

## Town of Heart's Delight-Islington Tax Structure 2013

The Following Tax Structure for 2013 is published in accordance with section 109 of the **Municipalities Act** and adopted by a minute of Council on **December 11, 2012.**

<b>Property Tax:</b>	8 mills of assessed value
Minimum Property Tax	\$360 per year
<b>Poll Tax:</b>	\$360 per year
<b>Business Tax:</b>	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	6 mills
Professionals	12 mills
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
<b>Water/Sewer Rates:</b>	
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.
School	\$7.75 per occupant per annum
Government Buildings	\$1364.90 per year
<b>Garbage Collection Fee:</b>	\$72.00 per year
<b>Permits:</b>	
Vendor permits	\$100.00 per year
New Construction (Residential)	\$50.00
New Construction (Commercial)	\$125.00
General repairs to existing structures	\$5.00
Storage sheds/Garages	\$5.00
New Construction of/or repairs to fences fronting on local roads	\$5.00
<b>Dog Licenses:</b>	
Female	\$15.00
Female (spayed)	\$5.00
Male	\$5.00
Kennel licence annually	\$50.00
<b>Tax Certificate:</b>	\$50.00
<b>NSF Cheque:</b>	\$25.00

All taxes are due and payable in full on or before March 31, 2013. A 5% discount will be granted on 2013 property, water/sewer and poll tax, if paid in full by the due date. Interest of 1% per month will be charged on the unpaid balance of 2013 property tax after the due date unless an agreement has been made to pay in 12 equal monthly instalments starting January 31, 2013.

Emily Harnum  
Town Clerk/Manager