



Town of Bay Bulls 2023 Tax and Fee Structure

PROPERTY TAX RATES	
Residential	5.0 mils (minimum \$400.00)
Commercial	14.75 mils (minimum \$400.00)
Residential Vacant Land	5.0 mils (minimum \$200.00 per parcel)
BUSINESS TAX	
General Commercial: all other businesses with no specific designation.	12.5
General Industrial: motor vehicle repairs, welding and fabrication shops, marine base operations, boat building, heavy civil, roads, w/s, trucking.	20.5 mils
General Contractor: roofing, plumbing, electrical, HVAC, siding installation, residential & commercial construction.	15.5 mils
Professionals: medical, dental, therapeutic, pharmaceutical, legal, financial, engineering, IT, consulting.	20.5 mils
Food, Beverage & Confectionary: convenience stores, grocery stores, lounges, pubs, bars, restaurants, coffee shops, ice cream shops, and bakeries.	13 mils
General Retail: clothing stores, sporting goods, craft shops, gift shops.	5 mils
Tourist Accommodations	5 mils (minimum \$350.00)
Tour Operators	12 mils (minimum \$2,500.00)
Minimum Business Tax	\$450.00/annually
Minimum Home Business: all other home businesses that do not fall into the medium or light industry categories.	\$450.00/annually
Home Business (Medium Industry): studios, salons/spas, pet grooming, photography, private daycares.	\$300.00/annually
Home Business (Light Industry): fabrication of handmade articles such as clothing, arts & crafts, and workshops.	\$150.00/annually
Roadside & Mobile Vendors	\$250.00/annually
Utility Tax	2.5 % of Gross Revenue
No Fixed Place of Business	5.0 % of Gross Revenue
Any form of interactive media/electronic marketing that allows customers to view and order merchandise and/or services on their computer screens will be considered the operation of a home business.	
FEES, PERMITS, AND OTHER ASSESSMENTS	
RESIDENTIAL DEVELOPMENT	
Residential Backfill & Excavation	Application Processing Fee (Permit Fee Included) - \$50.00
Residential New Development including Backfilling and Excavation	Application Processing Fee (Permit Fee Included) - \$150.00
Residential Accessory Building/Extensions including Backfilling and Excavation	Application Processing Fee (Permit Fee Included) - \$50.00
Residential General Repairs & Renovations	Permit Fee - \$50.00 (No Application Required)
Residential Demolition	Application Processing Fee (Permit Fee Included) - \$50.00
COMMERCIAL DEVELOPMENT	
Commercial Backfill & Excavation	Application Processing Fee (Permit Fee Included) - \$50.00
Commercial New Development including Backfilling and Excavation	Application Processing Fee - \$100.00 Permit Fee - \$0.25/per sq ft. (Min \$300.00)
Commercial Accessory Building/Extensions including Backfilling and Excavation	Application Processing Fee - \$100.00 Permit Fee - \$0.25/per sq ft. (Min \$300.00)
Commercial General Repairs & Renovations	Permit Fee - \$100.00 (No Application Required)
Commercial Demolition	Application Processing Fee (Permit Fee Included) - \$100.00
Operation of a Business/Change in Use	Application Processing Fee (Permit Fee Included) - \$50.00
OTHER FEES AND ASSESSMENTS	
Subdivision Development	Application Processing Fee - \$100.00 per lot Permit Fee - \$500.00 per lot
Road Damage Deposit (12 loads or more)	\$10.00 per load
Driveway/Culvert/Riprap Installation Deposit	\$1,800.00
Road, Curb, Sidewalk Removal or Construction Deposit	\$60.00 per linear ft.
Advertisement Fee (Discretionary Use Notices & Variance Notices)	\$250.00
Development Regulation & Town Plan Amendment Fee	\$5,000.00
NSF Cheque	\$45.00
Copy Fee (25 pages or more)	\$0.25/per sheet
Tax Certificates	Residential - \$250.00 Commercial - \$400.00

An 12% discount will be applied to residential property taxes paid in full by May 31, 2023. All taxes are due and payable by June 30, 2023. Simple interest on arrears will be applied at 2% per month or 24% per annum. The Town of Bay Bulls accepts cash, cheque, debit, credit card, and E-transfer. E-transfers should be sent to: info@townofbaybulls.com and must include the last and first name of the account holder to ensure payments are applied to the correct account.