

Town of Torbay’s 2023 Tax and Fee Structure

Council adopted the 2023 Budget in the amount of \$16,525,925 with the following structure at a Public Council Meeting held on December 19, 2022.

PROPERTY TAX

Residential **7.60** Mills with a minimum tax of \$100.00
Commercial **12.40** Mills with a minimum tax of \$150.00

TAX PAYMENT OPTIONS

- 1. Payment made in full by **March 31, 2023**, via cash, cheque, Interac debit, or internet banking services.
- 2. Interest Free installments via postdated cheques or pre-authorized debit, with payment in full by **December 29, 2023**. Interest free option is valid only if all cheques, and pre-authorized debit transactions are made good. Interest will be reinstated if any of the above noted transactions are declined or returned NSF. An NSF charge of \$25.00 may be applicable.

INTEREST

1.25% monthly interest will be charged on any unpaid balance of any tax account owed to the Town of Torbay.
Please note all taxes are due and payable as of the invoice date.

DISCOUNTS

- 1. Residential property owners in receipt of the Guaranteed Income Supplement may be eligible for a 25% property tax reduction on the property tax invoice as it relates to their primary residence only. There is an application process to determine/confirm eligibility. Deadline for applications is **June 30, 2023**.
- 2. Single residential property owners whose single net income is below \$20,784 or a family whose combined family net income is below \$49,824 may be eligible for a 20% property tax reduction as it relates to their primary residence only. There is an application process to determine/confirm eligibility. Deadline for applications is **June 30, 2023**.

TAX DEFFERALS

Residents of the Town of Torbay whose combined family income is less than \$20,000 will be eligible for interest exemption on their principal place of residence. No interest will be charged commencing the time eligibility for low-income exemption is first established. The water and sewer tax plus a portion of the property tax based on family income must be paid, the remainder can be deferred upon request.

The amount of property tax subject to deferral will be reduced by 5% for each \$1,000 of income earned over \$20,000 to a maximum of \$40,000. All taxes owing, including any amounts deferred, and unpaid at the time a property is sold or transferred will become due immediately upon sale or transfer by the owner. Eligibility for interest exemption and tax deferral will be reviewed annually and will require proof of income in the form of the Canada Revenue Agency’s income tax assessment of the prior year. Failure to pay any amounts due in the current year will result in interest charges and collection activities being reinstated.

WATER AND SEWER TAX/FEES

Residential Tax:

Water Only \$225.00 Annually Per Unit
Sewer Only \$150.00 Annually PerUnit
Water & Sewer..... \$375.00 Annually Per Unit

Commercial Tax:

Water Only \$275.00 Annually Per Unit
Sewer Only \$200.00 Annually PerUnit
Water & Sewer..... \$475.00 Annually PerUnit

Water and Sewer Connection Fees (Residential / Commercial):

Hookup Fee to anexisting house...\$1,500
Vacant building lot (where the owner/developer installs the laterals)..... \$3,500
Water only Hook-Up\$1,750
Sewer only Hook-Up..... \$1,750

Other Water and Sewer Fees:

Water and Sewer turn on or turn off, as per resident’s request
(Monday-Friday, 8:30am to 4:00pm)\$25.00
Water and Sewer turn on or turn off, as per resident’s request
(After hours Monday- Friday and all-day Saturday) \$138.00
Water and Sewer turn on or off, as per resident’s request (All day Sunday) \$175.50

BUSINESS TAX

General Business 17.15 Mills
Includes all categories except the following and their applicable rates:
Farms 1.10 Mills
Professional Services 22.85 Mills
Large Retailer..... 24.00 Mills
Banks..... 98.85 Mills
Bed and Breakfast..... 12.60 Mills
Construction (including quarries) 19.75 Mills
Daycare..... 7.55 Mills
Industrial..... 22.85 Mills
Service Station and Convenience Stores..... 19.10 Mills
Insurance, Investment, Financial..... 28.15 Mills
Personal Care Homes..... 9.15 Mills
Mobile Vendors (Special Events License) \$ 50.00
Mobile Vendors (Annual License) \$ 400.00
Mobile Vendors (Town Hosted Event) Free
Home Based Business / Home Occupation..... \$ 250.00
Public Utility..... 2.5% Gross Revenue as per Act
Minimum Tax..... \$400.00

SIGNAGE

Permanent Sign Application Fee (No Permit Fee)\$125.00
Portable Signs/Bold Signs/Rental Signs..... \$100.00 per sign peryear

QUARRIES

Quarry Application Fee.....\$100.00

FACILITY RENTAL (HST WHERE APPLICABLE)

Upper Three Corner:

Senior Softball Field:
Recreation Leagues..... \$50.00 per hour (includes lights)
Weekend Rental.....\$560.00

Junior Softball Field..... \$35.00 per hour
Soccer Field\$40.00 per hour
Multi-Purpose Complex\$60.00 per hour
Softball Building Complex.....\$60.00 per hour

Torbay Common:	Non-Prime Hours M-F 8:30 am – 2:30 pm	Prime Hours M-F 2:30 pm – 11:00 pm Saturday and Sunday
MULTIPURPOSE ROOMS (3 AVAILABLE)		
Per room (hourly)	\$30.00	\$36.00
Per room (8AM-4PM)	\$90.00	\$111.00
Per room (8AM-10PM)	\$114.00	\$141.00
GYMNASIUM - HALF		
Half Gym (hourly)	\$30.00	\$36.00
Half Gym (8AM-4PM)	\$90.00	\$111.00
Half Gym (8AM-10PM)	\$114.00	\$141.00
GYMNASIUM - FULL		
Full Gym (hourly)	\$46.00	\$56.00
Full Gym (8AM-4PM)	\$146.00	\$181.00
Full Gym (8AM-10PM)	\$186.00	\$231.00

RESIDENTIAL DEVELOPMENT FEES AND PERMITS

Application Fees:

Residential Building Application Fee..... \$50.00*
Residential Sub-division Application Fee (per lot) \$100.00*
Homes Based Business Application Fee..... \$100.00*
*Non-refundable and payable in advance.

Permit Fees/Deposits:

New Construction/Extensions..... \$ 550.00
Basement Apartment..... \$ 250.00
Accessory Buildings over 30 m² \$ 150.00
Accessory Buildings less than 30m²..... \$ 50.00
Accessory Building Construction Deposit..... \$ 500.00

(Accessory Building Deposit \$1,000 when removing existing after new accessory

Building constructed)

(No building construction deposit is required for accessory buildings 11m² or less unless electrical is being installed)

New Home/Renovation Deposit..... \$ 500.00
Residential General Repairs/Renovations..... application feeonly
Residential Demolition..... application feeonly
Minimum Permit Fee..... \$50.00

COMMERCIAL DEVELOPMENT FEES AND PERMITS

Application Fees:

Commercial Development Application Fee \$ 100.00**
**All commercial/business/development applications. Payable in advance and non-refundable.

Permits Fees/Deposits:

New Construction/Extensions/Accessory Buildings..... \$4.00 per sq. m
Accessory Buildings less than 30 m² Decks / Patios / Pools..... \$ 100.00
Commercial General Repairs/Renovations
Construction Cost (up to \$100,000) \$ 9.00 / \$1,000 (min \$100)
Construction Cost (over \$100,000) \$900 plus \$ 7.20 / \$1,000 over \$100,000
Change of Use... \$ 100.00
Commercial Demolition application feeonly
Commercial Demolition Deposit..... \$ 1,000.00
Minimum Permit Fee..... \$100.00

OTHER ASSESSMENT AND DEVELOPMENT FEES:

New Construction/Renovation Deposit..... \$500.00
Occupancy Permit Fee \$100.00
(Applicable to all new construction with the exception of Accessory Buildings)
Road Replacement Fee..... \$1,500.00
(Applicable to all new construction when excavation work is required)
Road Damage Deposit..... \$1,000.00
Municipal Servicing Installation Deposit..... \$1,000.00
Driveway Access Deposit..... \$500.00
(Required when an additional driveway is requested. Released upon inspection and provided there is no road damage).
Curb and Sidewalk Cut Deposit..... \$1,000.00
Curb only or Sidewalk only Cut Deposit..... \$500.00
Plumbing Contractor License (annual fee) \$100.00
Stop Work Order Release Fee..... \$1,000.00
Road Service Levy on new subdivision development..... \$1,000.00 per lot
Recreation Assessment Levy for all residential and commercial lots..... \$800.00 per lot*

*For all subdivision building lot approvals, this fee is to be paid prior to the issuance of a development permit for the subdivision. For all other residential building lot approvals, this fee is to be paid prior to the issuance of a building permit.

BACKFILLING AND EXCAVATION

Application Fee..... \$100.00
Road Damage Deposit for 6-100 loads..... \$1,000.00
Road Damage Deposit for 101-200 loads..... \$1,500.00
Road Damage Deposit for 201-300 loads..... \$2,000.00
Over 300 loads – Deposit will be determined by the Town at the time of application.

PROCESSING OF RESIDENTIAL, COMMERCIAL, OR PUBLIC DEVELOPMENT APPLICATIONS (COST RECOVERY)

Any cost incurred due to the processing of the above noted, including referrals to engineers, legal, planners, surveyors, public advertisements in paper, or any legitimate cost. The Town will provide a written estimate to the requesting party, with the full cost recovery amount being paid in advance as a deposit.
Public Notice Mail Out Fee.....\$25.00

TOWN PLAN ZONING AND AMENDMENT FEE (COST RECOVERY)

The Town will provide a written estimate to the requesting party, with the full cost recovery amount being paid in advance as a deposit.

Certificates and Letters:

Tax Information \$50.00
Tax Certificates \$75.00*
Compliance Letters \$150.00
*Such requests are only processed if all municipal taxes, charges and town liens are paid in full.
Minimum 3 days processing time.

Please Note: The cost of other fees and permits requested and not listed will be determined at the time of approval by the Torbay Town Council.

