



Town of Bay Bulls 2021 Tax and Fee Structure

The following was adopted at the Bay Bulls Town Council Public Meeting held on March 8, 2021. It was resolved that the following be published in accordance with the *Municipalities Act, 1999*, as the Tax and Fee Structure for the year 2021.

Property Tax	
Residential	4.5 mils
Minimum Residential	\$400.00
Commercial	14.75 mils
Minimum Commercial	\$400.00
Minimum Vacant Land	\$200.00
Business Tax	
General Commercial: all other businesses with no specific designation	12.5 mils
Minimum Business Tax (unless otherwise specified)	\$450.00
Motor vehicle repairs, welding shops, aluminum and other fabrication shops, boat building & repairs, and garages	20.5 mils
Contractors: general, building, renovations, heavy civil, roads, w/s	15.5 mils
Professionals: medical, therapeutic, pharmaceutical, legal, engineering, financial	20.5 mils
Convenience store, restaurants, eateries, lounges/pubs, coffee & ice cream shops	13.0 mils
Tourist Accommodations	5.0 mils
Minimum Tourist Accommodations	\$350.00
Tour Operators	12.0 mils
Minimum Tour Operators	\$2,500.00
Home-Based Business	\$450.00
Road-Side Vendor	\$250.00
Mobile Vendor	\$250.00
Direct Seller	\$250.00
Utilities	2.5% of gross revenue
No Fixed Place of Business	5.0% of gross revenue
Backfilling and Excavation Fees	
Application Processing Fee	\$100.00
Backfilling and Excavation Permit Fee	Application Fee Only
Road Damage Deposit (6 Loads or more)	\$10.00 per load
PLEASE NOTE: The Road Damage Deposit may be applicable to new residential and commercial construction permits	
Residential Development Fees and Permits	
Development Application Processing Fee	\$75.00
Residential Sub-division Application Processing Fee (per lot)	\$75.00
New Construction/Extensions Permit Fee	\$75.00
New Accessory Building Construction/Extensions Permit Fee	\$75.00
Residential Demolition Permit Fee	Application Fee Only
Residential General Repairs/Renovations Permit Fee	\$75.00 (No Application Fee Required)
Commercial Development Fees and Permits	
Commercial Development Application Processing Fee	\$100.00
Operation of a Business Application Processing Fee	\$50.00
New Construction/Extensions/Accessory Buildings Permit Fee	\$0.50/per sq ft (Minimum \$300.00)
Commercial Demolition Permit Fee	Application Fee Only
Commercial General Repairs/Renovations Permit Fee	\$100.00 (No Application Fee Required)
Operation of a Business Permit Fee	Application Fee Only
Change of Use (Operation of a Business) Permit Fee	Application Fee Only
Other Assessments and Fees	
Road, Curb, Sidewalk Removal/Construction Deposit	\$60.00 per linear ft
Driveway/Culvert/Riprap Installation Deposit	\$1,800.00
Stop Work Order Release Fee	\$200.00
Subdivision Development Fee (per lot)	\$500.00
Advertisement Fee (Discretionary Use Notices, Variance Notices, etc.)	\$250.00
Development Regulation & Town Plan Amendment Fee	\$5,000.00
Tax Certificate Fees	RES \$250.00 / COMM \$400.00
Copy Fee (25+ sheets)	\$0.25/sheet
NSF Cheque Fee	\$45.00

An 8% discount will be applied to residential property taxes paid in full by June 30, 2021.

All taxes are due and payable by June 30, 2021.

Simple interest on arrears will be applied at 2% per month or 24% per annum.

The Town accepts cash, cheque, debit, and credit card.