TOWN OF MARYSTOWN
PUBLIC NOTICE

2026 TAX STRUCTURE

In Compliance with the provisions of the Municipalities Act, Chapter M-24, S.N. 1999, Province of Newfoundland and Labrador, the following rates of taxes and fees are applicable for the 2026 Taxation Year.

1. Residential Property Tax	7.0 mils of assessed value with a minimum of $450.00 per property per year
	$50.00 flat fee for vacant land that cannot be developed or accessed (upon approval)

Residents who are property owners who may be experiencing financial hardship, based on family size and household income before tax, may be eligible for a property tax reduction of 10% on their **primary residential property only**. Income is deemed to be income from all sources, including basement apartment rentals, investments, benefits, spousal income or other means.

Senior Citizens (65 years of age and older) are eligible for a reduction of $100.00 in their annual residential property tax on their **primary residential property only**, subject to proof of ownership and occupancy, if required.

Applications for both reductions are available at the Town office. Residents are eligible for only **one reduction per primary residential property** and must apply for it on an annual basis.

2. Commercial Property Tax	8.5 mils of assessed value with a minimum of $550.00 per property per year
3. Business Tax	
- Banks, Finance Companies & Loan Companies	101.0 mils of assessed value, minimum $500.00
- Fish Plants	101.0 mils of assessed value, minimum $500.00
- Rent-A-Car Offices	57.0 mils of assessed value, minimum $500.00
- Professional Offices, Insurance Offices	21.0 mils of assessed value, minimum $500.00
- Bulk Storage Plants	56.0 mils of assessed value, minimum $500.00
- Other Industrial	37.0 mils of assessed value, minimum $1,000.00
- Department Stores/Grocery Stores in excess of 12,000 ft²	21.0 mils of assessed value, minimum $500.00
- Hotels/Motels	17.0 mils of assessed value, minimum $500.00
- Retirement Homes	6.5 mils of assessed value, minimum $500.00
- Other Commercial	13.0 mils of assessed value, minimum $200.00
- Utility Tax	2.5% of Gross Revenue
- Minimum Business Tax	$200.00 per year
- Airbnb	$400 per year per unit

- Where Real Property Tax is not applicable to a business because it has no fixed place of business, the business tax shall be set at the minimum rate of **1%** of the gross revenue of the business as set out in Section 121 of the Municipalities Act. In any event, the minimum tax will be **$200.00** per year.

4. Water and Sewer Rates

Residential	
- Water	$39.00 per month per unit
- Sewer	$15.00 per month per unit
Commercial & Institutions (Restaurants, Night Clubs, Beauty Salons, Shopping Centers, Car Washes, Public Buildings, includes Clinics, Office Buildings)	
- Water	$53.00 per month per unit
- Sewer	$15.00 per month per unit
Take Outs	
- Water	$48.00 per month per unit
- Sewer	$15.00 per month per unit
Motels/Hotels	
- Water and Sewer	$380.00 per unit per year
Shipyard/Offshore Repair Facilities	
- Water	Flat Fee - $10,000 minimum per year
Other Commercial	
- Water	$43.00 per month per unit
- Sewer	$15.00 per month per unit
Retirement Homes	Flat fee plus 2.5 mils of assessed value
School Boards	Flat fee plus 6.5 mils of assessed value
Government Buildings	Flat fee plus 6.5 mils of assessed value
Business Tax Exempt Buildings	Flat fee plus 6.5 mils of assessed value
Metered Water Sales	$1.46 per 1,000 gal

The rates charged for water and sewer services to commercial and residential buildings with multiple occupancy are determined by adding the total of water and sewer rates that would be charged to the occupants if they were operating from separate buildings. The levy based on the foregoing rates will be the responsibility of the property owner.

Water Connect and Disconnect Fees	
- Turn-off and Hookup Fee	$50.00 per occurrence
- Weekends and after hours (except emergencies)	$50.00 per call plus call-out cost
Water and Sewer Hook-up Fees	Actual cost incurred by the Town $500.00 deposit required for materials, labour and equipment $500.00 deposit required for pavement cut

5. Licenses, Fees, Permits

- Dog Tags/Cat Tags	No charge
- Taxi Cab	$25.00 per year
- Taxi Driver	$10.00 per year
- Tax Certificates	$100.00 each
- Compliance Letters	$100.00 each

6. Development Fees

Residential

- Application Fee	$50.00 payable at time application is made
- Excavation/Footing Permit	$25.00
- Construction Permit	$1.00 per m² with a minimum fee of $50.00
- Demolition Permit (no application fee)	$20.00
- De-commission & Convert Residence to Accessory Building	$50.00
- Occupancy Permit Deposit	$200.00 payable when Construction Permit is picked up ($150.00 refund when Occupancy Permit is obtained)
- General Repairs	$20.00

Residential Subdivision

- Application Fee	$500.00 payable at time application is made
- Other Fees	as outlined in the Town's Subdivision Policy

Residential Accessory Buildings, Extensions, Porches, etc.

- Application Fee	$50.00 payable at time application is made
- Construction Permit	$1.00 per m² with a minimum fee of $50.00

Residential Seasonal

- Application Fee	$50.00 payable at time application is made
- Excavation/Footing Permit	$25.00
- Construction Permit	$1.00 per m² with a minimum fee of $50.00
- Occupancy Permit Deposit	$200.00 payable when Construction Permit is picked up ($150.00 refund when Occupancy Permit is obtained)

Residential Fences, Patios and Wheelchair Ramps

- Application Fee	$50.00
- Permit Fee	$20.00

Commercial/Business

- Application Fee	$100.00 payable at time application is made
- Excavation/Footing Permit	$50.00
- Construction Permit	$2.00 per m² with a minimum fee of $100.00 up to the $500,000.00 threshold

- Occupancy Permit	$300.00 payable when Construction Permit is picked up ($200.00 refund when Occupancy Permit is obtained)
- Development with an estimated value in excess of $500,000.00	1% of the estimated project cost exceeding $500,000.00
- Demolition Permit	$ 2.00 per m²
- Home Business Permit	$100.00
- General Repairs	$50.00
Commercial/Business Accessory Buildings, Extensions, Porches, etc.	
- Application Fee	$100.00 payable at time application is made
- Construction Permit	$2.00 per m² with a minimum fee of $100.00 up to the $500,000.00 threshold
Commercial/Business Fences and Wheelchair Ramps	
- Application Fee	$100.00
- Permit Fee	$50.00
Commercial/Business Signage	
- Application Fee	$100.00
- Permit Fee	$50.00
Industrial	
- Application Fee	$100.00 payable at time application is made
- Excavation/Footing Permit	$50.00
- Construction Permit	$2.00 per m² with a minimum fee of $100.00 up to the $500,000.00 threshold
- Occupancy Permit	$300.00 payable when Construction Permit is picked up ($200.00 refund when Occupancy Permit is obtained)
- Development with an estimated value in excess of $500,000.00	1% of the estimated project cost exceeding $500,000.00
- Demolition Permit	$2.00 per m²
- General Repairs	$100.00
Industrial Accessory Buildings, Extensions, Porches, etc.	
- Application Fee	$100.00 payable at time application is made
- Construction Permit	$2.00 per m² with a minimum fee of $200.00 up to the $500,000.00 threshold
Industrial Fences and Wheelchair Ramps	
- Application Fee	$100.00
- Permit Fee	$50.00
Industrial Signage	
- Application Fee	$100.00
- Permit Fee	$50.00

All Town Plan and Development Regulations Amendments	Actual cost incurred by the Town $1,000.00 deposit required

7. Sales from Vehicle/Direct Sales

All transient and/or seasonal vendors:

(a) selling from temporary locations (i.e. trucks, moveable stalls) excepting those otherwise approved and organized venues where booth fees are being paid; and

(b) not otherwise paying the Town's regular business tax for their operation

will be required to obtain and display a permit from the Town.

Fees are as follows:

$25.00/day
or
$200.00/season (four months) and extendable at the rate of $20.00/month
or
$200.00/year per the minimum business tax applicable

A special student summer business permit will also be available at no cost.

8. Interest on Overdue Accounts

All property, business, and water & sewer taxes are due on or before **April 30, 2026**. All taxes not paid prior to **April 30, 2026,** will be subject to interest charges. The interest rate will be set at 12%, compounded monthly. All other accounts past due by 30 days will also be subject to an interest rate of 12%.

10. NSF Cheque Fee $ 50.00

The above taxes, rates and fees were adopted by Resolution of Council in a meeting held on **January 28, 2026.**

Greg Osmond
Town Manager