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## **TOWN OF GANDER**

### **SCHEDULE OF RATES AND FEES 2023**

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#### **Residential Property Tax**

**Mill Rate 7.6 Mils**

**Minimum Tax \$100**

The minimum tax for vacant land is \$380 unless the land is in the waste disposal buffer area in which the minimum tax is \$100.

#### **Property Tax Reduction**

Taxpayers are eligible for a reduction of their annual residential property and water & sewer taxes provided the total income of their household is less than the amount listed below. The total income is deemed to be income from all sources and includes basement apartment rental income, interest income and the income of all owners of the property:

<b>ANNUAL INCOME</b>	<b>REDUCTION</b>
0.00 - \$20,750	50%
\$20,751 - \$22,500	40%
\$22,501 - \$24,500	20%
\$24,501 - \$27,000	10%

The total income used to evaluate the current year's reduction is based on the previous year's income. Property tax reductions will be issued for the current year only.

Applications for property tax reductions are available on the Town of Gander website at [gandercanada.com](http://gandercanada.com) and can be picked up at the Town Hall.

#### **Commercial Property Tax**

**Mill Rate 7.7 Mils**

**Minimum Tax \$100**

The minimum tax will be prorated if the invoice date is between October 1<sup>st</sup> and December 31<sup>st</sup>.

#### **Charitable and Not for Profit Organizations Property Tax Exemption:**

The following organizations are eligible for a full property tax exemption:

Gander Masonic – Lindbergh	Girl Guides of Canada	Gander Curling Club
Benevolent Order of Elks	SPCA	Broadening Horizons
Chamber of Commerce	Cara Transition House	Gander Disciples
Royal Canadian Legion	Gander Lions Club	
North Atlantic Aviation Museum	Gander Golf Club	

Authority - Section 112-119, 133-134 of the Municipalities Act, 1999

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#### Water & Sewer Tax

**Commercial**                      **Mill Rate 7.7 Mills**  
**Residential**                      **\$550 per Household**

#### **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 \$550. Properties classified as tax exempt under Section 118 (f) will be charged a yearly water and sewer service fee of \$550.

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

	<b>2022 W/S Deduction</b>	<b>2022 W/S Payable</b>
Golden Legion Manor (Bldg. #1)	\$ 2,994.86	\$14,621.97
Golden Legion Manor (Bldg. #2)	11,329.78	11,329.78
Golden Legion Manor (Bldg. #3)	1,251.70	5,702.17
North Atlantic Aviation Museum	2,308.84	3,718.72
Curling Club	1,959.22	3,540.89
Golf Club	5,810.79	3,168.95

The minimum tax will be \$100 per year.

The minimum tax will be prorated if the invoice date is between October 1<sup>st</sup> and December 31<sup>st</sup>.

Authority – Section 130 - 134 of the Municipalities Act, 1999

#### Business Tax

#### **Tax Classification Groupings**

##### **Tax Classification 1      (5 Mills)**

- **Lifestyle 1** Providers of non-medical, personal wellness and transportation services specifically intended to improve the health, fitness, and quality of life of individuals. **Minimum \$300**

Examples include:

- Agriculture & Farming
- Activity Based Tourism Services
- Aerobic Studio
- Blood Collection Services
- Chartered Bussing Service
- Dance Studio
- Fitness studio

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#### **Lifestyle 1 cont'd**

- Home Care
  - Music/Art Studio
  - Private Gym
  - Public Transportation
  - Recreation Service
  - Taxi Service
  - Yoga studio
- **Lifestyle 2** Providers of personal care services often incorporating one-on-one supervisory support/assistance and include educational or recreational programming. **Minimum \$300**  
Examples include:
    - Daycare/Childcare Services
    - Group Home
    - Rest/Retirement Home

#### **Tax Classification 2 (6 Mills)**

- **Hospitality 1** Companies or property owners providing overnight and extended stay accommodations with or without ancillary business lines including bars, eating establishments, fitness centres, swimming pools. **Minimum \$300**  
Examples include:
  - Bed and Breakfast Establishment
  - Inns and RV Park
  - Hospitality Home
  - Hotel
  - Motel

#### **Tax Classification 3 (13 Mills)**

- **Business 3** Companies whose primary business includes the sale of products and/or services either directly to the public or on a wholesale basis and operating from commercial or industrial zones as well as Home Based Businesses including offsite storage as well as courier and logistics companies. **Minimum \$300**  
Examples include:
  - Building Supplies Store
  - Business office
  - Courier/Trucking (all footprint)
  - Cleaning Services
  - Department Store
  - Dry Cleaner
  - Fixed Base Operator
  - Funeral Home
  - Furniture Store
  - General Retail

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#### **Business 3 cont'd**

- Grocery Store
  - Hairdresser
  - Hardware Store
  - Laundry Mat
  - Lotto Booth
  - Moving Company (all footprint)
  - Pharmacies
  - Private College
  - Property/Grounds Maintenance
  - Recreation Vehicles
  - Restaurants
  - Service Station
  - Travel Agency
  - Warehouse (all footprint)
  - Waste Collection
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- **Business 4** Businesses operating from facilities between 20,000 ft<sup>2</sup> and 40,000 ft<sup>2</sup> (including offsite storage) as well as all auto dealerships, with in commercial or industrial zones, whose primary business includes the sale of products and/or services either directly to the public or on a wholesale basis. **Minimum \$300**  
Examples include:
    - Autobody Shop
    - Building Supplies Store
    - Business office
    - Auto Dealership (all footprint)
    - Department Store
    - Fixed Base Operator
    - Furniture Store
    - General Retail
    - Grocery Store
    - Hardware Store
    - Mixed Retail (including Pharmacies)
    - Private College
    - Recreation Vehicles
    - Service Station

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#### Tax Classification 4 (14 Mils)

- **Professional Service 1** Companies employing skilled trade persons, technicians and/or technical specialists for the upgrade and repair of buildings and ancillary structures, equipment, vehicles etc. operating from a commercial or industrial zone or home-based business which may include integrated space for business administration, storage, and specialized repair work.

#### Minimum \$500

Examples include:

- Aircraft Maintenance, Repair and Overhaul
- Automotive Repair Garage
- Carpentry (*excluding new home construction*)
- Drafting
- Electrical Contractor
- Handyperson Repair
- Insurance Adjustor
- Mechanical Contractor
- Mining/Mineral Exploration
- Plumbing Contractor
- Property Appraiser
- Property Restoration Specialist
- Refrigeration Contractor
- Roofing Contractor
- Small engine and Appliance Repair
- Welding and Metal Fabrication

#### Tax Classification 5 (15 Mils)

- **Business 1** Companies that combine two or more components to fabricate or modify components to create a value-added final product. This business class includes integrated onsite and offsite administrative offices, storage structures, maintenance garages, laydown yards and quarries.

#### Minimum \$500

Examples include:

- Aircraft Overhaul and Modification
- Civil Construction
- New Residential/Commercial Construction (General Contractor)
- General Manufacturing/Industry
- Residential Development

#### Tax Classification 6 (17 Mils)

- **Professional Services 2** Providers of ancillary, rehabilitative and supportive services healthcare services who are regulated by the Government of Newfoundland and Labrador. Services may be provided from a commercial or industrial zone and licensed health care providers other than medical doctors providing physical and mental rehabilitation services that help return a person to optimal physical and psychological functioning. Services may be provided from a commercial or industrial zone. **Minimum \$500**

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#### **Professional Services 2 cont'd**

Examples include:

- Acupuncture
- Audiology
- Chiropractors
- Dental Hygienist
- Denturists
- Homeopathy
- Laser Therapy
- Massage Therapy
- Occupational Therapy
- Psychologists
- Physiotherapy
- Respiratory Therapy
- Speech Language Pathology

#### **Tax Classification 7 (25 Mils)**

- **Business 2** Companies engaged in the production, refinement and/or bulk storage of mineral aggregates or their derivatives. **Minimum \$500**

Examples include:

- Asphalt Plant
- Concrete Plant
- Mineral Processing

#### **Tax Classification 8 (30 Mils)**

- **Business 5** Businesses operating from facilities greater than 40,000 ft<sup>2</sup> (including offsite storage) within commercial or industrial zones, whose primary business includes the sale of products and/or services either directly to the public or on a wholesale basis. **Minimum \$300**

Examples include:

- Building Supplies Store
- Business office
- Department Store
- Fixed Base Operator
- Furniture Store
- General Retail
- Grocery Store
- Hardware Store
- Mixed Retail (including Pharmacies)
- Private College

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#### Tax Classification 8 cont'd (26 Mils)

- **Hospitality 2** Companies or property owners providing overnight and extended stay accommodations with or without ancillary business lines including bars, eating establishments, fitness centres, swimming pools etc. where the total footprint is more than 10,000ft<sup>2</sup>.

##### Minimum \$300

Examples include:

- Bed and Breakfast Establishment
- Inns and RV Park
- Hospitality Home
- Hotel
- Motel

#### Tax Classification 9 (30 Mils)

- **Business 6** Sales offices/counters and facilities affiliated with major transportation, media, and communications companies. **Minimum \$500**

Examples include:

- Air Navigations Service
- Airline Ticket Office
- Car Rental Office
- Mass Transit Ticket Sales
- Radio Station
- Television Studio

- **Professional Services 3** Financial services organizations whose primary business is wealth management specifically of providers of investment advice, fund management and brokerage services and operating from a commercial or industrial zone or a home office. **Minimum \$500**

Examples include:

- Finance Adviser and Broker
- Insurance Sales
- Investment Broker

#### Tax Classification 10 (32 Mils)

**Professional Services 2a** Medical practitioners with advanced degrees in human or veterinarian medicine who diagnose and treat diseases, conditions, and injury of the body. **Minimum \$500**

Examples include:

- Physicians
- Podiatrists
- Dentists
- Veterinarians
- Optometrist

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#### Tax Classification 10 cont'd (32 Mills)

- **Professional Services 4** Companies that offer professional services and operate from a commercial or industrial zone or a home office and require specialized knowledge or training and offering creative, administrative, and business consultative services. **Minimum \$500**

Examples include:

- Accounting
- Architects
- Business and Management Consultant
- Engineering
- Lawyer/Paralegal
- Real Estate Sales
- Surveyor

#### Tax Classification 11 (100 Mills)

- **Business 7** Properties primarily used for the mass storage or stockpiling of material goods, petrochemicals, equipment, and vehicles which may or may not include annex structures and bulk storage containers. **Minimum \$500**

Examples include

- Bulk Fuel Storage
- Stand-alone Laydown Yards

#### Tax Classification 12a, b & c (120 Mills)

- **Financial Services** Regulated and insured companies that provide investment and credit services and operating from a commercial or industrial zone or home office.

##### Tax Classification 12a

Banks **Minimum \$50,000**

##### Tax Classification 12b

Credit Unions **Minimum \$30,000**

##### Tax Classification 12c

Finance and Credit Companies **Minimum \$5,000**

#### Tax Classification 13 (2.5% of Gross Revenues)

- Businesses regulated under the Taxation of Utilities and Cable Television Companies

The minimum tax will be prorated if the invoice date is between October 1<sup>st</sup> and December 31<sup>st</sup>.  
Authority - Section 120-125, 133-134 of the Municipalities Act, 1999

### **Business Out of Residence Tax**

Occupancy Permit \$10

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.



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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.

Personal Service Home Based Businesses include, but are not limited to, hairdressers, estheticians, beauty parlors and related.

#### **Licence of Occupation**

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

#### **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	\$5 each

#### **Mobile Business & Vending Machine Operations**

Permit Fee Structure	\$50/day Seasonal permit \$125 plus \$10 per mobile unit Annual permit \$225, plus \$10 per mobile unit
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#### **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)

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**Permit Fees**

**Residential**

Minor Construction (under \$20,000): \$1/\$1000 of construction value  
Major Construction (\$20,000 and over): \$2/\$1000 of construction value  
Minor cosmetic repairs less than \$5,000 value do not require a permit

**New Homes**

Construction value based on cost per square foot

Additional Fees

\$50 Permit to Occupy  
\$1,500 Wastewater Service Levy  
\$300 Grading Verification Fee

Refundable Deposits

\$500 Building Inspection  
\$500 Grading Inspection (Reinspection fee of \$100 per visit)  
\$300 Tree Deposit (Refund to be issued only up to 24 months of the application date)

**Subsidiary Apartments, Secondary Suites, Structural Renovations and Additions**

Construction value based on cost per square foot

Additional Fees

\$50 permit to occupy (applies to apartments and suites)  
Refundable Deposits  
\$500 Building Inspection (Reinspection fee of \$100 per visit)

Minimum Charge \$10

**Accessory Buildings**

Construction Value based on cost per square foot

Minimum Charge \$25

**Fences, Patios, Decks, Balconies, Non-structural Renovations and Cosmetic Repairs**

Minimum Charge \$10

**Permit Renewal \$10**

**Non-Residential**

\$5/\$1000 of construction value minimum charge of \$25

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**Permit Fees cont'd**

**New Buildings**

Construction value based on cost per square foot using RS Means Building Construction Cost Data book

Additional fees

\$100 Permit to Occupy

\$1,500 Wastewater Service Levy

\$300 Grading Verification Fee

Refundable Deposits (not required if construction is certified by P. Eng. or Architect)

\$500 Building Inspection

\$500 Grading Inspection (Reinspection fee of \$100 per visit)

**Structural Renovations and Additions**

Construction value based on cost per square foot using RS Means Building Construction Cost Data book

Refundable Deposits

\$500 Building Inspection (Reinspection fee of \$100 per visit)

Minimum Charge \$25

**Accessory Buildings**

Construction Value based on cost per square foot

Minimum Charge \$25

**Fences, Patios, Decks, Balconies, Non-structural Renovations, Cosmetic Repairs, Signs and Advertising Devices**

Minimum Charge \$25

**Permit Renewal \$25**

**Occupancy Permits**

Required prior to moving into a building that has been vacant for a period of 6 months or more, a newly constructed building, or a building which has a change of use.

Residential \$50 Commercial \$100

**Demolition Permit \$25**

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**Permit Fees cont'd**

**Driveway Installation Permit**

Required if you add an additional driveway or widen an existing driveway

Minimum Charge \$25

Additional fees (may apply if work to towns infrastructure is required) \$20/m curb cut down  
(minimum charge \$100)

\$ 175/m sidewalk removal

**Street Excavation**

Required if a contractor removes any portion of the Town's infrastructure. Insurance certificate to be provided.

Minimum charge \$250

Refundable Deposits- \$5,000 to be held for 12 months for warranty purposes

**Water and Sewer Connection**

Required if there is a need to connect to the towns water or sewer system. Insurance certificate to be provided

Minimum charge \$400 per connection for larger sized services.

Residential sized services one fee for all three connections. (Water, storm, and sanitary connection)

**Miscellaneous Fees**

Zoning Compliance Letters	\$150
Side yard 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
Subdivision Development Application Fee	\$200
Subdivision Resubmission Review Fee	\$200
Tax Inquiry	\$150
Tax Certificates	\$150 (If no tax inquiry is required for the property)
Subdivision Development Fees	Residential \$35 per front metre Commercial \$35 per front metre

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**Miscellaneous Fees cont'd**

	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	\$400/year plus HST
After Hours Service Request	Cost Recovery Basis
Fire Extinguisher Monthly Inspection	Cost Recovery Basis
Charge for Witnessing Documents Unrelated to Town Business	\$50 plus HST
Marriage Fee	\$200 plus HST
Sludge Disposal Fees	\$100 load 1000 gallons or less \$200 load 1001 to 3000 gallons \$300 load over 3000 gallons
Wood Stove Inspection	\$150 plus HST

**Recreation Department Fees**

**Steele Community Centre User Rates**

Ice Rental Rates for Adult & For-Profit Groups

		<b>January–July</b>	<b>August–December</b>
<b>Sunday to Friday</b>	6:00am-8:00am	\$73.25/hr.	\$73.25/hr.
	8:00am – 6:00pm	\$124.35/hr.	\$124.35/hr.
	6:00pm – Close	\$169.56/hr.	\$169.56/hr.
<b>Saturday</b>	6:00am - 8:00am	\$73.25/hr.	\$73.25/hr.
	8:00am - Close	\$124.35/hr.	\$124.35/hr.

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**Recreation Department Fees cont'd**

Ice Rental Rates for Minor Hockey and Figure Skating

		<b>January-July</b>	<b>August-December</b>
<b>Sunday to Friday</b>	6:00am – 8:00am	\$73.25/hr.	\$73.25/hr.
	8:00am – 7:00pm	\$101.74/hr.	\$101.74/hr.
	7:00pm – Close	\$169.56/hr.	\$169.56/hr.
<b>Saturday</b>	6:00am – 8:00am	\$73.25/hr.	\$73.25/hr.
	8:00am – Close	\$101.74/hr.	\$101.74/hr.

General/Family/Morning Skating & Shiny Hockey Rates

<b>Current</b>		
<b>Morning Skating</b>		
<b>General Skating</b>		Adults: \$3.48
<b>Family Skating</b>		Students: \$2.61
<b>Family Skating Pass</b>	Includes 2 Adults & their Children	\$65.22 per season or \$10 per session
<b>Shiny Hockey</b>		\$4.35

**Spring/Summer Floor Rentals**

<b>Current</b>		
<b>Floor Rental</b>	Daily	\$65.22/hr.

**Non-Ice Events**

Steele 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**

\$2,201.28 per day, plus other recoverable costs. For set-up and tear-down days, the rate will be \$1,435.62 per day.

**Room Rental for Parties \$25**

**Steele Community Centre Parking Lot Rental Fee \$500/day**

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**Recreation Department Fees cont'd**

**Field Rentals**

Recreation Softball	Adult	\$490/per team per season
	Children	\$8.70/child for June–August (\$4.35/child per mth after August)
Baseball Teams	Adult	\$490/ per team per season
	Children	\$8.70/child for June–August (\$4.35/child per mth after August)
Soccer Teams	Adult	\$490/ per team per season
	Child	\$8.70/child for June–August (\$4.35/child per mth after August)
Track and Field	Adult	\$490/ per team per season
	Child	\$8.70/child for June–August (\$4.35/child per mth after August)

Town Field Lighting Fee (Soccer/Track & Softball) \$30/hour

**Tournament Daily Rental Fee (All facilities)**

Youth	\$100
Adult	\$150

Single Ballfield, Soccer Games \$35 per 1.5 hours

Single Track and Field Rentals \$20 per 1.5 hours

**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 the rates charged in this section.**

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**TOWN OF GANDER**  
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**Interest on Overdue Accounts**

The due date for payment of taxes for properties and businesses assessed as of January 1, 2023, is March 31, 2023.

All taxes that are in arrears after March 31, 2023, will be charged simple interest at the rate of 12% per annum which will be charged at the first day 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 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. 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.