

THE TOWN OF STEPHENVILLE
2026 TAXES AND RATES

DUE DATE taxes levied in 2026 are due March 31, 2026

Property Tax Rates

Residential 0.675% of Assessed Value

Assessed values less than \$22,223.00 will be calculated with a base amount of \$150 plus 0.00001% of assessed value.

Commercial 0.75% of Assessed Value

Assessed values less than \$20,000.00 will be calculated with a base amount of \$150 plus 0.00001% of assessed value.

Water & Sewer Rates

Residential \$ 384.00 per year

Category I - Commercial General \$ 744.00 per year

Category II - Restaurants, Bars, Car Wash \$1,488.00 per year

Category III - Hotels \$1,000.00 per year plus 0.25% of Assessed Value

Provincial Government Buildings 0.99% of Assessed Value

Residential Rates

Water and sewer charges are billed per residential unit.

For billing purposes, a *residential unit* is defined as any living space that contains a kitchen or kitchen area, including kitchen cabinets or counters.

Residential properties containing more than three residential units are classified as commercial properties. However, residential water and sewer rates will continue to apply to those units.

Commercial Rates

Commercial water and sewer charges are billed based on washrooms and property use, in accordance with the annual Town of Stephenville Taxes and Rates Schedule.

- Each commercial washroom is subject to a water and sewer charge.
- For Commercial Category I and Commercial Category II, billing is determined by the number of washrooms as per the water and sewer rate policy, motion no. 24-58.

Commercial Category II applies to properties with higher or excessive water usage.

While general descriptions are provided in the Taxes and Rates Schedule, the category is not limited to those descriptions. Where water usage is determined to be high or excessive, Commercial Category II rates may apply at the Town's discretion.

Where a property such as a restaurant contains multiple washrooms, only one washroom will be assessed at the Commercial Category II rate.

Water and Sewer Connection Fees:

Residential	\$1,500.00
Commercial	\$2,500.00
Water and Wastewater Service Levy	\$1,500.00

Ships' Water	\$6.00 per cubic meter of water; labour costs and HST extra
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Business Tax

Where the calculation based on percentage of assessed value results in an amount less than \$250.00, the tax shall be calculated using a base amount of \$250.00 plus 0.00001% of assessed value.

- 0.4% — Service Clubs / Non-Profit Organizations
- 1.1% — Fitness Centres
- 1.5% — Construction Companies
- 1.5% — Restaurants, Bars, Hotels
- 1.6% — Barber Shops, Beauty Shops, Jewelry Stores, Video Shops, Salvage Yards
- 1.8% — Pharmacy
- 1.9% — Grocery Stores, Funeral Homes, Automotive Full-Service Lots, Full-Service RV Sales with Auto Sales
- 2.0% — Professional Offices
- 2.1% — Rent-A-Car Agencies
- 2.4% — Automotive Sales Lots, Department Stores with Dispensaries, Grocery Stores with Dispensaries
- 2.5% — Insurance Offices
- 2.6% — Concrete Plants
- 2.7% — Doctors Offices, Dentist Offices, Lawyers, Chartered Accountants, Hearing Centres and similar
- 3.4% — Mail Order Companies, Pole Yards
- 3.0% — Car Washes and Service Stations with Convenience Store
- 6.5% — Oil Companies, Tank Farms
- 8.5% — Banks, Credit Unions, Finance Companies
- 1.1% — All Other businesses, including but not limited to: Bed and Breakfasts, Day Care Centres, Shops, Hospitality Homes, Airbnb, Flower shops
- 2.5% of **Gross Revenue** for Television Providers, Utility Companies, Power Companies, and Telephone Companies.

Downtown Stephenville Business Improvement Area (BIA)

Businesses operating within the Downtown Stephenville Business Improvement Area are subject to the lesser of an additional 0.1% of assessed value or 10% of the applicable business tax.

New businesses operating in the Town are required to notify the Town Office and register for business tax prior to operating.

All business tax is due January 1st, or from the date the business commences.

Remission of Tax:

A property tax deduction is available as listed below to those who meet the criteria outlined.

- Primary residence only will include total household income, including property rental income.
- Spousal income will be exempt if one resides in an assisted care facility, proof of residency is required.
- A copy of Revenue Canada's Notice of Assessment for the year of application and an affidavit must be witnessed by a Justice of the Peace or Commissioner of Oaths.
- The liable amount of property tax must be paid by taxpayer prior to approval.
- Applications must be received before December 31, 2026 for the current year only.

Combined Household Income	2026 Property Tax
Below \$18,000.01	\$100.00 Property Tax
\$18,000.01 - \$19,000.00	\$100.00 or 20% of property tax rate whichever amount is greater
\$19,000.01- \$20,000.00	\$100.00 or 30% of property tax rate, whichever amount is greater
\$20,000.01- \$21,000.00	\$100.00 or 40% of property tax rate, whichever amount is greater
\$21,000.01 - \$22,000.00	\$100.00 or 50% of property tax rate, whichever amount is greater
\$22,000.01 - \$23,000.00	\$100.00 or 60% of property tax rate, whichever amount is greater
\$23,000.01 - \$24,000.00	\$100.00 or 70% of property tax rate, whichever amount is greater
\$24,000.01 - \$25,000.00	\$100.00 or 80% of property tax rate, whichever amount is greater
\$25,000.01 - \$26,000.00	\$100.00 or 90% of property tax rate, whichever amount is greater
\$26,000.01 and over	Full amount of annual property tax rate

Financial assistance towards property taxes from a 3rd party program or agency or if property taxes are included in a mortgage payment will not be eligible for Remission of Tax.

Development and Permit Fees

Permits are valid 2 years from date of issue.

Residential

New Residence or Extensions	The greater of \$0.10 per sqft/\$1.08 per m2 or \$200
Alterations	The greater of \$0.10 per sqft/\$1.08 per m2 or \$55
Minor Repairs	Complimentary
Accessory Buildings	\$ 55.00
Driveway Installation Fee	\$ 55.00
Fence	\$ 55.00
Demolitions	\$ 55.00
Permit Renewal Fee	\$ 55.00

Commercial Residential

New Residence or Extensions	The greater of \$0.20 per sqft/\$2.16 per m2 or \$200
Alterations	The greater of \$0.20 per sqft/\$2.16 per m2 or \$55
Minor Repairs	Complimentary
Accessory Buildings	\$ 55.00
Driveway Installation Fee	\$ 55.00
Fence	\$ 55.00
Demolitions	\$ 55.00
Permit Renewal Fee	\$ 55.00

Commercial Industrial

New Construction	The greater of \$5.00 per \$1,000 of value or \$500
Minor Alterations below \$25,000	Complimentary
Minor Alterations above \$25,000	The greater of \$5.00 per \$1,000 of value or \$250
Accessory Buildings	\$ 100.00
Driveway Installation Fee	\$ 100.00
Fence	\$ 100.00
Demolitions	\$ 100.00
Permit Renewal Fee	\$ 100.00

Subdivision Development Application Fees	\$750.00 plus \$150.00 per lot
Municipal Plan Amendment	Consultant Fees plus Advertising Costs
Development Regulations Amendment	Consultant Fees plus advertising costs

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Occupancy Permits:

Residential	\$ 50.00
Residential (Senior/NL Housing)	\$ 10.00
Commercial	\$ 150.00

Processing fee for denied or withdrawn permit applications will be reimbursed less the non-refundable processing fee of \$25.00 or 10% of the permit application fee, whichever is greater. **Occupancy permits are non-refundable.**

Signs

New Signs	\$ 55.00
Annual Permit Fee Billboard Signs	\$ 100.00
Permit Renewal Fee	\$ 55.00
Demolitions	\$ 55.00
Minor Repairs such as Painting	Complimentary

Mobile Canteen Operators & Roadside Vendor	\$300.00 per year or \$50.00 per month or \$20.00 per day
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Certificates and Letters

Tax Information/Certificate

Residential	\$ 125.00
Commercial	\$ 225.00

Compliance Letters

Residential	\$150.00
Commercial	\$250.00

Other Fees

Dog/Cat License	\$10.00
Dog/Cat impound Fee	1 st Offence - \$75.00
	2 nd Offence - \$150.00
	3 rd Offence - \$225.00
	4 th Offence - \$300.00
	5 th Offence & Beyond - \$375.00

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Towing and Impound - Amount charged by the towing company.

Document, non-construction related inspections, and research reports - \$25.00

Cheques returned by the Bank

\$20.00 plus the bank service charge per cheque

Interest

All taxes that remain unpaid after March 31, 2026, will be subject to interest at a rate of 0.5% compounded monthly. Interest will be charged on the last business day of each month.

Credit Card Processing Fee

Payments made by credit card are subject to a 2.4% processing fee, which reflects third-party transaction costs.