

**TOWN OF LARK HARBOUR
2026 TAX STRUCTURE**

Property:

(The real property rate shall be set as a percentage of the assessed value of the real property as set out in the last assessment roll of the town prepared under the Assessment Act 2006; or as a base amount plus a percentage of the assessed value of the real property)

Residential Property Tax Assessed Value equal to or less than \$93,000 Assessed Value greater than \$93,000	Base amount of \$465.00 plus 0.00001% 0.005 (% of assessed value) – 5.0 mils
Commercial Property Tax Assessed Value equal to or less than \$68,276 Assessed Value greater than \$68,276	Base amount of \$495.00 plus 0.00001% 0.00725 (% of assessed value) – 7.25 mils
Vacant Land Tax	\$260
Land with a non-residential structure (no greater than a max of 55 m ²)	\$260
Quarry Fee	\$3,600
Utilities	2.5% of gross revenue

Water & Sewer¹:

Residential Water	\$335
Residential Sewer	\$130
Vacant Land Water	\$52
Vacant Land Sewer	\$52
Land with a non-residential structure Water	\$52
Land with a non-residential structure Sewer	\$52
Commercial Water	\$465
Institutional Water (50mm)	\$3,222.45
Commercial Sewer	\$170

Business Tax Information:

Home Based Business Assessed Value equal to or less than \$120,000 Assessed Value greater than \$120,000	Base amount of \$155.00 plus 0.00001% 0.0013 (% of assessed value) – 1.3 mils
Air BNB Assessed Value equal to or less than \$276,667 Assessed Value greater than \$276,667	Base amount of \$415.00 plus 0.00001% 0.0015 (% of assessed value) – 1.5 mils
Café and/or Accommodations (1-5 units) Assessed Value equal to or less than \$312,500 Assessed Value greater than \$312,500	Base amount of \$625.00 plus 0.00001% 0.002 (% of assessed value) – 2 mils
Restaurants Assessed Value equal to or less than \$207,500 Assessed Value greater than \$207,500	Base amount of \$415.00 plus 0.00001% 0.002 (% of assessed value) – 2 mils
Retailer With Gas bar Assessed Value equal to or less than \$279,300 Assessed Value greater than \$279,300	Base amount of \$415.00 plus 0.00001% 0.0014 (% of assessed value) – 1.4 mils
Mobile Food Establishment Assessed Value equal to or less than \$190,000 Assessed Value greater than \$190,000	Base amount of \$285.00 plus 0.00001% 0.0015 (% of assessed value) – 1.5 mils
Bars/Lounges Assessed Value equal to or less than \$138,300 Assessed Value greater than \$138,300	Base amount of \$415.00 plus 0.00001% 0.003 (% of assessed value) – 3 mils

¹ Billed separately to those property owners having the ability to connect to the water and/or sewer system

Business Tax Information (cont'd):

Harbour Authority Assessed Value equal to or less than \$38,750 Assessed Value greater than \$38,750	Base amount of \$310.00 plus 0.00001% 0.008 (% of assessed value) – 8 mils
Heavy Equipment Operator/Contractor Assessed Value equal to or less than \$120,600 Assessed Value greater than \$120,600	Base amount of \$780.00 plus 0.00001% 0.0064 (% of assessed value) – 6.4 mils
Fish Processors Assessed Value equal to or less than \$31,630 Assessed Value greater than \$31,630	Base amount of \$1,550.00 plus 0.00001% 0.049 (% of assessed value) – 49 mils

Fee for shut off & reconnection of water/sewer service = \$50 (*72 hours notice required for reconnection*)

Water & Sewer Hook-up Fee = \$999

DISCOUNTS: **Save \$20 if paid in full by February 27, 2026**

Save \$10 if paid in full by March 31, 2026

INTEREST: **2% compound monthly interest on outstanding balance after the due date**

ALL TAXES ARE DUE AND PAYABLE BY APRIL 30, 2026