

Town of Heart's Delight-Islington Tax Structure 2016

The Following Tax Structure for 2016 is published in accordance with section 109 of the **Municipalities Act** and adopted by a minute of Council on **December 9, 2015.**

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| Property Tax: | 6.25 mills of assessed value |
| Minimum Property Tax | \$375.00 per year |
| Vacant Land | \$360.00 per year |
| Business Tax: | Minimum \$100.00 |
| Gas Bars/Garages/ Body Shops | 8 mills |
| Utility/Cable Companies | 2.5% of gross revenue |
| Clubs/Lounges/Liquidation Centres | 5 mills |
| Oil Companies | 60 mills |
| Rental Units | \$100.00 per unit |
| Seasonal Cottages/Bed & Breakfast | \$100.00 per unit |
| Boat Building | 40 mills |
| Business no fixed place | 1/4 of 1% of gross revenue of business for prior year or \$100.00, whichever is greater. |
| All others | 10 mills |
| Water/Sewer Rates: | |
| Water & Sewer | \$360.00 per year |
| Water only | \$240.00 per year |
| Sewer only | \$132.00 per year |
| Curb Stop | \$60.00 per year |
| Water turn on/off fee: | Once per year free |
| | \$25.00 thereafter |
| | \$25.00 on weekends or after regular working hrs. |
| Government Buildings | \$1364.90 per year |
| Garbage Collection Fee: | \$72.00 per year |
| Permits: | |
| Vendor permits | \$100.00 per year |
| New Construction (Residential) | \$200.00 |
| New Construction (Commercial) | \$250.00 |
| General repairs to existing structures | \$15.00 |
| Storage sheds/Garages | \$50.00 |
| Dog Licenses: | |
| Female | \$15.00 |
| Female (spayed) | \$5.00 |
| Male | \$5.00 |
| Kennel licence annually | \$50.00 |
| Tax Certificate: | \$75.00 |
| NSF Cheque: | \$25.00 |

All taxes are due and payable in full on or before March 31, 2016. A 5% discount will be granted on 2016 property and water/sewer, if paid in full by the due date. Interest of 1% per month will be charged on the unpaid balance of 2016 property tax after the due date unless an agreement has been made to pay in 12 equal monthly installments starting January 29, 2016

Kimberley Reid
Town Clerk/Manager