

**Town of Twillingate
Tax Structure 2020**

At a meeting of Council held on December 9th, 2019 the following rates and charges were approved pursuant to the terms of the Town's 2020 Budget are hereby published in accordance with the provisions of Section 109 (1) of the Municipalities Act.

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

7.5 mils on the appraised or provisional value of real property.
Each piece of property is subject to the minimal charge.

Senior citizens (65+) on fixed income (current accounts only) are eligible to pay their taxes in equal monthly installments over the full calendar year avoiding interest charges, if paid in full by 12/31/20. In order to receive this benefit, eligible seniors should inquire with the Town Office.

2. SECTION 114 OF THE MUNICIPALITIES ACT – “MINIMUM TAX”

Minimum Property Tax (Residential and Commercial) is \$290

3. SECTION 120 OF THE MUNICIPALITIES ACT – “BUSINESS TAX”

CLASS ONE	Hotels, Motels, Bed & Breakfasts, Vacation Homes, Nightly Rentals (inclusive of Airbnb), Cabins, and Campgrounds.	8 MILLS
CLASS TWO	Funeral Homes, Manufacturing, Marine Centre, Wholesale, Exercise Facilities, Fish Harvester’s Resource Centre	13 MILLS
CLASS THREE	Retail Stores, Restaurants/Pubs, Coffee Shops, Cafes, Service Stations, Boat Tours, Beauty Salons, Personal Care Services, Artists, Contractors, Trades Services, Home-based Businesses (Assessed), Denturists, and Medical Services.	24 MILLS
CLASS FOUR	Professional Services (Legal, Accounting, Business Administration etc.)	70 MILLS
CLASS FIVE	Banks and Credits Unions	120 MILLS
CLASS SIX	Businesses with no fixed place of address* Individuals are asked to please advise the Town of previous years gross sales and the appropriate taxes will be applied. If not provided, gross revenue will be estimated.	1.5% of Gross Revenue or \$290, whichever is greater.
CLASS SEVEN	Utility, Internet and Cable TV Companies	2.5% of 2019 Gross Revenue
CLASS EIGHT	Small Home-Based Business (Unassessed)* Small home-based businesses include but are not limited to crafts, woodworking, arts, textiles, jewelry and direct sellers. Individuals are asked to please advise the Town of previous years gross sales and the appropriate taxes will be applied.	Minimum business tax of \$25, maximum of \$290, at 1.5% of 2019 gross revenue.

	<i>The onus is on the individual to come to the office and register their business, staff will not be policing the public for who has a small home-based business. Once the office receives complaints however, it is their responsibility to act.</i>	
--	--	--

If in operation 6 months or less, businesses are eligible for a 50% adjustment to their business tax. Eligible businesses can apply for this adjustment at the Town Office.

Youth entrepreneurs (18 years or younger) are eligible to apply to Council for an exemption to business tax.

Businesses in their first year of operation will be only charged business tax for their months of operation, but never below the minimum of \$290.

4. SECTION 126-1 OF THE MUNICIPALITIES ACT - “POLL TAX”

On request, this tax can be adjusted based on the number of months lived and/or worked in the community.

An exemption can be made if income on previous years tax return is less than **\$12,069**. Eligible individuals can apply for this exemption with the Town Office.

5. SECTION 130-1 OF THE MUNICIPALITIES ACT - “WATER/SEWER TAX”

RESIDENTIAL WATER/SEWER TAX

\$420/Annum (w/s)

Water Only (w) - \$269/Year

Sewer Only (s) - \$151/Year

Water and Sewer taxes are never adjusted below the minimum of \$420/year (w/s), \$269 (w), or \$151(s), even if property is vacant.

COMMERCIAL WATER/SEWER TAX

Commercial, Industrial Water/Sewer*	\$555 minimum/property or unit/annum
Commercial, Industrial Water Only*	\$369 minimum/property or unit/annum
Commercial, Industrial Sewer Only	\$185 minimum/property or unit/annum
Commercial/Residential	\$975 minimum/property or unit/annum
Nightly Rentals – Vacation Homes (including Airbnb), Bed & Breakfast (not owner occupied), efficiency units/cabins and Hotels/Motels – Water/Sewer	Minimum \$555/property or unit OR \$165/room/annum, whichever is greater
Nightly Rentals – Vacation Homes (including Airbnb), Bed & Breakfast (not owner occupied) and Hotels/Motels – Water Only	Minimum \$369/property OR \$120/room/annum, whichever is greater

Nightly Rentals – Bed & Breakfast (Owner Occupied)	Minimum \$975 (\$420+\$555) + \$165/room/annum, whichever is greater
Serviced Camp/RV Site (Water Only)	\$50/unit/annum
Schools	2 MILLS on assessed value
Hospital	3 MILLS on assessed value
Seniors Home	\$1,974/annum
Government Buildings	\$1,110/annum

- *a) Minimal User – x1
- b) Moderate User - x2
- c) Moderate to Heavy User – x3
- d) Heavy User- x4.5

If in operation 6 months or less, businesses are eligible for a 50% adjustment to their water and sewer tax, to a minimum of \$420 for water and sewer, and to a minimum of \$269 for water only.

6. SECTION 407 OF THE MUNICIPALITIES ACT – “PERMITS”

- Residential Development Permit \$50
- Commercial Development Permit \$100

Town reserves the right to recover any costs due to the processing of the above noted, including referrals to engineers, lawyers, planners, surveyors, public advertisements or any legitimate cost deemed necessary by the Town to evaluate the proposal. The Town will provide a written estimate in advance to the requesting party, with the full cost recovery amount being paid in advance as a deposit.

7. SECTION 101-1 OF THE MUNICIPALITIES ACT – “IMPOSITION OF TAXES”

All 2020 taxes are due and payable by June 30th, 2020.

.5417% interest (simple) will be applied monthly to outstanding balances as of June 30th, 2020.

Failure to pay 2020 taxes in full by April 30th, 2021 will result in water services being disconnected to property. A \$20 charge for disconnection and a \$20 charge for reconnection will be applied to property owners account.

If any arrears balances from 2019 & prior are outstanding on April 30th, 2020, following the February 2020 notice to property owner, an order to disconnect water services will be issued. A \$20 charge for disconnection and a \$20 charge for reconnection will be applied to property owners account.

8. SECTION 136 OF THE MUNICIPALITIES ACT – “TAX CERTIFICATE”

- Tax Certificate \$50
- Compliance Letter \$50

9. WASTE MANAGEMENT

The Town of Twillingate’s residential waste management is contracted to Central Newfoundland Waste Management (CNWM).

Residential garbage collection - \$83/year.

No commercial pick up available, with the exception of nightly rentals (i.e. vacation rentals & bed & breakfasts) with a maximum of 4 rooms - \$83/year

Seasonal and vacant home, uncles disconnected from NL Power, adjustments are not available for waste management.

10. OTHER FEES

Photocopies	.25/page
Fax	\$1 for cover sheet + .25/sheet
Fire Inspections (if outside of municipality)	\$25/inspection
Permit (Daily) or minimum business tax, whichever is less	\$25