

THE TOWN OF STEPHENVILLE
2024 TAXES AND RATES

DUE DATE for taxes levied in 2024 is due March 31, 2024

Property Tax Rates

Residential	7.2 mils
Commercial	8.2 mils
Minimum Tax	\$150.00

Water & Sewer Rates

Residential	\$ 384.00 per year
Category I - Commercial General	\$ 744.00 per year
Category II - Restaurants, bars, car washes	\$1,260.00 per year
Category III - Hotels	\$1,000.00 per year plus 2.5 mils

Provincial Government Buildings 9.6 mils of assessed value

Water and Sewer Connection Fees:

Residential	\$1,500.00
Commercial	\$1,500.00
Ships' Water	\$6.00 per cubic meter of water; labour costs and HST extra

Business Tax

1.	4.0 mils	Service Clubs/Non-Profit Organizations
	11.0 mils	Fitness Centres (Minimum Tax \$250)
	15.0 mils	Construction Companies (Minimum Tax \$750)
	16.0 mils	Airline Ticket Offices, Travel Agencies, Barber Shops, Beauty Shops (Minimum Tax \$250), Jewelry Stores, Video Shops (Minimum Tax \$250), Restaurants, Lounges, Hotels, Salvage Yards, Service Stations with Auto Sales.

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18.0 mils	Drug Stores
19.0 mils	Grocery Stores, Funeral Homes, Automotive Full Service Lots, Full Service RV Sales with Auto Sales
20.0 mils	Professional Offices
21.0 mils	Rent-A-Car Agencies
24.0 mils	Automotive Sales Lots, Broadcasting Companies, Newspapers, Department Stores/Dispensaries, Grocery Store/Dispensaries
25.0 mils	Insurance Offices (Minimum Tax \$250)
26.0 mils	Concrete Plants
27.0 mils	Doctors Offices, Dentist Offices, Lawyers, Chartered Accountants, Hearing Centres and similar
34.0 mils	Mail Order Companies, Pole Yards
36.0 mils	Car Washes and Service Stations with Convenience Store
51.0 mils	Rent-A-Car Agencies in Kiosks
65.0 mils	Oil Companies, Tank Farms
85.0 mils	Banks, Credit Unions, Finance Companies
12.0 mils	Minimum Tax \$250. All Other businesses, including but not limited to: Bed and Breakfasts, Day Care Centres, Shops, Hospitality Homes, Airbnb, Flower shops
2.5%	of gross revenue for Television Providers, Utility Companies, Power Companies, and Telephone Companies.
1 mil	Businesses Operating in the Downtown Stephenville Business Improvement Area are subject to 1 mil not exceeding 10% in business tax.

2. Businesses which operate less than 1 month, where the real property tax is not applicable to the business because it has no fixed place of business, the business tax shall be set at the greater of \$500.00 or 0.5% of the gross revenue of the business
3. Where the amount of tax calculated under above is less than \$150.00, the minimum business tax shall be set at \$150.00 unless otherwise noted.

New businesses operating in the Town are required to notify the Town Office and register for business tax prior to operating.

All business tax is due January 1st, or from the date the business commences.

Remission of Tax:

A property tax deduction is available as listed below to those who meet the criteria outlined.

- Primary residence only, will include total household income, including property rental income.
- If proof is provided that a spouse resides in an assisted living care facility, the income of that spouse will be exempt
- A copy of Revenue Canada's most recent Notice of Assessment and an affidavit must be witnessed by a Justice of the Peace or Commissioner of Oaths.
- The liable amount of property tax must be paid by taxpayer prior to approval.
- Applications must be received before December 31, 2024 for the current year only.

Combined Household Income	2024 Property Tax
Below \$18,000.01	\$100.00 Property Tax
\$18,000.01 - \$19,000.00	\$100.00 or 20% of property tax rate whichever amount is greater
\$19,000.01- \$20,000.00	\$100.00 or 30% of property tax rate, whichever amount is greater
\$20,000.01- \$21,000.00	\$100.00 or 40% of property tax rate, whichever amount is greater
\$21,000.01 - \$22,000.00	\$100.00 or 50% of property tax rate, whichever amount is greater
\$22,000.01 - \$23,000.00	\$100.00 or 60% of property tax rate, whichever amount is greater
\$23,000.01 - \$24,000.00	\$100.00 or 70% of property tax rate, whichever amount is greater
\$24,000.01 - \$25,000.00	\$100.00 or 80% of property tax rate, whichever amount is greater
\$25,000.01 - \$26,000.00	\$100.00 or 90% of property tax rate, whichever amount is greater
\$26,000.01 and over	Full amount of annual property tax rate

Property Owners receiving Financial Assistance towards property taxes from a 3rd party program or agency will not be eligible for Remission of Tax.

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Development and Permit Fees

Residential

New Residence or Extensions	\$150.00
Alterations, Repairs	\$ 50.00
Accessory Buildings	\$ 50.00
Driveway Installation Fee	\$ 50.00
Fence	\$ 25.00
Demolitions	\$ 25.00
Permit Renewal Fee	\$ 25.00

Industrial

Industrial or Institutional	\$8.00 per \$1,000 of construction value, \$100.00 Minimum
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Commercial

Development Permit	\$5.00 per \$1,000 of construction value, \$100.00 Minimum
Highway Signs	\$50.00
Permit Renewal Fee	\$25.00
Demolitions	\$25.00
Minor Repairs such as painting	Complimentary

Mobile Canteen Operators & Roadside Vendors	\$300.00 per year or \$50.00 per month or \$20.00 per day
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Occupancy Permits:

Residential	\$10.00
Commercial	\$50.00

Processing fee for denied or withdrawn permit applications will be reimbursed less the nonrefundable processing fee of \$25.00 or 10% of the permit application fee, whichever is greater.

Other Fees

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Towing and Impound Amount charged by the towing company.

Dog/Cat License \$10.00

Dog/Cat impound Fee
1st Offence - \$75.00
2nd Offence - \$150.00
3rd Offence - \$225.00
4th Offence - \$300.00
5th Offence & Beyond - \$375.00

Municipal Plan Amendment Consultant Fees plus Advertising Costs

Development Regulations Amendment Consultant Fees plus Advertising Costs

Certificates and Letters

Tax Certificates

Residential \$100.00
Commercial \$200.00

Compliance Letters

Residential \$100.00
Commercial \$200.00

DOCUMENTS, NON-CONSTRUCTION RELATED INSPECTIONS, AND RESEARCH REPORTS \$25.00

CHEQUES RETURNED BY THE BANK

\$20.00 plus the bank service charge per cheque

Interest on Taxes

0.5% compounded monthly on all taxes that remain unpaid after the Due Date.