



Town of Harbour Breton 2026 Tax & Fee Structure



Pursuant to Section 106 of the Towns and Local Service Districts Act, the following tax Rates have been imposed for the Town of Harbour Breton and shall come into effect January 20, 2026.
Published in accordance with Section 113 (1) (a) (b) of the Towns and Local Service Districts Act.

PROPERTY TAX	
Residential Property Tax	9 mills (0.009% of assessed value)
Minimum Residential Property Tax Assessed value equal to or less than \$44,444.44	Base Amount of \$400 + 0.00001%
General Commercial Property Tax	9 mills (0.009% of assessed value)
Minimum Commercial Property Tax Assessed value equal to or less than \$44,444.44	Base Amount of \$400 + 0.00001%
Vacant Property Tax	\$500 annually
Industrial Property Tax	30 mills (0.03% of Assessed Value)
ANNUAL WATER/SEWER RATES:	
Water/Sewer: Residential	\$476
Water: Residential	\$404
Sewer: Residential	\$444
Water/Sewer: Commercial	\$668
Water: Commercial	\$560
Water/Sewer: Vacant Properties (With Curb Stop Provided)	\$300
Water/Sewer: Vacant Properties (No Curb Stop Provided)	\$100
Rental Units	\$476 per unit
Water/Sewer: Part-time Home Based Business	\$100
Water/Sewer: Hotels/Motels/Cottages/Efficiency Units Self Contained per Unit	\$476.00
Per Room	\$100.00
Water/Sewer: Air B&B (Min. \$456/or \$150 per unit)	\$476
Schools	\$2,420
Health Facility	\$6,020
Industrial Metered Water	.35 cents per thousand gallons
Seasonal Water Disconnect/Reconnect Fee	\$25.00
BUSINESS TAX	
General Commercial Business Tax	17 mills (0.017% of assessed Value)
Minimum Business Tax Assessed value equal to or less than \$44,444.44	Base Amount of \$400 + 0.00001%
Industrial Business Tax	35 mills (0.035% of Assessed Value)
Fibre Optic Cable	125.25 mills
Banks	125.25 mills
Dental	45.25 mills
Satellite Companies	\$1,000
Tax Agreement - 54417 Inc	\$40,000 (Minimum)
Tax Agreement - Dockside Café	\$1,000
Tax Agreement - ASL	\$7,500
Tax Agreement - HBIC Cottages	\$3,432
Minimum Business Tax (Fish Buying Companies)	\$12,000
Min. Business Tax (Fish Farming Companies)	\$12,000
Utility & Cable Companies	2.5% of gross revenue
Tourist Accomodations Tax	4% of Total Revenue

The above rates were adopted by Council at a meeting held on Tuesday, January 20, 2026
The deadline for all municipal taxes for 2026 is June 30, 2026. Motion #26-010

Lloyd Blake
Acting Mayor

Tanya Rogers
Clerk/Manager