

**TOWN OF LAWN
2023 TAX STRUCTURE**

In accordance with the provisions of the Municipalities Act, Chapter M-24, Province of Newfoundland and Labrador, the following taxes and rates are applicable for the 2023 tax year as approved at a regular meeting of Council held on February 15th, 2023.

PROPERTY TAX

RESIDENTIAL PROPERTY TAX.....	7.5 Mills (\$360.00 Minimum Tax)
COMMERCIAL PROPERTY TAX.....	15 Mills (\$360.00 Minimum Tax)
VACANT LAND.....	180.00 (Half Minimum Tax)

RESIDENTIAL WATER TAX

WATER TAX	\$360 annually, per unit
APARTMENT'S.....	\$360 annually, per unit
VACANT LAND.....	\$180 annually, per unit

COMMERCIAL WATER

SCHOOL.....	\$1000/year
FISHPLANT.....	\$1600/year
FEDERAL BUILDINGS.....	\$360/year
ALL OTHER COMMERCIAL.....	Same as Residential rates

WASTE COLLECTION FEE.....\$185.00 annually, per unit

BUSINESS TAX

PUBLIC UTILITIES/CABLE.....	2.5 % Of Gross Revenue
GENERAL COMMERCIAL/OTHER.....	15 Mills
(Retail, Take-outs, Clubs, Lounges, etc.)	
MINIMUM BUSINESS TAX.....	\$200.00/year
NO FIXED BUSINESS WITHOUT ADDRESS.....	1% Gross Revenue

FEES, PERMITS

TAX CERTIFICATES/COMPLIANCE LETTER.....	\$50
NSF CHEQUE FEE.....	\$50
RECONNECTION FEE FOR NON PAYMENT OF TAXES.....	\$100
GENERAL REPAIRS/RENOVATIONS.....	\$15 -VALID FOR ONE YEAR
ERECT NEW FENCE.....	\$25 - VALID FOR ONE YEAR
REPAIRS TO FENCE.....	\$15.00 VALID FOR ONE YEAR
NEW RESIDENCE	\$100 - VALID FOR ONE YEAR
NEW GARAGE/ SHED/PORCH.....	\$50 - VALID FOR ONE YEAR
EXTENSION TO DWELLING/SHED/GARAGE.....	\$25 – VALID FOR ONE YEAR
NEW DECK/PATIO & EXTENSION.....	\$25 – VALID FOR ONE YEAR

SITE DEVELOPMENT PERMITS.....\$25- VALID FOR ONE YEAR

DISMANTLE BUILDING.....\$200 – VALID FOR ONE YEAR
(Rebate of \$170 once job is complete)

New Connection Charge – Cost Recovery (Total cost of materials & Labour)

COMMERCIAL DEVELOPMENT PERMIT

Commercial Building Permit – New Development.....\$100 - VALID FOR ONE YEAR

Commercial/Industrial permits for development.....1 % of the total estimated project cost

QUARRY PERMIT to operate.....\$1000

FAX TRANSMISSIONS.....\$2.00 PER FAX

PHOTOCOPIES..... \$2.00 FOR FIRST 4 PAGES;
25CENTS EACH ADDITIONAL PAGE

Current year taxes are due June 30th, 2023

DISCOUNT POLICY – If Property/Water is paid in full by April 15th, 2023, an 10% discount will apply.

SIMPLE INTEREST ON OVERDUE ACCOUNTS

All property, garbage, water and business taxes that are not paid in full upon the due date will be subject to simple interest charged monthly, at a rate of 12% per annum.

ALL TAXES plus applicable interest is due on or before September 20th, 2023.