

2009 tax and fee structure

PAYMENT OPTIONS

1. Payment in full by March 31, 2009.
2. Interest Free: Payment Plan for payment in full by December 31, 2009 interest free with post cheques, credit card or pre-authorized debit. Interest free option is valid only if all cheques, credit card, and pre-authorized debit transactions are made good. Interest will be reinstated if any of the above noted transactions are declined or returned NSF. A NSF charge of \$25.00 will be applicable.
3. Visa, MasterCard, Interac, and Internet Banking services available. A charge of \$25.00 will also apply for declined credit cards.

INTEREST

1.25% monthly interest will be charged on any unpaid balance of any tax account owed to the Town of Torbay.

Please note: All taxes are due and payable as of the invoice date.

PROPERTY TAX

8.4 Mills with a minimum tax of \$300.00

BUSINESS TAX

FOR BUSINESS TAX BASED ON ASSESSMENT:

General Business.....	15 Mills
Includes all categories except the following and their applicable rates:	
Farms.....	3 Mills
Professional Services.....	20 Mills
Banks and Financial Services.....	60 Mills
Roadside Vendors.....	\$50.00 annually
Home Based Business.....	\$250.00 Annually
Minimum Tax.....	\$400.00

FOR BUSINESS TAX BASED ON GROSS REVENUE:

No Fixed Place of Business – 1% of Gross Annual Revenue (with a minimum tax of \$400.00)
 Public Utility – 2.5% Gross Revenue as per Act (with a minimum tax of \$400.00)

WATER & SEWER TAX/FEES:

RESIDENTIAL FEES:

Water Only.....	\$150.00 Annually
Sewer Only.....	\$150.00 Annually
Water & Sewer.....	\$300.00 Annually

COMMERCIAL FEES:

Water Only.....	\$200.00 Annually
Sewer Only.....	\$200.00 Annually
Water & Sewer.....	\$400.00 Annually

Water & Sewer Connection Fee:

Hookup Fee to an Existing house.....	\$1500
Vacant building lot where the owner or developer installs the laterals.....	\$3500
Water only Hook-up.....	\$1750
Sewer only Hook-up.....	\$1750

CERTIFICATES AND LETTERS:

Tax Certificates.....	\$100.00*
Compliance Letters.....	\$100.00*

*Such requests are only processed if all municipal taxes, charges and town liens are paid in full. Minimum 3 days processing time.

Please Note: The cost of other permits requested and not listed will be determined at the time of approval by the Torbay Town Council.

DEVELOPMENT

RESIDENTIAL DEVELOPMENT FEES AND PERMITS:

Residential Building Application Fee.....	\$50.00*
Residential Sub-division Application Fee.....	\$50.00*
*non refundable and payable in advance	
New homes/extension/accessory building (over 30 Sq M).....	\$1.00 Per Sq M
Accessory buildings less than 30 Sq M.....	\$50.00
Basement Apartments.....	\$1.00 Per Sq M
Minimum Permit Fee.....	\$50.00
Occupancy Permit Deposit.....	\$300.00
(Payable at time of permit pick up. \$250.00 refund when occupancy permit is obtained)	

COMMERCIAL DEVELOPMENT FEES AND PERMITS:

Commercial Application Fee.....	\$100.00*
*all commercial and public buildings. Payable in advance and non-refundable.	
New construction/extensions/accessory bldg.	\$2.50 Per Sq M
Minimum Permit Fee.....	\$100.00
Renovations, repairs or change of use.....	\$75.00

OTHER ASSESSMENT AND DEVELOPMENT FEES:

Residential General Repairs.....	\$50.00
Residential Demolition.....	\$50.00
Commercial Demolition.....	\$100.00
Stop Work Order Release Fee.....	\$100.00
Crown Land Processing Fee.....	\$75.00
Road Damage Deposit.....	\$500.00
Water and Sewer Damage Deposit.....	\$300.00

PROCESSING OF RESIDENTIAL, COMMERCIAL, OR PUBLIC DEVELOPMENT APPLICATIONS (COST RECOVERY)

Any cost incurred due to the processing of the above noted, including referrals to engineers, legal, planners, surveyors, public advertisements or any legitimate cost. The Town will provide a written estimate to the requesting party, with the estimated amount being paid in advance as deposit, with the requesting party still being responsible for full cost recovery, in the event that the real costs exceeds the estimate.

TOWN PLAN ZONING AND AMENDMENT FEE (COST RECOVERY)

The Town will provide a written estimate to the requesting party, with the estimated amount being paid in advance as a deposit, with the requesting party still being responsible for full cost recovery, in the event that the real costs exceeds the estimate.

OTHER FEES:

DOG LICENSE FEES:

License Mandatory.....	No Charge
1st Pickup (Licensed Dogs).....	\$75.00
2nd Pickup (Licensed Dogs).....	\$100.00
3rd Pickup (Licensed Dogs).....	\$125.00
1st Pickup (Unlicensed Dogs).....	\$100.00
2nd Pickup (Unlicensed Dogs).....	\$125.00
3rd Pickup (Unlicensed Dogs).....	\$150.00
Daily Impound Fee.....	\$20.00

FACILITY RENTALS:

Upper Three Corner Softball Field.....	\$30.00/per hour
Kinsmen Community Centre- Children's birthday parties.....	\$75.00
Kinsmen Community Centre - All other Rentals.....	\$100.00