TOWN OF BOTWOOD

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TOWN OF BOTWOOD 2019 TAX STRUCTURE, RATES AND DUE DATES

A. POLL TAX — **$300.00** per year

B. PROPERTY TAX — **7.5 mils (.75%) of assessed value -**
Minimum $350.00 which shall apply to all properties
Vacant land which does not meet the minimum building lot size of 390 m² (4,200 ft²) may be taxed at the mil rate, upon presentation of legal survey.

C. WASTE MANAGEMENT FEE — **$75.00** per household
$600.00 annually - Commercial Garbage Collection Fee

D. WATER AND SEWER

Residential	**$365.00** per year - water, **$450.00** per year - water and sewer.
Commercial A	**$365.00** per year - water, **$450.00** per year - water and sewer. General Stores, Supermarkets, Drug Stores, Barber Shops, Offices, Dental Offices, Service Clubs and Legion Halls
Commercial B	**$440.00** per year - water, **$550.00** per year - water and sewer. Beauty Salons, Restaurants, Garages, Hotels and Greenhouses, Retailers with Water Dispensing Purification Systems
Commercial C	**$10,500.00** per year - water and sewer. Schools
Commercial D	**$36,000.00** per year - water and sewer. Hospitals, Chronic Care Centres, etc.
Commercial E	**$1,700.00** minimum per year - water and sewer Owned/leased Federal/Provincial Governments/Agencies, Public Buildings, Crown Corporations. Council reserves the right to establish a higher rate depending on consumption.
Commercial F	**$75.00** per bed per year - Personal Care Homes

E. BUSINESS TAX - **Minimum Business Tax - $250.00** - Home based business with one employee
$350.00 - All other businesses

Group I	**1.2% of assessed value** -- General Retail Stores, Supermarkets, Confectionary Stores, Restaurants, Taverns, Take-outs, Clothing Stores, Service Stations, Hotels, Personal Care Homes, Building/Plumbing/Electrical Suppliers, Vending Machine Operators and Barber Shops.
Group II	**5% of assessed value** -- Ships Agents, Shipping Agents and Port Corporation.
Group III	**3.5% of assessed value** -- Dental Offices, Beauty Salons, Accounting Firms, Drug Stores, Collection Agencies, Professional Offices and Mail Order Houses.
Group IV	**¼ of 1% of Gross Revenue** -- No fixed place of business.
Group V	**2% of assessed value** – General Manufacturing, Welding Shops, Woodworking Shops, Sawmills, Construction Companies, Equipment Contractors, Contractors and Auto Dealerships.
Group VI	**7.5% of assessed value** -- Oil Companies, Asphalt Plants and Financial Institutions.
Group VII	**2.5% of Gross Revenues in the Town -** Utility and Cable Companies.

F. DEFERMENT AND EXEMPTION OF TAXES

PROPERTY TAX -- There will be no exemption from payment of property tax. Property owners, occupying the property **may** be eligible for **deferment** of property taxes subject to the following conditions:

(1) Family gross income is less than $10,000 per year.
(2) Proof of income by way of T4 slips or statement of earnings in some form suitable to Council. Income from **all** sources must be reported.
(3) An affidavit is required.
(4) Application for deferment must be received no later than January 31, 2019 and apply to the 2018 year.
(5) Deferred taxes represent a charge against the property and must be paid on sale or transfer of property.

POLL TAX – Persons applying for exemption from poll tax on the basis of income must apply before July 1 of the current year.

WATER AND SEWER EXEMPTIONS – The only exemptions which will be granted are for properties for which town services are not available and vacant land. Apartments must be vacant from January 1 - December 31 of the current year to be eligible for exemption.

G. TAX CERTIFICATE $100.00 per certificate.

H. RETURNED CHEQUES $50.00 per cheque returned.

I. PERMITS

Institutional Construction - $3.50 per $1,000 of construction cost
Commercial Construction - $6.00 per $1,000 of construction cost
Commercial Repair - $3.50 per $1,000 of repair cost
Residential New Construction - $75.00 per unit
Solid Fuel Burning Appliance Inspection Fee - $25.00
Residential General Repairs - $20.00
Occupancy - $50.00
Vendor's Fees - $300/Annual, $175/Six Months, $100/Quarterly, $10/Day
Quarry Development Permit - $500.00 for first time application, $250 for an renewal of the same application

J. DOG LICENSE License fee: $5.00 for male and spayed female (Certificate must be provided), $25.00 for female.

K. CONNECTION FOR WATER AND SEWER

(1) The cost for connection to the Town water and sewer mains will be the responsibility of the developer. Council will supervise the actual connection only. Permits will be required at a cost of $50.00 per line.
(2) Taxpayers having water turned off because of arrears will be required to pay a **$50.00** fee in addition to arrears before re-connection.
(3) The cost of a water shut-off will be $25.00

L. DUE DATE The due date for 2019 taxes is March 31, 2019.

M. INTEREST Interest at the rate of 15% per annum will be charged as of January 1, 2019 on all outstanding taxes from 2018 and/or prior and on <u>all</u> outstanding taxes as of June 30, 2019. Senior Citizens or families with income of $10,000 or less may apply for an exemption of interest on current taxes if the account is settled by December 31, 2019. Documentation may be required to substantiate income.

N. DISCOUNT A **4%** discount will apply to all current taxes if all taxes are paid in full on or before March 31, 2019.

THE ABOVE RATES WERE APPROVED BY COUNCIL IN ITS MEETING OF DECEMBER 19, 2018.