

THE TOWN OF STEPHENVILLE 2024 TAXES AND RATES

Property Tax Rates

Residential	7.2 mils
Commercial	8.2 mils
Minimum Tax	\$150.00

Business Tax

1.	4.0 mils	Service Clubs/Non-Profit Organizations
	11.0 mils	Fitness Centres (Minimum Tax \$250)
	15.0 Mils	Construction Companies (Minimum Tax \$750)
	16.0 mils	Airline Ticket Offices, Travel Agencies ,Barber Shops, Beauty Shops(Minimum Tax \$250), Jewelry Stores, Drug Stores, Video Shops(Minimum Tax \$250), Restaurants, Lounges, Hotels, Salvage Yards, Service Stations with Auto Sales, Full Service RV and Used Auto Sales.
	18.0 Mils	Drug Stores
	19.0 Mils	Grocery Stores, Funeral Homes, Automotive Full Service Lots, Full Service RV Sales with Auto Sales
	20.0 mils	Professional Offices
	21.0 mils	Rent-A-Car Agencies
	24.0 mils	Automotive Sales Lots, Broadcasting Companies, Newspapers, Concrete Plants, Department Stores/Dispensaries, Grocery Store/Dispensaries
	25.0 mils	Insurance Offices (Minimum Tax \$250)
	26 mils	Concrete Plants
	27.0 mils	Doctors Offices, Dentist Offices, Lawyers, Chartered Accountants, Hearing Centres and similar
	34.0 mils	Mail Order Companies, Pole Yards
	36.0 mils	Car Washes and Service Stations with Convenience Store
	51.0 mils	Rent-A-Car Agencies in Kiosks
	65.0 mils	Oil Companies, Tank Farms
	85.0 mils	Banks, Credit Unions, Finance Companies
	12.0 mils	Minimum Tax \$250. All Other businesses, including but not limited to: Bed and Breakfasts, 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.

Town of Stephenville 2024 Taxes and Rates

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 unless otherwise noted.

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 business commences.

Water & Sewer Rates

Residential	\$ 384.00 per year
Category I - Commercial General	\$ 744.00 per year
Category II - Restaurants, bars, car washes	\$1260.00 per year
Category III - Hotels	\$1,000.00 per year plus 2.5 mils
Provincial Government Buildings	9.6 mils of assessed value

Water and Sewer Connection Fees:

Residential	\$1,500.00
Commercial	\$1,500.00
Ships' Water	\$6.00 per cubic meter of water; labour costs and HST extra

Remission of Tax:

A property tax deduction is available as listed below to those who meet the criteria outlined.

- primary residence will include total household income, including property rental income.
- spousal income will be exempt if one resides in an assisted care facility, proof of residency is required.
- copy 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.
- the liable amount of property tax must be paid by taxpayer prior to approval.
- Applications must be received before December 31, 2024 for the current year only.

Combined Household Income	2024 Property Tax
Below \$18,000.01	\$100.00 Property Tax
\$18,000.01 - \$19,000.00	\$100.00 or 20% of property tax rate whichever amount is greater
\$19,000.01- \$20,000.00	\$100.00 or 30% of property tax rate, whichever amount is greater
\$20,000.01- \$21,000.00	\$100.00 or 40% of property tax rate, whichever amount is greater
\$21,000.01 - \$22,000.00	\$100.00 or 50% of property tax rate, whichever amount is greater
\$22,000.01 - \$23,000.00	\$100.00 or 60% of property tax rate, whichever amount is greater
\$23,000.01 - \$24,000.00	\$100.00 or 70% of property tax rate, whichever amount is greater
\$24,000.01 - \$25,000.00	\$100.00 or 80% of property tax rate, whichever amount is greater
\$25,000.01 - \$26,000.00	\$100.00 or 90% of property tax rate, whichever amount is greater
\$26,000.01 and over	Full amount of annual property tax rate

Financial assistance towards property taxes from a 3rd party program or agency or if property taxes are included in a mortgage payment will not be eligible for Remission of Tax

Development and Permit Fees

Residential

New Residence or Extensions	\$150.00
Alterations, Repairs	\$5,000.00 or under - \$25 \$5,000.01 and over - \$50
Accessory Buildings	\$55.00
Fence	\$25.00
Demolitions	\$25.00
Swimming Pool	\$50.00
Permit Renewal Fee	\$25.00
Driveway Installation Fee	\$25.00
Curb Cut Down	\$20.00 per m (Minimum \$100)
Sidewalk Removal	\$175.00 per m

Industrial

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

New Business Permit	\$100.00
New Construction	\$8.00 per \$1,000 of construction value
Accessory Buildings	\$150.00
Renovations/General Repairs	
value up to \$50,000.00	\$100.00
value over \$50,000.01	\$200.00 plus \$5.00 per \$1,000 of construction value over \$50,000
Signs	\$50.00
Permit Renewal Fee	\$25.00
Demolitions	\$25.00
Minor Repairs such as painting	Complimentary
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	\$50.00

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.

Town of Stephenville 2024 Taxes and Rates

Other Fees

Towing and Impound	Amount charged by the towing company.	
Dog/Cat License		\$10.00
Dog/Cat impound Fee	1 st Offence -	\$75.00
	2 nd Offence -	\$150.00
	3 rd Offence -	\$225.00
	4 th Offence -	\$300.00
	5 th Offence & Beyond -	\$375.00
Municipal Plan Amendment	Consultant Fees plus Advertising Costs	
Development Regulations Amendment	Consultant Fees plus Advertising Costs	

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

Interest on Taxes

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

DUE DATE for taxes levied in 2024 is due March 31, 2024