



The Town of Stephenville

P.O. Box 420, 125 Carolina Avenue
Stephenville, NL A2N 2Z5

THE TOWN OF STEPHENVILLE **2019 TAXES AND RATES**

DUE DATE for taxes levied in 2019 is March 31, 2019.

PROPERTY TAX

- a. 7.2 mills per \$1,000 of assessed value for Residential property;
 - b. 8.0 mills per \$1,000 of assessed value for Commercial property
- The minimum Property Tax per parcel shall be \$150.00 per annum.

REMISSION OF TAX for the year 2019 is subject to the following conditions:

A. Based on previous year's income on a sliding scale as follows:

If your combined household

gross earnings before deductions

for 2018 were:

Your 2019 Property Tax will be

Below \$15,925.01	\$100.00 Property Tax
\$15,925.01 - \$16,925.00	\$100.00 Property Tax or 20% of annual property tax rate, whichever amount is greater
\$16,925.01- \$17,925.00	\$100.00 Property Tax or 30% of annual property tax rate, whichever amount is greater
\$17,925.01- \$18,925.00	\$100.00 Property Tax or 40% of annual property tax rate, whichever amount is greater
\$18,925.01 - \$19,925.00	\$100.00 Property Tax or 50% of annual property tax rate, whichever amount is greater
\$19,925.01 - \$20,925.00	\$100.00 Property Tax or 60% of annual property tax rate, whichever amount is greater

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\$20,925.01 - \$21,925.00	\$100.00 Property Tax or 70% of annual property tax rate, whichever amount is greater
\$21,925.01 - \$22,925.00	\$100.00 Property Tax or 80% of annual property tax rate, whichever amount is greater
\$22,925.01 - \$23,925.00	\$100.00 Property Tax or 90% of annual property tax rate, whichever amount is greater
\$23,925.01 and over	Full amount of annual Property Tax rate

- B. Total 2018 gross earnings of all residents at the property must be within the preceding scale to apply.
- C. Proof of Income - Certified copy of previous year's income tax return and/or statement of earnings from source of income satisfactory to Council.
- D. Affidavit - Must be witnessed by a Justice of the Peace or Commissioner of Oaths.
- E. All 2019 applications must be received before December 31, 2019 and apply to the year 2019 only.
- F. These requirements apply to personal residence only; and it must be occupied by applicant.
- G. Liable amount of Property Tax must be paid by taxpayer prior to approval.
- H. The applicant and co-owner of the residence incomes will be included, except when one of the property owners resides in an assisted care facility; proof of residency is required.

BUSINESS TAX

- a. 2.0% (20.0 mills) Rent-A-Car Agencies
- b. 5.1% (51.0 mills) Rent-A-Car Agencies in Kiosks
- c. 8.0% (80.0 mills) Banks, Credit Unions, Finance Companies
- d. 3.1% (31.0 mills) Mail Order Companies, Pole Yards
- e. 2.1% (21.0 mills) Automotive Sales Lots, Broadcasting Companies, Newspapers, Concrete Plants, Department Stores/Dispensaries, Warehousing with no employees on site; Grocery Store/Dispensaries
- f. 1.6% (16.0 mills) Airline Ticket Offices, Barber Shops, Beauty Shops, Jewelry Stores, Drug Stores, Grocery Stores, Funeral Homes, Restaurants, Lounges, Hotels, Salvage Yards, Service Stations with Auto Sales, Travel Agencies, Video Shops

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- g. 1.1% (11.0 mills) Fitness Centres
- h. 0.4% (4.0 mills) Service Clubs
- i. 6.0% (60.0 mills) Oil Companies, Tank Farms
- j. 3.0% (30.0 mills) Service Stations with Convenience Store
- k. 2.5% (25.0 mills) Professional Offices, Insurance Offices
- l. Businesses which operate less than 1 month, where the real property tax is not applicable to the business because it has no fixed place of business, the business tax shall be set at the greater of \$500.00 or 0.5% of the gross revenue of the business.

- m.(i) 1.2% (12.0 mills) All Other businesses, including but not limited to:
Bed and Breakfasts, Construction Companies, Day Care Centres, Flower Shops, Hospitality Homes

per annum of the assessed value of real property used by all individuals, partnerships, associations and corporations carrying on business, trade, or profession in respect of which a tax is imposed as determined by the Assessor, using the Town assessment for real property assessed from time to time under The Municipalities Act, Chapter M-24, and the Assessment Act.

- (ii) The business tax shall be set at the rate of 2.5% of gross revenue for Cablevision Companies, Utility Companies, Power Companies, and Telephone Companies.
- (iii) Where the amount of tax calculated under (i) or (ii) above is less than \$150.00, the minimum business tax shall be set at \$150.00.
- (iv) Businesses operating in the Downtown Stephenville Business Improvement Area are subject to the lesser of an additional 1 mil in business tax or 10% of the business tax.

New businesses operating in the Town are required to notify the Town Office and register for business tax prior to operating.

All business tax is due January 1st, or from the date the businesses commence.

POLL TAX \$125.00 per annum

WATER AND SEWER RATES

Residential:
Water and Sewer \$28.00 per month

Commercial:
Category I - Commercial General \$54.00 per month

Category II - Restaurants, bars,

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garages with car wash	\$105.00 per month
Category III– Hotels	\$1,000 flat rate plus 2 mills of assessed value
Ships' Water	\$5.53 per cubic meter of water; labour costs and HST extra
Provincial Government Buildings	8.4 mills of assessed value
Connection Fees:	
Residential	\$1,500.00
Commercial	\$1,250.00

PERMIT FEES

Residential Construction

New Residence:	\$25.00
Alterations, Additions, Repairs	\$10.00
Accessory Buildings, Fencing, and Demolitions	\$10.00

Commercial / Industrial Construction

Industrial or Institutional	\$8.00 per \$1,000 of construction value
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Commercial:

Signs	\$10.00
Minor Repairs, ie. painting	Complimentary
value up to \$25,000.00	\$100.00
value from \$25,000.01 - \$50,000.00	\$200.00
value over \$50,000.01	\$4.00 per \$1,000 of construction value

Mercantile (Retail):

New Construction, Alternations, Renovations

value up to \$25,000	\$25.00
value from \$25,001 - \$50,000	\$50.00
value from \$50,000.01 – \$100,000	\$100.00
value from \$100,001 - \$300,000	\$200.00
value over \$300,00.01	\$300.00

Permit Renewal Fee	\$5.00
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Mobile Canteen Operators	\$200.00 per year or \$50.00 per month or \$10.00 per day
Roadside Vendor	\$20.00 per day/ \$300.00 per year
Occupancy Permits:	
Residential	\$10.00
Commercial	\$25.00

Processing fee for denied or withdrawn permit applications will be reimbursed less the non-refundable processing fee of \$25.00 or 10% of the permit application fee, whichever is greater.

TOWING CHARGES AND IMPOUNDMENT FEES

Equivalent to amount charged by the towing company.

DOG/CAT LICENCES

(for life of animal and non-transferrable) \$5.00

DOCUMENTS, NON-CONSTRUCTION RELATED INSPECTIONS, AND RESEARCH REPORTS \$25.00

CHEQUES RETURNED BY THE BANK

\$20.00 plus the bank service charge per cheque

INTEREST ON TAXES

1% compounded monthly on all taxes that remain unpaid after the Due Date

TAX CERTIFICATE/MUNICIPAL COMPLIANCE CERTIFICATE

\$100.00 per residential certificate;
\$200.00 per non-residential certificate

Town Clerk
Jennifer Brake