



TOWN OF BURGEO

TAX STRUCTURE 2026



At a Regular Meeting of Council held on December 17, 2025, the following rates and fees were approved pursuant to the *Towns and Local Service Districts Act*. *The terms of the Town of Burgeo's 2026 Budget and Tax Structure are hereby published in accordance with Section 113 of the Towns and Local Service Districts Act.*

PROPERTY TAXATION RATES – RESIDENTIAL, COMMERCIAL, INSTITUTIONAL, AND INDUSTRIAL

SECTION 118 OF THE TOWNS AND LOCAL SERVICE DISTRICTS ACT – “RATE OF TAX”

- 10.0 mils (1%) on the appraised or provisional value of real residential property,
- 13.0 mils (1.3%) on the appraised or provisional value of real commercial, institutional, and industrial property,
- Each parcel of real property is subject to a Base charge
- Base Residential and Commercial Property Tax (with a structure valued \$55,000 or less): \$550 + 0.0001 Mil (0.0001 %) of the appraised or provisional value of real residential property
- Base Residential and Commercial Property Tax (without a structure – vacant land valued \$35,000 or less): \$350 + 0.0001 (0.0001%) Mil of the appraised or provisional value of real residential property

SECTION 112 OF THE TOWNS AND LOCAL SERVICE DISTRICTS ACT – “DISCOUNT ALLOWED”

Residential Taxpayers are eligible to apply for the following tax discounts on the annual **RESIDENTIAL PROPERTY TAX** of their **primary residence**. *The Discount Options listed below can not be combined. Residential Taxpayers must select either Option A or Option B when applying for a discount.*

Applications for a tax discount **must be received on or before March 31st, 2026**, for the 2026 Taxation Year. **Applications submitted after March 31st, 2026, will not be considered under any circumstances.**

OPTION A: \$50 DISCOUNT

Residential Taxpayers can apply for a \$50 discount to their 2026 Residential Property Taxes provided that the total income of the primary household from all sources is less than \$16,524. Total income calculation includes persons living married or living together in a common-law relationship within the same household, as defined by the Canada Revenue Agency.

For the purpose of calculating total household income, spousal income will be considered exempt if one resides in an assisted care facility (proof of residency is required). The residential property owner(s) will be responsible for verifying his/her/their total income with the Town of Burgeo by providing a copy(s) of his/her/their 2025 Canada Revenue Agency's (CRA) Notice of Assessment(s).

The tax discount will only be applied once the total household income from all sources is confirmed to the satisfaction of the Town of Burgeo.

Residential property taxes not paid in full in 2026 will forfeit the full value of the tax discount for the 2026 Taxation Year.

OPTION B: \$50 DISCOUNT – GUARANTEED INCOME SUPPLEMENT (GIS) RECIPIENTS

Residential Taxpayers in receipt of the Guaranteed Income Supplement are eligible to apply for a \$50 discount toward their 2026 Residential Property Taxes. The applicant or co-applicants must be the owner(s) of the residential property. Only one discount per primary residential property will be applied under this Option.

The residential property owner(s) will be responsible for verifying his/her/their receipt of the GIS benefit to the satisfaction of the Town of Burgeo.

Residential property taxes not paid in full in 2026 will forfeit the full value of the tax discount for the 2026 Taxation Year.

WATER & SEWER TAXATION – RESIDENTIAL, INDUSTRIAL, COMMERCIAL, & INSTITUTIONAL

SECTION 131 OF THE TOWNS AND LOCAL SERVICE DISTRICTS ACT – “WATER/SEWER TAX”

Residential

- Water Only: \$350
- Sewer Only: \$120
- Water & Sewer: \$470
- Dwellings with apartment(s) will be assessed water & sewer rates as follows:
 - o Residential Water & Sewer Rate + Residential Water & Sewer Rate for each apartment unit.

Industrial, Commercial, & Institutions

- Calder Health Care Centre (Water): \$125 + 9.00 mils (0.9%) of assessed value
- Apartment Buildings (per unit – Water & Sewer): \$470/unit
- Apartment Buildings (per unit – Water): \$350/unit
- Commercial (Water): \$1050
- Commercial (Water & Sewer): \$1,230
- Canadian Coast Guard (Water): \$125 + 9.00 mils (0.9%) of assessed value
- Burgeo Academy (Water & Sewer): \$125 + 9.00 mils (0.9%) of assessed value
- Senior’s Complex (Water & Sewer): \$470/unit/room
- Motels, Efficiency Units, B&B (Water & Sewer): \$470/unit/room
- Motels, Efficiency Units, B&B (Water Only): \$350/unit/room
- Temporary Accom Rentals (Primary Occupancy) – Water& Sewer: \$470/unit/room
- Temporary Accom Rentals (Primary Occupancy) – Water Only: \$350/unit/room

BUSINESS TAXATION

SECTION 125 OF THE TOWNS AND LOCAL SERVICE DISTRICTS ACT – “BUSINESS TAX”

SECTION 126 OF THE TOWNS AND LOCAL SERVICE DISTRICTS ACT – “GROSS REVENUE ”

<u>Commercial, Industrial, & Institutional Taxation Codes</u>	<u>Rate (Mils) / \$\$\$</u>
TM06 – Construction	22 mils (2.2%)
TM07 – Supermarkets	24 mils (2.4%)
TM10 – Industrial	60 mils (6%)
TMR2 – General Business (not otherwise defined)	20 mils (2%)
TMR3 – Financial Institutions	115 mils (11.5%)
TMR4 – Drug Stores	35 mils (3.5%)
TMR5 – Garage/Service Stations	20 mils (2%)
TMR6 – Restaurants	20 mils (2%)
TMR7 – Beauty Salons, Hairdressers, Barbers, etc.	20 mils (2%)
TMR8 – Oil Distributors	42 mils (4.2%)
TMR9 – Night Clubs/Lounges	26 mils (2.6%)
TMX1 – Taxi, Buses, Public Transportation	\$300/yr.
TMX2 – Trucking, Couriers	\$540/yr.
TMX3 – Wholesale	\$250/yr.
TMX4 - Utility Companies	2.5% of Gross Revenue
TMX5 – Tax Agreement	\$27,500/yr.
TMX6 - Carpenters/Contractors with no Fixed Address	\$250/yr.
TMX7 – Direct Sellers	\$100/yr.
TMX8 – Ambulances	\$500/yr.
TMX9 – Hotels, Motels, B&B, Temporary/Short-Term Rental Accommodations	20 mils (2%)

All other businesses with no fixed place of business: ½ of 1% of gross revenue in the preceding year

Base Business Tax:

\$250.00/yr.+ 0.001 Mills (0.00001%)

OTHER FEES

Quarry Referral Review:	\$1,000.00
Water Hook-up (New Connection):	\$ 750.00
Industrial, Institutional, and Commercial Construction:	
▪ \$5 per \$1000 value of the construction costs (to a maximum of):	\$2,500.00
▪ Minimum Charge:	\$ 200.00
▪ Non-Compliance Penalty:	2x Cost of Permit
New Residential Dwelling Permit:	\$ 200.00
After-Hours Service Call (Non-Emergency):	At Cost (Minimum of \$150)
Reconnection Water Fee (due to non-payment disconnection):	\$ 100.00
Compliance Letters and Tax Certificates:	\$ 125.00
Caustic Soda Totes:	\$ 75.00
Demolition Permit:	\$ 50.00
Large Flag:	\$ 70.00
Small Flag:	\$ 50.00
Building Permit (including landscaping):	\$ 30.00
Building Permit (Non-Compliance):	2x Cost of Permit
General Repair Permit:	\$ 20.00
Dog Tag (female not spayed):	\$ 25.00
Dog Tag (male or female spayed):	\$ 5.00
Memory Boards (Aaron’s Arm Trail):	\$20/Board
Fax:	\$ 1/page
Photocopies:	.25/page
Roadside Vendors:	
- Daily: \$25.00 Seasonal: \$150.00 Yearly: \$300.00	

HST (15%) will be charged where applicable.

SECTION 106 OF THE TOWNS AND LOCAL SERVICE DISTRICTS ACT – “IMPOSITION OF TAXES”

All taxes are due and payable by April 1, 2026

SECTION 111 OF THE TOWNS AND LOCAL SERVICE DISTRICTS ACT – “INTEREST ON ARREARS”

Outstanding prior year(s) Taxation Accounts will incur an interest rate charge of 1% per month as of January 1, 2026.

2026 Taxation Accounts not paid in full by May 31, 2026 (as of the end of business day) will incur an interest charge of 1% per month beginning June 1, 2026.