

TOWN OF GANDER

TAX RATES, RENTAL RATES & FEES FOR 2012

1. **Residential Property Tax: 9.75 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:

ANNUAL INCOME	REDUCTION
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 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: 6.15 mills of the assessed value of the property. The minimum tax will be \$100.00 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
- Loyal Orange Lodge
- 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 \$500.00. Properties classified as tax exempt under Section 118(f) will be charged a yearly water and sewer service fee of \$525.

Commercial Buildings and Tax Exempt Properties: 6.15 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:

	2012 W/S Deduction	2012 W/S Payable
Golden Legion Manor (Bldg #1)	\$1,326.94	\$6,265.24
Golden Legion Manor (Bldg #2)	5,527.27	5,338.55
Golden Legion Manor (Bldg #3)	514.33	2,926.60
North Atlantic Aviation Museum	1,046.41	2,488.00
Curling Club	1,009.51	2,488.00
Golf Club	5,180.10	2,206.05

The Minimum Tax will be \$100 per year.

3. **Business Tax:**

Class	Mill Rate	Minimum Tax
1 - Daycare, Fitness Centre, Hospitality Homes, Personal Care Home, Tourism/Recreation	3.15	\$200
2 - Warehouses	9.90	\$200
3 - 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	9.90	\$200
4 – Department Stores, Laundries & Laundromats	16.15	\$500
5 – Hotels & Motels	18.20	\$500

6 – Airline Ticket Offices, Insurance Offices, Newspapers, Radio Stations, Rent-A-Cars, Air Navigation Services & Construction Offices	22.80	\$500
7 – Professional & Real Estate Offices	28.75	\$500
8 – Banks, Credit Unions, Finance & Loan Companies, Oil Bulk Plants	79.50	\$500
9 – Businesses regulated under the Taxation of Utilities and Cable Television Companies Act	2.5% of gross revenues	

4. 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 \$7.25/\$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	\$50.00/year
Commercial	\$50.00/year Plus 1/10 land value

6. Animal Control:

Dog and Cat licenses (male or female)	\$30.00 lifetime of owner fee
Impounding Fees:	\$25.00 First Offence \$50.00 Second Offence within a 12 month period Plus \$5.00 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:	\$2.00 each
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7. **Mobile Business & Vending Machine Operations:**

Permit Fee Structure	\$50.00/day \$125 seasonal permit, plus \$10 per mobile unit \$225 annual permit, plus \$10 per mobile unit
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8. **Taxi Fees:**

Annual Taxicab Vehicle Licence	\$30.00
Annual Limousine Vehicle Licence	\$50.00
Decal for Operating Taxicab	\$10.00
Annual Taxicab Operator's Licence	\$20.00
Replacement Decals for Operating Taxi	\$10.00
Transfer Fee for Annual Taxicab Vehicle Licence	\$15.00
Transfer Fee for Annual Taxicab Operator's Licence	\$10.00
Temporary Annual Vehicle Licence**	\$20.00
Replacement Taxi Rate Decals	\$10.00

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

9. **Permit Fees:**

Residential Properties \$1.00 for each \$1,000 construction value up to \$20,000. \$2.00 per \$1,000 for construction value exceeding \$20,000.

Residential Plumbing fee of \$5.00 per fixture for new construction only.

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

Minimum Permit Fee - \$10.00

Excavation & Grading Deposit \$500
For Residential Construction
(refundable after verification
of grading)

Commercial Properties \$4.00 for each \$1,000 construction value

Demolition Permits	\$25.00
Advertising Devices	Commercial rates apply
Permit Renewals	Residential: \$10.00 Commercial: \$25.00
Driveway Installation Permit	\$25.00
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: \$ 50.00
	Commercial Fee: \$100.00
	Non-Profit/Service Club: \$ 10.00

10. **Miscellaneous Fees:**

Zoning Compliance Letters	\$100.00
Sideyard Compliance Letters	\$100.00
Town Plan Amendment	\$1,000.00 – without public hearing plus \$2,200.00 – if public hearing is required
Development Regulations Amendments	\$1,000.00
Variance	\$50.00
Paper Copy of the Town Plan	\$50.00
Tax Certificates	\$100.00
CD Rom Copy of Town Plan	\$25.00
Subdivision Development Fees	Residential: \$8.00 per front foot Commercial: \$7.00 per front foot Apartments: \$200.00 per unit (1 bedroom) \$250.00 per unit (2 bedrooms) \$300.00 per unit (3 bedrooms)

NSF Cheques/Returned Cheques	A charge of \$25.00 will be levied for anyone having a cheque returned by a finance institution.
Vehicle Impounding Fees	Towing Charge plus \$20.00/night
Fire Alarm Monitoring Fee	\$300.00/year
Grading Inspection Fee	\$240.00
Tipping Fees for other Towns	\$31.00/household/year
After Hours Service Request	Cost Recovery Basis
Street Cut Deposit	\$1,000.00
Fire Extinguisher Monthly Inspection	\$90.00/month

11. Recreation Department Fees

Gander Community Centre User Rates

Ice Rental Rates for Adult & For Profit Groups

Effective Sept 1, 2012

Sunday to Friday	8:00am – 6:00pm	\$97.35/hr	\$102.21/hr
	6:00pm – Close	\$132.74/hr	\$139.39/hr
Saturday	All Day	\$97.35/hr	\$102.21/hr

Ice Rental Rates for Youth Groups, i.e., Minor Hockey, Figure Skating

Effective Sept 1, 2012

Sunday to Friday	6:30am – 8:00am	\$57.53/hr	\$60.40/hr
	8:00am – 7:00pm	\$79.65/hr	\$83.63/hr
	7:00pm – Close	\$132.74/hr	\$139.39/hr
Saturday	6:30am – 8:00am	\$57.53/hr	\$60.40/hr
	8:00am – 1:00am	\$79.65/hr	\$83.63/hr

General/Family Skating & Shinny Hockey Rates

Morning Skating			Adults: \$2.88
General Skating			Students: \$2.00
Family Skating			
Family Skating Pass	Includes 2 Adults & up to 3 Children per pass	Family Skating Pass can be used at morning or Family Skating	\$61.95 per season
Shinny Hockey			\$2.88 each

Spring/Summer Floor Rentals

Floor Rental	Daily	\$44.25/hr
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Non Ice Events:

Community Centre rental rates have been set at the following:

When Ice is On

\$2,212.39 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,769.91.

When Ice is Not On

\$2,035.40 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,327.43 per day.

Catering Fee

Outside caterers are required to pay 15% of their gross sales to the Town when they cater to events in the Community Centre.

Community Centre Advertising

Dasher Boards (3' x 8')	\$700/year
Players Bench (2' x 16')	\$400/year
Ice Logo	\$500/year
Zamboni (one side)	\$1,400/year
(both sides)	\$2,000/year
Other	12.00/ft ²

Field Rentals

Recreation Softball	\$475/team
Intermediate/Fast Pitch Leagues	\$590/team
Baseball Teams	\$590/team
Soccer Teams	\$590/team
Rugby Teams	\$590/team
Town Field Lighting Fee	\$35 (1 hour 30 minutes)

Summer Program Registration

\$45.00 per participant

\$90.00 family rate

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

12. 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 2012 will be subject to simple interest charges. The interest rate will be set at 12% per annum.

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 interest rate will be set at 12% per annum.

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 simple interest charges of 12% per annum.