

**TOWN OF CLARENVILLE
TAX STRUCTURE FOR 2019**

PROPERTY TAX

Residential Property Tax

7.4 mills of assessed value or a minimum of \$300 per year.

Taxpayers are eligible for the following reduction in their annual residential property taxes on their **primary residence only** provided that the **Total Income into the household** is less than that shown. Income is deemed to be income from all sources and includes basement apartment rental income, interest income and also includes the income of both spouses:

Annual Income	Reduction
0.00 - \$20,000	40%
\$20,001 - \$21,500	30%
\$21,501 - \$23,000	20%
\$23,001 - \$25,000	10%

For first time applicants, the reduction will be based on their current year's income. The first time applicant will complete a form indicating their estimated household income for the current year. They will receive a provisional tax credit based on the estimated income. The property owner will then be responsible for verifying their estimated income with the Town by providing copies of Revenue Canada Assessment Notices for the year in question when it becomes available. After the income is confirmed, the credit amount will be adjusted out of the taxpayer's account.

Applications for this reduction are available at the Town Office.

Commercial Property Tax

8.0 mills of assessed value or a minimum of \$300 per year.

This includes apartment buildings that have more than 4 units and buildings that contain both commercial and residential units.

WATER & SEWER TAX

Residential

Residential	\$360.00 per unit
Apartment Buildings (4 units or less)	\$360.00 per unit
Boarding Rooms	\$100.00 per room per year
Vacant Land and Properties with No Water & Sewer Connection	½ the yearly base rate

Commercial

Commercial Buildings (includes properties that are mixed (commercial and residential)	\$360.00 base rate + 2.5 mills of assessed value
Apartment Buildings (more than 4 units)	\$360.00 per unit
Tax Exempt Buildings	\$360.00 base rate + 4.5 mills of assessed value
Home Based Beauty Salons, Bed & Breakfasts, Churches, Dog Grooming and Not-For-Profit Organizations	\$360.00 base rate
Properties with No Water & Sewer Connection	½ of yearly base rate

WATER METERS/SEWER

Hotels, Laundromats, Rest Homes & Industrial Businesses	\$1.80 per 1000 gal
Fish Plants	\$1.80 per 1000 gals up to 5 million gal used in a calendar month. \$2.30 per 1000 gals used in excess of 5 million gal in a calendar month.
Minimum Monthly Charge Sewer Charge	\$60.00 Buildings with meters to be charged an amount equivalent to water charge
Turn Off & Hookup Fee	\$50.00

POLL TAX

\$325.00 per year

BUSINESS TAX

(1) Where business has a fixed place of business:

- Class B** *11 mills/\$300 minimum* - Bed & Breakfasts, Caterers, Daycare Facilities, Boarding Homes, Funeral Homes, Lounges, Restaurants, Night Clubs
- Class C** *6 mills/\$400 minimum* - Nursing Homes, Personal Care Homes
- Class D** *19.5 mills/\$400 minimum* - Drydocks, Shipyards
- Class E** *13 mills/\$1,000 minimum* - Excavation Contractors, Mining or Quarrying (Stone, Shale or Gravel), Paving Companies
- Class F** *110 mills/\$400 minimum* - Banks, Finance and Trust Companies
- Class G** *13 mills/\$400 minimum* - Garages, Car Sales, Service Stations, Gas Bars with and without Convenience Stores, Machine Shops, Recreation Vehicle Sales
- Class H** *16.5 mills/\$400 minimum* - Hotels, Motels
- Class I** *40 mills/\$400 minimum* - Industrial, Fish Plants
- Class J** *100 mills/\$400 minimum* - Mail Order Outlets, Oil Companies, Bulk Storage Plants
- Class P** *28 mills/\$400 minimum* - Professional Services
- Class R** *12 mills/\$400 minimum* - General Commercial including: Contractors (Electrical, Plumbing & Heating, Landscaping), Construction Companies, Building Supply Companies, Manufacturing Firms, Warehousing, Wholesale, Rental Companies, Retail Distributors, Retail with less than 13,000 sq ft.
- Class S** *15 mills/\$400 minimum* - Retail in excess of 13,000 sq ft
- Class U** *2.5% Gross Revenue* - Utility Companies
25 mills/\$400 minimum – Radio Stations
- Class Z** *17 mills/\$400 minimum* - All Other Commercial

(2) Where business has no fixed place of business:

- Class GR** *3% of Gross Revenue*

OTHER

Tax Certificate and Compliance Letters	\$100.00
Circus, Amusement and Fairs	\$50.00 per day
Zoning change	\$300.00 deposit must be made upon Council's approval of zoning change and remaining cost associated with the zoning change to be paid upon completion of transaction.
Portable Vendors	As per Policy

- Council reserves the right to take action on all current years taxes not paid by June 30th of each year, with the exception of water and sewer taxes which may be paid monthly.

- Compound interest will be charged on arrears at 5% above prime at January 1, 2019.

- Interest on 2019 taxes effective April 1, 2019 - Poll Tax July 1, 2019.

- Seniors/Pensioners & Low Income Families will be exempt from interest on place of residence only for current taxes until November 30, 2019, upon application to the Town and subject to criteria as set out in the "Exemption From Interest" policy.