

TOWN OF BISHOP'S FALLS

2013 Municipal Operating Budget Tax Schedule and Policy

Adopted During Public Meeting 1317 on December 18, 2012

Amended During Public Meeting 1318 on January 22, 2013

Amended During Public Meeting 1320 on March 19, 2013



Mayor Robert Hobbs



Dan Oldford, Town Clerk

1.0 Residential Taxation Policies

1.1 The following residential tax structure shall apply in 2013:

Tax	Rate
Property Tax	9.5 mills of the assessed value of the property
Water/Sewer Tax	\$450 flat rate for each connection
Land Rental	\$800 flat rate per property
Poll Tax	\$250 flat rate per qualifying person
Water only tax	\$280 flat rate for each connection

1.2 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.

1.3 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.

1.0 B Student Poll Tax Policy

1.0 B 1 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.

2.1.1 Commercial Taxation Policies

2.1 The property tax rate for commercial properties shall be 9.5 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 \$450, the Town shall impose a minimum water/sewer tax on the commercial property that shall be \$450.
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 A general business tax of 1.25% shall apply to all businesses save the following¹²:

- (a) 1.0% shall be applied to farms and resource based industries.
- (b) 1.75% shall be applied to manufacturers.
- (c) 1.25% shall be applied to drug stores.
- (d) 1.25% shall be applied to funeral homes.
- (e) 2.5% shall be applied to doctor offices.
- (f) 1.25% shall be applied to senior/retirement homes.
- (g) 2.5% shall be applied to franchise restaurants.

2.4 The minimum business tax shall be \$300. This shall apply in cases where the business tax, imposed in accordance with section 2.3, produces a tax lower than \$300³.

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 Church properties shall be exempt from the water tax.

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 \$450, the Town shall impose a minimum water/sewer tax on the crown property that shall be \$450.
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.

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 **Vacant Land Minimum Property Tax**

5.1 In accordance with section 114 (c) of the *Municipalities Act, 1999*, a minimum vacant property tax of \$650 shall apply in 2013.

5.2 The minimum vacant property tax prescribed in section 5.1 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.

6.0 **Discounts**

6.1 For the purpose of this schedule and policy, 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 2013.

¹ AMENDMENT: PM 1318 (JAN 22, 2013)

² AMENDMENT: PM 1320 (MAR 19, 2013) – R 69/2013

³ AMENDMENT: PM 1320 (MAR 19, 2013) – R 70/2013

- 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, 2013.
- 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, 2013.
- 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, 2013.
- 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, 2013.
- 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, 2013. Where taxes are outstanding as of July 1, 2013, 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, 2013.

8.0 Councillor Remuneration Schedule

- 8.1 In accordance with the *Municipal Councillor Remuneration and Reimbursement Regulations, 2001*, 1.75% 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 2013:

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 Manager 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 Manager.

10.0 Fire Department Honourariums

- 10.1 Honourariums for the Fire Department's Executive Officers shall be as follows in 2013:

Fire Chief	\$600
Deputy Fire Chief	\$400
Assistant Chief	\$400
First Captain	\$400
Second Captain	\$400
First Lieutenant	\$400
Second Lieutenant	\$400
Secretary	\$400
Treasurer	\$400

- 10.2 Honourariums for the Fire Department's firefighters shall be \$300 in 2013. For the purpose of this section, a firefighter is defined as any recognized members of the Bishop's Falls Fire Department who does not hold an Executive Office as outlined under section 10.1.

- 10.3 Honourariums shall be disbursed by the Town Manager under the following guidelines:

- (1) Only those firefighters who have meet the minimum attendance level as prescribed by the Fire Department's Constitution and By-Laws shall be entitled to the honourarium.
- (2) Before a payment requisition is issued for the disbursement of the honourariums, the Town Manager shall be furnished with a list of qualifying members that has been certified by the Fire Chief. The list shall indicate the qualifying member's rank in the Department. For the purpose of this section, qualifying member means an executive officer or firefighter who has met the minimum attendance level as prescribed by the Fire Department's Constitution and By-Laws.
- (3) An individual within the Fire Department shall receive either the Executive Officer's honourarium as prescribed under section 10.1 or the firefighter honourarium as prescribed under section 10.2. An individual shall not be entitled to both honourariums.

11.0 Recreation Department

- 11.1 The following fees shall apply at the Fallsview Municipal Park in 2013:

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 2013 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 **Application Fees**

12.1 The following application fees for permits and licences shall apply in 2013:

Permit	Resident Fee	Commercial Fee
New Dwelling (this may include an accessory building)	\$50	\$50
Extension	\$50	\$50
Accessory Building	\$10	\$50
General Repairs	\$10	\$50
Advertising	\$10	\$50
Subdivision	\$200	\$200

Licence	Resident Fee	Commercial Fee
General Business Licence	\$50	\$50
Noise/Nuisance Licence	\$10	\$25
Home Based Business Licence	\$50	\$50

12.2 The application fees prescribed under section 12.1 shall include the issuance of a permit or licence, as the case may be, where such has been approved by the Town as per municipal regulations.

12.3 Section 24 of the *Permits and Licences Processing Regulations* is hereby deleted and replaced with the following: "*Fees imposed for the issuance of permits and licences shall be defined in the annual budget tax schedule and policy*".

12.4 Application fees shall be paid upon receipt of the application for a permit or licence. The Town shall not process an application until the appropriate fee(s) have been paid.

13.0 **Miscellaneous Fees**

13.1 A fee of \$100.00 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 2013.

14.2 To be eligible for the exemption, applications for the Caregiver Water Tax Exemption must be received on or before March 1, 2013.