

**Department of Municipal Affairs and  
Community Engagement**

**Government of Newfoundland and Labrador  
Calendar Year: 2026**

The estimates reported in this submission were approved by the Council of the Municipality of

Clareville  
Name of Municipality

at a meeting held on 13th day of January 2026  
Day Month Year

  
Signature of Mayor

  
Signature of Clerk/Manager

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**Deadline for Council Adoption: January 1, 2026**

**Deadline for Submission: January 31, 2026**

## Debt Charges Summary

Loan Number	Name of Creditor	Purpose (Water, Roads; etc.)	Original Principal	Maturity Date (dd-month-yyyy)	Council Annual Payment	Provincial Annual Payment
			See attached		\$2,258,134.00	
<b>Totals</b>					<b>\$2,258,134.00</b>	

**BEFORE CONTINUING:**



1. Transcribe **BOTH** the above totals for Council Annual Payment and Provincial Annual Payment to the appropriate boxes in section “7.1 Debt Charges From All Sources” of “7.0 FISCAL SERVICES” on Page 6.
2. Transcribe the above total of “Provincial Annual Payment” to sub-section 4.1.2 “Provincial Portion of Debt Charges” found in the section “4.1 Provincial Government Grants and Subsidies” on Page 11.

# Expenditures

<b>1.0 GENERAL GOVERNMENT</b>		
<b>1.1 Council</b>		
1.1.1. Remuneration for Councillors -----	\$97,500.00	
1.1.2. Travel -----		
<b>Total 1.1 Council -----</b>		<b>\$97,500.00</b>
<b>1.2 General Administration</b>		
1.2.1. Salaries -----	\$830,000.00	
1.2.2. Employee Benefits -----	\$135,000.00	
1.2.3. Payroll Burden -----	\$113,000.00	
1.2.4. Travel -----	\$23,000.00	
1.2.5. Supplies -----	\$40,500.00	
1.2.6. Purchased Services (other than Insurance) -----	\$203,000.00	
1.2.7. Professional Services -----	\$56,000.00	
1.2.8. Insurance -----	\$352,600.00	
<b>Total 1.2 General Administration -----</b>		<b>\$1,753,100.00</b>
<b>1.3 Municipal Elections &amp; By-elections -----</b>		
<b>1.4 Property Assessment Services -----</b>		<b>\$93,000.00</b>
<b>1.5 Common Services</b>		
1.5.1 Engineering Services -----		
1.5.2 General Maintenance -----	\$64,500.00	
1.5.3 Professional Development and Training -----	\$16,500.00	
1.5.4 Public Relations -----	\$125,700.00	
<b>Total 1.5 Common Services -----</b>		<b>\$206,700.00</b>
<b>TOTAL 1.0 GENERAL GOVERNMENT -----</b>		<b>\$2,150,300.00</b>

<b>2.0 PROTECTIVE SERVICES</b>		
2.1 Fire Protection -----		\$424,808.00
2.2 Emergency Preparedness and Response -----		\$6,000.00
2.3 Animal and Pest Control -----		
2.4 Municipal Enforcement -----		\$101,701.00
2.5 Other Protective Services and Inspections -----		
2.6 Salaries -----		
<b>TOTAL 2.0 PROTECTIVE SERVICES</b> -----		<b>\$532,509.00</b>
<b>3.0 TRANSPORTATION SERVICES</b>		
3.1 Vehicle and Fleet Maintenance -----		\$430,500.00
3.2 Road Transport		
3.2.1 Streets, Roads, Sidewalks, etc. -----	\$1,232,730.00	
3.2.2 Snow Removal -----	\$1,240,650.00	
3.2.3 Street Lighting -----	\$182,000.00	
3.2.4 Traffic Services -----	\$7,500.00	
<b>Total 3.2 Road Transport</b> -----		<b>\$2,662,880.00</b>
3.3 Public Transit -----		
3.4 Other Transportation Services -----		\$136,110.00
3.5 Salaries -----		
<b>TOTAL 3.0 TRANSPORTATION SERVICES</b> -----		<b>\$3,229,490.00</b>
<b>4.0 ENVIRONMENTAL HEALTH</b>		
4.1 Water Supply -----		\$1,142,528.00
4.2 Sewage Collection and Disposal -----		\$62,500.00
4.3 Garbage and Waste Collection and Disposal -----		\$532,297.00
4.4 Other Environmental Health Services -----		\$65,000.00
4.5 Salaries -----		
<b>TOTAL 4.0 ENVIRONMENTAL HEALTH</b> -----		<b>\$1,802,325.00</b>

**5.0 PLANNING AND DEVELOPMENT**

5.1 Planning and Zoning -----	
5.2 Community Improvement and Development -----	\$99,500.00
5.3 Regional Development -----	
5.4 Tourism and Marketing -----	\$401,452.00
5.5 Other Planning and Development -----	
5.5 Salaries -----	
<b>TOTAL 5.0 PLANNING AND DEVELOPMENT -----</b>	<b>\$500,952.00</b>

**6.0 RECREATION AND CULTURAL SERVICES**

6.1 Recreation Administration (Salaries) -----	\$891,536.00
6.2 Recreation Facilities	
6.2.1 Recreation and Community Centres -----	\$346,000.00
6.2.2 Parks, Playgrounds, Trails, etc. -----	\$65,000.00
6.2.3 Stadium -----	\$159,500.00
6.2.4 Swimming Pool -----	
<b>Total 6.2 Recreation Facilities -----</b>	<b>\$570,500.00</b>
6.3 Cultural Facilities -----	\$8,500.00
6.4 Recreation and Cultural Programs, Activities etc. -----	\$119,000.00
6.5 Other Recreation and Cultural Services -----	
<b>TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES -----</b>	<b>\$1,589,536.00</b>

<b>7.0 FISCAL SERVICES</b>
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**7.1 Debt Charges From All Sources (from page 2)**

7.1.1 Municipal Annual Payment -----	\$2,258,134.00	(See page 2)
7.1.2 Provincial Annual Payment -----		(See page 2)
<b>Total 7.1 Debt Charges From All Sources -----</b>		<b>\$2,258,134.00</b>

**7.2 Transfers to Authorized Reserves and other Funds**

7.2.1 Provision for Uncollectible Taxes, Fees & Charges -----	\$100,000.00	
7.2.2 Operating Deficit of Prior Year -----		
7.2.3 Accumulated Deficit Reduction Plan -----		
7.2.4 Discounts, Losses, Allowances -----	\$15,000.00	
7.2.5 Capital Expenditure Out of Revenue:		
7.2.5.1 Canada Community Building Fund (Gas Tax) -----	\$327,099.00	
7.2.5.2 All Other (please provide list) -----	\$1,271,500.00	
<b>Total 7.2.5 Capital Expenditure Out of Revenue -----</b>	<b>\$1,598,599.00</b>	

**7.2.6 Authorized Transfers to Reserves & Other Funds:**

7.2.6.1 Canada Community Building Fund (Gas Tax) -----		
7.2.6.2 All Other (please provide list) -----		
<b>Total 7.2.6 Authorized Transfers to Reserves &amp; Other Funds -----</b>		

<b>Total 7.2 Transfers to Authorized Reserves and Other Funds -----</b>		<b>\$1,713,599.00</b>
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7.3 Bank Charges & Other Fiscal Services -----		\$80,000.00
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<b>TOTAL 7.0 FISCAL SERVICES -----</b>		<b>\$4,051,733.00</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$13,856,845.00</b>
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# Revenues

## 1.0 TAXES AND RELATED REVENUES

### 1.1 Property Tax Information

1.1.1 Residential Property Info.	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.1.1. Mil Rate Method	\$633,939,759	3,143	8.3	\$5,261,700.00
1.1.1.2. Minimum Tax Method	\$46,400	4	\$300.00	\$1,200.00
1.1.1.3. Residential Grants in Lieu				
1.1.1.4. Residential Exempt Properties	\$1,765,100	5		

<b>Total Residential Property Info</b> -----	\$635,751,259	3,152		\$5,262,900.00
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1.1.2 Commercial/Non-Residential	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.2.1. Mil Rate Method	\$181,922,105	251	9.5	\$1,728,260.00
1.1.2.2. Minimum Tax Method (General)				
1.1.2.3. Minimum Tax Method (Small Structures)				
1.1.2.4. Non-Residential Grants in Lieu	\$876,300	2		\$12,100.00
1.1.2.5. Tax Agreements	\$1,877,600	1		\$17,800.00
1.1.2.6. Non-Residential Exempt Property	\$47,803,800	9		

<b>Total Commercial/Non-Residential</b> -----	\$232,479,805	263		\$1,758,160.00
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1.1.3 Vacant Land	Assessed Values	# of Properties	Tax Rate	Total Tax
1.1.3.1. Minimum Rate Method	\$725,300	40	\$300.00	\$12,000.00

<b>Total Vacant Land</b> -----	\$725,300	40		\$12,000.00
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<b>Total 1.1 Property Tax Information</b> -----	\$868,956,364	3,455		\$7,033,060.00
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**BOX A**

**1.2 Water and Sewage Fee Information**

<b>1.2.1 Residential Water and Sewage</b>	<b># Household Units</b>	<b>Tax (Fee) Rate</b>	<b>Total Tax (Fee)</b>
1.2.1.1. # of Households (Not Connected)			
1.2.1.2. Water and Sewage Tax (Fee)	3,039	385	\$1,170,015.00
1.2.1.3. Water Tax (Fee) Only (if Separate Tax (Fee))	69	253	\$17,457.00
1.2.1.4. Sewage Tax (Fee) Only (if Separate Tax (Fee))	1	157	\$157.00
1.2.1.5. Other Residential W/S Tax (Fee)	168	Misc	\$34,761.00

**Total Number of Household Units** ----- 3,277

**Total 1.2.1 Residential W/S Tax (Fee)**----- \$1,222,390.00

<b>1.2.2 Commercial/Non-Residential Water and Sewage</b>	<b># Comm. / Non-Res. Units</b>	<b>Tax (Fee) Rate</b>	<b>Total Tax (Fee)</b>
1.2.2.1. # of Commercial/Non-Residential Units (Not Connected)			
1.2.2.2. Water and Sewage Tax (Fee)	402	\$360.00 + 3 mills	\$575,300.00
1.2.2.3. Water Tax (Fee) Only (if Separate Tax (Fee))			
1.2.2.4. Sewage Tax (Fee) Only (if Separate Tax (Fee))			
1.2.2.5. Other Commercial/Non-Residential W/S Tax (Fee)	12		\$243,400.00
1.2.2.6. Industrial & Institutional W/S (e.g. Fish Plants, Hospitals)	12		\$30,000.00

**Total # of Comm./Non-residential Units** ----- 426

**Total 1.2.2 Commercial/Non-Residential Water and Sewage Tax (Fee)** ----- \$848,700.00

**Total 1.2 Water and Sewage Tax (Fee)** ----- \$2,071,090.00

**BOX B**

**1.3 Other Tax Information**

1.3 Other Taxes	# Assessed the Tax	Tax Rate	Total Tax
1.3.1. Poll Tax (No longer permitted after 2027)			
1.3.2. Business Tax (attach tax structure)			\$2,373,947.00
1.3.3. Utility Tax		2.5%	\$479,653.00
1.3.4. Municipal Utility (Sales) Tax			
1.3.5. Direct Seller Tax			
1.3.6. Other Authorized Taxes			
1.3.7. Tourist Accomodations Tax (By-Law Required, max 4% daily rate)		4%	\$200,000.00

**Total 1.3 Other Taxes** ----- \$3,053,600.00

**BOX C**

**Grand Total 1.0 Taxes and Related Revenue** ----- \$12,157,750.00

**(Total of Boxes A, B and C)**

**2.0 SALES OF GOODS AND SERVICES**

2.1 Garbage Collection Fees -----	\$77,700.00
2.2 Recreation and Cultural Services -----	\$541,900.00
2.3 Transportation Services -----	\$1,000.00
2.4 Fire Protection Service Fees -----	
2.5 Animal and Pest Control Fees -----	
2.6 Tipping Fees -----	
2.7 Water Supply -----	
2.8 Other Sales of Goods and Services -----	\$20,000.00

**TOTAL 2.0 SALES OF GOODS AND SERVICES -----** **\$640,600.00**

**3.0 OTHER REVENUE FROM OWN SOURCES**

3.1 Assessments, Levies, Fees and Charges -----	\$59,300.00
3.2 Rental Income -----	
3.3 Interest from Investments -----	\$100,000.00
3.4 Interest Collected on Overdue Accounts -----	\$115,000.00
3.5 Other Revenue From Own Sources -----	\$100,748.00

**TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES -----** **\$375,048.00**

**4.0 GOVERNMENT TRANSFERS**

**4.1 Provincial Government Grants and Subsidies**

4.1.1. Municipal Operating Grant -----	\$297,052.00	
4.1.2. Provincial Portion of Debt Charges -----		(See page 2)
4.1.3. Provincial Gas Tax Revenue -----	\$59,296.00	
4.1.4. Other Provincial Grants and Subsidies (Please attach list)-----		
<b>Total 4.1 Provincial Government Grants and Subsidies -----</b>		<b>\$356,348.00</b>

**4.2 Federal Government Grants and Subsidies**

4.2.1. Canada Community Building Fund (Gas Tax) -----	\$327,099.00	
4.2.2. Other Federal Grants and Subsidies (please provide list) -----		
<b>Total 4.2 Federal Government Grants and Subsidies-----</b>		<b>\$327,099.00</b>

**TOTAL 4.0 GOVERNMENT TRANSFERS -----**

**\$683,447.00**

**5.0 OTHER TRANSFERS**

5.1. Operating Surplus of Prior Year -----		
<b>5.2. Transfers from Authorized Reserves</b>		
5.2.1. Canada Community Building Fund (Gas Tax) -----		
5.2.2. Other (please provide list) -----		
<b>TOTAL 5.0 OTHER TRANSFERS -----</b>		

<b>TOTAL REVENUE</b>	<b>\$13,856,845.00</b>
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## Please Calculate the Debt Servicing Ratio (DSR):

<b>Debt Servicing Ratio (DSR)</b>
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**Step 1: Fill in the following information**

<b>Municipal Annual Debt Payment (7.1.1 - Page 6)</b> -----		\$2,258,134.00
Local Revenue 1 Total Taxes and Related Revenue (Page 9)-----	\$12,157,750.00	
Local Revenue 2 Total Sales of Goods and Services (Page 10)-----	\$640,600.00	
Local Revenue 3 Total Other Revenue from Own Sources (Page 10)-----	\$375,048.00	
<b>Total Local Revenue</b> -----		\$13,173,398.00
<b>Municipal Operating Grant (MOG) (4.1.1. Page 11)</b> -----		\$297,052.00
<b>Provincial Gas Tax Revenue (4.1.3. Page 11)</b> -----		\$59,296.00
<b>Debt Servicing Ratio</b> -----		17%

**Step 2: DSR Calculation**

$$\begin{array}{rccccccc}
 \$2,258,134.00 & \div & ( & \$13,173,398.00 & + & \$297,052.00 & + & \$59,296.00 & ) \\
 \text{Municipal} & & & \text{Local} & & \text{MOG} & & \text{Provincial Gas Tax} & \\
 \text{Debt} & & & \text{Revenue} & & & & \text{Revenue} & \\
 & & & & & & & & \\
 & & & & & & = & & 17\% \\
 & & & & & & & \text{DSR (\%)} & 
 \end{array}$$

## Summary of The Municipal Budget Submission Form

Name of Municipality	Clareville	Budget Year	2026
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From The Municipal Budget Submission Form, the totals of the seven expenditure functions, the total expenditures, the totals of the five main revenue sources and the total revenues are found in the appropriate boxes below.

### Expenditures

1.0 General Government -----	\$2,150,300.00	
2.0 Protective Services -----	\$532,509.00	
3.0 Transportation Services -----	\$3,229,490.00	
4.0 Environmental Health -----	\$1,802,325.00	
5.0 Planning and Development -----	\$500,952.00	
6.0 Recreation and Cultural Services -----	\$1,589,536.00	
7.0 Fiscal Services -----	\$4,051,733.00	
<b>Total Expenditures -----</b>		<b>\$13,856,845.00</b>

### Revenues

1.0 Taxes -----	\$12,157,750.00	
2.0 Sales of Goods and Services -----	\$640,600.00	
3.0 Other Revenue From Own Sources -----	\$375,048.00	
4.0 Government Transfers -----	\$683,447.00	
5.0 Other Transfers -----		
<b>Total Revenues -----</b>		<b>\$13,856,845.00</b>

<b>E7250</b>	<b>Capital Expenditure Out of Revenue</b>		
	01-6091-7000	- 7000	EXP NEW EQUIPMENT \$5,000.00
	01-6092-7000	- 7000	EXP REPLACEMENT EQUIPMENT \$10,000.00
	01-6145-7100	- 7100	EXP NEW EQUIPMENT \$9,000.00
	01-6148-7100	- 7100	EXP NEW REPLACE EQUIP \$100,500.00
	01-6273-7250	- 7250	EXP REPLACEMENT EQUIPMENT \$5,000.00
	01-6274-7250	- 7250	EXP EC NEW EQUIPMENT \$4,000.00
	01-6375-7300	- 7300	EXP NEW REPLACEMENT EQUIP \$25,000.00
	01-6376-7300	- 7300	EXP NEW EQUIPMENT \$15,000.00
	01-6545-7500	- 7500	EXP REPLACEMENT EQUIPMENT \$30,000.00
	01-7010-8800	- 8800	EXP CAPITAL ROADS \$555,000.00
	01-7012-8800	- 8800	EXP DEVELOPMENT EXPENSE \$106,500.00
	01-7016-8800	- 8800	EXP CAPITAL EQUIPMENT \$150,000.00
	01-7018-8800	- 8800	EXP EVENTS CENTRE \$101,000.00
	01-7041-8800	- 8800	EXP RECREATION \$155,500.00
<b>E7251</b>	<b>Gas Tax</b>		
	01-7409-8810	- 8810	EXP MATERIALS GAS TAX \$327,099.00
	<b>Totals For:</b>	<b>E7251 Gas Tax</b>	<b>\$327,099.00</b>
	<b>Totals For:</b>	<b>E7250 Capital Expenditure Out of Revenue</b>	<b>\$1,598,599.00</b>

**TOWN OF CLARENVILLE**  
**LONG TERM DEBT REPAYMENT SCHEDULE**

Bank & Loan #	Loan Name	Balance at Jan 2026	Principal Amount	Debt Repaid	Principal	Interest	Total 2026 Payment	
Scotiabank Credit # 2	Combined Loan - Roads & WTP	227,263	1,535,729	2,028	90,111	9,091	99,202	
	Combined Loan Water Project & MYCW	116,881	2,527,246	2,028	115,881	4,675	121,556	
	Events Centre - 9809457	1,200,000	3,000,000	2,035	120,000	48,000	168,000	
	2011 MCW - 9811850	48,087	577,121	2,026	48,087	1,923	50,010	
	MCW 2014	183,330	1,100,000	2,027	91,667	7,333	99,000	
	Road Work	54,552	600,000	2,027	27,272	2,182	29,454	
	Elizabeth Swan Park - Improvements	132,000	396,000	2,028	44,000	5,280	49,280	
	Salt Dome/MYCW	389,996	650,000	2,033	43,334	15,600	58,934	
	Fire Department	2,000,000	2,500,000	2,046	100,000	80,000	180,000	
	Shoal Harbour Drive	73,691	191,000	2,032	12,282	2,948	15,230	
	Town Hall	2,200,000	2,500,000	2,048	100,000	88,000	188,000	
	Scotiabank Credit # 4	Shopping Centre Parking Lot	375,000	1,500,000	2,028	125,000	15,000	140,000
	Scotiabank Credit # 3	Loader	210,000	350,000	2,028	70,000	8,400	78,400
		Causeway Bridge Replacement	949,866	1,096,000	2,038	73,067	37,995	111,061
	Scotiabank Credit # 5	Multi Year Capital Works	751,377	901,653	2,035	75,138	30,055	105,193
MYCW - 2023-2026		1,105,440	1,105,440	2,037	92,120	44,218	136,338	
Scotiabank Credit # 6	Public Works Pick Up Truck	34,843	69,887	2,028	34,843	1,394	36,237	
	Public Works 5500 Work Truck	100,000	125,000	2,029	25,000	4,000	29,000	
	Lift Station Upgrades	80,000	100,000	2,029	20,000	3,200	23,200	
	Household Waste Carts	208,810	261,013	2,029	52,203	8,352	60,555	
	Heavy Equipment - Sweeper Truck	300,000	400,000	2,028	100,000	12,000	112,000	
	Generator - Fire Hall	108,009	135,011	2,029	27,002	4,320	31,322	
	Rubber Tire Backhoe	247,992	247,992	2030	49,598	9,920	59,518	
	Pick Up Truck - Public Works	63,166	63,166	2027	31,583	2,527	34,110	
	Pick Up Truck - Public Works	80,367	80,367	2027	40,183	3,215	43,398	
	Memorial Dr. Road & Storm Sewer Upgrades &							
Scotiabank Credit #11	LSHR Bridge Upgrades	475,476	475,476	2037	39,623	19,019	58,642	
	Mobile Generator	64,847	64,847	2030	12,969	2,594	15,563	
	Heavy Equipment - Flyer truck	436,511	436,511	2030	87,302	17,460	104,763	
	New 2026 Budgeted Loans	12,217,505			1,749,266	488,700	2,237,966	
	Sidewalk Machine		225,000	2,031	-	4,500	4,500	
	Asphalt Recycler		150,000	2,031	-	3,000	3,000	
	Pick Up Truck - Fire Dept		90,000	2,028	-	1,800	1,800	
	Pick Up Truck - Enforcement		70,000	2,028	-	1,400	1,400	
	Canada Housing Infrastructure Fund							
	Affordable Housing Project - Town Portion		740,341	2,038	-	2,468	2,468	
	Lift Station Upgrades		100,000	2,031	-	2,000	2,000	
	Lift Station Removal/Sewer Construction Project		750,000	2,038	-	5,000	5,000	
					\$ 1,749,266	\$ 508,868	\$ 2,258,134	

**TOWN OF CLARENVILLE  
TAX STRUCTURE FOR 2026**

**PROPERTY TAX**

**Residential Property Tax**

**8.3 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 - \$28,000	30%
\$28,001 - \$30,000	20%

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 Canada Revenue Agency 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**

**9.5 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.

**WASTE COLLECTION FEE**

Environmental Fee \$25.00 per household unit

**WATER & SEWER TAX**

**Residential**

Properties with full water and sewer \$385.00 per unit

Properties with No Water & Sewer Connection

- (1) both services available \$205.00 per unit
- (2) water only available \$139.00 per unit
- (3) sewer only available \$ 91.00 per unit

Properties with Water Connection only

- (1) both services available \$319.00 per unit
- (2) water only available \$253.00 per unit

Properties with Sewer Connection only

- (1) both services available \$271.00 per unit
- (2) sewer only available \$157.00 per unit

Apartment Buildings (4 units or less) \$385.00 per unit

Boarding Rooms \$100.00 per room

Residential Vacant Land \$180.00 per year

**Commercial**

Commercial Buildings (includes properties that are mixed (commercial and residential) \$360.00 base rate + 3.0 mills of assessed value

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

Tax Exempt Buildings \$360.00 base rate + 5 mills of assessed value

Home Based Beauty Salons, Bed & Breakfasts, Churches, Dog Grooming and Not-For-Profit Organizations \$385.00 base rate per year

Commercial Vacant Land \$180.00 base rate + 1.5 mills of assessed value

**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	\$60.00
Sewer Charge	Buildings with meters to be charged an amount equivalent to water charge
Turn Off & Hookup Fee	\$50.00

**TOURIST ACCOMMODATION TAX**

As per By-Law.

**BUSINESS TAX**

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

- Class B**      *12 mills/\$300 minimum* - Bed & Breakfasts, Short Term Accommodations (excluding Hotels & Motels), Caterers, Daycare Facilities, Boarding Homes, Funeral Homes, Lounges, Restaurants, Night Clubs, Convention Centres.
- Class C**      *6 mills/\$400 minimum* - Nursing Homes, Personal Care Homes, Home Care
- Class D**      *20.5 mills/\$400 minimum* - Drydocks, Shipyards
- Class E**      *14 mills/\$1,000 minimum* - Excavation Contractors, Mining or Quarrying (Stone, Shale or Gravel), Paving Companies
- Class F**      *120 mills* - Banks, Finance and Trust Companies
- |  |                         |
|--|-------------------------|
| Class F (1) Banks                              | <i>\$40,000 minimum</i> |
| Class F (2) Credit Unions                      | <i>\$30,000 minimum</i> |
| Class F (3) Other Finance and Trusts Companies | <i>\$ 5,000 minimum</i> |
- Class G**      *14 mills/\$400 minimum* - Garages, Car Sales, Service Stations, Gas Bars with and without Convenience Stores, Machine Shops, Recreation Vehicle Sales
- Class H**      *17.5 mills/\$400 minimum* – Hotels and Motels
- Class I**      *41 mills/\$400 minimum* - Industrial, Fish Plants
- Class J**      *101 mills/\$400 minimum* - Mail Order Outlets, Oil Companies, Bulk Storage Plants
- Class P**      *28 mills/\$400 minimum* - Professional Services
- Class R**      *13 mills/\$400 minimum* - General Commercial including: Contractors (Electrical, Plumbing & Heating, Landscaping), Construction Wholesale, Rental Companies, Retail Distributors, Retail with less than 13,000 sq ft.
- Class S**      *20 mills/\$400 minimum* - Retail in excess of 13,000 sq ft
- Class U**      *2.5% Gross Revenue* - Utility Companies  
*26 mills/\$400 minimum* – Radio Stations
- Class Z**      *18 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
All other related permit and application fees	As per Policy
Recreation Fees	As per Policy

- Council reserves the right to take action on all current years taxes not paid by June 30<sup>th</sup> 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<sup>st</sup>, 2026.

- Interest on 2026 taxes effective April 1<sup>st</sup>, 2026.

- Seniors/Pensioners & Low Income Families will be exempt from interest on place of residence only for current taxes until November 30<sup>th</sup>, 2026, upon application to the Town and subject to criteria as set out in the "Exemption from Interest" Policy.