

**TOWN OF GANDER**

**TAX RATES, RENTAL RATES & FEES FOR 2015**

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1. **Residential Property Tax: 8.45 mills** of the assessed value of the property. The minimum tax will be \$100 per property.

Taxpayers are eligible for the following reduction in their annual residential property 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 both spouses:

<b>ANNUAL INCOME</b>	<b>REDUCTION</b>
0.00 - \$15,000	50%
\$15,001 - \$16,500	40%
\$16,501 - \$18,000	20%
\$18,001 - \$20,000	10%

For first time applicants, the reduction will be based on their current year's income. The first time applicant will complete a form indicating their estimated household income for the current year. They will receive a provisional tax credit based on the estimated income. The property owner will then be responsible for verifying their estimated income with the Town by providing copies of Revenue Canada Assessment Notices for the year in question when they become available. After the income is confirmed, the credit amount will be adjusted out of the taxpayer's account.

Applications for these services are available at the Town Hall.

**Non-Residential Property Tax: 5.75 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

**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 \$570.00. Properties classified as tax exempt under Section 118(f) will be charged a yearly water and sewer service fee of \$570.00.

**Non Residential Buildings and Tax Exempt Properties:** 5.75 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:

	<b>2015 W/S Deduction</b>	<b>2015 W/S Payable</b>
Golden Legion Manor (Bldg #1)	\$1,852.95	\$9,045.75
Golden Legion Manor (Bldg #2)	6,775.52	6,775.51
Golden Legion Manor (Bldg #3)	776.46	3,537.19
North Atlantic Aviation Museum	948.16	2,918.72
Curling Club	899.44	2,740.89
Golf Club	5,279.13	2,378.95

The Minimum Tax will be \$100 per year.

**3. Business Tax:**

<b>Class</b>	<b>Mill Rate</b>	<b>Minimum Tax</b>
<b>1</b> - Daycare, Fitness Centres, Hospitality Homes, Personal Care Homes, Tourism/Recreation	2.95	\$200
<b>2</b> - Warehouses	9.30	\$200
<b>3</b> - Bars, Business Offices, Car Dealerships, Convenience Stores, Courier Offices, Drycleaners, Garages, Grocery Stores, Hairdressers, Lotto Booths, Manufacturing, Moving Companies, Private Colleges, Restaurants, Retail Stores, Service Stations, Travel Agencies, All Others	9.30	\$200
<b>4</b> – Department Stores, Laundries & Laundromats	16.00	\$500
<b>5</b> – Hotels & Motels	18.15	\$500

<b>6</b> – Airline Ticket Offices, Insurance Offices, Newspapers, Radio Stations, Rent-A-Cars, Air Navigation Services & Construction Offices	21.55	\$500
<b>7</b> – Professional & Real Estate Offices	25.50	\$500
<b>8</b> – Banks, Credit Unions, Finance & Loan Companies, Oil Bulk Plants	72.50	\$500
<b>9</b> – Businesses regulated under the Taxation of Utilities and Cable Television Companies Act	2.5% of gross revenues	

**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.

**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
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.
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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

Inspection Fee	There will be a re-inspection fee of \$100 per visit if the builder is not ready for the requested inspection.
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Residential and Commercial Wastewater Service Levy	\$1,500 per unit of construction to be collected upon issuance of building permits for new construction.
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Grading/Inspection Deposit for Residential Construction	\$1,000 refundable after verification of grading.
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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 Non-Profit/Service Club: \$ 10
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	\$100
Water/Sewer Connection	\$150
<b>10. Miscellaneous Fees:</b>	
Zoning Compliance Letters	\$150
Sidyard Compliance Letters	\$100
Town Plan Amendment	\$1,000 – without public hearing plus \$2,200 – if public hearing is required
Development Regulations Amendments	\$1,000
Development Application Fee	\$50

Tax Certificates	\$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 Cheques/Returned Cheques	A charge of \$25 will be levied for anyone having a cheque 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

11. **Recreation Department Fees**

**Gander Community Centre User Rates**

**Ice Rental Rates for Adult & For Profit Groups**

		Effective Aug. 1, 2015	Current
<b>Sunday to Friday</b>	8:00am – 6:00pm	\$113.90/hr	\$110.58/hr
	6:00pm – Close	\$155.28/hr	\$150.76/hr
<b>Saturday</b>	All Day	\$113.90/hr	\$110.58/hr

**Ice Rental Rates for Minor Hockey and Figure Skating**

		<b>Effective Aug. 1, 2015</b>	<b>Current</b>
<b>Sunday to Friday</b>	6:30am – 8:00am	\$67.28/hr	\$65.32/hr
	8:00am – 7:00pm	\$93.17/hr	\$90.46/hr
	7:00pm – Close	\$155.28/hr	\$150.76/hr
<b>Saturday</b>	6:30am – 8:00am	\$67.28/hr	\$65.32/hr
	8:00am – 1:00am	\$93.17/hr	\$90.46/hr

**General/Family Skating & Shinny Hockey Rates**

		<b>Effective Aug. 1, 2015</b>	<b>Current</b>
<b>Morning Skating</b>			
<b>General Skating</b>		Adults: \$3.54	Adults: \$2.88
<b>Family Skating</b>		Students: \$2.66	Students: \$2.00
<b>Family Skating Pass</b>	Includes 2 Adults & up to 3 Children per pass	\$66.37 per season	\$61.95 per season
<b>Shinny Hockey</b>			\$4.43 each

**Spring/Summer Floor Rentals**

		<b>Effective Aug. 1, 2015</b>	<b>Current</b>
<b>Floor Rental</b>	Daily	\$48.67/hr	\$45.58/hr

**Non Ice Events:**

Community Centre rental rates have been set at the following:

**When Ice is On**

\$2,278.76 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,823.01.

**When Ice is Not On**

\$2,096.46 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,367.26 per day.

**Field Rentals**

Recreation Softball	\$490/team
Intermediate/Fast Pitch Leagues	\$490/team
Baseball Teams	\$490/team
Soccer Teams	\$490/team
Rugby Teams	\$490/team
Town Field Lighting Fee	\$36 (1 hour 30 minutes)
Tournament Daily Rental Fee	
- Youth	\$50
- Adult	\$100

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

**12. Interest on Overdue Accounts**

March 31, 2014, will be established as the due date for payment of all taxes for properties and businesses assessed as of January 1, 2015.

All taxes that are in arrears after March 31, 2015, 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.