



Starting a **business** in the City of St. John's?

A Guide to
Municipal Regulations

ST. JOHN'S
NEWFOUNDLAND AND LABRADOR

Starting a Business in the City of St. John's

A Guide to
Municipal Regulations

October 2022

LEGAL DISCLAIMER

This guide provides a general overview of the regulations, permits, processes, procedures, and taxes as they apply to businesses in the City of St. John's.

The City of St. John's does not guarantee, warrant or make any representations that the information contained herein is the complete authority on regulations, permits, taxes and processes as they apply to business.

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Introduction

The City of St. John's is pleased to present the latest edition of the "How to Guide..." Its purpose is to inform you, in a straight-forward manner, about City regulations, permits, taxation and processes respecting the operation of business.

Following an easy-to-use question & answer format, this guide answers the questions:

- What regulations apply to my business?
- What permits do I need to start my business?
- Is my area zoned for my business?
- What will my tax rate be?
- What applications should I fill out to start my business?

35th Edition



Regulations and Zoning

Q: I'm not sure where to start or who to contact about starting a business?

A: The City of St. John's has a [Business Information Centre](#) which is located on the 1st floor of 348 Water Street. Individuals can make use of the Centre's walk-in or virtual service from 9:00 a.m. - 4:30 p.m., Monday - Friday. Staff can guide you to the resources to assist with the preparation of business plans, statistics, market research material and provide information on funding sources. A computer workstation with access to the Internet is available as well as a small reference library. For more information, please consult the City's website at www.stjohns.ca, email business@stjohns.ca or telephone 709-576-8107.

[BizPal](#) is an online service that simplifies the business permit and licence process for entrepreneurs, businesses, and governments. Visit www.bizpal.ca.

Q: Why does City Hall have regulations governing business?

A: Regulations are necessary to ensure:

- public safety and health;
- fairness (regulations treat every applicant fairly);
- certainty;
- security.

Q: What regulations apply to the start-up and operation of my business?

A: There are several regulations which the City has adopted that apply to all business types:

- [St. John's Municipal Plan](#) and [St. John's Development Regulations](#);
- [St. John's Building By-Law](#);
- [St. John's Sign-By-Law](#) and [Heritage Sign By-Law](#);
- [St. John's Commercial Maintenance By-Law](#);
- [St. John's Electrical By-Law](#);
- [National Building Code of Canada](#);



- [National Fire Code](#);
- [St. John's Plumbing By-Law](#), and
- the [National Fire Protection Association's Life Safety Code](#).

Depending on the type of business you wish to operate, other jurisdictions, at the federal or provincial level, may be involved. For example, the Newfoundland and Labrador Liquor Corporation issues liquor licenses. [Service NL](#) processes permits, licences, approvals and conducts inspections on behalf of several provincial government departments. Some of the approvals which fall under the responsibility of Service NL are: [building accessibility](#), elevator inspections, and [food establishment licencing](#). (see List of Contacts on page 23 for contact information).

Q: Are there regulations that affect where my business can be located?

A: Yes, the [St. John's Development Regulations](#) regulate land use and development in St. John's. Contained in this document are the zoning requirements that govern how a particular land area will be used. Zones (see Glossary page 26) have been established to ensure that only certain land uses or developments can occur in a particular zone.

To establish a business on a particular piece of property, you must be sure that the area is zoned for your business. To find out if the business meets the zoning requirements of your property, you should contact the Department of Planning, Engineering and Regulatory Services (see List of Contacts on page 23). They can assist you in determining the zoning of your property and establish which uses are permitted and which controls apply to the property.

Q: What do I have to do if my business does not meet the zoning requirements of the property involved?

A: You may seek an amendment of the pertinent regulation. Before seeking an amendment, however, you should discuss your development with the Department of Planning, Engineering and Regulatory Services.

There are two types of amendments:

Rezoning: A change in the zoning of a property to allow a proposed development to proceed. For some rezonings, an amendment to the [St. John's Municipal Plan](#) is also required. You must either be the property owner or have the owner's written permission to seek a rezoning amendment.



Text Amendment: A change in the text of the *St. John's Development Regulations* to change a standard requirement or regulation.

There is a \$300 fee for an amendment to the [St. John's Development Regulations](#) (rezoning or text change). Where a proposed amendment to the St. John's Development Regulations requires an amendment to the St. John's Municipal Plan then the additional fee is \$1,800. Planning staff can review the development and advise you of the procedure to be followed in seeking an amendment. Applications for rezoning are site-specific and are often initiated by the applicant for a specific development. Applications for a text amendment often have a more general effect throughout the city. They may be initiated by a specific applicant or by the City itself.

Some rezoning applications require an amendment to the [St. John's Municipal Plan](#). This must be adopted by Council, reviewed by a Commissioner, and registered by the Provincial Government for the rezoning to occur. The Department of Planning, Engineering and Regulatory Services will advise you if this applies to your specific application.

Q: Can I meet with City staff to discuss my proposed business development?

A: Yes, one very important and useful service available to you is the expert advice of the City's [Development Team](#). Whether you are ready to make an application or just want to explore a development idea, the team is available to sit down and discuss it with you in an informal and confidential setting.

The [Development Team](#) is an inter-departmental committee comprised of staff members from the following City departments: Department of Planning, Engineering and Regulatory Services, Legal, and Public Works. Its primary function is to meet with individuals, firms, and developers who wish to make an application to the City for the development of property. The team can provide information on the issues concerning the development of a specific site and the City's requirements for the proposed development. The team will also meet with people who have already made a formal development application and wish to discuss its status in the approval process. Members of the Development Team have arranged their work schedules to allow for one afternoon each week to meet with interested parties.

For further information about the [Development Team](#) or to arrange a meeting, please contact the Chief Municipal Planner, Department of Planning, Engineering and Regulatory Services. (see List of Contacts on page 24).



Application Process

Q: Do I have to fill out an application to operate a business in St. John's?

A: Yes. Anyone who wishes to operate a business in St. John's must first complete and submit either a [Planning/Development Application](#), located in Appendix A or a [Building Permit Application](#), located in Appendix B. New construction projects and home-occupation businesses should complete the Planning/Development Application and the corresponding [Development Checklist](#). For a home office, new business or a change of use in an existing commercial building (referred to as a Change of Occupancy) a completed [Building Permit Application](#) is required.

Q: What documentation must be submitted in addition to my application and Development Checklist?

A: You should attach any additional materials, i.e., site drawings, deeds, surveys, floor plans, landscaping, and any other relevant information. Staff can advise you of particular information requirements for individual cases.

Q: Where do I submit my applications?

A: You must submit your application to the [Construction Permit Counter](#), third floor of the John J. Murphy building (City Hall Annex) for **Regulatory Services** approval if you are:

- using an existing commercial space or building for business purposes;
- undergoing interior or exterior renovations;
- installing exterior signs;
- erecting accessory buildings or fences or doing other sitework;
- starting a home office.

Prior to making an application to the [Construction Permit Counter](#), the applicant is to contact and discuss the application with City of St. John's **Planning Development** staff for the following types of applications:

- starting a home-occupation business;
- constructing commercial, industrial or institutional buildings or constructing extensions to these types of buildings;
- changing the type of use of a building if that building is not zoned to allow the proposed use.



If you are unsure which division will process your application a call to either will direct you in the appropriate direction (see List of Contacts on page 24).

Q: Do I need a permit for mobile vending?

A: A permit is required to conduct sales from a table, stand, cart, or vehicle outdoors, on a public street or on private commercial property. Submit to the Building Counter a completed [Mobile Vending Permit](#) Application Form located in Appendix C. The form is also available on the City's website www.stjohns.ca under the heading Living in St. John's > Forms and Applications > Licensing.

Q: Do I need a license to conduct a special sale from a temporary business location?

A: Yes. A person or business that does not have a permanent base of operations in St. John's who wants to sell goods or merchandise temporarily from a premises is required to first obtain a [Transient Dealer's](#) license to do so. The license fee is \$517.50. Telephone the Building Inspector-on-Duty at 709-576-8049 or email permits@stjohns.ca for additional information.

Examples: Jewelry auctions, hot tub sales or selling of leather goods from a temporary location.

Q: Is there a fee associated with the Planning/Development and Building Permit Applications?

A: Yes, the fee is determined by the nature of your application.

Planning and development fees for applications processed under the [St. John's Development Regulations](#) range from \$150 to \$300. If a Development Agreement (an application that requires approval from St. John's Municipal Council) is required, an additional fee of \$200 is payable upon approval. The complete fee schedule can be found in the Living in St. John's section of www.stjohns.ca under the heading City Services, Planning and Development. Some of the common application processing fees are as follows:

- | | |
|-----------------------------------|------------------------------|
| • General Application Fee | \$150 |
| • Discretionary Use | \$300 (see Glossary page 26) |
| • Extension of Non-Conforming Use | \$300 (see Glossary page 27) |
| • Change of Non-Conforming Use | \$300 (see Glossary page 27) |

Inspection Services fees and rates are as follows:



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Permit/License Type	Fee
Building and Demolition Permits	
<i>For all buildings: new construction, additions, alterations, renovations, repairs including accessory buildings and miscellaneous structures</i>	\$9.00 per \$1,000 of construction value (Minimum Permit: \$50.00)
<i>Estimated construction value up to \$100,000</i>	\$9.00 per \$1,000 of first \$100,000
<i>Estimated construction value over \$100,000</i>	\$7.20 per \$1,000 for every \$1,000 after
Permit Renewals	\$50.00
Working without a building permit	Double permit fee
Signs	
<i>Illuminated</i>	\$40.00 + 1% of cost of sign
<i>Non-illuminated</i>	\$20.00 + 1% of cost of sign
	(Minimum Permit: \$50.00)
<i>Mobile signs</i>	\$48.00 for 6 months
<i>Mobile sign company license</i>	\$25 / year
Change of Occupancy Permit (submit Application for Building Permit Form to obtain permit)	\$50.00
<i>Premature Inspection/Call-Back Penalty</i>	\$200.00
Conditional Occupancy Permit (fee will reflect cost of outstanding items)	\$500.00 minimum
Plumbing Permits	
<i>For each new fixture installed or roughed-in, include special fixture</i>	\$16.80
<i>For each plumbing renovation permit</i>	\$38.40
<i>For the connection of existing plumbing system to each City water or sewer service</i>	\$19.20
<i>Water Turn On Fee</i>	\$60.00
Plumbing License Fee:	
<i>Journeyman Plumber</i>	\$35/year
<i>Contractor</i>	\$220/year
Electrical Permits, Minimum Permit Fee	\$242
<i>For all electrical work the fee is based on the total cost of the electrical work being completed as follows:</i>	
<i>\$2,000 or less</i>	\$242
<i>\$2,001 to \$5,000</i>	\$242

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<i>Plus for each \$100 over \$2,000</i> <i>\$5,001 to \$50,000</i> <i>Plus for each \$100 over \$5,000</i> <i>\$50,000 to \$1,000,000</i> <i>Plus for each \$100 over \$50,000</i> <i>\$1,000,001 to \$3,000,000</i> <i>Plus for each \$100 over \$1,000,000</i> <i>Over \$3,000,000</i> <i>Plus for each \$100 over \$3,000,000</i>	<i>\$2.42</i> <i>\$314.60</i> <i>\$1.21</i> <i>\$859.10</i> <i>\$0.94</i> <i>\$9,482</i> <i>\$0.33</i> <i>\$15,532</i> <i>\$0.12</i>
Electric License Fee:	
<i>Journeyman Electrician</i> <i>Contractor</i>	<i>\$35/year</i> <i>\$220/year</i>
Mobile vending Licenses (submit a Mobile Vending Permit application form Appendix B)	
<i>Table Sales</i> <i>Push Carts/ Motorized Vehicles</i> <i>Bicycles</i> <i>Temporary (1-30 days maximum)</i>	<i>\$250/year</i> <i>\$500/year</i> <i>\$100/year</i> <i>\$250/year (\$200 refundable deposit)</i>
Amusement Machine Licenses	
<i>Establishment License (per machine)</i> <i>Operator's License</i>	<i>\$10/year</i> <i>\$500/year</i>
Transient Dealers Licenses	<i>\$517.50/year</i>
Lodging House Licenses	<i>\$100/year</i>

Q: Are permits required to operate a business?

A: Various permits are required for the construction, addition, renovation, and repair of commercial buildings. Permits, once issued, allow for the necessary follow-up inspection to ensure that work is undertaken according to the proper code or standard. Pending final approved inspection, you will be issued a certificate of occupancy/permit. For further information visit the [Permits and Regulations](http://www.stjohns.ca/Permits_and_Regulations) section of Doing Business at www.stjohns.ca.

Depending on the type of business you wish to operate, other jurisdictions, at the federal or provincial level, may be involved. For example, the [Newfoundland and Labrador Liquor Corporation](http://www.newfoundlandliquor.com) issues liquor licenses. [Service NL](http://www.service.nl.ca) processes permits, licences, approvals and conducts inspections on behalf of several provincial government departments. Some of the approvals which fall under the responsibility of [Service NL](http://www.service.nl.ca) are: [building accessibility](#), elevator inspections, and [food establishment licensing](#). (see List of Contacts on page 26 for contact information).

For businesses, to help you determine what documents you need for the different levels of government - municipal, provincial, and federal, please use the [BizPal](https://bizpal.ca) Online Business Permits and Licenses Service provided at: bizpal.ca

Q: Does my commercial development require a professional engineer /architect stamp?

A: The [National Building Code of Canada](#) requires that all new construction, renovations or extensions exceeding 600 m² in building area or three storeys in building height must bear the seal and signature of a [professional engineer or architect](#) registered in the Province of Newfoundland and Labrador. Other smaller projects may also be deemed to meet this requirement as determined by the building inspector. For further information on [permits and regulations](#), visit the Doing Business section of www.stjohns.ca under the heading Starting or Operating a Business.

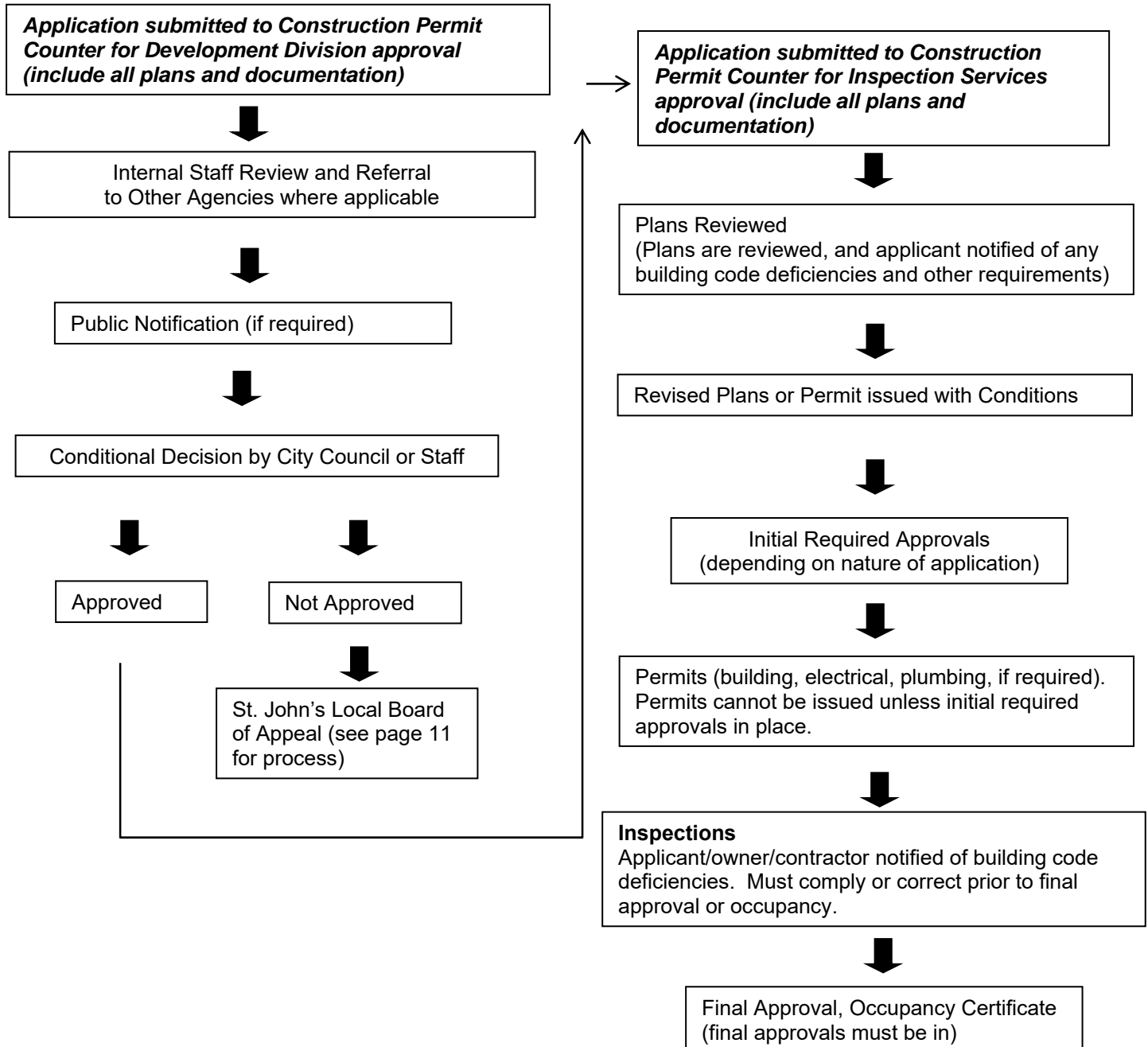
Q: How does the approval process work and how long does it take?

A: For an overview of the approval process please see page 10.

Applicants should allow adequate time for the application process, particularly if other agencies/departments are involved. The length of time involved in processing an application can vary depending on the application and legislation requirements.



Application Approval Process



Q: What if Council/staff does not approve my application?

A: If Council or authorized staff do not approve your application, you have the right to appeal the decision to the St. John's Local Board of Appeal. However, an appeal can only be initiated if the rejection of the application is made under the *St. John's Development Regulations*. The appeal must be submitted to the Secretary of the Appeal Board within fifteen (15) calendar days from the date on which the decision was made or the date the appropriate staff decision appears in the Council agenda.

The [St. John's Development Regulations](#) stipulate that the Appeal Board must meet to hear an appeal no later than 30 calendar days after the appeal has been filed. The regulations also state that the Appeal Board must return a decision, in writing, to both you, as the Appellant, and the City within fourteen (14) calendar days of hearing the appeal. [Appeal Application](#) Forms can be obtained at www.stjohns.ca or from the following department:

Office of the City Clerk,
4th Floor, St. John's City Hall

There is a \$115 fee for appeals to the St. John's Local Board of Appeal (refunded where appeal is successful).

Q: Where can I get additional information about the approval and appeal processes?

A: Additional information can be obtained from the [Office of the City Clerk](#) (see List of Contacts on page 24) or from the Planning division planning@stjohns.ca.



Assessment & Taxation

Q: Will my business be taxed?

A: If you are leasing the space for your business you will not pay commercial tax to the City of St. John's.

If you are the owner of commercial property in St. John's, you will pay a flat property-based tax called Commercial Realty Tax.

For tax information related to home-based business refer to page 20. Additional information pertaining to assessments and taxation can be obtained from the City of St. John's [Assessment](#) Division, the [Taxation](#) Division or at www.stjohns.ca.

Q: Are there any special requirements if my commercial property is located in the downtown Business Improvement Area (BIA)?

A: If your commercial property is located in the downtown BIA (see Glossary page 27) 0.8 of a mil has been added to the commercial mil-rate (Levy).

Q: Are there any special requirements if I plan to operate an accommodation business?

A: An Accommodation Tax (known as the [Tourism Marketing Levy](#)) applies to any person who for a daily charge stays in a room in St. John's which is licensed under the provincial [Tourism Establishment Act](#). The Accommodation Tax is 4 per cent of the purchase price of the accommodation before HST. A Quarterly Accommodation Tax report is required to be remitted showing the total room revenue and the amount of the levy being remitted. The report can be [completed and submitted electronically](#) or the [application](#) form (Appendix E) can be found in the Living in St. John's section of www.stjohns.ca under the heading Forms and Applications. Have any further questions? Email: accommodationtax@stjohns.ca.

Q: How is Commercial Realty Tax for commercial properties calculated?

A: An assessment process is used to evaluate property for the purpose of calculating taxes. Commercial Realty Taxes are calculated as a percentage of the total assessed value of the property.

Q: How does the assessment process work for commercial property owners?

A: For the purpose of assessment and taxation, the City of St. John's must determine the market value of all properties within the City as of a single date, known as the base date. The base date for the 2022 assessments notices is January 1, 2020.

Market Value is the most probable price which would be paid, as of the base date, for a property that has been exposed in a competitive market with a buyer and seller each acting prudently, knowledgeably and for self-interest, assuming that neither is under duress.

This market value is a retrospective (historical) value, not the current value. When reviewing your assessment notice it is important to remember that value stated on the assessment notice is the market value as of January 1, 2020, not what the property is worth today.

To determine the market value an assessor will use a combination of three different approaches, which are outlined below:

1. The Direct Comparison Approach - This is the most commonly known valuation approach. Sales of comparable properties that occurred near or on the base date are analyzed to determine the market value of a property. In considering any sales evidence, we ensure that the property sold has a similar use as the property to be valued.
2. The Income Approach - An income-producing property's ability to earn revenue is directly tied to its market value. When using the income approach, a detailed analysis of a property's income and expenses is completed and then compared to similar properties to determine how much income a property could be expected to generate. We then analyze the relationship between incomes and sale prices to calculate the capitalization rate (cap rate) for the property by dividing the income by the sale price.
3. The Cost Approach – The cost as of the base date to replacing buildings, structures or other taxable components on the land are calculated. A deduction for depreciation due to age, functional or economic conditions that could impact the value of the property is then applied to the replacement cost estimate to determine the depreciated replacement cost. The value of the land, as of the base date, is then determined and added to the depreciated replacement cost to produce an overall estimate of market value.

Q: **As a commercial property owner, what happens if I have vacant space in my building?**

A: The City of St. John's has designed a [Commercial Property Tax Allowance Claim](#) to ensure property owners are not penalized if they have vacant property. Vacancy allowances are based on the leasable area of your property. For example, if an entire property is vacant and being actively marketed you could claim a vacancy allowance for

50 per cent of the total Commercial Realty Tax for the period of the vacancy. To apply for the Commercial Property Tax Allowance Claim commercial property owners must submit the Commercial Property Tax Allowance Claim [form](#) found in Appendix D. For further information please email taxation@stjohns.ca.

Q: How often are commercial property assessments conducted for the calculation of the Commercial Realty Tax?

A: 2021 is the final year of the current three-year cycle of property assessments in St. John's. Beginning in 2022 all property assessments will be in effect for two years, rather than three.

Prior to August 31 each year property owners in St. John's receive an assessment notice of the estimated market value of the property. This value is used to determine your property tax bill for the upcoming calendar year. The base date for the 2022 assessment notice is January 1, 2020.

Q: What are the commercial and realty tax rates that I will have to pay?

A: The following table outlines taxes, rates and fees levied by the City of St. John's for 2022.

Tax rates are commonly referred to as mil rates, a mil (see Glossary page 27) is equal to \$1 in property tax levied per \$1,000 of a property's assessed value.

Tax	Rate/Fee
Commercial Realty	
With water & sewer services	26.9 mils
With either water or sewer service	26.4 mils
Without water & sewer services	25.9 mils
Vacant land	13.45 mils
Utility Tax	2.5% - gross revenue
Accommodation Tax	4% of the amount charged on lodging
Business Improvement Area (BIA) levy Downtown Development Area only*	0.8 of a mil added to the commercial mil rate (Levy)
Water Rates (per unit per year)	
Residential	\$625.00
Commercial	\$625.00



Water Meter Rates	
Monthly consumption rates	
Per 1,000 gallons	\$6.31
Per cubic metre	\$1.39
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
<i>Source: Revenue Accounting Division, City of St. John's</i>	
Notes * A levy collected from commercial property owners located in the downtown area, by the City of St. John's, on behalf of Downtown St. John's. (see Glossary page 27).	

Sample Tax Calculations (for illustrative purposes only)

Commercial Realty Tax

Applicable to commercial property owners. Calculated based on a specific formula. For the most general cases the following formula is used:

$$\text{Assessed Value of Property} \times \text{Mil Rate} = \text{Annual Tax Amount}$$

For example, if a property is assessed at a value of \$500,000 and the applicable mil rate is 26.9 or 2.69%, the annual tax amount would be \$13,450.

$$\$500,000 \times .0269 = \$13,450$$

Therefore, a mil rate of 26.9 represents \$26.90 for every \$1,000 of assessed property value.

Q: How often do I pay commercial realty taxes and is there a penalty for late payment?

A: Taxes are payable quarterly in arrears, which means you would pay for January through March in April. There is a late payment interest rate of 1.25% per month, compounded. Commercial water tax is also billed quarterly.

Q: Can my business be exempt from any taxes?

A: Section 8 of the City of St. John's [Municipal Taxation Act](#) outlines the properties that are or may be exempt from property taxes. For example, registered charities that own their own building are exempt from Commercial Realty Tax and only pay Water Tax on their property.

Commercial property owners that lease to a registered charity can claim a tax allowance for the space occupied by the charity. Additional exemptions are available through the [St. John's Real Property Tax Exemption By-Law](#) and include daycares and seasonal businesses. To apply for the allowance commercial property owners must submit the Commercial Property Tax Allowance Claim [form](#) which can be found in Appendix D.

It should be noted that mobile vendors, e.g., "fish-and-chip" vans and tables operated at a flea market, are not assessed and therefore do not pay taxes. However, they do pay permit fees.

Q: Where can I get additional information about assessments and taxation?

A: Additional information pertaining to assessments and taxation can be obtained from the City of St. John's [Assessment Division](#) and the [Taxation Division](#) (see List of Contacts on pages 24 and 25).

Home-Based Business

Q: Can I operate a business out of my home?

A: Yes, under certain conditions. City Council has defined two homebased business types: Home Offices and Home Occupations.

Home Office

A HOME OFFICE means a secondary use of a dwelling unit to conduct a business activity, which is for 'Office Uses Only'. The guiding principles in the designation of a Home Office are as follows:

- does not involve the visitation of clients;
- must be operated by a resident of the dwelling;
- will not employ persons who do not reside in the dwelling;
- will not require signage;
- must be located in the dwelling itself, not an accessory building;
- does not require modifications and is limited to a maximum floor area of 20 m² (215 ft²);
- does not involve the wholesale or retail sale of goods;
- does not involve interior or exterior storage or display of goods, materials or equipment.

Examples of Home Offices include administration for electrical contractor, cleaning company (no storage of equipment on site), online-only consulting for engineer, designer, architect, etc., and online-only sales of products (no storage of product on site).

Home Occupation

A HOME OCCUPATION means a secondary use of a dwelling unit to operate a gainful occupation or business activity that is more intense than the office use of a desk, computer and phone, and can involve clients visiting the home. The guiding principles in the designation of a Home Occupation are as follows:

- is of a size and type that does not conflict with the residential character of an area;
- draws clients/customers to visit the site;
- must be operated by a resident of the dwelling;
- can employ a maximum of two (2) non-resident persons in addition to the resident. There are no limits placed on the number of staff employed, provided they reside in the same dwelling as the Home Occupation;
- cannot exceed 25% of the floor area of the dwelling or 45 m² (484 ft²) whichever is less;
- must be located in the dwelling itself, however, in certain designated rural zones the

- use of an accessory building may be considered for approval;
- can involve incidental retail sales provided they are subsidiary to the approved use (e.g., the sales of a craft product made on site);
- does not involve the wholesale sale or storage of goods;
- does not involve exterior storage or display of goods;
- allows signage but it is limited to a single non-illuminated sign not to exceed 2800 cm² (approximately 18" x 24" or 434 in²) in size that is attached to the building;
- requires public notification.

Examples of Home Occupations include hair salon, wedding consultant, dance or music lessons, pet grooming, food preparation for delivery or pickup, creation of products in the home for sale (e.g. screen printing, crafts), and selling Epicure, Mary Kay, Scentsy, etc. from your home if there are people visiting your home to pick up products that you've sold, or if you are storing products on site.

Q: Do I have to fill out an application for a Home Office or Home Occupation?

Yes, a [Building Permit Application](#) must be completed and submitted to the Construction Permit Counter for approval of a Home Office. A Home Office is considered a Permitted Use (see Glossary page 27) and can be approved at the staff level. A [Planning/Development](#) Application must be completed and submitted to the Department of Planning, Engineering and Regulatory Services for approval of a Home Occupation. A Home Occupation is considered a Discretionary Use (see Glossary page 26) and may be permitted by the St. John's Municipal Council subject to special conditions or controls.

If the Applicant is not the homeowner, then the homeowner's authorization signature must be obtained before the application can be officially accepted for processing.

Along with the completed Applications the applicant must include the associated Home Office or Home Occupation Development Checklist. The [Development Checklists](#) can be found in the Living in St. John's section of www.stjohns.ca under the heading City Services > Planning and Development. The forms must include the following:

- information on the type of Home Office or Home Occupation proposed;
- the amount of space to be occupied;
- the hours of operation;
- the number of employees proposed for the operation of the business;
- a drawing or sketch identifying the portion of the dwelling to be used for the Home Office or Home Occupation *must* accompany the application.

Q: How is the application for a Home Office processed?

- A:** The application for a Home Office is processed directly with the Inspection Services Division as a Home Office is a Permitted Use in most residential zones and does not require Planning and Development approval. If all requirements have been met, then an occupancy permit (\$50) will be issued for the Home Office. For further information, email permits@stjohns.ca.

Should an application not be approved, the Applicant has the right to appeal the decision to the St. John's Local Board of Appeal (see page 11).

Q: How is the application for a Home Occupation processed?

- A:** After the application for a Home Occupation has been accepted for processing by the Development Division, it will be reviewed against the requirements of the [St. John's Development Regulations](#). If the application meets these requirements, then staff will proceed with public notification. The City will advertise the application in the local newspaper and distribute written notices to property owners within a minimum 150 metre radius of the application site. The newspaper and written notices are intended to inform the public that an application for a Home Occupation has been received, provide details of the application, and allow an opportunity for public input.

Council has the discretion of calling a Public Meeting to allow for further public input on the application. Should a Public Meeting be required, properties within a 150 metre radius of the application site will again be notified in writing and notification of the Public Meeting will appear in the local daily newspaper.

If the application is approved by Council, the Applicant will be required to enter into a Development Agreement with the City of St. John's and pay a \$200 registration fee. The Development Agreement establishes the terms of Council's approval and is to be signed by both the Applicant and the City Clerk within six (6) months of the date of Council's approval of the application.

Once the Development Agreement is signed, the Application, along with all required plans, will be reviewed by Inspection Services staff at the Construction Permit Counter in reference to the National Building Code and to ensure that all other required approvals are in place.

If an application is not approved by Council, the Applicant has the right to appeal the decision to the St. John's Local Board of Appeal (see page 11).

Q: Is there a fee associated with the application for a Home Office or Home Occupation?



A Home Office application, once approved, has a \$50 Change of Occupancy Permit fee.

A \$300.00 **non-refundable** fee must accompany the application for a Home Occupation. If the application for a Home Occupation is approved by Council, there is an additional \$200 registration fee for the required Development Agreement, in addition, to the \$50 Occupancy Permit fee.

Q: How long does the approval process take?

A: The amount of time involved in processing an application for a Home Office, from acceptance of a completed application form to a decision by staff, is approximately one (1) week. The amount of time involved for processing an application for a Home Occupation, from acceptance of a completed application form, to a decision by Council, is approximately one (1) month.

Q: Will my tax rates be different if I operate my business out of my home?

A: If your business occupies less than 25 per cent of the area of your home then you will not pay any Commercial Realty Tax and will pay 100 per cent Residential Realty Tax. If your business uses more than 25 per cent of the area of your home it will be considered a mixed use property and charged an appropriate percentage of Residential Realty and Commercial Realty Taxes. A Water Tax is also applied at the residential rate of \$625.00 per unit per annum.

Q: Where can I get additional information about assessment and taxes for Home Based Business?

A: Additional information pertaining to assessments and taxation can be obtained from the City of St. John's [Assessment](#) Division and the [Revenue Accounting/Taxation](#) Division (see List of Contacts on pages 24 and 25).



Sample Start-Up Scenario

This scenario is provided to demonstrate how municipal processes, regulations and fees apply to business start-up in the City of St. John's. The process followed by the fictional business described below is applicable only under the circumstances outlined. This scenario is therefore not indicative of the requirements for every business. A business owner should refer to the various sections of this Guide to determine which processes, regulations and fees might apply to their business.

Mr. Smith is establishing a convenience store in the Ropewalk Lane area of St. John's. The store will occupy a 4,000 ft² space in a commercial building with 10,000 ft² of leaseable area. The space was previously used as a retail shoe store. The commercial building is assessed at a value of \$500,000. Mr. Smith does not own the building but is leasing the space. He is not undertaking any major renovations however, he is installing an illuminated, exterior 3 x 5 sign.

Q: Is Mr. Smith required to submit an application to establish his business in the City of St. John's?

A: Yes, since Mr. Smith is going to be operating a business in St. John's and undertaking sign changes he is required to submit a [Building Permit Application](#) for a Change of Occupancy (Appendix B).

Q: Where will Mr. Smith's applications be processed and what fees will he pay?

A: Mr. Smith's application would be submitted to the Construction Permit Counter, third floor of the John J. Murphy building (City Hall Annex) City. Included with the application Mr. Smith should attach a drawing of the sign. The sign permit cost, as per fee schedule on page 7, will be \$40 plus 1% of the cost of the sign (minimum permit fee is \$50). In addition, a \$50 Change of Occupancy permit fee applies.

Since Mr. Smith is leasing the space, he will not pay taxes to the City of St. John's.

From a City perspective, Mr. Smith has completed all requirements of establishing a business in St. John's. However, there may be provincial and federal regulations which Mr. Smith must comply with. He should visit bizpal.ca or contact the following:

Government of Canada (Federal)

For federal government taxation policy and tax related business information regarding such topics as corporate income tax for small business, HST, payroll deductions, sole proprietorships and partnerships, and tax credits please visit:

www.canada.ca/en/revenue-agency.html

Government of Newfoundland and Labrador (Provincial)

The Government of Newfoundland and Labrador administers a number of taxes and offers several tax credits, incentives and benefit programs for business:

- Department of Finance www.fin.gov.nl.ca/fin
- Industry, Energy and Technology www.gov.nl.ca/iet
- Tourism, Culture, Arts and Recreation www.gov.nl.ca/tcar
- Commercial Registrations Division, Service NL
www.gov.nl.ca/dgsnl/registries/companies-2/
- Digital Government and Service NL www.gov.nl.ca/dgsnl
- Workplace NL www.workplacenl.ca



Additional Information

Q: Does City Hall provide any financial assistance for business start-up?

A: The City does not provide any form of financial assistance for business start up. However, staff at the St. John's Business Information Centre (contact information located below) can help identify funding programs offered by other agencies.

Q: Does the City of St. John's provide any assistance to businesses?

A: Yes, Business Information Centre staff can assist you in navigating the regulatory process and connect you to the right programs, resources and contacts through email, virtual appointment or in person at **348 Water Street**. Individuals can make use of the Centres' walk-in service from 9:00 a.m. - 4:30 p.m., Monday - Friday. Some of the business services available include:

- Monthly [Economic Snapshot](#) newsletter;
- Connections to business and financing resources;
- Research, economic data, and customized demographic profiles;
- Introductions to the right partners in the ecosystem;
- Business directories;
- Regulatory / permit / tax information.

For more information please consult the City's website at www.stjohns.ca, email business@stjohns.ca or telephone 709-576-8107.

Q: Where can I find permit and licence information at the municipal, provincial and federal levels?

A: [BizPaL](http://bizpal.ca) is an online service that simplifies the business permit and licence process for entrepreneurs, businesses, governments, and third-party business service providers. Users simply answer a series of questions on their type of business and BizPaL will automatically generate a list of permits and licences from all levels of government (federal, provincial, territorial and municipal), with basic information on each, as well as links to government sites where users can learn more and, in some cases, apply online. <http://bizpal.ca>



List of Contacts

City of St. John's

City Hall

St. John's City Hall is located at 10 New Gower Street in downtown St. John's. The John J. Murphy building (City Hall Annex) is located at 30 George Street. The St. John's Business Information Centre is located nearby at 348 Water Street next to the Post Office. Free visitor parking for a one-hour period is available in the City Hall parking garage off New Gower Street. Paid parking is available on many surrounding streets. Several Metrobus routes serve the downtown and stop near City Hall. City Hall is wheelchair accessible. It is open weekdays from 9:00 a.m. to 4:30 p.m., except on public holidays.

St. John's Business Information Centre Economic Development, Culture & Partnerships, Department of Community Services

City of St. John's
348 Water Street
P.O. Box 908
St. John's, NL A1C 5M2
Telephone: 709-576-8107
E-Mail: business@stjohns.ca
Web: www.stjohns.ca
Contact: Business & Research Officer

Assessment Division, Finance and Administration

City of St. John's
244 Freshwater Road
P.O. Box 908
St. John's, NL A1C 5M2
Telephone: 709-576-8929
E-Mail: assessment@stjohns.ca
Contact: Manager of Assessments

Access St. John's

City of St. John's
City Hall, 10 New Gower Street
P.O. Box 908
St. John's, NL A1C 5M2
Telephone: 311 or 709-754-2489
E-mail: access@stjohns.ca
Contact: Manager, Citizen Services

Regulatory Services Division, Department of Planning, Engineering and Regulatory Services

City of St. John's
Third Floor, City Hall Annex
30 George St., P.O. Box 908
St. John's, NL A1C 5M2
Telephone: 709-576-8049
E-Mail: permits@stjohns.ca
Contact: Building Inspector on Duty

Development Division, Department of Planning, Engineering and Regulatory Services

City of St. John's
Fourth Floor, City Hall Annex
P.O. Box 908
St. John's, NL A1C 5M2
Telephone: 709-576-6192 / 8220
E-Mail: planning@stjohns.ca
Contact: Development Officer
(or) Chief Municipal Planner

Secretary of St. John's Local Board of Appeal, Office of the City Clerk

City of St. John's
Fourth Floor, City Hall
P.O. Box 908
St. John's, NL A1C 5M2
Telephone: 709-576-8429
E-Mail: cityclerk@stjohns.ca



**Revenue Accounting/Taxation Division,
Finance and Administration**

City of St. John's
City Hall
P.O. Box 908
St. John's, NL A1C 5M2
Telephone: 709-576-8251
E-Mail: taxation@stjohns.ca
Contact: Manager, Revenue Accounting

**Legal Services, Office of the City
Solicitor**

City of St. John's
City Hall
30 George St., P. O. Box 908
St. John's, NL A1C 5M2
Telephone: 709-576-6107
Facsimile: 709-576-8561
E-Mail: legal@stjohns.ca
Contact: City Solicitor

Other Agencies

**Atlantic Canada Opportunities Agency
(ACOA)**

John Cabot Building, 10 Barter's Hill
P.O. Box 1060, Station C
St. John's, NL A1C 5M5
Telephone: 1-800-668-1010
Web: www.canada.ca/en/atlandic-canada-opportunities

ACOA Business Information Services

Telephone: 1-888-576-4444
Email: acoa.nl.bis-sie.tn.apeca@canada.ca
Web: www.canada.ca/en/atlandic-canada-opportunities/services/bis

Business Development Bank of Canada

Atlantic Place, 215 Water Street
St. John's, NL A1C 5K4
Telephone: 709-772-4398
Web: www.bdc.ca

**Department of Industry, Energy and
Technology**

Government of Newfoundland & Labrador
West Block, Confederation Building,
P. O. Box 8700
St. John's, NL A1B 4J6
Telephone: 709-729-5600
Web: www.gov.nl.ca/iet

Canada Revenue Agency

Sir Humphrey Gilbert Building
165 Duckworth Street
P.O. Box 12075
St. John's, NL A1B 4R5
Telephone: 1-800-959-5525
Web: www.canada.ca/en/services/taxes

FuturPreneur

Telephone: 709-769-1205
Toll free: 1-800-464-2923
Email: sandrews@futurpreneur.ca
Web: www.futurpreneur.ca

Genesis Innovation Hub

100 Signal Hill Road, Suite 0100
St. John's, NL A1A 1B3
Telephone: 709-864-2625
Email: genesis@mun.ca
Web: www.genesiscentre.ca

Metro Business Opportunities (MBO)

Suite C, Redwood Place
961 Topsail Road
Mount Pearl, NL A1N 3K1
Telephone: 709-738-1626
Web: www.mbec.ca

**Newfoundland Labrador Liquor
Corporation**

85 O'Leary Avenue
St. John's, NL A1B 3V1
Telephone: 709-724-2238
Web: www.nlliquor.com

**Newfoundland and Labrador
Organization of Women Entrepreneurs**
2nd Floor, Regatta Plaza II, 84-86 Elizabeth
Avenue
St. John's, NL A1C 1Y7
Telephone: (709) 754-5555
Web: www.nlowe.org

**Horizon TNL -
Bilingual Economic Development
Network of NL**
65, Ridge Road, Bureau 245
St. John's, NL A1B 4P5
Telephone: 709-757-2858
Web: www.horizontnl.ca

Registry of Companies
Government of Newfoundland & Labrador
59 Elizabeth Avenue
P. O. Box 8700
St. John's, NL A1B 4J6
Telephone: 709-729-3317
Facsimile: 709-729-0232
Email: snlregistryofdeeds@gov.nl.ca
Web: www.servicenl.gov.nl.ca/registries

Service NL
Government of Newfoundland & Labrador
149 Smallwood Drive, Mount Pearl
P. O. Box 8700
St. John's, NL A1B 4J6
Telephone: 709-729-3699
Facsimile: 709-729-2071
Web: www.gov.nl.ca/dqsnl

Workplace NL
146 -148 Forest Road
P.O. Box 9000
St. John's, NL A1A 3B8
Telephone: 709-778-1000
Web: <https://workplacenl.ca>

**YMCA Employment and Enterprise
Services**
35 Ridge Road
P.O. Box 21291
St. John's, NL A1A 5G6
Telephone: 709-726-9662
Email: enterprise@nl.ymca.ca
Web: www.ymcanl.com



GLOSSARY

Business Improvement Area:	In 1989 the City passed the BIA By-Law establishing the Downtown St. John's Business Improvement Area (BIA). This area is bounded by Temperance Street in the east to Springdale Street in the west; the Waterfront to New Gower Street; Queen's Road and Duckworth Street. For commercial property owners located in the BIA 0.8 of a mill will be added to the commercial mil-rate (Levy).
Commercial Realty Tax:	Municipal tax applied to the owner of property in which commercial operations exist.
Development:	The carrying out of any building, engineering, mining, or other operation in, on, over or under land, as well as the making of any material change in the use or the intensity of use of any land, building or premises.
Discretionary Use:	A use which may be permitted at Council's discretion, subject to special conditions or controls.
Home Occupation:	A secondary use of a Dwelling Unit and/or its Accessory Buildings by at least one of the residents of such Dwelling Unit to conduct a gainful occupation or business activity.
Home Office:	A secondary use of a Dwelling Unit by at least one of its residents to conduct a gainful occupation or business activity restricted to office uses which do not involve visitation of clients to the site and no employment of non-residents.
Incidental Retail Sales:	Retail sales of a product from the place where the product is made. A retail shop is not permitted as a Home Occupation; however, limited retail sales of a product are permitted as long as they are incidental and subsidiary to the approved use.
Mil:	This represents \$1 for every \$1,000 of assessed value on property. It is used to calculate the property tax rate for residential and commercial properties. For example, a tax rate of 10 mills is equal to 1% of the property value.
<i>St. John's Municipal Plan:</i>	A formal Council document setting out policies on land use and development. It is adopted and approved by Council and registered by the Minister of Municipal and Provincial Affairs under authority of the <i>Urban and Rural Planning Act</i> .



The ***St. John's Development Regulations*** implement the policies of the *St. John's Municipal Plan*.

Non-Conforming Use:	A use of land or a building which existed before the coming into force of the <i>St. John's Development Regulations</i> though such use is not now permitted in the zone in which it is located.
Permitted Use:	The legal use of land or buildings in conformity with the <i>St. John's Development Regulations</i> , as set forth in the schedule of "Permitted Uses and Zone Requirements" under Section 10.
Zone (or Land-use Zone)	A geographic area of land including buildings and water, drawn on the zoning map, within which there are particular permitted uses, discretionary uses, and development standards. There are residential, commercial, industrial, rural and other zones.

These definitions are provided for information purposes only. The legally binding definitions are set out in the [St. John's Development Regulations](#) and associated documents.

This guide was prepared by the City's [Economic Development, Culture and Partnerships](#) division with the assistance of the Department of [Planning, Engineering and Regulatory Services](#), the [Department of Finance and Administration](#), and the [Office of the City Solicitor](#).

To ensure the highest quality information, we welcome your comments or suggestions regarding the guide. Please forward any comments to:

Economic Development, Culture & Partnerships

Department of Community Services
348 Water Street
City of St. John's
P. O. Box 908
St. John's, Newfoundland and Labrador
A1C 5M2

Telephone: 709-576-8107

E-Mail: business@stjohns.ca

Web Site: www.stjohns.ca



APPENDIX A


	PERS – Planning/Development Application	Planning, Engineering & Regulatory Services												
	<h2 style="margin: 0;">PLANNING/DEVELOPMENT APPLICATION</h2>													
Internal Use		SECTION 1												
Application Number _____ PID # _____ Staff Signature _____ Date Received _____														
Property Information		SECTION 2												
Civic Number/Street Name _____														
Property Owner Contact Information		SECTION 3												
Name _____ Address _____ Postal Code _____ Phone _____ Email Address _____														
Note: Name of property owner must match that listed on the City of St. John's Assessment Roll														
Application Type		SECTION 4												
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; vertical-align: top;">Commercial (or other Development with a parking lot)</td> <td style="width: 33%; vertical-align: top;">Discretionary Use</td> <td style="width: 33%; vertical-align: top;">Non-Conforming</td> </tr> <tr> <td style="vertical-align: top;">Daycare Centre</td> <td style="vertical-align: top;">Home Office*</td> <td style="vertical-align: top;">Subdivision (extension of infrastructure - roads/services)</td> </tr> <tr> <td style="vertical-align: top;">Daycare (Dwelling)</td> <td style="vertical-align: top;">Home Occupation</td> <td style="vertical-align: top;">Lot Approval / Subdivision / Consolidation</td> </tr> <tr> <td style="vertical-align: top;">New Dwelling/Vacant Lot/Rebuild</td> <td style="vertical-align: top;">Rezoning (Municipal Plan/Development Regulations)</td> <td style="vertical-align: top;">Other (No checklist required)</td> </tr> </table>			Commercial (or other Development with a parking lot)	Discretionary Use	Non-Conforming	Daycare Centre	Home Office*	Subdivision (extension of infrastructure - roads/services)	Daycare (Dwelling)	Home Occupation	Lot Approval / Subdivision / Consolidation	New Dwelling/Vacant Lot/Rebuild	Rezoning (Municipal Plan/Development Regulations)	Other (No checklist required)
Commercial (or other Development with a parking lot)	Discretionary Use	Non-Conforming												
Daycare Centre	Home Office*	Subdivision (extension of infrastructure - roads/services)												
Daycare (Dwelling)	Home Occupation	Lot Approval / Subdivision / Consolidation												
New Dwelling/Vacant Lot/Rebuild	Rezoning (Municipal Plan/Development Regulations)	Other (No checklist required)												
<p><u>Checklist</u> for each application type must be submitted.</p> <p>* Home Office – Development Application is not required. The Home Office checklist must be submitted with the Application for Building Permit to the Building Counter.</p>														

PERS – Planning/Development Application		Planning Engineering & Regulatory Services
Applicant Signature of Agreement		SECTION 8
<p>I hereby submit this application and confirm that the information supplied is, to the best of my knowledge, correct. I agree to comply with all City Regulations & By-Laws, agree to develop in accordance with the plans approved by the City of St. John's and not to commence development without applicable written approval and permits from the City of St. John's. In addition, I acknowledge that I have reviewed this application and agree to provide any additional information requested and to pay all applicable fees as noted on the City's fee schedule (www.stjohns.ca). To view these fees, please click on the link below that pertains to your application:</p> <p>Planning and Development Fee Schedule</p> <p>Note: Where the applicant and property owner are not the same, the signature of the property owner is required before the application can be accepted for processing.</p> <p>Applicant Signature_____ Date (yyyy-mm-dd)_____</p> <p>Property Owner Signature_____ Date (yyyy-mm-dd)_____</p>		
Privacy Statement		SECTION 9
<p>Collection of Personal information via this form is authorized under the Access to Information and Protection of Privacy Act, 2015 and is needed to process your Planning/Development Application. Questions about the collection and use of the information may be directed to the Supervisor of Planning and Development by email: planning@stjohns.ca or by phone 709-576-8220.</p>		
Please send completed form to:	Inspection Services 3 rd Floor Annex 10 New Gower Street P.O. Box 908 St. John's NL A1C 5M2	Email: permits@stjohns.ca Fax: 709-576-8160 Call: 709-576-8565

ST. JOHN'S

NEWFOUNDLAND AND LABRADOR, CANADA

APPENDIX B

	PERS – Application for Building Permit	Planning, Engineering & Regulatory Services
<h2 style="margin: 0;">APPLICATION FOR BUILDING PERMIT</h2>		

SECTION 1

1. Name of the owner of the property: _____

2. Name of the person applying for the permit: _____

3. Address of the property: _____

4. Description of the proposed work: _____

5. Date of completion: _____

6. Signature of the owner: _____

7. Signature of the applicant: _____

8. Date of application: _____

SECTION 2

1. Name of the owner of the property: _____

2. Name of the person applying for the permit: _____

3. Address of the property: _____

4. Description of the proposed work: _____

5. Date of completion: _____

6. Signature of the owner: _____

7. Signature of the applicant: _____

8. Date of application: _____

SECTION 3

1. Name of the owner of the property: _____

2. Name of the person applying for the permit: _____

3. Address of the property: _____

4. Description of the proposed work: _____

5. Date of completion: _____

6. Signature of the owner: _____

7. Signature of the applicant: _____

8. Date of application: _____

SECTION 4

1. Name of the owner of the property: _____

2. Name of the person applying for the permit: _____

3. Address of the property: _____

4. Description of the proposed work: _____

5. Date of completion: _____

6. Signature of the owner: _____

7. Signature of the applicant: _____

8. Date of application: _____

□ □ □ **r** □ □ □ □ □ □ □ □ □ □ □ □ **r** □ □ □ □ □

[illegible]

Diagram of a 16-bit bus with 16 data lines and 2 control lines. The data lines are labeled with 'd' and the control lines with 'c'. The bus is divided into four 4-bit segments. The first segment is labeled 'ddr' and the second 'ddr'. The third segment is labeled 'r' and the fourth 'ddr'.

[illegible]

The diagram illustrates a 16-bit bus system. A horizontal line represents the bus, with four 4-bit components connected to it. The components are labeled **ddr**, **r**, **d**, and **r**. Each component is represented by a box with four input/output lines. The bus is shown as a continuous line with a break in the middle, indicating its 16-bit width.

[illegible]

_____r_____dR_____

[illegible][illegible]

dur

St. John's 1 M2

0 - -

APPENDIX C



**Department of Planning, Engineering and
Regulatory Services**

MOBILE VENDING PERMIT APPLICATION

[illegible][illegible]



The diagram shows a 16-bit register. On the left, there is a 1-bit input labeled 'r' (read enable). On the right, there is a 15-bit output bus labeled 'D' (data). The register itself is represented by a horizontal bar with 16 small squares inside, each representing a bit. The output bus is shown as a series of 15 small squares, each representing a bit.

[illegible]

0r000000 000000

0 0000000000r0000000r 000000000000r 000000r00d00d0r0000000000000000r 000000d0
0r0000000000r000000 00201000d00000d0000r00000000r000000000000 0000000000000000
00000000d00000000000r 000000 00000d0r000d00R00d00r00M00000rR000000r00r00000
D0000000000 00000d000 000000000r0000000000000-000-0000000

[illegible]

	<div>Access St. John's</div> <div>10</div> <div>St. John's NL A1C 5M2</div>	
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APPENDIX D



Department of Finance & Administration ☐

**COMMERCIAL PROPERTY TAX ALLOWANCE
CLAIM**
(complete all fillable areas)

SECTION 1

- If a property has more than one allowance claim, each claim must be submitted separately.□
- Claims will only be accepted for the current quarter and the quarter immediately preceding.□
- Each claim must be for the entire calendar quarter.□

1 **2** **3** **4** **5** **6** **7** **8** **9** **10** **11** **12**

SECTION 2

Note: If the Authorized Representative is different from the property owner, this form must be signed by both parties. ☐

SECTION 3 ☐

r

4th Quarter – 

Claims for current quarter not submitted during the claim period must be submitted the following claim period. ☐

Claims will only be accepted for the current quarter and the quarter immediately preceding. ☐

□□□□□□□□□□**D**□□□□□□□□□□□□□□**R**□□**R**□□□□□□□□□□□□□□**M****D**□

1st Quarter –

2nd Quarter –

3rd Quarter –

4th Quarter – r1 D r1

[illegible]

rs Area d

[illegible]

□ □ □ - □ □ □ □ □

□ □ □ □ □ □ □ □ d □ □ □ □ □ □ □ □

Include documentation showing it was marketed for rent or being made ready to rent. ☐

□□□□ □□□□□□□□□□□□ d □ r □□□□ □□□□□□□□□□□□ r □□ - □□□□□□□□□□□□
 □ r □□□ □□□□□□□□□□□□ d □□□□□ r □□□

D r d
r r

[illegible]

☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ R ☐ ☐ ☐ - Provide documentation showing collection efforts made to recover rent.

Page 10 of 10

Documentation indicating the operating dates of the business which could include: print media, brochure or website information are required.

☐ **Dr - Copy of Daycare License Required**

_____’s _____

☐ ☐ ☐ r ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ r ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ - Copy of Lease Required ☐

☐ ☐ ☐ ☐ r ☐ ☐ ☐ ☐ ☐ ☐ r ☐ ☐ ☐ ☐ ☐ ☐ ☐ Charity Reg. # Required ☐

All required information must be attached to the allowance claim form.

The first of these is the fact that the *Journal of the American Medical Association* (JAMA) has been the most influential of the medical journals in the United States since its founding in 1900. It has been the most widely read and cited of the medical journals, and its editorial board has been the most prestigious. The second is the fact that the *New England Journal of Medicine* (NEJM) has been the most influential of the medical journals in the United States since its founding in 1812. It has been the most widely read and cited of the medical journals, and its editorial board has been the most prestigious. The third is the fact that the *Lancet* has been the most influential of the medical journals in the United Kingdom since its founding in 1823. It has been the most widely read and cited of the medical journals, and its editorial board has been the most prestigious.

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Are you selling your commercial property?

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APPENDIX E



Quarterly Accommodation Tax Report

Reporting Period

SECTION 1

_____ to _____
(yyyy-mm-dd) (yyyy-mm-dd)

Registrant Information

SECTION 2

Hotel/B&B Name _____

Location _____

Mailing Address _____ Postal Code _____

Telephone _____ Email _____

If different from above:

Corporate Name _____

Contact Name _____

Telephone _____

Tax Report Details

SECTION 3

Total room revenue for period _____

Less revenue not subject to tax _____

Room revenue subject to tax _____

Accommodation tax collected _____

Accommodation tax remitted _____

(Should equal the amount collected)

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SECTION 4

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ACCOMMODATION TAX:

20.(1) The Council may impose a tax to be known as the “accommodation tax” upon a person who, for a daily charge, fee or remuneration is accommodated, lodges or stays in a room in a building in the city which is

- (a) Licensed under the Tourist Establishments Act; or
 - (b) Owned by the Memorial University of Newfoundland.
- (2) A tax imposed under subsection (1) shall be not more than 4% of the amount charged for the accommodation, lodging or stay referred to in that subsection.
- (3) Subsections (1) and (2) shall not apply to
- (a) A person who pays for accommodation, lodging or a stay in a room for which the daily charge or remuneration is not more than \$20;
 - (b) A student who is accommodated, lodges or stays in a room in a building referred to in paragraph (1)(b) or (c) while he or she is registered at and attending a post-secondary educational institution; and
 - (c) A person who is accommodated, lodges or stays in a room for more than 30 consecutive days

For more information:

Email: accommodationtax@stjohns.ca

Telephone: 709-576-1022 Financial Services

Send completed forms to:

accommodationtax@stjohns.ca

ST. JOHN'S

NEWFOUNDLAND AND LABRADOR, CANADA

