THE TOWN OF STEPHENVILLE 2023 TAXES AND RATES

DUE DATE for taxes levied in 2023 is due March 31, 2023

Property Tax Rates

Residential	7.2 mils
Commercial	8.0 mils
Minimum Tax	\$150.00

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

Business Tax

1.	20.0 mils	Rent-A-Car Agencies
	51.0 mils	Rent-A-Car Agencies in Kiosks
	80.0 mils	Banks, Credit Unions, Finance Companies
	31.0 mils	Mail Order Companies, Pole Yards
	21.0 mils	Automotive Sales Lots, Broadcasting Companies, Newspapers, Concrete Plants, Department Stores/Dispensaries, Warehousing with no employees on site; Grocery Store/Dispensaries
	16.0 mils	Airline Ticket Offices, Travel Agencies ,Barber Shops, Beauty Shops, Jewelry Stores, Drug Stores, Grocery Stores, Funeral Homes, Video Shops, Restaurants, Lounges, Hotels, Salvage Yards, Service Stations with Auto Sales, Full Service RV and Used Auto Sales.
	11.0 mils	Fitness Centres
	4.0 mils	Service Clubs
	60.0 mils	Oil Companies, Tank Farms
	30.0 mils	Car Washes and Service Stations with Convenience Store
	25.0 mils	Professional Offices, Insurance Offices
	12.0 mils	All Other businesses, including but not limited to:
		Bed and Breakfasts, Construction Companies, Day Care Centres, Shops, Hospitality Homes, Airbnb, Flower shops
	2.5%	of gross revenue for Television Providers, Utility Companies, Power Companies, and Telephone Companies.
	1 mil or 10%	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.

- 2. 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
- 3. Where the amount of tax calculated under above is less than \$150.00, the minimum business tax shall be set at \$150.00.

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 March 31st, or from the date the business commences.

Interest on Taxes

0.5% compounded monthly on all taxes that remain unpaid after the Due Date.

Development and Permit Fees

Residential

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

Industrial

Industrial or Institutional

\$8.00 per \$1,000 of construction value

Commercial

New Construction, Alternations, Renovations

Minor Repairs, ie. painting value up to \$25,000.00 value from \$25,000.01 - \$50,000.00 value over \$50,000.01 Signs Permit Renewal Fee	Complimentary \$100.00 \$200.00 \$4.00 per \$1,000 of construction value \$10.00 \$5.00
Occupancy Permits:	
Residential	\$10.00
Commercial	\$25.00
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

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

Other Fees

Towing and Impound	Amount charged by the towing company.
Dog/Cat License	\$5.00

Certificates and Letters

Tax Certificates

Residential	\$100.00
Commercial	\$200.00
Compliance Letters	
Residential	\$100.00
Commercial	\$200.00

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

CHEQUES RETURNED BY THE BANK

\$20.00 plus the bank service charge per cheque

Remission of Tax:

Taxpayers are eligible for the following reduction in the annual residential property taxes on their primary residence only provided that the total income of the household is less than shown.

Income includes all individuals living in the household and includes income from basement apartment. A spousal income will be exempt if one resides in an assisted care facility, proof of residency is required. The property owner will be responsible for verifying their estimated income with the Town by providing copies of Revenue Canada Assessment Notice for the year of application and an affidavit must be witnessed by a Justice of the Peace or Commissioner of Oaths. After the income is confirmed, the liable amount of property tax must be paid by taxpayer prior to approval. Applications must be received before December 31, 2023 for current year only

Combined Gross Household Income 2022	2023 Property Tax
Below \$15,925.01	\$100.00 Property Tax
\$15,925.01 - \$16,925.00	\$100.00 or 20% of property tax rate whichever amount is greater
\$16,925.01- \$17,925.00	\$100.00 or 30% of property tax rate, whichever amount is greater
\$17,925.01- \$18,925.00	\$100.00 or 40% of property tax rate, whichever amount is greater
\$18,925.01 - \$19,925.00	\$100.00 or 50% of property tax rate, whichever amount is greater
\$19,925.01 - \$20,925.00	\$100.00 or 60% of property tax rate, whichever amount is greater
\$20,925.01 - \$21,925.00	\$100.00 or 70% of property tax rate, whichever amount is greater
\$21,925.01 - \$22,925.00	\$100.00 or 80% of property tax rate, whichever amount is greater
\$22,925.01 - \$23,925.00	\$100.00 or 90% of property tax rate, whichever amount is greater
\$23,925.01 and over	Full amount of annual property tax rate