

TOWN OF BAY BULLS

Revised 2020 Tax and Fee Structure To Take Effect March 9, 2020

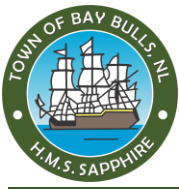
The following was adopted at the Bay Bulls Town Council Public Meeting held on March 9, 2020. It was resolved that the following be published in accordance with the *Municipalities Act, 1999* as the Tax Structure for the year 2020.

PROPERTY TAX

Residential Property Tax_____	4.25 mils
Minimum Residential Property Tax_____	\$400.00/annually
Commercial Property Tax_____	14.0 mils
Minimum Commercial Property Tax_____	\$400.00/annually
Vacant Land Tax_____	4.25 mils
Minimum Vacant Land Tax_____	\$200.00/annually

BUSINESS TAX

General Commercial: all other businesses with no specific designation_____	12.0 mils
Minimum Business Tax (unless otherwise specified)_____	\$450.00/annually
Motor vehicle repairs, welding shops, aluminum fabrication shops and garages_____	20.0 mils
Contractors: general/building/renovations_____	15.0 mils
Contractors: heavy civil/roads/w/s_____	15.0 mils
Professionals: Medical Services, Therapeutic Services, Pharmaceutical Services, Legal Services & Financial Services_____	20.0 mils
Convenience Stores, Restaurants, Eateries, Lounges/Pubs & Coffee Shops_____	12.5 mils
Tourist Accommodations_____	4.5 mils
Minimum Tourist Accommodations_____	\$350.00/annually
Tour Operators_____	11.5 mils
Minimum Tour Operators_____	\$2,500.00/annually
Tax Agreement_____	Fixed Rate
Utilities Tax_____	2.5% Gross Revenue

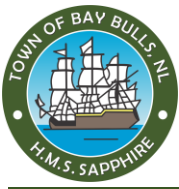


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Financial Institutions_____	25.5 mils
Home Based Business _____	\$450.00/annually
Road Side Vendor_____	\$250.00/annually
Mobile Vendor_____	\$250.00/annually
Direct Seller Tax_____	\$250.00/annually
No Fixed Place of Business_____	5.0% Gross Revenue

Permit Fees and Other Charges

New Residential Development Including Backfill & Excavation_____	\$150.00
New Commercial Development Including Backfill & Excavation_____	\$0.50/ per sq. ft (Minimum \$300.00)
Residential Backfill & Excavation _____	\$75.00
Commercial Backfill & Excavation _____	\$100.00
Residential Accessory Building_____	\$150.00
Commercial Accessory Building_____	\$0.50/per sq. ft (Minimum \$300.00)
Residential Temporary Structure (not in excess of 2 years)_____	\$75.00
Commercial Temporary Structure (not in excess of 2 years)_____	\$100.00
Commercial Greenhouses and Tarp Structures_____	\$200.00
Residential Extension_____	\$150.00
Commercial Extension_____	\$0.50/ per sq. ft (Minimum \$300.00)
Residential Outside Renovations & Repairs_____	\$75.00
Commercial Outside Renovations & Repairs_____	\$100.00
Residential Demolition_____	\$75.00
Commercial Demolition_____	\$100.00
Operation of a Business_____	\$50.00
Subdivision Development Fee_____	\$450.00 (Per Lot)



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Development Regulations and Town Plan Amendment Fee_____	\$5,000.00
Discretionary Use & Variance Advertisement Fee_____	\$250.00
Culvert & Rip-Rap Deposit Fee_____	\$1,800.00 (refundable)
Road, Sidewalk, Curb Cutting Deposit Fee_____	\$1,000.00 (refundable)
Copy Fee (25+ Sheets)_____	\$0.25/per sheet
NSF Cheque Fee_____	\$40.00
Residential Tax Certificate_____	\$250.00
Commercial Tax Certificate_____	\$400.00

An 8% discount will be applied on all current **residential** property taxes paid in full by **April 30, 2020**.
All taxes are due and payable by May 31, 2020. Simple interest on arrears will be applied at 2% per month or 24% per annum.
The Town of Bay Bulls accepts, Cash, Cheque, Debit or Credit Card.