



TOWN OF WABUSH 2026 TAX STRUCTURE

SCHEDULE I
Effective January 1, 2026

The following tax rate structure as adopted by the Wabush Town Council for the taxation year 2026 and is published in accordance with Section 109 of the *Municipalities Act*:

Property Tax:

Residential	6.8 Mills
Minimum	\$100.00

Commercial	21 Mills
Minimum	\$500.00

Business Tax:

Group 1 – B1	2.60% of assessed value
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- Medical/Dental Practices
- Oil Distributors
- Travel Agencies
- Car Rental Agencies
- Door to Door Distributors
- Professional Offices
- Janitorial

Group 2 – B2	1.95% of assessed value
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- Transportation (Air and Land)
- Radio Stations
- Night Clubs/Taverns
- Corner Stores

Group 3 – B3	1.77% of assessed value
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- Retailers/Wholesalers
- Contractors/Construction
- Light Industrial
- Heavy Equipment – Sales/Services
- Storage Buildings

Group 4 – B4	1.00% of assessed value
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- Barber Shops
- Beauty Parlors
- Animal Grooming
- Food Take Out
- Seamstress
- Restaurants
- Daycare

TAX STRUCTURE 2026 (continued)

Business Tax: (continued)

Group 5 – B5	2.00% of assessed value
• Hotels	
Group 6 – B6	Greater of \$2,500 or 3.00% of gross revenue to a Maximum \$5,500
• Business of No Fixed Place	
Group 7 – B7	
• Business Operating in Residential Area	\$700.00
• Commercial/Industrial Business operating in a residential Area	\$2,500.00
Group 8 – B8	60 Mills
• Financial Institutions	
• Data Centers	
Group 9 – B9	
• Utilities and Cable Companies	2.5% of gross revenue
Group 10 – B10	
• Open Warehousing/Laydown	3.54% of assessed value
Group 11 – B11	
• Temporary Workers Housing	1% of assessed value
• Air BNB/Short-term Rentals	\$700.00/room
Group 12 – B12	
• Industrial Transportation	2% of gross revenue
Minimum Business Tax	\$1,000 per year
*Excluding home based businesses	

Water and Sewer Rates:

Residential	\$350.00 per year
Commercial	\$400 base plus 1 Mills of assessed value. Minimum \$800
Hotels/Motels/Camps	\$400.00 per room/per year (min. \$800)
Apartments	\$400 per unit/per year (min. \$400.00)
Laundromat, Car Washes, Batch Plants, Vacuum truck/ Water truck	\$3,500.00 per year
Shopping Centers, Plazas, accommodating more than one tenant	\$2,500.00 per year
Federal/Provincial Buildings Including Schools	4 Mills

TAX STRUCTURE 2026 (continued)

Miscellaneous:

Tax Certificates/Compliance Letter/Tax Info	\$350.00
Tax Reprints & Document Copies	\$10.00
Penalty Fee*	\$150.00/year

* Penalty fees are applied to residents and businesses that fail to notify the Town of Wabush of any changes to their property or business in a timely manner, resulting in additional work for administration staff.

Property Tax Exemption & Remission:

Total Family income must not exceed:	
\$35,000 and \$2,500 per dependent	80% reduction in tax
\$45,000 and \$5,000 per dependent	50% reduction in tax

Note: Proof of property ownership and household income is required to apply for the discounted rate. Any credit remaining on the account will be carried forward to the following year. To qualify for the discount, taxes are to be paid by June 30th.

Taxpayers are advised that all taxes are due and payable 30 days after the invoice date. Simple interest charges of 12% annually will be charged on all overdue accounts.