

**SJMC2017-12-11/565R**

**Moved – Councillor Lane; Seconded – Councillor Collins**

**To adopt Budget 2018 as presented with the attached resolutions:**

- **2018 Accommodation Tax Resolution**
- **2018 Downtown St. John's Business Improvement Area Levy Resolution**
- **2018 Interest Rate Resolution**
- **2018 Property Tax Rate Resolution – Commercial Properties**
- **2018 Property Tax Rate Resolution – Residential Properties**
- **2018 25% Property Tax Reduction for Senior Citizens Resolution**
- **2018 Business Tax Rate on Utilities Resolution**
- **2018 Water by Meter Resolution**
- **2018 Water Tax Resolution**

**CARRIED WITH  
COUNCILLORS FROUDE, BURTON AND JAMIESON DISSENTING**

**2018 ACCOMMODATION TAX RESOLUTION**

**IT IS HEREBY RESOLVED** that pursuant to the provisions of the City of St. John's Municipal Taxation Act and all other powers it enabling, the St. John's Municipal Council hereby fixes the Accommodation Tax at 4% of the amount charged for the accommodation, lodging or stay in a room in a building in the City which is:-

- (a) licensed under the Tourist Establishments Act;
- (b) owned by the Memorial University of Newfoundland; or
- (c) located at the Littledale Conference Centre.

The said tax shall be due and payable quarterly by April 15th., July 15th., October 15th. and January 15th.

**IN WITNESS THEREOF** the Seal  
Of the City of St. John's has been  
Hereunto affixed and this Resolution  
Has been signed by the Mayor and  
City Clerk on this 11<sup>th</sup> day of December,  
2017.

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**2018 DOWNTOWN ST. JOHN’S BUSINESS IMPROVEMENT AREA LEVY**

**IT IS HEREBY RESOLVED** that pursuant to the provisions of the City of St. John’s Act, and all other powers it enabling, the St. John’s Municipal Council fixes the Downtown St. John’s Business Improvement Area Levy for the 2018 fiscal year as follows.

Businesses operating in the Downtown St. John’s Business Improvement Area will be subject to a tax as determined by the City of St. John’s to a Maximum levy of \$4,000 for each location from which the business, trade or profession is carried on.

The said tax shall be due and payable half-yearly in advance on the 1st. day of January and the 1st. day of July, 2018.

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**2018 BUSINESS TAX RATE ON UTILITIES RESOLUTION**

**IT IS HEREBY RESOLVED** that pursuant to the provisions of the Taxation of Utilities and Cable Television Companies Act and all other powers it enabling, the St. John's Municipal Council hereby fixes the Municipal Business Tax rate on utilities at 2.5 percent of the gross revenue of any and all utilities derived within the City limits of the City of St. John's during the year January 1, 2017 to December 31, 2017.

The said tax shall be due and payable at the time and in the manner prescribed by the Lieutenant-Governor in Council in the regulations made pursuant to the said **Taxation of Utilities and Cable Television Companies Act**.

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**CARRIED WITH  
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**RESOLUTION**

**IT IS HEREBY RESOLVED** that pursuant to the provisions of the City of St. John’s Municipal Taxation Act and all other powers it enabling, the St. John’s Municipal Council hereby fixes the interest rate on arrears of tax and any other arrears of amounts owing to the City for the 2018 and future fiscal years, at 1.25% per month, with the interest charged each month added to the balance owing and subject to interest in the following months.

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**CARRIED WITH  
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**2018 PROPERTY TAX RATE RESOLUTION - COMMERCIAL PROPERTIES**

**IT IS HEREBY RESOLVED** that pursuant to the provisions of the City of St. John’s Municipal Taxation Act and all other powers it enabling, the St. John’s Municipal Council hereby fixes the commercial property tax rate for the 2018 fiscal year for commercial properties and the commercial portion of mixed commercial/residential properties, the real property tax rate is 2.47 percent per annum of the assessed value of the property in respect of which the tax is imposed.

The said taxes shall be due and payable quarterly in arrears on March 31st, June 30th, September 30<sup>th</sup>, and December 31st, 2018.

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**2018 PROPERTY TAX RATE RESOLUTION - RESIDENTIAL PROPERTIES**

**IT IS HEREBY RESOLVED** that pursuant to the provisions of the City of St. John's Municipal Taxation Act and all other powers it enabling, the St. John's Municipal Council hereby fixes the real property tax rate for the 2018 fiscal year for residential properties and the residential portion of mixed commercial/residential properties, the real property tax rate is 0.73 percent per annum of the assessed value of the property in respect of which the tax is imposed.

The said taxes shall be due and payable half-yearly in advance on the 1st. day of January and the 1st. day of July, 2018.

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**2018 25% PROPERTY TAX REDUCTION FOR SENIOR CITIZENS RESOLUTION**

**IT IS HEREBY RESOLVED THAT A REDUCTION OF 25% OF THE PROPERTY TAX FOR 2018 BE PROVIDED TO SENIOR CITIZENS SUBJECT TO THE FOLLOWING CONDITIONS:-**

- (a) That the applicant is the assessed owner of the property as of January 1, 2018.
- (b) That the applicant occupies the property as his/her principal year-round residence.
- (c) That the applicant is in receipt of the guaranteed income supplement under the Old Age Security Act.

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**2018 WATER TAX RESOLUTION**

**IT IS HEREBY RESOLVED** that under the provisions of the City of St. John’s Municipal Taxation Act, and all other powers it enabling, the Water Tax shall be levied as follows:-

For residential units and for commercial properties not taxed by water meters, the sum of Five Hundred and Eighty Dollars (\$580.00) per annum per commercial unit for commercial properties or per residential unit for residential and apartment buildings.

The said tax shall be due and payable half-yearly on the 1st. day of January and the 1st. day of July, 2018.

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**2018 WATER BY METER RESOLUTION**

**IT IS HEREBY RESOLVED** that under the provisions of the City of St. John’s Municipal Taxation Act, and all other powers it enabling, the Council hereby fixes the rates for Water by Meter effective January 1st, 2018, as follows:-

**Monthly Consumption Rates**

\$5.71 per 1,000 gallons  
or \$1.25 per cubic meter

**Monthly Base Charge**

5/8" meter	\$ 29.30
3/4" meter	44.02
1" meter	73.28
1½" meter	146.47
2" meter	233.65
3" meter	467.76
4" meter	747.72
6" meter	1,461.52
8" meter	2,337.76
10" meter	3,359.44

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