

TOWN OF BISHOP'S FALLS

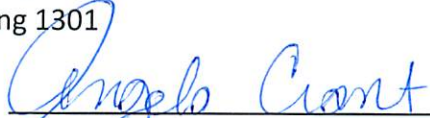
2012 Municipal Operating Budget Tax Schedule and Policy

Adopted During Public Meeting 1298

Revised During Public Meeting 1301



Mayor Robert Hobbs



Angela Crant, Town Clerk

1.0 Residential Taxation Policies

1.1 The following residential tax structure shall apply in 2012:

Tax	Rate
Property Tax	11 mills of the assessed value of the property
Water/Sewer Tax	\$395 flat rate for each connection
Land Rental	\$800 flat rate per property
Poll Tax	\$250 flat rate per qualifying person

1.2 Where a person produces evidence to the satisfaction of the Accounts Receivable Department that he/she is a full-time student in a recognized post-secondary institution in the current fiscal year, that person shall be exempt from poll-tax. Acceptable forms of evidence to substantiate that a person is enrolled in a post-secondary institution on a full-time basis includes, but is not limited to, Acceptance Letters and Transcripts.

1.3 The minimum residential property tax shall be \$400. This shall apply in cases where the property tax, imposed in accordance with section 1.1, produces a tax lower than \$400.

1.4 The minimum residential property tax prescribed in section 1.3 shall apply to all residential properties. The practice of pooling properties and applying the mill rate in all cases, regardless of the applicable minimum property tax, shall cease effective January 1, 2012.

2.1 Commercial Taxation Policies

2.1 The property tax rate for commercial properties shall be 11 mills of the assessed value of the property.

2.1.B The minimum commercial property tax shall be \$400. This shall apply in cases where the property tax, imposed in accordance with section 2.1, produces a tax lower than \$400.

2.2 The water/sewer tax for commercial properties shall be as follows:

Class	Tax
General – all commercial properties not including those classified as hydroelectric.	6 mills of the assessed value of the property. Notwithstanding the latter, where the water/sewer tax is less than \$430, the Town shall impose a minimum water/sewer tax on the commercial property that shall be \$430.
Hydroelectric – includes those commercial properties that are involved in hydroelectric activities.	11 mills of the assessed value of the property. Notwithstanding the latter, where the water/sewer tax is less than \$200,000, the Town shall impose a minimum water/sewer tax on the commercial property that shall be \$200,000.

2.3 The following business tax structure shall apply in 2012:

Class		Rate
1	Farm and resource based industries.	1 Mill of the assessed value of the property
2	Garage, repair and carpentry shops, barbershops and beauty salons, Laundromats, theatres (including drive-ins), retail and wholesale shops, funeral homes, taxi-stands, and taverns and night clubs.	1.25 Mills of the assessed value of the property
3	Industrial, manufacturing, processing, and general contractors.	1.75 Mills of the assessed value of the property
4	Banks, financial institutions, companies, and professional services.	2.5 Mills of the assessed value of the property

3.0 **Crown and Church Properties Water/Sewer Taxation Policies**

3.1 For this purpose of this section, "Crown Properties" means those properties and buildings belonging to the Crown, an Agency of the Crown, or Crown Corporations including schools and hospitals.

3.2 The water/sewer tax for Churches shall be a flat rate of \$430.

3.3 The water/sewer tax for crown properties shall be as follows:

Class	Tax
General – all crown properties not including those classified as hydroelectric.	6 mills of the assessed value of the property. Notwithstanding the latter, where the water/sewer tax is less than \$430, the Town shall impose a minimum water/sewer tax on the crown property that shall be \$430.
Hydroelectric – includes those crown properties that are involved in hydroelectric activities.	11 mills of the assessed value of the property. Notwithstanding the latter, where the water/sewer tax is less than \$200,000, the Town shall impose a minimum water/sewer tax on the crown property that shall be \$200,000.

3.A **Vacant Land Minimum Property Tax**

3.A.1 In accordance with section 114 (c) of the *Municipalities Act, 1999*, a minimum vacant property tax of \$650 shall apply in 2012.

3.A.2 The minimum vacant property tax prescribed in section 3.A.1 shall apply to all vacant properties. The practice of pooling property and applying the mill rate in all cases, regardless of the applicable minimum property tax, shall cease effective January 1, 2012.

4.0 **Municipal Utility Tax**

4.1 In accordance with section 5(1) of the *Taxation of Utilities and Cable Television Companies Act*, the municipal utility tax shall be 2.5% of gross revenue of the utility for the preceding year.

5.0 **Grants-in-lieu of Taxation**

5.1 The following grants-in-lieu of real property taxes are approved for 2010:

Company/Business/Government	Grant-in-lieu
Bank of Montreal	\$3,500
Canada Post	11 mills of the assessed value of the property
Department of Fisheries and Oceans	11 mills of the assessed value of the property

6.0 **Discounts**

- 6.1 For the purpose of this document, a senior means a person residing in the Town of Bishop's Falls who is or will be 65 years of age or older in 2012.
- 6.2 Seniors shall be eligible for a 10% discount on property taxes provided all taxes are paid-in-full on or before June 30, 2012.
- 6.3 Businesses shall be eligible for a 4% discount on business taxes provided all taxes are paid-in-full on or before March 31, 2012.
- 6.4 Persons other than seniors and businesses shall be eligible for a 3% discount on property taxes provided all taxes are paid-in-full on or before March 31, 2012.
- 6.5 Notwithstanding sections 6.2, 6.3, and 6.4, under no circumstances shall a discount exceed a total sum of \$50.00.
- 6.6 A person qualified to pay poll tax shall be eligible for a 4% discount on his/her poll tax provided the balance is paid in full on or before March 31, 2012.
- 6.7 Persons booking extended rentals at the Pat O'Reilly Memorial Stadium as defined in the *Recreation Rental Fees and Cancellation Policy* shall be eligible for a 5% discount on the total invoiced rental fees for the operating season provided the person's account balance is paid in full within 30 days of receiving the final invoice for the operating season.

7.0 **Interest on Overdue Accounts**

- 7.1 As per section 101 (2) of the *Municipalities Act, 1999*, all taxes must be paid on or before June 30, 2012. Where taxes are outstanding as of July 1, 2012, the account shall be charged a simple interest rate of 1.25% per month.
- 7.2 Notwithstanding section 7.1, a senior, as defined in section 6.1, shall be exempt from interest charges provided his/her account is paid in full by December 31, 2012.

8.0 **Councillor Remuneration Schedule**

- 8.1 In accordance with the *Municipal Councillor Remuneration and Reimbursement Regulations, 2001*, 1.88% of total fixed revenue shall be allocated for Councillor Remuneration.
- 8.2 Councillor Remuneration shall be distributed as per the following schedule:

Council Position	Remuneration Percentage
Mayor	25% of the total allocation
Deputy Mayor	18% of the total allocation
Councillor	11.4% of the total allocation

9.0 **Donations and Grants**

- 9.1 The following donations and grants are approved for 2012:

Organization/Type	Max Grant/Donation
Bishop's Falls Day Committee	500
Youth of the Year Contribution	200
Christmas Light-up Contest	225
Leo Burke Academy Donation	250
Helen Tulk Elementary Donation	250
GFW/BF Food Bank Donation	100
Lions Club Santa Clause Parade Donation	100
Kiwanis Music Festival Donation	100
Knights of Columbus Speak-off Donation	50
Other Charitable Causes Donations	500
Eligible Sports Activities Donations	500

- 9.2 Upon receiving a request for a donation or grant, the Town Treasurer shall review section 9.1 and where the organization's name appears in the list, shall issue the donation or grant and record the expenditure as a Routine Payment.
- 9.3 Grants and donations to sports activities shall be issued on a first-come-first-serve basis. The maximum contribution shall not exceed \$100 for a team and \$50 for an individual. A team or individual shall not receive more than one (1) donation per year.
- 9.4 Grants and donations to charitable causes shall be issued on a first-come-first-serve basis. The maximum contribution shall not exceed \$50.00. A charitable cause or sponsoring organization shall not receive more than one (1) donation per year.
- 9.5 Sections 9.3 and 9.4 shall be administered by the Town Treasurer.

10.0 **Firefighter Honourariums**

- 10.1 Qualifying firefighters shall be entitled to a honourarium of \$200 per year.

11.0 **Recreation Department**

- 11.1 The following fees shall apply at the Fallsview Municipal Park in 2012:

Product/Service	Fee
Serviced campsite	\$25.00 per night
Non-serviced campsite	\$15.00 per night
Serviced campsite weekly rental	\$150 per week
Non-serviced campsite weekly rental	\$90 per week
Season pass	\$6.00
Daily pass	\$2.00
Dumping	\$5.00 per rental
Lower field rental (bandstand/power source)	\$100 per day
Upper field rental	\$50 per day

- 11.2 Fees for services at the Pat O'Reilly Memorial Community Centre shall be charged in accordance with the *Recreation Rental Fees and Cancellation Policy* as amended from time-to-time.

- 11.3 The following fees shall apply for the 2012 Summer Recreation Program:

Service Type	Fee
Individual Sports (Ages 7-16)	\$15.00 per participant
General Sport Option (All sports - Ages 7-16)	\$40.00 per participant
Day Camp Option (Ages 4- 6)	\$40.00 per participant
Family Maximum for Sports	\$75.00
Family Maximum for Day Camp	\$75.00

12.0 **Permits and Licences Fees**

- 12.1 In accordance with the *Permits and Licences Processing Regulations*, the following fees for permits and licences shall apply in 2012:

Permit/Licence	Resident Fee	Commercial Fee
Development Permit (new dwelling and extension)	\$50	\$50
Development Permit (accessory building)	\$10	\$50
Development Permit (all other)	\$10	\$50
Advertising Permit	\$10	\$50
Subdivision Permit	\$200	\$200
Fence Construction Permit	\$10	\$50
General Business Licence	\$50	\$50
Noise/Nuisance Licence	\$10	\$25
Home Based Business Licence	\$50	\$50

13.0 **Miscellaneous Fees**

13.1 A fee of \$50.00 shall be imposed for the issuance of a tax certificate.

13.2 Dog and cat licence fees and associated charges shall be imposed in accordance with the *Dog and Cat Regulations, 2010* as amended from time-to-time.

13.3 A fee of \$50.00 shall be imposed for NSF cheques.

14.0 **Caregiver Water Tax Exemption Policy**

14.1 The *Caregiver Water Tax Exemption Policy* is hereby continued for 2012.

14.2 To be eligible for the exemption, applications for the Caregiver Water Tax Exemption must be received on or before March 1, 2012.