



## TOWN OF WITLESS BAY 2024 TAX AND FEE STRUCTURE

<b>PROPERTY TAX RATES</b>	
Residential	5.0 mils
Minimum Residential Rate	\$450.00
Commercial	10.0 mils
Minimum Commercial Rate	\$450.00
Vacant Land (per parcel)	5.0 mils
Minimum Vacant Land (per parcel)	\$250.00
<b>BUSINESS TAX RATES</b>	
General Commercial (all businesses with no specific designation)	12.5 mils
General Industrial (fabrication, trucking, heavy civil, fish processing)	25 mils
General Contracting (residential and commercial construction, electrical, plumbing, HVAC,)	15 mils
Professional Services (medical, legal, financial, engineering, consulting services, therapeutic)	12.5 mils
Retail (convenience stores, grocery, food and beverage establishments, restaurants, coffee shops, clothing stores, craft/gift shops)	10.0 mils
Tourist Accommodations	5.0 mils (Minimum \$450.00)
Seasonal Business Operations (financial documentation must be provided to support classification as a seasonal business operating 6 months of the year or less)	7.0 mils
Financial Institutions	40 mils
Daycares and Personal Care Homes	8.0 mils
Minimum Business Tax (Except Home Based Business and Tourist Accommodation)	\$500.00 Annually
Home Based Business/Home Occupation	\$200.00 Annually
No Fixed Place of Business	5.0% of Gross Revenue
Utility Tax	2.5% of Gross Revenue
<b>RESIDENTIAL DEVELOPMENT FEES &amp; PERMITS</b>	
New Residential Development	Application Fee \$50, Permit Fee \$250.00
Accessory Building Development	Application Fee \$50, Permit Fee \$50.00
Residential Renovations	No Application Fee, Permit Fee \$50.00
Backfill & Excavation	No Application Fee, Permit Fee \$50.00
Residential Demolition	Application Fee \$50, Permit Fee \$50.00
<b>COMMERCIAL DEVELOPMENT FEES &amp; PERMITS</b>	
New Commercial Development	Application Fee \$100, Permit Fee \$0.50 /sq ft (Minimum \$500.00)
Commercial Building Renovations	\$50.00 Application Fee, \$250 Permit Fee
Commercial Backfill & Excavation	No Application Fee, \$100 Permit Fee
Commercial Demolition	\$50.00 Application Fee, \$100 Permit Fee
<b>OTHER FEES</b>	
Operate a Business or Business Change of Use	Application Fee \$50, Permit Fee \$50.00
Subdivision Development	Application Fee - \$100 per lot Permit Fee - \$500.00 per lot
Subdivision of Land	\$100 Application Fee
Permit Extension/Renewal	\$50.00
Fence/Patio Construction	No Application Fee, Permit Fee \$25.00
Road, Curb, Sidewalk Removal Deposit	\$70.00 per linear foot
Driveway Culvert/Riprap Installation Deposit	\$500.00
Development Regulation/Zoning Amendment Fee	\$3500.00
Water Tax Fee (Fish Plant)	\$20,000.00
Tax Certificates	Residential - \$275.00 Commercial - \$400.00
Advertising Fee (Variance and Discretionary Use)	\$250.00
NSF Fee	\$50.00

An 8% discount will be applied to residential property taxes paid in full by May 31, 2024. All taxes are due and payable by June 30, 2024. Simple interest on arrears will be applied at 1.5% per month or 18% per annum. The Town of Witless Bay accepts cash, cheque, debit, credit card and e-transfer. E-transfers should be sent to [office@townofwitlessbay.ca](mailto:office@townofwitlessbay.ca) and must include the last and first name of the account holder to ensure payments are applied to the correct account.