

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 **deferral** 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 deferral must be received no later than January 31, 2020 and apply to the 2019 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 EXEMPTION – The only exemption which will be granted are for properties for which town services are not available. 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 2020 taxes is March 31, 2020.

M. INTEREST Interest at the rate of 15% per annum will be charged as of January 1, 2020 on all outstanding taxes from 2019 and/or prior and on all outstanding taxes as of June 30, 2020. 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, 2020. Documentation may be required to substantiate income.

N. DISCOUNT A 4% discount will apply to all current taxes (excluding waste disposal fees and business tax groups VI and VII) if all taxes are paid in full on or before March 31, 2020.

THE ABOVE RATES WERE APPROVED BY COUNCIL IN ITS MEETING OF JANUARY 15, 2020.