

**Town of Twillingate
Tax Structure 2023**

At a meeting of Council held on December 12, 2022, the following rates and charges, approved pursuant to the terms of the Town’s 2023 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 12/31/23. In order to receive this benefit, eligible residents should inquire with the Town Office. This applies to residential property only.

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

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

ALL parcels of property will be charged the Minimum Property Tax of \$290.

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

		RATE
CLASS ONE	Hotels, Motels, Bed & Breakfasts, Vacation Homes, Nightly Rentals (inclusive of Airbnb), Cabins, Campgrounds, and Exercise Facilities	8 MILLS
CLASS TWO	Funeral Homes, Manufacturing, Marine Centre, Wholesale, Fish Harvester’s Resource Centre	13 MILLS
CLASS THREE	Retail Stores, Restaurants/Pubs, Coffee Shops, Cafes, Boat Tours, Beauty Salons, Personal Care Services, Artists, Contractors, Trades Services, Service Stations, Home-based Businesses (Assessed), Denturists, and Medical Services	24 MILLS
CLASS FOUR	Professional Services (Legal, Accounting, Business Administration)	30 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 2022 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.	Minimum business tax of \$25, maximum of \$290, at 1.5% of 2022 gross revenue.

	<p>Individuals are asked to please advise the Town of previous years gross sales and the appropriate taxes will be applied.</p> <p>It is the responsibility of the individual to advise the Town office of any new business for registration.</p>	
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No adjustments to business taxes, regardless of operating season.

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”

Current - \$290

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

If income on the previous years tax return is less than basic personal amount (as established by the Canada Revenue Agency), individuals can apply for a poll tax exemption at the Town Office.

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

RESIDENTIAL WATER/SEWER TAX

\$430/Annum (w/s)

Water Only (w) - \$275/Year

Sewer Only (s) - \$155/Year

No adjustments to residential water/sewer tax.

COMMERCIAL WATER/SEWER TAX

	Rate
Commercial, Industrial Water/Sewer*	\$568 minimum/property or unit/annum
Commercial, Industrial Water Only*	\$376 minimum/property or unit/annum
Commercial, Industrial Sewer Only	\$192 minimum/property or unit/annum
Commercial/Residential	\$998 minimum/property or unit/annum \$998 Minimum (\$568 + \$430)
Nightly Rentals – Vacation Homes (including Airbnb), Bed & Breakfast (not owner occupied), efficiency units/cabins and Hotels/Motels – Water/Sewer	Minimum \$568/property or unit OR \$169/room/annum, whichever is greater

Nightly Rentals – Vacation Homes (including Airbnb), Bed & Breakfast (not owner occupied) and Hotels/Motels – Water Only	Minimum \$376/property OR \$123/room/annum, whichever is greater
Nightly Rentals – Bed & Breakfast (Owner Occupied)	Minimum \$998 (\$430+\$568) or \$430+\$169/room/annum, whichever is greater
Serviced Camp/RV Site (Water Only)	\$51/unit/annum
School	2.30 MILLS on assessed value
Hospital	3.23 MILLS on assessed value
Seniors Home	\$2020 / annum
Harbour Authority	\$1024 / annum
Government Buildings	\$1136/annum

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

No adjustments to commercial water/sewer tax, regardless of operating season.

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

Residential Development Permit	\$75
Commercial Development Permit	\$200

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 taxes due on May 31, 2023.

.005417% interest (simple) will be applied monthly to outstanding balances as of May 31, 2023.

If any arrear balances from 2022 & prior remain outstanding on April 30th, 2023, following the February 2023 notice to property owner, an order to disconnect water services may be issued. A \$30 charge for disconnection and a \$30 charge for reconnection will be applied to property owner’s account.

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

Tax Certificate	\$100
Compliance Letter	\$100

9. WASTE MANAGEMENT

The Town of Twillingate’s residential waste management is contracted to Central Newfoundland Waste Management (CNWM). Fee’s for waste management services may change based on the 2023 CNWM Fee Structure provided to the Town of Twillingate.

Residential garbage collection - \$90/year.

No commercial pick up available, with the exception of nightly rentals (i.e., vacation rentals & bed & breakfasts) with a maximum of 4 rooms - \$90/year

Seasonal residents and businesses (i.e., vacation rentals) are not eligible for an adjustment to the annual waste management fee.

Vacant homes still connected to NL Power, are not eligible for an adjustment to the annual waste management fee.

10. OTHER FEES

Photocopies	.30/page
Fax	\$1 for cover sheet + .30/sheet
Fire Inspections (if outside of municipality)	\$25/inspection
Permit (Daily) or minimum business tax	\$25
Water Turn On/Off	\$30
After-hour services by Public Works, billed in one-hour increments	\$150 / hour plus base fee of \$100