

Due Notice is hereby given that pursuant to the Local Towns and Local Service District Act, the taxes and fees imposed by the Channel-Port aux Basques council for 2026 are as follows:

2026 Tax Structure

Property, Water, & Sewer:

Residential Property Tax Assessed Value equal to or less than \$35,294.12 Assessed Value greater than \$35,294.12	Base amount of \$300.00 plus 0.00001% 0.0085 (% of assessed value) – 8.5 mils
Commercial Property Tax Assessed Value equal to or less than \$35714.29 Assessed Value greater than \$35714.29	Base amount of \$375.00 plus 0.00001% 0.0105 (% of assessed value) – 10.5 mils
Vacant Land Fee Assessed Value equal to or less than \$11,764.71 Assessed Value equal to or less than \$23,529.42 Assessed Value equal to or less than \$35,294.12 Assessed Value greater than \$35,294.12	Base amount of \$100.00 plus 0.00001% Base amount of \$200.00 plus 0.00001% Base amount of \$300.00 plus 0.00001% 0.0085(% of assessed value) – 8.5 mils
Residential Water Fee Residential Water and sewer Fee	\$348.00 per Year \$408.00 per Year
Commercial Water Fee: ¾" Lateral 1" Lateral 2" Lateral 4" Lateral 6" Lateral 8" Lateral Hotels, Motels, and Senior Homes Hospital: 1 Unit per outlet (outlet being a toilet, shower or bath unit)	\$348.00 Per Year \$360.00 Per Year \$1,080.00 Per Year \$2,736.00 Per Year \$4,320.00 Per Year \$5,760.00 Per Year \$7.75 Per Month Per Room \$15.50 Per Month Per Unit
Commercial Sewer Fee All businesses connected to the town's Municipal Sewer System Hotels, Motels, and senior homes Industrial Park sewer Tax	\$60.00 Per Year \$1.25 Per Month Per Room \$159.00 Per Year

Business Tax Information:

Class I – All businesses having a fixed place of business in town and not specified in any other class. Assessed Value equal to or less than \$28,846.16 Assessed Value greater than \$28,846.16	Base amount of \$375.00 plus 0.00001% 0.013 (% of assessed value) – 13 mils
Class II – All banks, lending agencies, and crown corporations having a fixed place of business in town.	0.100(% of assessed value) – 100 mils
Class III – All individuals, partnerships, and/or corporations carrying on business withing the Town of Channel-Port aux Basques, but having no fixed place of business within the town shall pay a business Tax equivalent of 1% of the gross revenue derived from doing business withing town by such individual, partnership, and/or corporation	0.001(% of Gross Revenues for previous year) – 1%
Public Utilities	2.5%

Garbage Collection Fee:

Charged to owners and/or tenants of Real Property that are not being charged the Real Property Tax as specified	
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by class of premises as follows:	
Church or Non-Profit Organizations	\$ 410.00 Per Year
Educational Facilities	\$ 510.00 Per Month
Government Service Facilities	\$ 110.00 Per Month
Health Care Facilities	\$ 510.00 Per Month

Emergency Response Fee:

Fee charged when the Channel-Port aux Basques Volunteer Fire Department is required to respond to an out-of-town emergency situation. This includes responding to an accident or emergency situation on the TCH withing the Town's jurisdiction. The fee will be as follows \$200.00 \$30.00 NOTE: Cost for all material used during the incident will be also added to the invoice.	Per Hour for pumper or any emergency vehicle Per Hour per firefighter
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Waste Management Fee Structure:

Class 1 Residential: All residential property	\$180.00 Per Year
Class 2 Residential: Any residential property that holds more than one unit such as an apartment complex	\$180 Per Year Per Unit
Class I Commercial All commercial properties such as a small business or enterprise which produces less than 10 bags of waste per week.	\$180 Per Year
Class II Commercial All commercial properties such as a small business or enterprise which produces 10-15 bags of waste per week	\$330.00 Per Year
Class III Commercial All commercial property such as a mid-sized business or enterprise which produces 15-30 bags of waste per week	\$490.00 Per Year
Class IV Commercial All commercial property such as a mid-sized to larger business or enterprise which produces 30-60 bag of waste per week	\$650.00 Per Year
Private Parks/Campgrounds Owners of a private RV park and/or campground which produces in excess of 100 bags of waste per week	\$2,500.00 Per Year (subject to annual review)
Government and/or Education Owners of government and/or educational property such as a large business or education buildings	\$1,000.00 Per Year (subject to annual review)
Institutional Owners of institutional property such as seniors' home. An institution means a building or part	

thereof occupied or used by persons who require special care or treatment because of age, mental or physical limitations or medical conditions.	\$7,500.00 Per Year (subject to annual review)
Permits:	
New Building	\$200.00 (does not include new subdivision)
Minor Residential Repairs	\$25.00 for work less than \$2,500.00
Residential Repairs	\$50.00 for work \$2,500 and over
Small shed (8' x8' or less)	\$25.00
Garages	\$50.00
Fence	\$10.00
Industrial/Institutional	\$4.00 per thousand
Commercial	\$50.00 for work less than \$25,000
Commercial	\$2.00 per thousand for work \$25,000.00 and over
Water/Sewer Thawing Fee	\$50.00 Per Hour
Sewer Jetter or Sewer Camera	\$50.00 Per Hour (in town)
Road Cut Fee	\$3.00 sq ft. Up front deposit required
Tax Certificates and Compliance Letters	\$100.00 each

NOTE CHANGES BELOW

DISCOUNTS: 2.5% if paid by March 31, 2026

INTEREST: 2.5% Monthly interest

ALL TAXES ARE DUE AND PAYABLE BY APRIL 30, 2026
INTEREST WILL BE APPLIED BEGINNING MAY 1, 2026