

TAX STRUCTURE JANUARY - DECEMBER 2026

Property Tax Information	Rates
Residential Property Tax	6.5 Mill
Commercial Property Tax	7 Mill
Minimum Property Tax	\$300.00

Business Tax Information

Business Tax @ 13 Mill

Bakery; Butcher Shop; Cannabis Shop; Clothing Shop; Coffee Shops; Construction; Convenience Store; Dance School; Day Care Centre; Fitness Centre/Gym; Flower Studio / Shop; Gaming / Video Shop; Garden Centre; Gift Shop; Hair Salon /Barber Shop; Home Care Agency; Home Improvement / Hardware Store; Jewelry Store. Lotto Kiosk; Lounges/ Clubs; Mechanic /Garage/ Repair Businesses; including Glass; Micro Brewery; Nail Salon; Nursing/ Retirement Homes; Parking Lots; Pet Grooming; Private Schools Training Centres; Recycling Depot; Restaurants; Security; Tattoo Parlor; Tax Centres; Travel Agencies

Business Tax @ 15 Mill

Car Dealers; Car Rental ;Car Wash; Counselling / Psychology; Department Store; Financial Planning; Fish Processing / Plant / Cold Storage/ Industrial; Furniture Stores; Gas Bars with Convenience Store; Grocery Store; Hotel / Motel; Industrial; Insurance; Mail Order Company (Couriers i.e. Fed Ex; Purolator); Medical Supply Companies; Pharmacy; Survey Companies; Salvage Yards; Salvage Yards; Spas; Wholesale Warehouse

Business Tax @ 20 Mill

Accounting Firms; Chiropractors; Dental Office; Dentist; Doctors; Engineering; Funeral Home; Hearing Centers; Investments; Laundromats; Law Office; Massage Therapy; Medical Office; Medical Esthetics; Optometrists; Physiotherapy; Real Estate; Veterinary Clinics

Business Tax @ 100 Mill

Banks; Credit Unions & Financial Institutions

Minimum Business Tax	\$200.00
B & B /Vacation Home Rentals	\$500.00 / Annual

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Water & Sewer Tax Information **Rates**

Vacant Land Water & Sewer	\$212.50
Residential Water & Sewer	\$425.00
Res Additional Apartment Units – each	\$250.00
Residential Water	\$275.00
Res Additional Apartment Units (Water Only) – each	\$175.00
Residential Sewer	\$150.00
Res Additional Apartment Units (Sewer Only) – each	\$100.00

Commercial Water & Sewer **Rates**

Commercial Water & Sewer	6 Mill Plus \$100.00
Commercial Water	4 Mill Plus \$100.00
Commercial Sewer	2 Mill Plus \$100.00
Water Use Tax (Metered)	\$1.80 Per 1000 Gallons

Other Tax Rates **Rates**

<i>Fire Protection</i>	
House	\$110.00
Harbour Authority of Port de Grave	\$9,000.00
Businesses	\$1,100.00
Fish Plants	\$2,750.00
Churches	\$300.00
Butlerville Service Area	\$500.00
Air BNB Inspection in Service Areas	\$50.00
Municipal Plan Amendments	Actual Cost - Deposit of \$3000.00 required prior to proceeding.

Residential Permits - anyone within the planning zone **Rates**

Application Processing Fee (at submission)	\$20.00
New Residential Permit	\$350.00
Residential Extension	\$75.00
Accessory Building Permit	\$55.00
Accessory Building Extension	\$35.00
Home Business Signage	\$50.00
Fence Permit	\$35.00
Home Base Business Occupancy Permit	\$100.00
Deck/Patio/Extension	\$35.00

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Commercial Permits - anyone within the planning zone **Rates**

Extension Permit	0.5% of Cost of Extension with Minimum of \$500
Renovations Permit	0.5% of Cost of Renovation
New Commercial Permit	0.5% of Cost of Extension with Minimum of \$1000
Vendor Permit	\$400.00 Annual
Signage	\$100.00
Fence Permit	\$50.00
Deck/Patio/Extension	\$75.00
Quarry Permit	\$1,200.00
All Commercial Permits Maximum	\$10,000.00

Residential **Rates**

Residential – Water & Sewer Installation Permit	\$2,500.00 Per Unit
Residential – Water Only Installation Permit	\$1,500.00 Per Unit
Residential – Sewer Only Installation Permit	\$1,500.00 Per Unit

Commercial & Residential **Rates**

Commercial / 4 Lane Road / Highway Water & Sewer	\$3,500.00 Plus Recovery
Inspection Fee for Water / Sewer Hookup- -Multi Complex Units & / or Subdivision	\$5,000.00
Compliance Letters	\$100.00
Tax Certificates	\$100.00
Tolerance Letter	\$1,000.00
Commercial Occupancy Permit - (if business moves within one year; must apply but fee is waived)	\$250.00
Sidewalk/Curb/Gutter Replacement	Cost
Water Turn On (No Charge if Taxes Paid)	\$50.00
Water Turn Off (No Charge if Taxes Paid)	\$50.00
Weekends and after hours except emergencies	\$50.00 Plus Call Out Cost



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EARLY PAYMENT DISCOUNT

A 5% discount will be applied to the 2026 Residential taxes (not commercial) if paid in full by **due date of MARCH 31, 2026**, and provided that all previous taxes have been paid. The discount date will not be extended.

SENIORS DISCOUNT

Seniors (65+) will receive an additional discount of 5% if taxes are paid in full by **due date of MARCH 31, 2026**. Age verification will be required to receive this discount. Senior Receiving the Guaranteed Income Supplement under the Old Age Security Act may apply to the Town for an extension of the combined discount.

PAYMENT DUE

All property; business; water and sewer taxes are due on or before **MARCH 31, 2026**.

INTEREST

Interest shall be charged monthly on all outstanding tax balances at a simple interest rate of 0.5%. This includes prior-year arrears as well as current-year taxes that remain unpaid after the March 31 deadline. Interest will continue to accrue each month until the outstanding balance is paid in full, unless an approved payment arrangement is in place for the current tax year.

Fee for NSF \$45.00

Third Party Cheques are NOT accepted - i.e. Government Cheques/ Payroll Cheques

Requests for Additional Copies of Invoices or Receipts

Businesses requesting additional copies of invoices or receipts for accounting purposes will be charged a fee of \$25 per business property, plus applicable postage costs.

Businesses operating within the Town of Bay Roberts without a physical storefront are required to register with the Town and pay the applicable Business Tax fee.

All accessory buildings associated with commercial properties; when used for warehousing or inventory storage; are subject to Business Tax in accordance with MAA assessment classifications. The applicable Business Tax shall be levied based on the assessed use of these structures.