

TOWN OF GANDER

TAX RATES, RENTAL RATES & FEES FOR 2018

1. **Residential Property Tax: 6.77 mills** of the assessed value of the property. The minimum tax will be \$100 per property, with the exception of vacant land. The minimum tax for vacant land will be \$360 unless it is in the waste disposal buffer area in which case it is \$100.

Taxpayers are eligible for the following reduction in their annual residential property and water/sewer taxes provided that the Total Income into the household is less than that shown. Income is deemed to be income from all sources and includes basement apartment rental income, interest income and also includes the income of all owners:

ANNUAL INCOME	REDUCTION
0.00 - \$18,750	50%
\$18,751 - \$20,500	40%
\$20,501 - \$22,500	20%
\$22,501 - \$25,000	10%

The annual income used to evaluate this reduction application will be the previous year's income.

Applications for these services are available at the Town Hall.

Commercial Property Tax: 6.46 mills of the assessed value of the property. The minimum tax will be \$100 per property.

The following Charitable and Not for Profit Organizations are eligible for a full property tax exemption:

- Gander Masonic – Lindbergh
- Benevolent Order of Elks
- Chamber of Commerce
- Royal Canadian Legion
- Gander Curling Club
- Gander Lions Club
- Gander Golf Club
- North Atlantic Aviation Museum
- Cara Transition House

The minimum tax will be prorated if the invoice date is between October 1, 2018 and December 31, 2018.

2. **Water/Sewer Tax:**

Church Owned Property:

All church owned properties classified as tax exempt under Section 118 (d) of the Municipalities Act will be charged a yearly water and sewer service fee of \$410. Properties classified as tax exempt under Section 118 (f) will be charged a yearly water and sewer service fee of \$410.

Residential: \$410 per household

Non Residential Buildings: 6.46 mills of the assessed value of the property.

The following Charitable and Not for Profit organizations are eligible for the following water/sewer tax reductions:

	2018 W/S Deduction	2018 W/S Payable
Golden Legion Manor (Bldg #1)	\$2,323.35	\$11,343.43
Golden Legion Manor (Bldg #2)	8,988.77	8,988.76
Golden Legion Manor (Bldg #3)	951.75	4,335.76
North Atlantic Aviation Museum	1,334.29	3,218.72
Curling Club	1,271.16	3,040.89
Golf Club	5,617.29	2,668.95

The Minimum Tax will be \$100 per year.

The minimum tax will be prorated if the invoice date is between October 1, 2018 and December 31, 2018.

3. **Business Tax:**

Class	Mill Rate	Minimum Tax
1 - Daycare, Fitness Centres, Hospitality Homes, Personal Care Homes, Tourism/Recreation	3.35	\$200
2 - Warehouses	10.45	\$200
3 - Bars, Business Offices, Car Dealerships, Convenience Stores, Courier Offices, Drycleaners, Garages, Grocery Stores, Hairdressers, Lotto Booths, Manufacturing, Moving Companies, Private Colleges, Physiotherapy, Restaurants, Retail Stores, Service Stations, Travel Agencies, All Others	10.45	\$200
4 - Department Stores, Laundries & Laundromats	17.25	\$500

5 – Hotels & Motels	20.45	\$500
6 – Airline Ticket Offices, Insurance Offices, Newspapers, Radio Stations, Rent-A-Cars, Air Navigation Services & Construction Offices	24.25	\$500
7 – Professional & Real Estate Offices	28.75	\$500
8 – Banks, Credit Unions, Finance & Loan Companies, Oil Bulk Plants	82.00	\$500
9 – Businesses regulated under the Taxation of Utilities and Cable Television Companies Act	2.5% of gross revenues	
10 - Home Based Personal Service	10.45	\$500

The minimum tax will be prorated if the invoice date is between October 1, 2018 and December 31, 2018.

4. **Business Out of Residence Tax**

- a) Occupancy Permit of \$10 at the commencement of the business.
- b) Where the fixed place of business cannot be assessed under the Assessment Act, an Annual Tax Rate \$7.25/\$1,000 of gross sales, to a maximum of \$700 will be imposed and the tax will be based on the previous year's gross sales. The same minimum tax will be charged as outlined in the Business Tax Rates depending upon classification.
- c) Where there is a fixed place of business that can be assessed under the Assessment Act, the Home Based Business will be taxed at the appropriate business tax rate. The same minimum tax will be charged as outlined in the Business Tax Rates depending upon classification.
- d) Personal Service Home Based Businesses include, but are not limited to, hairdressers, estheticians, beauty parlours and related.

5. **Licence of Occupation:**

Residential	\$50/year
Commercial	\$50/year
	Plus 1/10 land value

6. **Animal Control:**

Dog and Cat licenses (male or female)	\$30 lifetime of owner fee
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Impounding Fees: \$25 First Offence
\$50 Second Offence within a 12 month period, plus \$5 per day for each day the animal is held at the Animal Shelter. If the animal is not licensed, the impounding fees are doubled.

Replacement Tags: \$2 each

7. **Mobile Business & Vending Machine Operations:**

Permit Fee Structure \$50/day
\$125 seasonal permit, plus \$10 per mobile unit
\$225 annual permit, plus \$10 per mobile unit

8. **Taxi Fees:**

Annual Taxicab Vehicle Licence	\$30
Annual Limousine Vehicle Licence	\$50
Decal for Operating Taxicab	\$10
Annual Taxicab Operator's Licence	\$20
Replacement Decals for Operating Taxi	\$10
Transfer Fee for Annual Taxicab Vehicle Licence	\$15
Transfer Fee for Annual Taxicab Operator's Licence	\$10
Temporary Annual Vehicle Licence**	\$20
Replacement Taxi Rate Decals	\$10

(**to be issued only during the period January to March of each year, prior to the regular fee being applicable on April 1)

9. **Permit Fees:**

Residential Properties \$1 for each \$1,000 construction value up to \$20,000. \$2 per \$1,000 for construction value exceeding \$20,000.

A permit for minor and cosmetic residential repairs not exceeding \$5,000 is not required.

Minimum Permit Fee \$10

Minimum Permit Fee for Accessory Buildings \$25

Grading Deposit for Residential Construction \$500 refundable after verification of grading.

Building Inspection Deposit for Residential and Commercial Construction	\$500 refundable
Inspection Fee	There will be a re-inspection fee of \$100 per visit if the builder is not ready for the requested inspection.
Commercial Properties (Construction value to be determined using the RS Means Building Construction Cost Data Book)	\$5 for each \$1,000 construction value
Demolition Permits	\$25
Advertising Devices	Commercial rates apply
Permit Renewals	Residential: \$10 Commercial: \$25
Driveway Installation Permit	\$25
Occupancy Permits	An Occupancy Permit is required by anyone moving into a building that has been vacant for a period of six (6) months or more, a newly constructed building, or a building whose use has changed. Residential Fee: \$ 50 Commercial Fee: \$100
Wastewater Service Levy	\$1,500 will be charged for each new residential or commercial connection to the Town's water and sewer system and will be imposed at the time that the building permit is issued.
Street Excavation Permit	\$250
Water/Sewer Connection	\$400
10. Miscellaneous Fees:	
Zoning Compliance Letters	\$150
Sideyard Compliance Letters	\$100
Town Plan Amendment	\$1,000 – without public hearing plus \$2,200 – if public hearing is required

Sidewalk Removal/Replacement	\$175 / metre
Curb Cut Down	\$20 / metre (\$100 minimum)
Development Regulations Amendments	\$1,000
Development Application Fee	\$50
Subdivision Development Application Fee	\$200
Subdivision Resubmission Review Fee	\$200
Tax Inquiry	\$150
Tax Certificates (If no tax inquiry is required for the property)	\$150
Subdivision Development Fees	Residential: \$35 per front metre Commercial: \$35 per front metre Apartments: \$250 per unit (1 bedroom) \$300 per unit (2 bedrooms) \$350 per unit (3 bedrooms)
NSF Payments/Returned Payments	A charge of \$25 will be levied for anyone having a payment returned by a finance institution.
Vehicle Impounding Fees	Towing Charge plus \$20/night
Fire Alarm Monitoring Fee	\$300/year
Grading Inspection Fee	\$300
After Hours Service Request	Cost Recovery Basis
Street Cut Deposit	\$5,000
Fire Extinguisher Monthly Inspection	Cost Recovery Basis
Charge for Witnessing Documents Unrelated to Town Business	\$25

Non Ice Events:

Community Centre rental rates have been set at the following:

When Ice is On

\$2,392.70 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,914.16.

When Ice is Not On

\$2,410.93 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,572.35 per day.

Room Rental for Parties \$25

Field Rentals

Recreation Softball	Adult	\$490/team
	Children	\$10/child
Baseball Teams	Adult	\$490/team
	Children	\$10/child
Soccer Teams	Adult	\$490/team
	Child	\$10/child
Town Field Lighting Fee		\$36 (1 hour 30 minutes)
Tournament Daily Rental Fee		
	Youth	\$50
	Adult	\$100

Mobile Stage Rental

Commercial (In Town)	\$500/day
Non Profit (In Town)	Cost Recovery
Other Municipalities	\$500/day plus \$100 delivery and pickup

❖ **NOTE: HST is to be added for all of the rates charged in this section.**

12. Interest on Overdue Accounts

March 31, 2018, will be established as the due date for payment of all taxes for properties and businesses assessed as of January 1, 2018.

All taxes that are in arrears after March 31, 2018, will be charged simple interest at the rate of 12% per annum which will be charged at the end of each month on the outstanding principal.

For those property owners who elect to pay their property tax monthly by post-dated cheque or pre-authorized bank payment, the due date is the last banking day of the month in which the tax is payable and will be considered overdue if unpaid after the end of the month and the simple interest rate will be set at 12% per annum.

All other property, business and water and sewer taxes, including supplementary assessments, are due 60 days from the date of issuance and all invoices in arrears at the end of the 60 day period following the issuance will be subject to simple interest charges of 12% per annum. All other miscellaneous billings are due 30 days from the date of issuance and all invoices in arrears at the end of the 30 day period following the issuance will be subject to simple interest charges of 12% per annum.