



# 2021 **BUDGET** Presentation

Presented By: Paul Tilley, Chair of Finance and Administration



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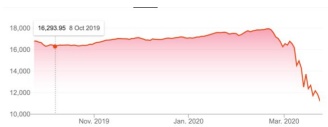
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## Introduction: A plan for challenging times

2020 has been a challenging year. In Clarendville and around the world, economic uncertainty, anxiety, and concern for our collective health and wellness have been the order of almost every day of this year. COVID-19 and the resulting world economic slowdown has meant that Clarendville's business and residential growth has

2020 - A Challenging Year



*2020 has been a challenging year. In Clarendville and around the world, economic uncertainty, anxiety, and concern for our collective health and wellness have been the order of almost every day of 2020.*

Come By Chance oil refinery: This is not a sellers' market for refining facilities, says industry analyst



slowed considerably and the (temporary) shutdown of the Come by Chance refinery, along with a slowdown in the oil industry in general, has hit our town and its working families hard. In spite of these unfortunate events we have seen many examples of people and

businesses adapting, becoming more innovative, and capitalizing on the opportunities that inevitably emerge with change. Our collective resilience has been a beam of light in the darkness that has been 2020.

Looking towards 2021, we are seeing more signs of light as

COVID-19 - Adaptation



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vaccines for COVID-19 roll out and as Clarendville and the rest of the world begins to emerge out of the pandemic. As a Council, our immediate goal is to manage through the near term and prepare for the inevitable economic rebound that will follow. We

built the 2021 Clarendville town budget with that in mind.

So far, we feel that we have managed well. We have pivoted on how we conduct most of our Town's business to adapt to the new reality. We continue to operate effectively and efficiently, and we have incorporated new business processes that will serve us well into the future. On behalf of Council and the citizens of Clarendville I want to thank our senior management, employees and volunteers



Thank you to everyone who played a part...



for all of these accomplishments. We will get through this and we will be stronger because of it.

Before going any further, on behalf of Council, and the community as a whole, I would like to thank all of the essential

workers for their continued commitment and dedication throughout this COVID-19 pandemic. We owe you all a great debt of gratitude.

Good afternoon Mayor Russell, Fellow Councillors, Staff & Citizens of Clarendville. I stand before you in these temporary Council Chambers as the Chair of the Finance and Administration Committee, to present to you our Town's budgetary plan for 2021.

This afternoon's presentation will first reflect on the year past, followed by an outline of our current situation, finishing with an overview of the plans that Council has put in place to better manage our town through 2021.

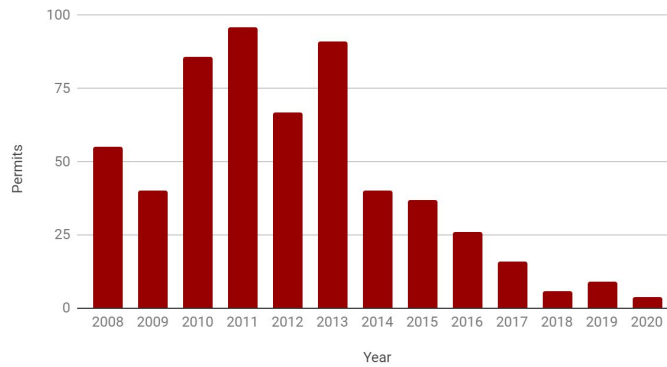
Although the recovery may be slower than we would like it to be, we fully expect it to be steady and, if we can prudently manage through the coming year, we expect that the measures that we put in place now will pay dividends and help springboard us to a solid recovery.

## **Budget Highlights from 2020 - Year in Review**

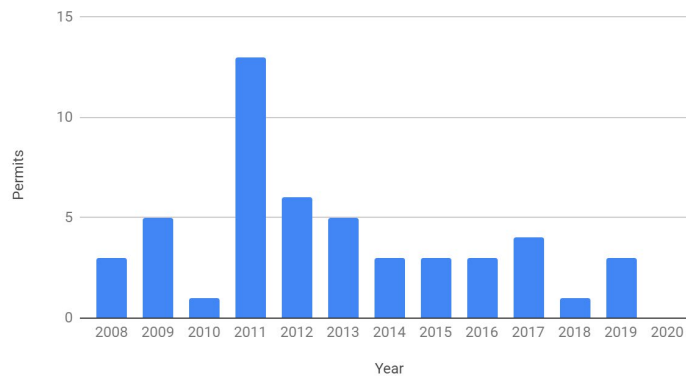
### **Navigating Slowed Growth**

In the past number of years, the Town has seen a decline in the level of growth that we had become accustomed to in the early part of the decade. Up to the end of November 2020, 4 new permits were issued for residential dwellings compared to 9 in 2019. No new permits were issued for new commercial developments in 2020, down from 5 in 2019.

**Town of Clarendville - Residential Permits**



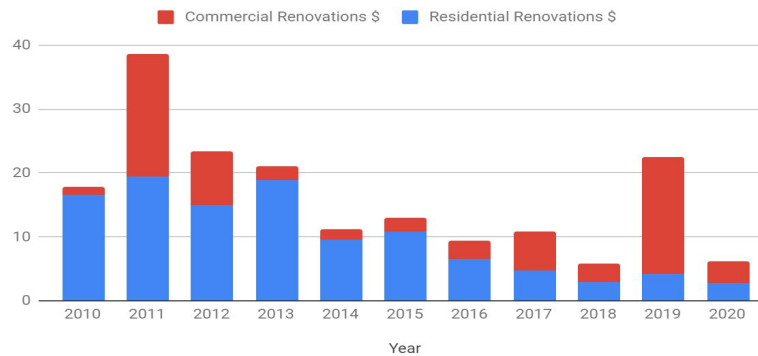
**Town of Clarendville - Commercial Permits**



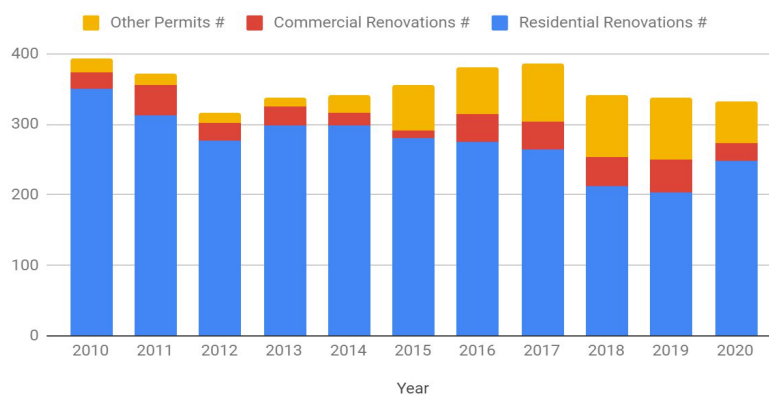
On a positive note, many residents and businesses continued to proceed with improvements and expansions to their properties. Though building permits were much lower, the Town did see an increase in the number of overall permits. Including the 4 new residential dwellings, residential renovations, accessory buildings and subsidiary apartments, there were a total of 249 permits for a value of \$2,749,228.

Commercially there were 25 permits issued which included building extensions, accessory buildings and renovations for a total value of \$3,359,400.

Residential and Commercial Renovations (Millions \$)



Permits Issued for Residential and Commercial Renovations



## Town Sponsored Projects

Renewal of the Town's Fire Hall and Town Hall has been a long term priority of this Council.

### 2020 in Review



*This Council has had as a long term priority the renewal of the Town's Fire Hall and the Town Hall.*



Over the past two years, this plan has been actioned with the commissioning of a new state-of-the-art fire hall centrally located on O'Mahony Drive. As well, construction is well underway on the re-development of our existing Town Hall on Pleasant Street.

This project is on budget and is on target to be completed by the spring of 2021. These projects combined represent a \$5 million dollar investment into Clarendville, and will help facilitate its continued growth.

2020 was also a busy year for the Town of Clarendville's Public Works Department as work was completed on key town infrastructure. This past year saw the widening of Shoal Harbour Drive (between Sunset Drive and Bare Mountain Road), as well as road surface improvements completed on Harbour Drive, Balbo Drive, Cormack Drive and Municipal Square. In addition, drainage and road surface improvements were completed on Gladney Street and the entrance to the high/middle schools. New sidewalk was installed along Tilley's Road and new Town signage was erected on the Trans Canada Highway.

The combined investment in the Town's infrastructure upgrades in 2020 was in excess of \$1,200,000.

### 2020 in Review



## 2020 in Review



### Privately Sponsored Developments

Private developers have demonstrated their faith in the future of our Town with the construction of several senior-focused housing projects. Cozy Quarters retirement home off Memorial Drive has significantly invested in its capacity with the addition of

44 new beds, while other private developers have focused on providing additional adult living housing options with 52 new units being developed on Russell Place (near Prince St) and another 60 units just off Shoal Harbour Drive. Discussions are also continuing with another developer who has expressed interest in a new seniors living facility in the Town, as Council continues to address the need for affordable seniors living.

### 2020 in Review



*Private developers have demonstrated their faith in the future of our Town with the construction of several senior-focused housing projects.*



### The Fiscal Plan for 2021

The 2021 Budget presents a plan of the Town's revenue and expenditures in the year ahead. This planning has been a consultative effort. Starting in the early fall, the Finance Committee began seeking input internally from the various departments of the Town. Each of the Departments was asked to prioritize their requirements for the year ahead, keeping in mind that we continue to operate in a period of fiscal restraint.

I want to first express my appreciation on behalf of our Committee (Deputy Mayor Heber Smith, Councillor John Pickett and myself), to our management staff for their dedication and commitment to starting this budgetary process. A special thanks to Angela Giles, our Director of Corporate Services/Town Clerk, and David Harris, our CAO, who spent many hours evaluating the various scenarios that brought us to this presentation. Additionally, I want to extend a big thank you to our Director of Public Works - Rick Wells, Fire Chief - Cory Feltham and Recreation Manager - Brandon Reardon as well as our outstanding office staff who gathered the information required by the Committee.

2020 has arguably been one of the most challenging planning years in Clareville's history - again demanding forward-thinking leadership, sound management and what I like to call flexible perseverance.

Council and staff put a great deal of effort into strategic spending which we know will support Clareville's continued growth.



Council's overall budget for 2021 has matching revenues and expenditures in the amount of \$10,472,432, a decrease of 8.8% from the 2020 budget. This reduction of approximately \$1,000,000 is mostly attributable to the retirement of Provincial Debt. These are Provincial loans paid by the Provincial Government. This reduction therefore has no impact on Town operations since these monies flow in and out.

The remainder of the decrease in the Budget is due to a reduction of property assessment values from the Municipal Assessment Agency as well the reduction (or cancelation) of recreational and theatre related events caused by the uncertainty of COVID-19. The recreational revenue deficiency has however been offset by lowering costs related to staffing and other related event expenditures.

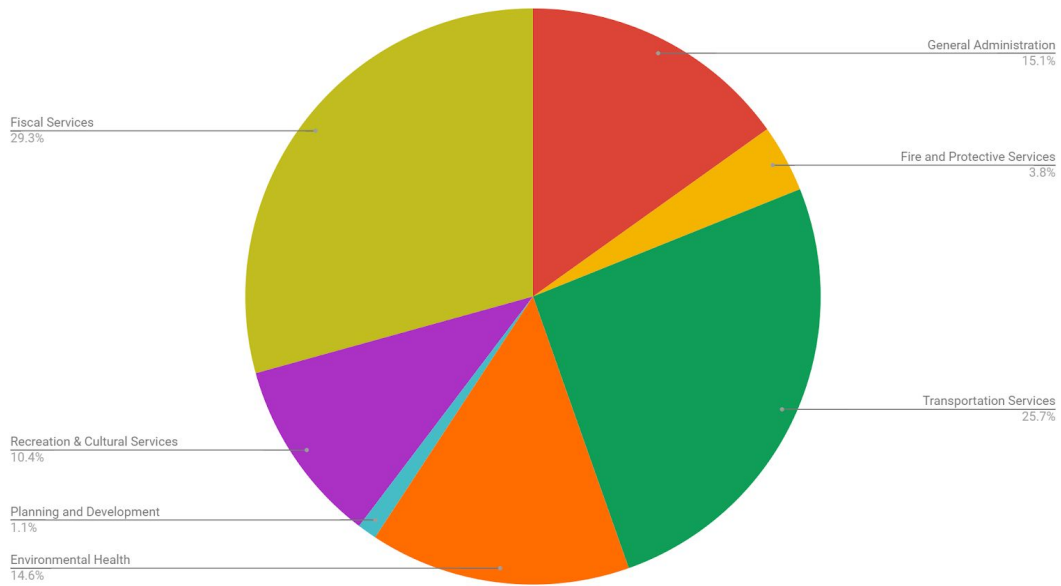
In 2020 the Town was fortunate to be able to provide for approximately \$250,000 in its Budget through Town owned land sales. Therefore, in our 2021 budget, it was important to replace this loss of revenue without impacting taxation. Through the provision of the Federal Government Safe Start Funding Grant of \$369,685 and measures taken to reduce costs, the Town will not only be able to meet this objective but will also pay forward the benefit of receiving this grant to allow for a residential property tax reduction of approximately \$130,000.

### **Planned Operating Expenditures**

Clareville classifies its annual operating expenditures into seven departmental categories. These categories include:

1. General Administration - The administrative costs associated with running the Town
2. Fire and Protective Services - The Clareville Fire Department and Enforcement
3. Transportation Services - Infrastructure & Public Works
4. Environmental Health - Water and Waste
5. Planning and Development - All Planning and Community/Economic Development
6. Recreation and Cultural Services - Arts and Recreation
7. Fiscal Services - Financials/Borrowing Costs

Clareville Planned 2021 Expenditures



<b>Town of Clareville</b>				
<b>Expenditures</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
General Administration	\$1,520.15	14.52%	\$1,459.83	12.71%
Fire and Protective Services	\$396.76	3.79%	\$388.32	3.38%
Transportation Services	\$2,688.67	25.67%	\$2,622.29	22.84%
Environmental Health	\$1,533.97	14.65%	\$1,558.39	13.57%
Planning and Development	\$113.60	1.08%	\$188.95	1.65%
Recreation & Cultural Services	\$1,086.60	10.38%	\$1,154.52	10.05%
Fiscal Services	\$3,132.68	29.91%	\$4,110.72	35.80%
<b>Total Planned Spending</b>	<b>\$10,472.43</b>	<b>100.00%</b>	<b>\$11,483.02</b>	<b>100.00%</b>

## **General Administration**

The general administration budget will see an increase of approximately 4% over our 2020 budget. This increase reflects basic inflationary changes, as well as the transitional costs to the new Town Hall. This budget increase is also partially due to additional funds being budgeted for the upcoming 2021 election. There are also a number of cost savings within this Budget such as a decrease in funds allocated for conventions and seminars, as well as a decrease to Council remuneration as it is reflective of the overall percentage of the Town's Budget.

Through this Budget there are provisions for community grants to various non-profit organizations that offer valuable contributions within the community. One of the organizations who will receive a grant this year is Alpine Development Alliance Corporation (ADAC). This \$25,000 contribution will be provided to ADAC for their annual loan payment of \$12,500 as well as \$12,500 to be used as a capital infusion for the 2020-2021 season.

## **Fire and Protective Services**

The Clarendville Fire Department and Enforcement Budget will see an increase of 2%. This is mostly attributable to inflationary costs as great efforts have been made to ensure that other costs were reduced where appropriate to ensure that the transition to the new Fire Hall imposed as little financial impact as possible. Funds remain in place for replacement equipment as needed, including bunker suits and communications tools.

## **Transportation Services**

The Town's transportation Budget, which includes public works operations, street lighting and snow removal, will see an increase of approximately 2.5%. This increase is due to additional staffing requirements for public works as well as inflationary costs.

## Environmental Health

This environmental health department, which includes water and sewer operations, chemical supplies and waste management, will see a decrease of 1.5% mostly due to savings from reduced staffing costs as well as a reduction in water plant maintenance.

## Planning and Development

The planning and development department, which includes Beautification/Environmental and Community Development and

Communications, will see a decrease of 40%. This is attributable to a reduction of costs for the Town's Municipal Plan. The 2020-2030 Municipal Plan was budgeted in 2020, however the process was partially delayed due to COVID-19 and therefore some costs will remain to be incurred



in 2021. This Municipal Plan is a legal document that guides physical development and land use in the community. There will be an opportunity in 2021, for you as a taxpayer, to be involved in the preparation of the Municipal Plan. The public will be able to assist with decisions involving what our Town should look like in the future, with respect to the facilities required, how Town land is used, the Town's cultural and social qualities as well as the type of infrastructure the Town provides.

The 2021 Budget for Planning and Development also includes the Town's portion in the amount of \$12,500 toward an investment in the Strategic Tourism Expansion Program (STEP).

This is an ACOA Program, administered by the Town through collaboration with local stakeholders and a consultant, to achieve joint tourism goals in making the area a preferred tourism destination.





This Budget will also continue to include funds for website hosting and Town/trail signage as well as the funds for the upcoming anniversary celebrations.

### **2021 - 70 years of incorporation**

2021 will mark many important milestones in our Town's history. It will be the 70th anniversary of the Town's incorporation which took place on July 10, 1951. This year will also highlight the 70th anniversary of the opening of the Royal Canadian Legion, Branch 27 in Clarenville and the 60th anniversary of the formation of the Clarenville Volunteer Fire Department and the Clarenville Area Minor Hockey Association.



### **Recreation and Cultural Services**

This department has endured the greatest challenge due to the impact of COVID-19 as many recreational and theatre related events have had to be postponed or cancelled. The Budget process for this department called for careful planning as COVID-19 still imposes uncertainty as to the restrictions and their duration for 2021. Overall the expenses for this department was reduced by 6% mainly due to the reduction of staffing and programming costs.

### **Fiscal Services**

This department, which includes the Town's loan payments, debt charges, and also funding for the Town's own Capital Works program, will have the largest decrease of 24% compared to last year. As noted earlier, much of this saving is due to the reduction of the Provincial Loan payments that are paid by the Province, however considerable savings can be attributed to interest savings. Interest costs have considerably reduced due to decreasing interest rates, as well as other cost saving initiatives though products that are available for borrowing.

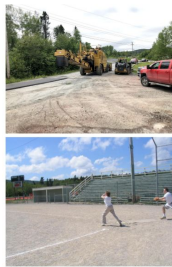
Other considerations to save money in this department were also a factor when planning was being executed for capital spending.

## Capital Projects Budget

### *Shoal Harbour Causeway Bridge*

Council would like to reiterate to all levels of government and the people of Clarendville and the region the importance of the Shoal Harbour Causeway Bridge. Seeking funding for it's replacement

#### **The 2021 Budget Plan - Capital**



remains one of our Council's highest priorities.

Unfortunately, the Town was unsuccessful in having the Causeway Bridge Project selected during the 2020 Government funding announcements, however Council is committed to replacement of this structure

and has recently applied again through the Investing in Canada Infrastructure Program in the amount of \$3.8M. The challenge to find an equitable arrangement to pay for the replacement still exists. The Town is still in discussions with the Government and is very hopeful that 2021 is the year that a resolution will be found so that work can begin. Once a more equitable funding arrangement is found, it is our intention to proceed with this important project. The earliest date for a possible construction start will be in the spring of 2021. This will have an impact for future Budgets for the Town which was also of concern for the preparation of the 2021 Budget.

### **Roads**

Mr. Mayor, I am pleased to announce again this year that the Town has provided funding in the Budget in the amount of \$500,000 for the Road Improvement Program. This is to improve local roads and is in addition to the Town's portion of any Government related road funding.

In 2020, the Town received notification that we had been approved for road and water/sewer upgrades for Random Crescent through the Investing in Canada Infrastructure Program, which will take place in 2021. The Town has therefore budgeted for its portion of this project in the form of a loan. This will be a great addition to the recent capital infusion for this area which recently saw Cormack Drive and Prince Street completed.

The Town will also receive its annual Federal Gas Tax funding for 2021-2022 in the amount of \$284,344. This funding will also be used to carry out local infrastructure improvements.

In 2021 the Town will adopt a new Traffic Calming Policy. Though this policy was completed in 2020, it will provide a guideline for effective investment for 2021 and future budgets, as it relates to the effective flow of vehicular and pedestrian traffic.

### ***Equipment***

Council has taken measures to impose cost restraints through limiting new borrowings and has therefore deferred the purchasing of a large piece of heavy equipment for 2021. However, Public Works will purchase a new pickup truck in 2021.

### ***Recreation***

In Recreation, monies will be provided for Recreation Capital Projects such as door repairs and replacement at the Events Centre, as well as softball field upgrades.

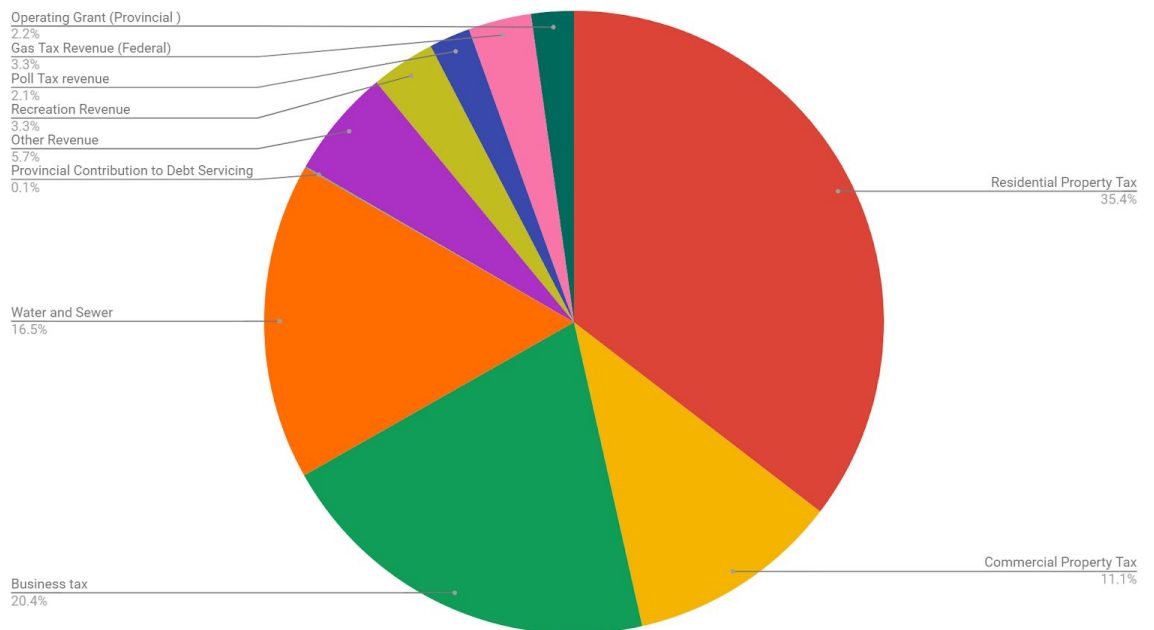
This, Mr. Mayor, represents our plans for the expense side of the Budget. Now for the revenue side.

### **Planned Revenues**

Mr. Mayor, the projected revenues required for this budget are \$10,472,432, a decrease of 8.8% from the 2020 budget.

Clareville's two major sources of revenue come from Residential and Commercial taxation. I will now elaborate on these:

Clareville 2021 Planned Revenue





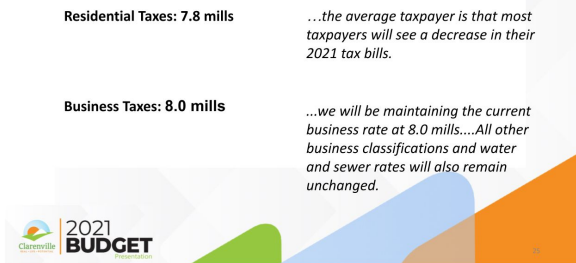
<b>Town of Clarendville</b>				
(000)				
<b>Revenue</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
Residential Property Tax	\$3,715.81	35.48%	\$3,846.18	33.49%
Commercial Property Tax	\$1,159.00	11.07%	\$1,123.70	9.79%
Business tax	\$2,131.80	20.36%	\$2,072.90	18.05%
Water and Sewer	\$1,727.62	16.49%	\$1,716.50	14.95%
Provincial Contribution to Debt Servicing	\$5.36	0.05%	\$876.80	7.64%
Other Revenue/Carry forward of Safe Start Funding	\$580.49	5.54%	\$534.80	4.66%
Recreation Revenue	\$350.45	3.35%	\$497.60	4.33%
Poll Tax revenue	\$225.00	2.15%	\$250.00	2.18%
Gas Tax Revenue (Federal)	\$343.64	3.28%	\$331.28	2.88%
Operating Grant (Provincial )	\$233.26	2.23%	\$233.26	2.03%
<b>Total Planned Revenue</b>	<b>\$10,472.43</b>	<b>100.00%</b>	<b>\$11,483.02</b>	<b>100.00%</b>

## Residential Taxes

I would like to reiterate that, as a Council, we are committed to a continued & concerted effort to further build our community while getting the best possible value for our tax dollars and emphasizing affordability as this past year has been so difficult on many. Council and staff have focused their efforts on cost savings and the use of the Safe Start Funding Grant from the Federal Government to allow the Town to absorb an overall decrease in residential taxes for 2021 in the amount of \$130,000.

Mr. Mayor, this year the residential tax rate in Clarendville will increase to 7.8 mills, however this is to compensate for the decrease in assessment values from Municipal Assessment Agency for 2021, which overall amounts to approximately 9%.

## The 2021 Budget Plan



What this means to the average taxpayer is that most taxpayers will see a decrease in their 2021 tax bills. As all property values decrease at different rates some may see a small increase or remain unchanged, while most will see a decrease.

## Commercial Taxes

The business community is a key contributor to Clarendville's tax base.

As previously mentioned in the expenditure highlights, we continue to work with our business community and are taking steps to assist and grow our business sector. Investments in communications, promotion and economic development are positive steps in highlighting the business potential of our town.

Mr. Mayor, we are pleased to announce that we will be maintaining the current business rate at 8.0 mills. We will also continue to assist new business start-up by providing a prorated discount for business start-up occupancy fees. All other business classifications and water and sewer rates will also remain unchanged.

Mr. Mayor, this budget sends a clear message to the business sector that Clarendville values our business community and that we want to see it expand to meet the potential that we all know exists here.

## Other Financial Consideration

Finally, Mr Mayor, we recognize the people and families in our community who are exceptionally financially challenged. Residents who do not own property are charged a usage tax known as Poll tax. Although we would like to eliminate this tax, it does contribute over a quarter of a million dollars a year to the town to provide services that all residents enjoy. Therefore there will not be an increase to Poll tax in 2021.

Additionally, to ease the burden of taxation for low-income property owners, we will continue to offer low-income tax reductions for those who qualify, however the income threshold for this discount has increased from \$25,000 to \$30,000. Discounts will apply as follows:

Annual Income	Reduction
0.00 - \$25,000	40%
\$25,001 - \$26,500	30%
\$26,501 - \$28,000	20%
\$28,001 - \$30,000	10%

### **A view to 2021 and beyond**

Looking forward, this budget is a commitment to continued investment in Clarendville by developing positive partnerships, working with the community, the business sector and government to keep the momentum growing.

This budget Mr. Mayor, we believe, is a budget that strikes the right tone for the challenging times that we live in. We are restricting our spending and at the same time planning for a growth period that will inevitably follow.

Last but not least Mr. Mayor, I am very pleased to report that this Budget leaves us with a Debt Ratio that has remained relatively unchanged from last year at just 18.0%, which is well under the 30% threshold permitted by the Provincial Government. This provides us with a sound financial foundation to take our Town into the future.

This low debt ratio will certainly keep us in good standing with the Department of Environment, Climate Change and Municipalities and will give us the ability to borrow money should the need arise for any emergencies that may occur.

### **Recommendation:**

Be it resolved that the Municipality of Clarendville accept the balanced budget tabled for the fiscal year 2021 in the amount of \$10,472,432 and that this document be submitted to the Minister of Environment, Climate Change and Municipalities for review and acceptance.

# THANK YOU CLARENVILLE



2021  
**BUDGET**  
Presentation



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# Comparative Year-over-year Financials

## Town of Clarendville

<b>Town of Clarendville</b>						
(000)						
<b>Revenue</b>		<b>2021</b>		<b>2020</b>		<b>2019</b>
Residential Property Tax	\$3,715.81	35.48%	\$3,846.18	33.49%	\$3,829.60	35%
Commercial Property Tax	\$1,159.00	11.07%	\$1,123.70	9.79%	\$1,055.13	10%
Business tax	\$2,131.80	20.36%	\$2,072.90	18.05%	\$1,980.00	18%
Water and Sewer	\$1,727.62	16.49%	\$1,716.50	14.95%	\$1,673.00	15%
Provincial Contribution to Debt Servicing	\$5.36	0.05%	\$876.80	7.64%	\$876.80	8%
Other Revenue/Carry forward Safe Start Funding included for 2021	\$580.49	5.54%	\$534.80	4.66%	\$277.30	3%
Recreation Revenue	\$350.45	3.35%	\$497.60	4.33%	\$529.70	5%
Poll Tax revenue	\$225.00	2.15%	\$250.00	2.18%	\$260.00	2%
Gas Tax Revenue (Federal)	\$343.64	3.28%	\$331.28	2.88%	\$337.37	3%
Operating Grant (Provincial )	\$233.26	2.23%	\$233.26	2.03%	\$233.26	2%
<b>Total Planned Revenue</b>	<b>\$10,472.43</b>	<b>100.00%</b>	<b>\$11,483.02</b>	<b>100.00%</b>	<b>\$11,052.16</b>	<b>100%</b>
Increase over previous year	-8.80%		3.90%		0.95%	
<b>Town of Clarendville</b>						
<b>Expenditures</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>		
General Administration	\$1,520.15	14.52%	\$1,459.83	12.71%	\$1,416.20	13%
Fire and Protective Services	\$396.76	3.79%	\$388.32	3.38%	\$352.10	3%
Transportation Services	\$2,688.67	25.67%	\$2,622.29	22.84%	\$2,523.26	23%
Environmental Health	\$1,533.97	14.65%	\$1,558.39	13.57%	\$1,612.81	15%
Planning and Development	\$113.60	1.08%	\$188.95	1.65%	\$180.10	2%
Recreation & Cultural Services	\$1,086.60	10.38%	\$1,154.52	10.05%	\$1,113.62	10%
Fiscal Services	\$3,132.68	29.91%	\$4,110.72	35.80%	\$3,854.07	35%
<b>Total Planned Spending</b>	<b>\$10,472.43</b>	<b>100.00%</b>	<b>\$11,483.02</b>	<b>100.00%</b>	<b>\$11,052.16</b>	<b>100%</b>

## **Tax Structure for 2021 - Town of Clarendville**

### **PROPERTY TAX**

**Residential Property Tax** 7.8 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:

<b>Annual Income</b>	<b>Reduction</b>
0.00 - \$25,000	40%
\$25,001 - \$26,500	30%
\$26,501 - \$28,000	20%
\$28,001 - \$30,000	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 / year.

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

## **WATER & SEWER TAX**

### ***Residential***

***Properties with full water and sewer*** ***\$360.00 per unit***

#### ***Properties with No Water & Sewer Connection***

- |                                   |                       |
|-----------------------------------|-----------------------|
| 1. <i>both services available</i> | <i>\$180 per unit</i> |
| 2. <i>water only available</i>    | <i>\$114 per unit</i> |
| 3. <i>sewer only available</i>    | <i>\$66 per unit</i>  |

#### ***Properties with Water Connection only***

- |                                   |                       |
|-----------------------------------|-----------------------|
| 1. <i>both services available</i> | <i>\$294 per unit</i> |
| 2. <i>water only available</i>    | <i>\$228 per unit</i> |

#### ***Properties with Sewer Connection only***

- |                                   |                       |
|-----------------------------------|-----------------------|
| 1. <i>both services available</i> | <i>\$246 per unit</i> |
| 2. <i>sewer only available</i>    | <i>\$132 per unit</i> |

***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*** ***\$180.00 per year***

### ***Commercial***

***Commercial Buildings (includes*** ***\$360.00 base rate + 2.5***  
***properties that are mixed***  
***(commercial*** ***mills of***  
***assessed value***  
***and residential)***

***Apartment Buildings (more than 4 units)*** ***\$360.00 per unit per year***

***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***

***Commercial vacant land*** ***\$180.00 base rate + 1.25 mills of***  
***assessed value***

## **WATER METERS/SEWER**

**Hotels, Laundromats,  
Rest Homes &  
Industrial Businesses**

**\$1.80 per 1000 gal**

**Fish Plants  
gal  
per  
million**

**\$1.80 per 1000 gals up to 5 million  
used in a calendar month. \$2.30  
1000 gals used in excess of 5  
gal in a calendar month.**

**Minimum Monthly Charge  
Sewer Charge  
charged an  
water charge**

**\$60.00  
Buildings with meters to be  
amount equivalent to**

**Turn Off & Hookup Fee**

**\$50.00**

**POLL TAX**

**\$325.00 per year**

## **BUSINESS TAX**

**(1) Where a 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**

<b>Class P</b>	<b>28 mills/\$400 minimum - Professional Services</b>
<b>Class R</b>	<b>12 mills/\$400 minimum - General Commercial including: Contractors (Electrical, Plumbing &amp; Heating, Landscaping), Construction Companies, Building Supply Companies, Manufacturing Firms, Warehousing, Wholesale, Rental Companies, Retail Distributors, Retail with less than 13,000 sq ft.</b>
<b>Class S</b>	<b>15 mills/\$400 minimum - Retail in excess of 13,000 sq ft</b>
<b>Class U</b>	<b>2.5% Gross Revenue - Utility Companies 25 mills/\$400 minimum – Radio Stations</b>
<b>Class Z</b>	<b>17 mills/\$400 minimum - All Other Commercial</b>

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

<b>Class GR</b>	<b>3% of Gross Revenue</b>
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## **OTHER**

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

- 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 on January 1, 2021.

- Interest on 2021 taxes effective April 1, 2021

- Poll Tax July 1, 2021.

- Seniors/Pensioners & Low-Income Families will be exempt from interest in place of residence only for current taxes until November 30, 2021, upon application to the Town and subject to criteria as set out in the "Exemption From Interest" policy.