

Town of Heart's Delight-Islington Tax Structure 2021

The following Tax Structure for 2021 is published in accordance with section 109 of the **Municipalities Act** and adopted by a minute of Council on **December 2, 2020.**

Property Tax:	6.65 mills of assessed value
Minimum Property Tax	\$375.00 per year
Minimum Vacant Land	\$35.00 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/Airbnb	\$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	\$385.00 per year
Water only	\$265.00 per year
Sewer only	\$157.00 per year
Curb Stop	\$90.00 per year
Vacant Land capable of being serviced	\$35.00 per year
Water turn on/off fee:	Once per year free \$25.00 thereafter \$50.00 on weekends or after regular working hrs.
Water/Sewer Connection Fee	\$500.00 (per structure and/or curb stop)
Garbage Collection Fee:	\$84.00 per year
Permits:	
Vendor permits	\$100.00 per year
New Construction (Residential)	\$300.00
Permit Renewal for New Construction (Residential)	\$100.00
New Construction (Commercial)	\$500.00
Permit Renewal for New Construction (Commercial)	\$125.00
General repairs to existing structures	\$15.00
Storage sheds/Garages	
400 sq feet or less	\$25.00
401 sq ft - 800 sq ft	\$50.00
801 sq ft - 1200 sq ft	\$75.00
Over 1201 sq ft	\$100.00
Additional \$100.00 if Garage has living quarters	
Dog Licenses:	
Female	\$15.00
Female (spayed)	\$5.00
Male	\$5.00
Kennel licence annually	\$50.00
Tax Certificate:	\$250.00
NSF Cheque:	\$40.00 minimum (Bank Fee and Town Processing Fee)

All taxes are due and payable in full on or before March 31, 2021 after which they are considered in arrears.

A 5% discount will be granted on 2021 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 2021 property tax after the due date unless an agreement has been made to pay in 12 equal monthly installments starting January 29, 2021.

Only payment made in Canadian currency will be accepted.

**Kimberley Reid
Town Clerk/Manager**