



## **2026 TAX STRUCTURE**

### **PROPERTY TAX RATES:**

RESIDENTIAL PROPERTY →	5.4 MILLS / OF ASSESSED VALUE
COMMERCIAL PROPERTY →	5.4 MILLS / OF ASSESSED VALUE
VACANT LAND →	\$350.00

### **WATER / SEWER FEES**

RESIDENTIAL WATER & SEWER FEE→	\$390.00 PER YEAR
COMMERCIAL WATER & SEWER FEE →	\$390.00 PER YEAR
WATER TAX ONLY OR SEWER FEE ONLY→	\$305.00 PER YEAR
VACANT LAND WATER & SEWER FEE	\$135.00 PER YEAR (Residential & Commercial)
VACANT LAND WATER FEE	\$85.00 PER YEAR (Residential & Commercial)
COMMERCIAL RATE - FEDERAL BUILDINGS→	\$390.00 (PER YEAR)
RENTAL BUILDINGS/UNITS & APARTMENTS→	\$390.00 PER YEAR, PER UNIT
SCHOOLS / PERSONAL CARE HOMES →	\$390.00 minimum water/sewer plus 4 mills of assessed value
MEDICAL / PHARMACY→	\$390.00 minimum water/sewer plus 4 mills of assessed value

### **BUSINESS TAX RATES:**

GENERAL BUSINESS →	15 MILLS OF ASSESSED VALUE
MINIMUM GENERAL BUSINESS TAX→	\$350.00
BUSINESS WITH NO FIXED PLACE OF ADDRESS	\$350.00
HOME-BASED / DIRECT SELLERS BUSINESS →	\$350.00 (FIXED/NON-FIXED ADDRESS)
PROFESSIONAL/RESTAURANTS/TAKE-OUTS→	15 MILLS
CONSTRUCTION/ALL OTHER BUSINESS CLASSES	
PUBLIC UTILITIES→	2.5% OF GROSS REVENUE
CABLE COMPANIES & ALL OTHER UTILITIES→	2.5% OF GROSS REVENUE - NO FIXED PLACE OF BUSINESS
MOBILE VENDORS /SIDEWALK VENDING – FLEA MARKETS & ALL SIMILAR IN NATURE	\$10.00 PER DAY/ \$100.00 PER QRT / \$200.00 PER YEAR (Does not include flea markets, etc., on owner's property)

### **RESIDENTIAL PERMITS:**

NEW DWELLINGS →	\$100.00 (2 YEARS EXPIRY)
SHEDS/GARAGES →	\$25.00 (6 MONTHS EXPIRY)
EXTENSIONS TO EXISTING BLGS→	\$25.00 (6 MONTHS EXPIRY)
MAJOR RENOVATIONS (windows, siding, roofing, etc.) →	\$20.00 (6 MONTHS EXPIRY)
PROPERTY LANDSCAPING & EXCAVATING →	\$50.00 (6 MONTHS EXPIRY)
OCCUPANCY PERMIT→	\$50.00 (new business in home or rental)
SUBDIVING OF LAND	\$25.00

### **COMMERCIAL PERMITS:**

BUILDING PERMITS →	\$100.00 (2 YEARS EXPIRY)
OCCUPANCY PERMIT →	\$50.00 (new business in home or rental)
ADDITIONAL BUILDINGS →	\$50.00 (6 MONTHS EXPIRY)
EXTENSIONS →	\$50.00 (6 MONTHS EXPIRY)
MAJOR RENOVATIONS →	\$50.00 (windows, siding, roofing, etc.)(6 MONTHS EXPIRY)
PROPERTY LANDSCAPING & EXCAVATING →	\$100.00 (6 MONTHS EXPIRY)
SUBDIVING OF LAND	\$25.00

### **OTHER PERMITS/FEES**

DITCHES, DRAINS, BERMS, OR CULVERTS	\$25.00 (6 MONTHS EXPIRY)
TOWN SERVICE FEES →	\$375.00
DEMOLITION OF BUILDINGS →	\$25.00 for Residential / \$100.00 Commercial (plus \$500.00 REFUNDABLE FEE AFTER SITE IS RESTORED TO SATISFACTION OF COUNCIL, (PERMIT 6 MONTHS EXPIRY)
OCCUPANCY PERMIT	\$50.00 TO OCCUPY OWN LAND WITH NO PERMANT STURCTURE
POLE INSTALLATION (UTILITIES) →	\$50.00 PER POLE / \$50.00 EACH FOR ANCHORS
QUARRY PERMITS →	\$1,000.00 PER APPLICATION
NEW WATER CONNECTION FEES →	ACTUAL COST (MIN. \$50.00)
COPIES/FAXES/EMAILS →	COPIES \$0.25 PER COPY, FAX/EMAILS \$1.00 PER 2 SHEETS
NEW BUSINESS APPLICATIONS →	\$25.00
WATER/SEWER TURN ON FEE FOR ARREARS →	\$50.00 PLUS ALL OUTSTANDING TAXES/FEES
WATER/SEWER REPAIRS - TURN OFF/ON FEES→	Before/After regular hours, actual cost, Regular business hours no fee
TAX CERTIFICATE / TAX INFORMATION →	\$125.00 FOR EACH
COMPLIANCE LETTER →	\$125.00 EACH
ADVERTISING SIGN →	\$25.00
ADVERTISING FEES →	ACTUAL COST (VARIANCE ADS, DISCRETIONARY USE ADS, NEW BUSINESS, & ALL OTHER NECESSARY ADS)
MUNICIPAL PLAN AMENDMENTS→	ACTUAL COST – (PENDING COUNCIL APPROVAL)
CHEQUES RETURNED FROM BANK (NSF) →	\$35.00 (PLUS ACTUAL BANK CHARGES)
PROCESSING FEES FOR CROWN LAND→	\$25.00
GARBAGE COLLECTION - FEDERAL BUILDINGS, ETC	\$1,000.00 (PER YEAR)
INTEREST RATE ON ALL OVERDUE ACCOUNTS →	2% PER MONTH (SIMPLE INTEREST)

A **5% DISCOUNT** WILL BE GIVEN ON RESIDENTIAL/COMMERCIAL PROPERTY TAX & WATER SEWER FEES ONLY, IF PAID ***IN FULL ON*** OR BEFORE **MARCH 31, 2026**, PROVIDED NO OUTSTANDING TAXES/FEES OWING. **DUE DATE FOR 2026 TAXES IS JUNE 30<sup>TH</sup>**, AS PER SECTION 106 (2) OF THE TOWNS & LOCAL SERVICE DISTRICTS ACT. ALL TAXES OWING AFTER **JUNE 30<sup>TH</sup>** ARE IN ARREARS.