2014 Municipal Tax Structure

The following is published in accordance with provisions of Section 109(1) of the Municipalities Act 1999 and approved by Minutes of Council January 15th, 2014, with effect from January 1st, 2014.

**Property Tax**

- 8 Mils
  - $300.00 Minimum

**Poll Tax**

- $240.00

**Business Tax:**

- Confectionery Stores: 12 Mils
- Contracting Companies: 16 Mils
- Fish Plant Processors: 25 Mils
- Fish Buyers: 200 Mils, or Min. $2000.00/yr.
- Utility/Cable TV Companies: 2.5% Gross Turnover
- All Others: 12 Mils
- Minimum Business Tax: $300.00

**Municipal Utility Tax**

- 4%

**Water & Sewer:**

- Water & Sewer: $20.00 per month
- Water Only: $15.00 per month
- Water to Fish & Crab Plant: $2.50 per 1000 gal.
- New Installations: Actual cost of Labour & Materials
- Harbour Authority:
  - Water to Government Wharf: Min. $1000.00 per year
  - Water to New Public Wharf: Min. $1000.00 per year

If water is turned off for tax arrears, it will not be turned on until all outstanding accounts are paid in full.

7% discount will apply on property tax/water & sewer accounts paid in full on or before May 31, 2014.

**Permit & Fees:**

- Residential Construction: $50.00
- Commercial Construction: $0.25 per sq. ft + $50.00
- Sheds, Garages & General Repairs: $20.00
- Tax Certificates: $75.00