

Town of Heart's Delight-Islington Tax Structure 2018

The following Tax Structure for 2018 is published in accordance with section 109 (1) of the **Municipalities Act** and adopted by a minute of Council on **January 17, 2018.**

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
Oil Companies	60 mills
Rental Units	\$100.00 per unit
Seasonal Cottages/Bed & Breakfast	\$100.00 per unit
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.
Water/Sewer Connection Fee	\$500.00
Garbage Collection Fee:	\$72.00 per year
Permits:	
Vendor permits	\$100.00 per year
New Construction (Residential)	\$200.00
Permit Renewal for New Construction (Residential)	\$100.00
New Construction (Commercial)	\$250.00
Permit Renewal for New Construction (Commercial)	\$125.00
General repairs to existing structures	\$15.00
Extension to existing Residential structure	\$30.00
Extension to existing Commercial structure	\$50.00
Storage sheds/Garages	
400 sq feet or less	\$25.00
Over 400 sq feet	\$75.00
Extension to Sheds/Garages	\$25.00
Seasonal Trailers	After 30 days \$25.00 per month or \$1.00 per day
Dog Licenses:	
Female	\$15.00
Female (spayed)	\$5.00
Male	\$5.00
Kennel licence annually	\$50.00
Tax Certificate:	\$100.00
NSF Cheque:	\$25.00

All taxes are due and payable in full on or before March 30, 2018 after which they are considered in arrears. A 5% discount will be granted on 2018 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 2018 property tax after the due date unless an agreement has been made to pay in 12 equal monthly installments starting January 30, 2018

Only payment made in Canadian currency will be accepted.

Kimberley Reid
Town Clerk/Manager