for 2023 were:	**Your 2024 Property Tax will be:**
Below $11,500.00	Minimum Property Tax ($300.00)
$11,500.01 - $13,000.00	Minimum Property Tax or 25% of annual Property Tax Rate, whichever amount is greater.
$13,000.01 - $14,500.00	Minimum Property Tax or 50% of annual Property Tax Rate, whichever amount is greater.
$14,500.01 - $16,000.00	Minimum Property Tax or 75% of annual Property Tax Rate, whichever amount is greater.
$16,000.01 and over	Full amount of annual Property Tax Rate.

11. **Water/Sewer thawing fee** - $50.00 per hour.

12. A **fee of four times** the value of the Building Permit in addition to the cost of the Building Permit will be charged to any citizen who starts construction without a Building Permit or contravenes the conditions of the Building Permit.

13. **Waste Management Fee Structure:**

Class I Residential – every owner of residential property, containing less than three (3) dwelling units, shall pay a collection fee of $14.17/month. ($170.00 Annually)

Class II Residential – every property owner of residential property, containing three (3) or more dwelling units, (i.e. apartment building), shall pay a collection fee of $14.17/month/dwelling unit. ($170.00 annually per dwelling unit). An apartment building is defined as a building with three or more dwelling units, but does not include a row dwelling.

Class I Commercial – every owner of commercial property, such as a small business or enterprise which produces less than 10 bags of waste/week, shall pay a collection fee of $14.17/month. ($170.00 Annually) Small business shall be considered a small, independent, locally owned and operated business "Mom & Pop Shop" that has a minimum amount of employees, has only a small amount of business volume, is typically not franchised, therefore open for business only in a single location.

Class II Commercial – every owner of commercial property, such as a small business or enterprise which produces 10-15 bags of waste/week, shall pay a collection fee of $26.66/month. ($320.00 annually)

Class III Commercial – every owner of commercial property, such as a mid-sized business or enterprise which produces 15-30 bags of waste/week, shall pay a collection fee of $39.99/month. ($480.00 annually)

Class IV Commercial - every owner of commercial property, such as a mid-sized to larger business or enterprise which produces 30-60 bags of waste/week, $53.32/month. ($640.00 annually)

Private Parks/Campgrounds - every owner of a private RV park and/or Campground, which produces in excess of 100 bags of waste/week, shall pay a collection fee of $2500.00 annually and is to be reviewed by the Marine Mountain Zone Waste Management Committee on an annual basis.

Government and/or Educational - every owner of Government and/or Educational property, such as large businesses or educational buildings, shall pay a fee of $1000.00 annually and is to be reviewed by the Marine Mountain Zone Waste Management Committee on an annual basis.

Institutional - every owner of institutional property, such as seniors' homes or care facilities, shall pay a fee of $7500.00 annually and is to be reviewed by the Marine Mountain Zone Waste Management Committee on an annual basis. An institution means a building or part thereof occupied or used by persons who require special care or treatment because of age, mental or physical limitations or medical conditions.