

PROPERTY TAX

Authority - Section 112-119, 133-134 of the Municipalities Act, 1999.

RESIDENTIAL		7.15	\$100
COMMERCIAL		11.5	\$250
SERVICE CLUBS		Exempt	

BUSINESS TAX

Authority - Section 120-125, 133-134 of the Municipalities Act, 1999.

1 - Where the Business has a fixed place of business:

		MILL RATE	MINIMUM TAX
CLASS B	Bed and Breakfasts	11.5	\$350
CLASS C	Community Care Homes, Personal Care Homes, Alternate Family Care Homes, Retirement Centers	n/a	\$350
CLASS D	Daycares/Afterschool Centers	Exempt	
CLASS F	Banks, Mail Order Outlets, Finance & Trust Companies	115	\$350
CLASS L	Businesses occupying space greater than 35,000 square feet	18	\$350
CLASS LPHA	Long Pond Harbour Authority, Harbour Authority of Foxtrap, Royal Newfoundland Yacht Club	Exempt	
CLASS S	Bulk storage of petroleum and other products	20	\$350
CLASS SSM	Self-Storage Malls	62.7	\$350
CLASS U	Utility Companies	2.5% of gross revenue	
CLASS Z	All Other Commercial	15	\$350

2 - Where the Business has no fixed place of business:

CLASS GR	Gross Revenue	3% of gross revenue
CLASS MB	Mobile Business	\$500

3 - Business Improvement Association Members

Business Improvement Levy 10% of Business tax

## WATER AND SEWER TAX RATES

Authority – Section 130 - 134 of the Municipalities Act, 1999

### Residential, Per Unit

Water Only	\$465 per unit
Sewer Only	\$150 per unit
Water and Sewer	\$615 per unit

### Commercial

(A) Laundromat, Fish Plants, Car Washes (Minimum \$1,750), Shopping Centers, Plazas, and Malls or any other commercial building accommodating more than one tenant

#### Meter Required

(i)	Water	Base Rate \$940 plus usage as follows: 0 -100,000 gallons Plus \$0.00 per 1000 gallons 100,000 – 20 million gallons Plus \$6.00 per 1,000 gallons Over 20 million gallons Plus \$5.50 per 1,000 gallons
(ii)	Sewer	\$307.50 per year per unit
(iii)	Sale of Water	\$75 for the first 1,000 gallons and each additional gallon @ \$0.01 per gallon
(iv)	Sale of Water -Long Pond Port	\$750.00 per boat (HST included)

(B) Commercial Buildings

(i)	With Meters	
	a	Water Base Rate \$940 plus usage as follows: 0 -100,000 gallons Plus \$0.00 per 1000 gallons 100,000 – 20 million gallons Plus \$6.00 per 1,000 gallons Over 20 million gallons Plus \$5.50 per 1,000 gallons
	b	Sewer \$307.50 per year per unit

## 2022 SCHEDULE OF RATES AND FEES

ii)	Without Meters	
a.	Water	\$940 per year per unit
b.	Sewer	\$307.50 per year per unit
c.	Water and Sewer	\$1,247.50 per year per
	unit Service Clubs/Churches	
	Water	\$465 per year per unit
	Sewer	\$150 per year per unit
	Water and Sewer	\$615 per year per unit
	Community/Personal/Alternate Family Care Homes	\$615 plus \$60 per bed
	Commercial Tenants in Tax Exempt Properties (ie: service clubs/churches)	
a.	Water	\$940 per year per unit
b.	Sewer	\$307.50 per year per unit
c.	Water and Sewer	\$1,247.50 per year per unit
(C)	Schools – Water and/or Sewer	\$20 per student
(D)	Institutions	
a.	Water	\$940 per year
b.	Sewer	\$307.50 per year
c.	Water and Sewer	\$1,247.50 per year
(E)	Home Business (Business operating from a residence with no additional plumbing fixtures required for the business) - no additional water and sewer tax	
(F)	Home Business (Business operating from a residence WITH additional plumbing fixtures required for the business)	
a.	Water	\$940 per year
b.	Sewer	\$307.50 per year
d.	Water and Sewer	\$1,247.50 per year

OTHER WATER AND SEWER RATES

Authority – Section 130, 131, 149, 153 of the Municipalities Act, 1999

(A) WATER AND SEWER PERMITS

Water Permit	\$25
Sewer Permit	\$25
Water and Sewer Permit	\$50

(B) Water & Sewer Turn-on or Turn-off as per resident’s request \$25

(C) Water & Sewer Reconnection fee where disconnection resulted from non-payment of taxes \$50

(D) WATER AND SEWER CONNECTION FEES

(i) Existing Residential/Commercial Development

Water only	\$1,200
Sewer only	\$1,200
Both services	\$2,400

Payment terms – by four equal installments with the first installment being due on issuance of the water and/or sewer permit or six months after the services become available for use, whichever is first and the other installments due on the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> year anniversary date of the first billing.

(ii) New Residential/Commercial Development

Water	\$2,500
Sewer	\$2,500
Water & Sewer	\$5,000

Payment Terms - due upon issuance of water and sewer permit.

(E) Service Tap In Fee \$175 per service  
\$350 for water and sewer

(F) STANLEYS ROAD LIFT STATION SERVICE LEVY (RESOLUTION #11-228)

\$5,636.40 per hectare for land identified in the drawing “Revised Tributary Areas for Proposed Sanitary Lift Station – Stanleys Road” dated February 8, 2011; that the service levy be paid in case of subdivisions at the time that the subdivision agreement is signed and for infill lots at the time that the building permit is issued; and that the service levy be imposed in addition to the relevant connection fee or backland assessment fee.

## 2022 SCHEDULE OF RATES AND FEES

### (G) NEILS LINE/FOWLERS ROAD SERVICE LEVY (RESOLUTION #12-333)

A service levy of \$3,750 per lot for all future development connecting to either the Neils Line or Fowlers Road sewer systems and that this levy be paid, in the case of subdivisions, at the time that the subdivision agreement is signed and, for infill development, at the time that a building permit is issued.

### BACKLAND ASSESSMENT FEE

Authority – Section 149 - 155 of the Municipalities Act, 1999

Backland Assessment Fee (Payable when land is developed for commercial or residential use) \$5,000 per hectare

### TAX INFORMATION AND TAX CERTIFICATES

Authority – Section 136 of the Municipalities Act, 1999

Tax Information Request \$100 (to be paid in advance)

Tax Certificates \$50 (after the supply of tax information)

### INFORMATION REQUESTS

Authority – Section 413 - 418 of the Municipalities Act, 1999

Property Information and/or Tax History Requests beyond a twenty-four-month period \$100 Plus HST

### REQUEST FOR MAIL OUT OF PROPERTY TAX STATEMENT

A request for a statement of account via Canada Post (email statements may be provided free of charge) \$2 Plus HST

### NSF CHARGES

Fee for Cheques/PreAuthorized Payments Returned from Bank for Non-Sufficient Funds or any other reason \$40

## DEVELOPMENT AND PERMIT FEES

Authority – Section 413 - 418 of the Municipalities Act, 1999

### RESIDENTIAL

Application Fee (non-refundable)	\$50
Application Fee (non-refundable) - Multi-unit structures (4 units or more)	\$20 per unit
Building Permit Fee - new residential construction	FREE
Extensions	FREE
Renovations/Improvements	FREE
Accessory Buildings	FREE
Swimming Pools	FREE
Subsidiary Apartments	FREE
Inspection Deposit	\$750
Landscaping Deposit	\$500
Occupancy Permit	\$100 plus \$50 for each revisit (to be paid in advance)
Discretionary Use Fee	\$200
Variance Fee	\$150
Revised Building Plan Review	\$50

### SUBDIVISION

Processing Fee - non-refundable	\$50 per lot (\$250 minimum charge)
Development Fee	\$100 per lot
Recreation Improvement Fee	\$400 per lot

### COMMERCIAL

Application Processing Fee - non-refundable	\$200
Home Based Business Processing Fee - non-refundable	\$50
New Construction	\$4 per square meter of gross floor area
Landscaping Deposit	\$1,000
Extensions	\$4 per square meter of gross floor area, \$100 minimum plus Inspection and Occupancy deposits, if necessary.

## 2022 SCHEDULE OF RATES AND FEES

Renovations/Improvements	\$7 per \$1,000 of construction value; \$100 minimum plus Inspection and Occupancy deposits, if necessary
Change of ownership/occupancy	\$30
Occupancy Permit	\$250 plus \$50 for each revisit (to be paid in advance)
Occupancy Inspection Deposit	\$1,000
Recreation Improvement Fee	\$2.50 per square meter of gross floor area
Discretionary Use Fee	\$400
Variance Fee	\$150
Change of Non-conforming Use	\$400
Accessory Buildings	\$2.25 per square meter of gross floor area (\$100 minimum)
Site Works Deposit	Deposit where site work value exceeds \$100,000 – 1% of estimated site work construction costs (\$2,000 minimum)

### INDUSTRIAL

Application Processing Fee - non-refundable	\$250
New Construction	\$4 per square meter of gross floor area
Extensions	\$4 per square meter of gross floor area
Renovations/Improvements	\$7 per \$1,000 of construction value (\$75 minimum)
Quarry Permit	\$500 per year
Occupancy Permit	\$250 plus \$50 for each revisit (to be paid in advance)
Occupancy Inspection Deposit	\$1,000
Recreation Improvement Fee	\$2.50 per square meter of gross floor area
Discretionary Use Fee	\$400
Variance Fee	\$150
Landscaping Deposit	\$1,000
Change of Non-Conforming Use	\$400
Accessory Buildings	\$2.25 per square meter of gross floor area (\$100 minimum)
Site Works Deposit	Deposit where site work value exceeds \$100,000; 1% of estimated site work construction costs (\$2,000 minimum)

## INSTITUTIONAL

Application Processing Fee - non-refundable	\$250
New Construction	\$3.75 per square meter of gross floor area plus deposit - 1% of estimated construction costs (\$5,000 minimum)
Extensions	\$3.75 per square meter of gross floor area plus deposit - 1% of estimated construction costs (\$5000 minimum)
Occupancy Permit	\$250 plus \$50 for each revisit (to be paid in advance)
Renovations/Improvements	\$7 per \$1,000 of construction value (\$75 minimum)
Occupancy Inspection Deposit	\$1,000
Recreation Improvement Fee	\$2.50 per meter of gross floor area
Discretionary Use Fee	\$400
Variance Fee	\$150
Accessory Buildings	\$2.25 per square meter of gross floor area (\$100 minimum)
Landscaping Deposit	\$1,000
Change in Non-Conforming Use	\$400

## OTHER

Shoreline Notices per Insertion not covered by processing fees	\$75 per insertion
Signs	\$7 per \$1,000 value of sign (minimum \$100)
Portable Signs	\$400 per year
Demolition Permit	Commercial/Industrial/Institutional Buildings \$100 Dwellings \$50 Residential Accessory Buildings \$30
Fence Permit	FREE
Deck Permit	FREE
Wharves, slips, boathouses and docks	\$7 per \$1,000 value of construction (minimum \$100) plus applicable security deposits
Compliance Letters/Zoning Confirmation Letters	\$150



2022 SCHEDULE OF RATES AND FEES

Development Approval /Construction Permit/Building Permit Renewal	Commercial \$100 Dwellings \$75 All Other \$50
Municipal Plan Amendment Fee	\$750 plus advertising/public hearing costs \$3,000 Deposit
Municipal Plan Amendment Fee when a Regional Plan Amendment is required	\$750 plus advertising/public hearing costs \$4,000 Deposit
Zoning Amendment Fee	\$400 plus advertising/public meeting costs \$1,200 Deposit
Sidewalk/Curb Cut/Driveway Relocation Fee	up to 5 meters - \$500 above 5 meters - \$500 plus \$100 per meter with sidewalk above 5 meters - \$500 plus \$50 per meter with curb/gutter
Site Clearing/Filling/Grading/Grubbing Fee - 50 and 500m <sup>3</sup> (one typical Tandem Dump = ~8.4m <sup>3</sup> )	\$75 permit fee and \$250 refundable security deposit
Site Clearing/Filling/Grading/Grubbing Fee - between 501 and 1000m <sup>3</sup>	\$200 permit fee and \$500 refundable security deposit
Site Clearing/Filling/Grading/Grubbing Fee - over 1000m <sup>3</sup> , subdivision and large commercial	\$1,000 permit fee and \$1,000 plus \$50 per hectare refundable security deposit



## OTHER RATES AND FEES

Mobile Vendor Fee	\$50 per month
Vehicle Impounding Fee	Minimum Charge \$100 plus HST plus \$5 per night plus Towing Costs
Amusement License Fee	\$300 per day
Plugged Sewers	\$50 per call
Commercial Vehicle Permits	\$250 per year
Renewals	\$100 per year
Roadside Vendor Permit	\$50 per year
Street Excavation Fee	\$3,000
Camera Testing (Storm and Sanitary Services) After Hours	\$30 per meter (minimum charge of \$150)

## WASTE COLLECTION FEES

Auto Waste Collection Fee	\$20 per bin per year
Replacement Cart	\$100
Uncovered Garbage Cleanup	\$45 per incident

## BULK GARBAGE PICKUP FEES

Pick Up	\$25 per pick up, HST included Senior Citizens - FREE A senior citizen is defined as a person who is 65 years or older in the current calendar year.
Drop off at bin	FREE



## 2022 SCHEDULE OF RATES AND FEES

Skate Sharpening	\$4.43 plus HST
Ice Logo/Ice signage	Center Ice \$1,000.00 plus HST per logo per season All other \$500.00 plus HST per logo per season
Zamboni Advertising	\$2,654.87 per year plus HST– Cost Share \$1,327.43 per side plus HST
Floor Rental	\$101.77 per hour plus HST
Birthday Party Rental	As per applicable hourly rate + \$44.25 plus HST for multi-purpose room

## CONCEPTION BAY SOUTH ARENA

### ICE RENTAL

#### Minor Groups – Minor Hockey/Skating Club/School Skating Programs

Weekdays/Weekends \$147.82 per hour plus

HST

\*\* Exception - Weekdays 5:00-8:00am \$88.50 per hour plus HST

*Please note that any rentals during stat holidays will be charged prime rates.*

*Please note Junior High and Senior High schools will receive rate of 147.83 plus HST if no staffing required*

#### Senior Groups, Junior High-High School, All other Groups or Individuals

##### Weekdays

4:00 pm to 12 midnight \$195.65 per hour plus HST

##### Weekends

8:00 am to 12 midnight \$195.65 per hour plus HST

All other times \$147.82 per hour plus HST

*Please note that any rentals during stat holidays will be charged prime rates.*

Floor Rental - \$101.77 per hour plus HST – No Ice

Event Rentals – Off Season – (\$1,327.43 per day plus HST + incidentals)

Event Rentals – Ice Season – (Hourly Floor/Ice Rental) + \$884.96 plus HST (Building Rental) + \$884.96 plus HST (Floor Covering Installation) + Incidentals

Multi-Purpose Room Rental \$44.25 per hour plus HST

## 2022 SCHEDULE OF RATES AND FEES

### General Public

Parent and Tot Skating	\$0.89 per person per hour plus HST
Adult Shinny Hockey	\$4.43 per person per hour plus HST
General Skating	\$2.66 per person per session plus HST
Family Skating	\$2.66 per person per session age 12 & over plus HST \$1.77 per person/session under age 12 plus HST
Adult Recreation Skating	\$1.77 per person per session plus HST

Rink Board Signage Rental	\$1,061.95 plus HST – Per 8 Linear feet (Minimum)
Skate Sharpening	\$4.43 plus HST
Ice Logo/Ice signage	Center Ice \$2500.00 plus HST per logo per season Blue Line \$1500.00 plus HST per logo per season Neutral Zone \$1000.00 plus HST per logo per season All other \$500.00 plus HST per logo per season
Zamboni Advertising	\$3,539.82 per year plus HST (\$1,769.91 plus HST Cost Share)

## BUILDING RENTALS

### WORSLEY PARK

Social Occasions	\$309.74 per night plus HST (\$132.74 plus HST cleaning fee) - required plus \$500.00 security deposit*
Meetings/Showers/etc.	Day Rate \$132.74 plus HST – (Ends at 4:00pm) Night Rate \$132.74 plus HST – (Starts at 6:00pm) 1 Day Flat Rate - \$221.24 plus HST (9:00am – 11:00pm) Security Deposit - \$75.00
Special Rates for Regularly Scheduled meetings	Available upon request

\* Security Deposit is refundable – conditions apply  
Janitorial as per agreement.

SOCAN Fee of \$44.25 plus HST per event when applicable

PARSONS BUILDING

Social Occasions \$309.74 per night plus HST (\$132.74 plus HST cleaning fee) - required plus \$500.00 security deposit\*

Meetings/Showers/etc. Day Rate \$132.74 plus HST – (Ends at 4:00pm)  
 Night Rate \$132.74 plus HST – (Starts at 6:00pm)  
 1 Day Flat Rate - \$221.24 plus HST (9:00am – 11:00pm)  
 Security Deposit - \$75.00

Special Rates for Regularly Scheduled meetings Available upon request

\* Security Deposit is refundable – conditions apply  
 Janitorial as per agreement.

SOCAN Fee of \$44.25 plus HST per event when applicable

CBS RECREATION COMPLEX

GENERAL SWIM

Individual Swim  
 Children \$1.77 plus HST each  
 Adults \$2.97 plus HST each Seniors \$1.77 plus HST each

Passes  
 Children/Seniors \$7.08 plus HST per book of 5  
 Adults \$13.27 plus HST per book of 5

Family Swim Rate  
 2 patrons \$4.43 plus HST  
 each additional patron \$1.11 plus HST

LEARN TO SWIM PROGRAM

Preschool	\$40	½ hour class for 8 weeks
Swim Kids 1 - 4	\$40	½ hour class for 8 weeks
Swim Kids 5 –10	\$45	45 minute class for 8 weeks
Stroke Development	\$48.67 plus HST	55 minute class for 8 weeks
Snorkeling	\$48.67 plus HST	55 minute class for 8 weeks
School Program	\$24.78 plus HST	55 minute class for 8 weeks
Adult Lessons	\$41.59 plus HST	55 minute class for 8 weeks
Private Lessons	\$35.40 plus HST per session	55 minute class for 8 weeks
	\$17.70 plus HST per session	30 minute class for 8 weeks
Junior Lifeguard Club	\$48.67 plus HST	55 minute class for 8 weeks
Cancellation Fee	\$4.43 plus HST	

LEADERSHIP PROGRAMS

Bronze Star	\$88.50 plus HST
Bronze Medallion (Canadian Lifesaving Manual Included)	\$154.87 plus HST
Bronze Medallion Recertification	\$66.37 plus HST
Bronze Cross	\$146.02 plus HST
Bronze Cross Recertification	\$66.37 plus HST
CPR	\$35.40 plus HST
CPR Recertification	\$22.12 plus HST
National Lifeguard Service (Alert Lifeguard in Action Manual included)	\$194.69 plus HST
National Lifeguard Recertification	\$70.80 plus HST
Additional Practice Class	\$4.43 plus HST (2 hours)
Assisted Water Safety Instructors/Water Safety Instructors	\$309.74 plus HST
WSI Recertification	\$70.80 plus HST
Lifesaving Instructors	\$163.72 plus HST
Aqua Squirts Workshop	\$20.36 plus HST
Baby Sitters Course	\$17.70 plus HST
Child Safe Course	\$35.40 plus HST
Emergency First Aid	\$48.67 plus HST
EFA Recertification	\$26.55 plus HST
Standard First Aid	\$75.22 plus HST
SFA Recertification	\$39.82 plus HST

ROOM/POOL RENTALS

1 hour Pool	\$108.70 plus HST
1 hour Activity area (minimum 2 hour booking)	\$30.43 plus HST
1 hour Pool & 2 hour Activity area (Set time designated for such rentals)	\$139.13 plus HST

NOTE: For pool rentals \$0.89 plus HST per person extra for patrons exceeding 31.



## 2022 SCHEDULE OF RATES AND FEES

SQUASH (NON-MEMBERS) Session per 45 minutes

Senior 10 Game Pass (Year-round, no-expiry) \$39.82 plus HST

Year Round – January 1 to December 31

	Non-Prime Time <u>Before 4 pm</u>	Prime Time <u>After 4 pm</u>
Adult	\$2.66 plus HST	\$4.43 plus HST
Youth	\$1.77 plus HST	\$2.66 plus HST
Monthly Pass (non-members)	Youth Adult	\$17.70 plus HST \$35.40 plus HST

### SQUASH CLUB MEMBER FEES

CBS Residents

Inclusivity/Junior/Senior Squash Member FREE

Non-CBS Residents

Inclusivity/Junior/Senior Squash Member	One Month Pass	\$13.04
	Three Month Pass	\$35.40

### SWIM CLUBS

Swimmer Fees (CBS Bluefins and CBS Silhouettes)

Pre-Competitive	Monthly	\$10.00 HST included
Competitive	Monthly	\$20.00 HST included

### AEROBICS

Evening Drop-In \$4.57 plus HST

Afternoon Drop-In \$3.47 plus HST

Registration

One Classes per week \$32.50 plus HST

Two Classes per week \$56.85 plus HST

Three Classes per week \$71.47 plus HST

### SIGNAGE RENTAL

4' x 8' \$88.50 plus HST per year

## PARKS AND PLAYGROUNDS

Soccer and Rugby Fields (excluding Topsail Soccer Facility)

Senior Groups	Hourly Rental	\$17.39 per hour plus HST or
	Weekend Flat Rate	\$217.39 plus HST
	All Other Groups	Free

\* *Weekends (6pm Friday to 4 pm Sunday)*

Softball & Baseball Fields (Sgt. Ned Nugent's, Parsons Field, Stoney Hill)

Senior Groups	Hourly Rental	\$21.74 per hour plus HST or
	Weekend Flat Rate	\$265.49 plus HST flat rate per field

\* *Weekends (6pm Friday to 4 pm Sunday)*

Parsons Building Rental Tournament Rates

\$88.50 per day plus HST or \$176.99 per weekend plus HST

\*\*For Registered Town Leagues there will be a 50% deduction

Private Rentals - \$75.00 Deposit Required

Tennis Facility                      \$0.89 per person per hour plus HST

## FIELD RENTAL POLICY

Rental Fee is to be paid in full 2 weeks after rental date is confirmed. Payment is acceptable in cash, visa or mastercard.

If booking falls within the two weeks, payment must be made immediately to secure the date. A \$44.25 plus HST administration fee will be charged for cancellations within 30 days of rental.

## Topsail Soccer Field

### Senior, Challenge Cup, Masters, Jubilee, Intermediate Groups

- All the above registered with The CBS Soccer Association will pay a \$88.50 plus HST flat rate fee rental per game. (applicable for lights on or off)
- All above leagues having regular scheduled games will pay \$88.50 plus HST flat rate fee per game (applicable for lights on or off)
- Practices free

Local Schools/Minor Groups

No Charge

All other groups excluded from above for Topsail Soccer Field:

Senior /Intermediate Groups	Half field	\$70.80 per hour plus HST
	Full Field	\$106.20 per hour plus HST
	Half or Full Field (lights)	\$132.74 per hour plus HST

Note: NLSA \$104.35 plus HST flat rate per hour for full field regardless of light usage.

Bookings and no shows will be charged 50% of the rental value, unless cancelled with the Town of Conception Bay South or the CBS Soccer Association three (3) hours before the rental.

## SUMMER RECREATION PROGRAMS

### Registration for Summer Camps

8-week program      \$125 per week plus \$100 per additional

child Cancellation Fee \$20

## SPRING BALL HOCKEY

\$20 per child non-refundable

## INTEREST CHARGES

Authority – Section 107 of the Municipalities Act, 1999

1.17% per month will be calculated on the outstanding account balance at month end.

## SENIOR CITIZENS PROPERTY TAX REDUCTION

A property tax reduction of 20% is available to senior citizens in receipt of the Guaranteed Income Supplement who meet the criteria outlined in the Senior Citizen's Property Tax Reduction Policy.

## LOW INCOME PROPERTY TAX REDUCTION

A property tax reduction of 10% is available to all taxpayers who meet the criteria outlined in the Low-Income Tax Reduction Policy.

## SENIOR'S PROPERTY TAX INCENTIVE

A reduction on property tax of 5% (to a maximum of \$100) is available to Senior Citizens who meet the criteria outlined in the Senior's Property Tax Incentive Policy.

## TAX INCENTIVE FOR CHAMBER OF COMMERCE MEMBERS

Authority – Section 108 of the Municipalities Act, 1999

All arrears must be paid to qualify. Businesses who are members of the Conception Bay Area Chamber of Commerce and show proof of membership paid for the 2022 fiscal year are eligible to receive a \$100 discount on their 2022 Business Tax. This discount applies to current year taxes only and will not be retroactive to prior years. This discount will be applied to the Business Tax account once all remaining outstanding balances have been paid in full as of due date of taxes or arrangements have been made under the 2022 Equal Payment Program.

## DUE DATE OF TAXES

Authority – Section 101 of the Municipalities Act, 1999

Taxes for the year 2022 are due and payable when rendered.

## 2022 EQUAL PAYMENT PROGRAM

All arrears must be paid to qualify.

All residents can take advantage of making equal payments for 11 months. Twelve (12) payments available if one payment is made in January 2022.

Payment by pre-authorized debit ONLY. Fill out and sign the form available on the town website or at the Town Hall . Attach a VOID cheque or banking information.

Any default to the payment program will result in disqualification.