



2021 FEE STRUCTURE

REAL PROPERTY TAX RATE		s.112 s.113	
s.112/s.113	Residential Property		5.25 mils
s.112/s.113	Commercial Property		5.25 mils

MINIMUM PROPERTY TAX		
s.114(a)	Residential Property	\$400
s.114(b)	Commercial Property	\$400
s.114(c)	Vacant Land	\$100
s.114(d)	Non-Residential Structure (<100m ²)	\$100

RESIDENTIAL DISCOUNTS
Residents in receipt of the Guaranteed Income Supplement may qualify for a discount. Application forms available at the Town Office.

- PAYMENT OPTIONS**
1. Payment in Full by March 31, 2021
 2. Interest free with post-dated payments on file submitted for equal monthly payments to the end of 2021. (*Interest-free option is valid only if all payments are made good*)
 3. Cash, Cheque, Visa, MasterCard, Interac & online services are available.

INTEREST
Interest is charged on all outstanding accounts at 1% compound interest per month.

BUSINESS TAX		s.120, s.123, s124
General Business		14 mils
<i>General Business includes all categories except the following:</i>		
Child Care, Cultural & Civic, Bed & Breakfast		10 mils
Agriculture, Forestry		3 mils
Industry Uses (Hazardous, General, Light)		20 mils
<i>Includes Industrial Services, Workshops, Construction, Service Station, Mineral Working, etc.</i>		
Office, Professional, Dealership, Large Retail		20 mils
Commercial Recreation Park		70 mils

Business Based on Gross Revenue
Utility: 2.5% of Gross Revenue as per Taxation of Utilities and Cable Television Companies Act
Other: 2.5% of Gross Revenue as per s.121.1

s.125 Minimum Business Tax (All Classes)	\$300
Direct Seller / Food Truck	Free

WATER & SEWER		s.130/s.131
Class 1 – Residential and Commercial Buildings		
Water Only		\$550/year/unit
Water & Sewer		\$800/year/unit
Class 2 – Separate Improvements and Vacant Land		
Water Only		\$275/year/unit
Water & Sewer		\$400/year/unit

Water Connection Fee	\$1250
Sewer Connection Fee	\$1250
<i>*Fees must be paid prior to connection.</i>	

Water Disconnect/Turn-Off	\$50
<i>*When due to tax arrears</i>	

Water Disconnect/Reconnect by Request	
During Office Business Hours	\$25
Monday to Friday Outside Business Hours	\$110
Saturday or Sunday	\$150

OTHER ASSESSMENTS & FEES	
Tax Certificate	\$150
Zoning & Compliance	\$150
Returned Cheque (NSF Fee)	\$45

DEVELOPMENT	
<i>General Development/Extension</i>	
Application Fee	\$100
Permit Fee	\$2/sq. m.
Occupancy Permit Deposit	\$500/lot
<i>*\$400 refunded when Occupancy Permit is obtained.</i>	
Accessory Building Application Fee	\$25
Accessory Building Permit Fee	\$2/sq. m.
Demolition and Removal Permit	\$50
Subdivide Land Application Fee	\$25
Subdivision Development Application Fee	\$100/lot
- Additional Fees Apply in Subdivision Agreement	
Business Application Fee	\$25
Business Permit Fee	\$50
Discretionary Use Application Fee*	\$25 + Ad
Variance Application Fee*	\$25 + Ad
Non-Conforming Use Application Fee*	\$25 + Ad

Pavement Cut (<i>Refunded Upon Inspection</i>)	\$2000
Culvert (<i>Refunded Upon Inspection</i>)	\$1500
Town Plan & Zoning Amendments*	\$5000
<i>*Applicant responsible for full cost recovery in the event that the real cost exceeds the deposit.</i>	

- No Cost Development Permits**
- **General Repairs/Fence/Fixtures**
 - **Site Clearing, Landscaping, Driveways, Excavation**
 - **Temporary Structure**
 - **Commercial Vehicle and Parking Lot Permit**

ANIMAL CONTROL	
Dog Licence	No Cost
Pick-up Fees: As per Town of Torbay	Cost Recovery
Pound Fees: As per Town of Torbay	Cost Recovery

WASTE COLLECTION		s.177
Residential Property (1st Service Unit)	Free	
Additional Service Units	\$180/unit	
Commercial Property	\$180/unit	