

TOWN OF GANDER

TAX RATES, RENTAL RATES & FEES FOR 2004

1. **Residential Property Tax: 10.3 mills** of the assessed value of the 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:

<u>ANNUAL INCOME</u>	<u>REDUCTION</u>
0.00 - \$11,800.00	50%
\$11,801.00 - \$14,600.00	40%
\$14,601.00 - \$15,900.00	20%
\$15,901.00 - \$17,000.00	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 it becomes 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.

Commercial Property Tax: 11.7 mills of the assessed value of the property.

The following Charitable and not for Profit Organizations are eligible for the indicated property tax reduction upon receipt of a written request for this reduction certifying their current status as a Charitable or Non-Profit Organization:

<u>Group</u>	<u>2004 Property Tax Deduction</u>	<u>2004 Property Tax Payable</u>
Gander Masonic - Lindberg	984.62	858.13
Benevolent Order of Elks	1,563.12	1,563.12
Knights of Columbus	1,497.60	1,497.60
Chamber of Commerce	1,339.06	1,339.06
Royal Canadian Legion	928.39	928.39
Royal Orange Lodge	713.11	713.11
Gander Curling Club	3,039.66	3,039.66
Golden Legion Manor(Bldg. #1)	1,368.81	14,263.56
Golden Legion Manor(Bldg. #2)	4,505.92	13,052.27
Gander Lions Club	1,226.84	1,096.78
Gander Golf Club	1,509.30	1,509.30
North Atlantic Aviation Museum	5,035.99	1,688.00
Cara Transition House	975.11	963.58

All residential properties classified as tax exempt under Section 118 of the Municipalities Act will be charged a yearly water and sewer service fee of \$225.00.

2. BUSINESS TAX:

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| a) Daycare, Tourism | 3.10 mills |
| b) Dedicated warehouses, where the amount of warehousing space exceeds 25% of the total square footage of the building (not applicable to companies where warehousing is the major business operation of the company). | 3.35 mills |
| c) Hospitality Homes (combined with personal residences) and fitness centres. | 6.75 mills |
| d) Hotel meeting rooms and convention facilities located within a hotel. | 7.90 mills |
| e) Retail Stores, Service Stations, Bars, Travel Agencies
Concrete Block Plants, Convenience Stores,
manufacturing companies and all others. | 8.80 mills |
| f) Private Schools and Colleges. | 9.10 mills |
| g) Car Dealerships & Dry Cleaners. | 9.35 mills |
| h) Garages. | 10.55 mills |

i)	Moving Companies, Courier Offices, Business Offices, Construction Offices, Lotto Booths and Grocery Stores.	10.85 mills
j)	Restaurants	11.80 mills
k)	Department Stores	14.65 mills
l)	Laundries, Laundromats, Beauty Salons, Barber Shops, and Shoe Repair Shops.	15.85 mills
m)	Hotels and Motels.	18.00 mills
n)	Radio Stations.	18.15 mills
o)	Air Navigation Services.	22.75 mills
p)	Airline Ticket Offices, Professional Offices and Insurance Offices.	25.75 mills
q)	Finance and Loan Companies, Real Estate Offices, Newspaper Offices, and Rent-a-Car Offices.	58.20 mills
q)	Oil Companies and Bulk Plants	73.90 mills
r)	Banks and Credit Unions	80.00 mills
s)	Public Utilities and Cable Companies pay a business tax of 2.5% of gross revenue.	

The minimum business tax for all classifications is \$105.00

3. BUSINESS TAX OUT OF RESIDENCE

- a) Occupancy Permit of \$10.00 at the commencement of the business.
- b) Where the fixed place of business cannot be assessed under the Assessment Act, an Annual Tax Rate \$7.00/\$1000 of gross sales, to a maximum of \$700.00 will be imposed and the tax will be based on the previous year's gross sales. A minimum tax of \$105.00 will be payable.
- 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 minimum Home Based Business Tax is \$105.00.

4. 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 Occupancy Permit Fee	10.00
Commercial Occupancy Permit Fee	25.00
Service Club/Non-Profit, etc.	
Occupancy Permit Fee	10.00

5. LICENCE OF OCCUPATION:

Residential	50.00/year
Commercial	50.00/year plus 1/10 land value

6. TAX CERTIFICATES: \$50.00/each

7. DOG AND CAT LICENSES: (Male or Female) \$30.00 lifetime of animal fee

8. REPLACEMENT TAGS: \$2.00/each

9. MOBILE BUSINESS & VENDING MACHINE OPERATIONS:

Permit Fee Structure	\$50.00 per day
	\$125.00 seasonal permit, plus
	\$10.00 per mobile unit
	\$225.00 annual permit, plus
	\$10.00 per mobile unit

10. TAXI FEES:

Licence fee for taxis	\$30.00
Replacement decal cost for taxis	\$10.00
Transfer fee for taxis	\$15.00
Transfer fee for taxi drivers	\$10.00
Decal Cost when purchased with a Licence	\$10.00
Temporary Operating Licence	
- \$5.00 per month to a maximum of \$30.00 per annum	

11. PERMIT & MISCELLANEOUS FEES:

Residential Properties: \$1.00 for each \$1,000 construction value except new residential and major additions shall be \$2.00 per \$1,000.00.

Minimum Charge \$5.00

<u>Commercial Properties:</u>	\$4.00 for each \$1,000 construction value Minimum Charge \$5.00
<u>Plumbing Fees:</u>	\$3.00 per fixture
<u>Demolition Permits:</u>	\$25.00
<u>Advertising Devices:</u>	Commercial rates apply.
<u>Permit Renewals:</u>	Residential: \$ 5.00 Commercial: \$25.00
<u>Subdivision Permit Fees:</u>	Residential: \$8.00 per front foot Commercial: \$7.00 per front foot Apartments: \$200 per unit (1 bedroom) \$250 per unit (2 bedrooms) \$300 per unit (3 bedrooms)
<u>Compliance Letters:</u>	\$ 25.00
<u>Town Plan Amendments:</u>	\$600.00
<u>Zoning Amendments:</u>	\$400.00
<u>Variance:</u>	\$ 50.00
<u>Paper Copy of Town Plan:</u>	\$ 50.00
<u>CD Rom Copy of Town Plan:</u>	\$ 25.00
<u>Paper Copy of Assessment Roll:</u>	\$100.00

12. RECREATION DEPARTMENT FEES:

Ice Rental Rates:

1.	Prime Time	\$130.00 /hr
2.	Non Prime Time (Adult)	\$130.00 /hr
3.	After 11:30 p.m. in Evenings	\$ 95.00 /hr
4.	Non Prime Time (Youth)	\$ 70.00 /hr
5.	After 7:00 p.m. on Saturdays with no Senior Hockey Games	\$ 70.00 /hr
6.	Early Morning (Youth)	\$ 40.00 /hr

General/Family Skating:

Family Skating Pass	\$50.00 yearly
Saturday & Sunday/Child	\$ 1.00 /hr
Saturday & Sunday/Adult	\$ 2.50 /hr
Weekdays/Child	\$ 1.00 /hr
Weekdays/Adult	\$ 2.00 /hr

NON-ICE EVENTS:

Community Centre rental rates have been set at the following:

When ice is on - \$2,000 per day, plus other recoverable costs. For set-up and tear down days, the rate will be \$1,000 per day.

When ice is not on - \$1,700 per day, plus other recoverable costs. For set-up and tear down days, the rate will be \$850 per day.

Field Rentals

Recreation Softball	\$425/team
Intermediate/Fast Pitch Leagues	\$560/team
Baseball Teams	\$540/team
Soccer Teams	\$540/team
Rugby Teams	\$540/team
Town Field Lighting Fee	\$ 32.00 (1 hr 30 min)
Participant Fee (Junior Rugby & Baseball)	\$ 7.00 per participant

SUMMER PROGRAM REGISTRATION:

\$45 per participant
\$90 family rate

****NOTE: H.S.T. is included in all rates for both in and off season, except for child admittance for general or family skating.**

****NOTE: Prime Time is considered after 6:00 p.m. except for Figure Skating and Minor Hockey which is 7:00 p.m.**

13. WATER RATES:

Provincial buildings that are billed for metered water will be charged a rate of \$3.32/1000 gallons.

14. INTEREST ON OVERDUE ACCOUNTS:

All property and business taxes are due on or before March 31st of each year. All taxes not paid prior to March 31st of 2004 will be subject to interest charges. The interest rate will be set at prime plus 3% (prime as of January 1, 2004).

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 25th of the month in which the tax is payable and will be considered overdue if unpaid after the end of the month and the interest rate will be set at prime plus 3% (bank prime as of January 1, 2004).

All other invoices are due 30 days from the date of issue and all invoices in arrears at the end of the month following the issuance will be subject to interest charges at prime plus 3% (prime as of January 1st, 2004).