



**Town of Pilley's Island
Public Notice
2026 Tax/Fee Structure**

The following is a list of the 2026 taxes and fee rates which were approved by the Town Council of Pilley's Island on January 6, 2026, and is hereby published in accordance with the provisions of Section 113 (1) of *Towns and Local Service Districts Act*.

1. **Section 117 of The Towns and Local Service Districts Act: "Real Property Tax"**
 - For Residential Property Tax.....7 mils on assessed values of real property
 - For Commercial Property Tax..... 14 mils on assessed values of real property
 - Base Property/Vacant Land Tax.....\$375.00
 - Wharf/Stage/Small Structure Property Tax.....\$100.00

2. **Water & Sewer – Section 131 of The Towns and Local Service Districts Act**
 - Residential Water & Sewer Fee.....\$456.00
 - Residential Water.....\$372.00

 - Water & Sewer Fee: Commercial**
 - Convenience Stores/Restaurants/Breweries.....\$624.00
 - Beauty Salons.....\$492.00
 - Other Businesses.....\$456.00

3. **Business Tax – Section 125 of The Towns and Local Service Districts Act:**
 - Base Amount.....0.001% + \$400
 - Commercial Store/Restaurant Business Tax.....16 mils
 - Bed & Breakfast Business Tax..... 16 mils
 - Breweries Business Tax..... 16 mils
 - Business tax for business with no fixed location.....1% Gross Earnings of 2025

4. **Fee of "Utilities & Cable Television Companies"**
 - 2.5% of 2025 Gross

5. **Other Authorized Taxes and Fees**
 - Grant in Lieu of Property Tax.....\$400.00
 - Residential Garbage Fee (50% Discount for Seasonal Residents).....\$85.00
 - Trailer Licensing Fee.....\$25.00
 - Building Permit Fee.....\$.50 per \$1000.00 of Construction
 - Minimum Residential Permit Fee.....\$20.00
 - Minimum Commercial Permit Fee\$100.00
 - Tax Certificates Fee.....\$50.00
 - Compliance Letter Fee.....\$50.00

6. **Water Turn On/Off Fee.....\$35.00**
 - WATER CONNECTION MAY NOT BE CARRIED OUT ON PROPERTIES WHERE THE ACCOUNT IS IN ARREARS.

7. **Imposition of Taxes – Section 106 of The Towns and Local Service Districts Act**
 - DUE DATE FOR PAYMENT OF ALL 2026 PROPERTY TAXES/FEES IS JUNE 30, 2026.

8. **Interest on Arrears – Section 111 of The Towns and Local Service Districts Act**
 - INTEREST WILL BE CHARGED ON ALL ACCOUNTS IN ARREARS AS OF JANUARY 1, 2026, AT A RATE OF 2% PER MONTH.