

Budget 2013



Working Together

For Our City



Corner Brook City Council

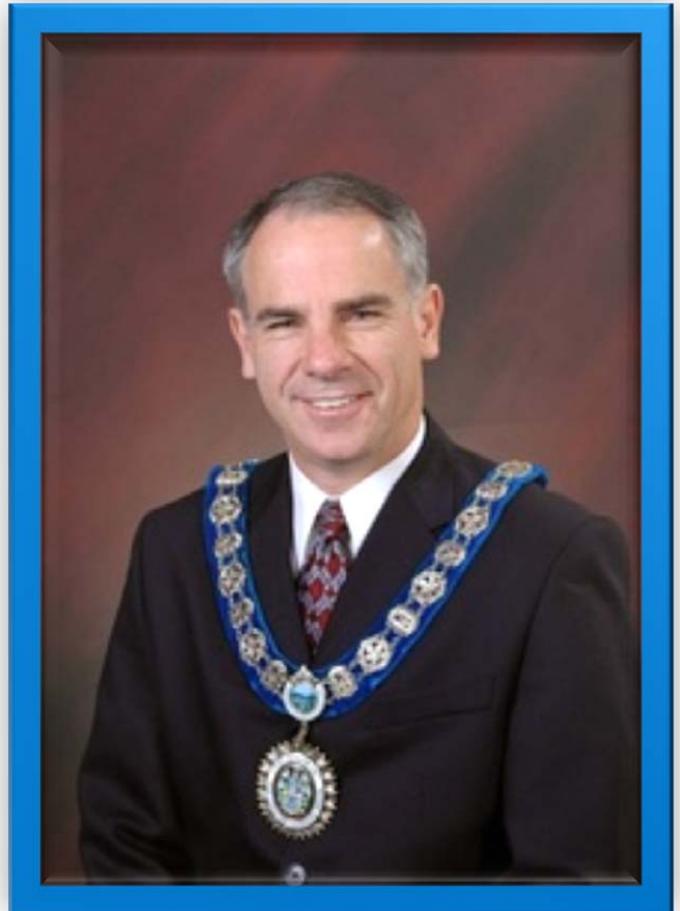


Front Row Left: Deputy Mayor Donna Luther, Mayor Neville Greeley, Councillor Priscilla Boutcher

Back Row Left: Councillor Donna Francis, Councillor Gary Kelly, Councillor Leo Bruce, Councillor Linda Chaisson

Message From The Mayor

The annual budget process is a demanding and challenging task. The Corner Brook City Council sets goals that will maintain levels of service while exercising fiscal prudence. Council and staff strive to create a sustainable city where industry, business and families flourish. We are committed to being accessible and accountable to our citizens. As part of this year's budget preparation a Public Budget Consultation was held to allow residents to provide input into decisions being made with respect to spending. We were pleased to receive multiple written and oral submissions that we considered in setting this year's budget.



I would like to take this opportunity to thank those who participated in the public budget consultation and encourage everyone to become involved in our community. We want everybody to work together for the benefit of our beautiful City!

Sincerely,

Neville (Nev.) L. Greeley
Mayor
City of Corner Brook

Message From Co-Chairs of the Budget Committee

As co-chairs of the Budget Committee we are pleased with the outcome of the deliberations over the 2013 budget. The budgetary process requires examination of all areas to determine how we can *provide* the most efficient services while keeping tax



increases at a minimum. This year's analysis was especially difficult given that municipal assessments increased substantially for many residents. We believe the budget being presented today has successfully balanced the financial needs of the City with what is reasonable for our residents.

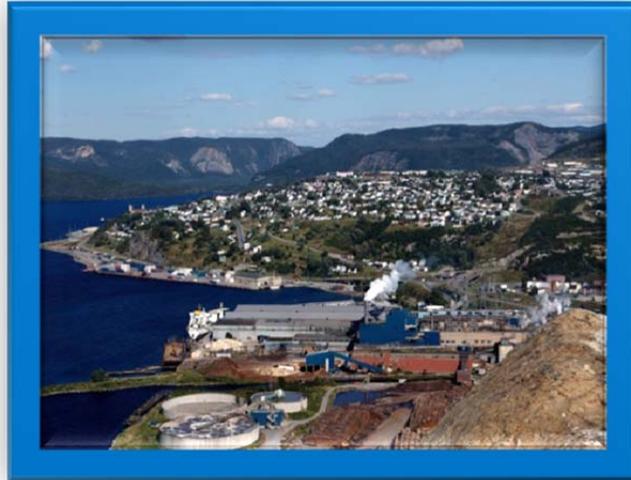
Sincerely,

Deputy Mayor Luther
Co-Chair, Budget Committee

Councillor Leo Bruce
Co-Chair, Budget Committee

Introduction

Mr. Mayor, as Chair of the Corporate Services Policy Advisory Committee, I am pleased to present the City of Corner Brook Budget for 2013.



I would like to thank Council and staff for their efforts and contributions in the preparation of this budget, which is the final budget for this Council. We believe that this budget maintains an effective balance of fiscal restraint while stimulating growth and prosperity in 2013. It is always the goal of Council to create a budget that maintains a pragmatic approach to financial management. The City strives to secure long-term prospects while continuing to meet the current needs of our residents.

2012 Budget Update

Mr. Mayor, in 2012 we announced several major investments. Finally, after almost two decades of planning, the design build contract for construction

of a new water treatment facility has been awarded. Construction on the facility began in fall of this year with major work commencing in the spring



of 2013. By utilizing the “design build” (DB) approach, the City estimates it has saved approximately \$15 million in capital costs over previous estimates. While this is still a very costly project, safe drinking water is a core and top priority for this Council. I would like to take this opportunity to thank our funding partners the Government of Newfoundland and Labrador and the Government of Canada for their contribution to this project.

Our focus now will be on water conservation and we will be proactively working with local businesses and residents to ensure that water is only

being used for essential purposes. For instance, this year Council successfully negotiated a deal with Barry Group Inc., which will result in the City realizing major savings in water usage. The continued reduction in water usage will ensure lower operational costs for the new water treatment plant.

In 2004, the water and sewer levy was introduced to offset the capital and operational costs associated with our future water and sewage treatment requirements. In 2013, the sewer levy will increase by \$10 to \$90, and the water levy will increase by \$10 to \$100. The water levy is currently being utilized to pay for the City's borrowing costs against the new water treatment plant. The majority of the sewer levy is being retained for future requirements once that project begins.

Year	Water Levy <u>Rate</u>	Sewer Levy <u>Rate</u>
2004	\$10	\$10
2005	\$10	\$10
2006	\$30	\$30
2007	\$40	\$40
2008	\$50	\$50
2009	\$50	\$50
2010	\$60	\$60
2011	\$80	\$70
2012	\$90	\$80
2013	\$100	\$90

2013 Initiatives

In 2012, the City conducted a transit trial in an effort to analyze the needs and usage of our existing system. Despite significant financial investment and increases in hours and days of operation, the transit trial did not result in the increases in ridership as expected. The plan for 2013 is that the transit system will revert to a two bus system during the week, without extended evening or weekend hours. We anticipate awarding the contract for the new service in January.

The Business Improvement Program launched in 2010 has been a phenomenal success. The program was initially created to improve the appearance of the downtown core but has since been expanded. The program will continue in 2013 but will be revamped to coincide with a new plan from the City's Business Resources Centre. Further details will be released in 2013.

Mister Mayor, in May 2011, the City of Corner Brook launched its Economic Strategy to further grow the economic and business opportunities in the area. The four key pillars of this strategy were Cultural Enterprise, College



Town, Land Development and Innovative Community. While there is still a lot of ongoing effort required, the City has achieved a number of the specific goals that were established under the strategy, including most initiatives under the Cultural Enterprises and College Town sectors. In 2013, Council will continue to implement the goals of this strategy.

In today's budget, Council has committed to allocate significant additional investments in a number of key initiatives, some of which were identified in the Public Consultations process.

- Public Art funding will increased by 50%
- Council will increase its investment in improving existing recreational infrastructure by 66% to \$100,000
- The City is planning to partner with the College of the North Atlantic Geospatial Research Facility to further advance our GIS requirements. This partnership is a great example of a strong working relationship the City is building with the

educational sector through initiatives like Campus City Connects that will bring benefits to the community and these institutions.

- Funding for curb and sidewalk repair and maintenance will increase by \$185,000 bringing the total to \$300,000. We are optimistic this one time infusion will significantly reduce the list of areas that require work.
- Garbage collection and disposal will continue to be an area undergoing significant change. The operation of the landfill will change to a system in which all users (including the City of Corner Brook) will pay based on a weight based system. This system will add increased costs to the City in 2013, and further costs can be expected once the regional strategy is implemented.
- Grant funding to our various community partners will increase by 25%. We recognize that the programs and services provided by our community partners are widely used and are an integral component of our community. They provide many

quality of life benefits to our community in terms of recreational, social, cultural, and educational programs.

- The City will invest an unprecedented \$1.2 million in new equipment to provide a higher quality service to the public. Replacement equipment planned to be purchased includes a salt truck, snow blower attachment, and street cleaner. Also, funding has been budgeted to purchase new technology – including a self-propelled pothole patching machine. This machine will allow a single employee to perform the entire patching operation from the safety of the machine’s cab in a much more efficient manner than our current processes.
- In addition to capital purchases, there will be a \$3.1 million investment in the City’s contribution to capital works projects. This amount includes \$841,000 in gas tax funding. This funding from general revenues reduces the City’s requirement for borrowing, and allows for greater long term control of our finances. The less money that is required to be spent on debt, the more money that is available to address the current operation and capital needs of the City.



\$3.1
Million
Investment
in Capital

2013 Taxation

Mister Mayor, 2013 is a re-assessment year and has resulted in an increase in property assessments which directly impacts the municipal tax formula. In determining the mill rate for 2013, Council considered the impact of increased assessment values on property owners. While property tax is the City's main source of revenue we struggle to meet the expectations of our residents while keeping the tax rate as low as possible. After much deliberation Council will be reducing the 2013 residential mil rate by 13.5% from 9.25 mils to 8.0 mils. Based on long term financial planning, Council does not expect to have to adjust the residential mil rate for the full 3 year assessment cycle assuming there is no significant change in overall operational expenses.

Property Value 2012	Assessment Increase	Property Value 2013	Property Tax Bill 2012	Property Tax Bill 2013	\$ Change	% Change
100,000	24%	124,000	\$925	\$992	\$67	7.24%
150,000	24%	186,000	\$1,388	\$1,488	\$100	7.24%
200,000	24%	248,000	\$1,850	\$1,984	\$134	7.24%
300,000	24%	372,000	\$2,775	\$2,976	\$201	7.24%

Mr. Mayor, we are always looking at options to strengthen our business environment. I am pleased to report in 2013 the commercial property mil rate will be decreased from 13.5 mils to 12.5 mils. The City will also continue its long term

**# of Business
Classifications
Reduced from
11 to 8**

strategy of simplifying the classification and taxation for business taxes. As

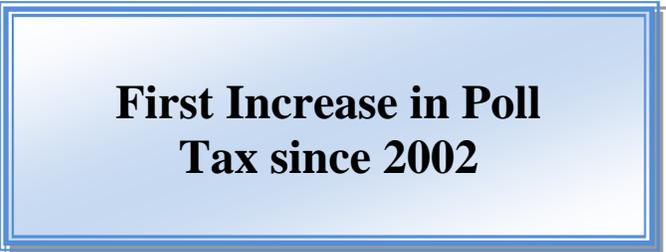
**525 Businesses
Reduced from
19.0 mils to 17.0 mils**

a part of Budget 2013, the City will reduce the number of classifications from 11 to 8. As a part of this strategy, the General Commercial category has been expanded to

include businesses previous included in separate categories for fish processing and industrial. The business tax mil rate for this category will decrease from 19.0 mils to 17.0 mils in 2013 affecting over 525 properties and businesses.

Mister Mayor, the cost of providing clean drinking water, and handling storm and sanitary sewer flows are increasing every year. New Federal

standards have been introduced that will put even further pressure on the City of Corner Brook. In consideration of these factors, the water and sewer unit charge will be increasing in 2013 by \$15 per unit for both residential and commercial properties.



**First Increase in Poll
Tax since 2002**

The City currently charges a poll tax to residents that are not property owners within the City. The previous rate of \$175 per year had been in effect since 2002. For 2013, the poll tax has been set at two hundred (\$200) dollars per year. The revenues from Poll Taxes are budgeted to be over \$425,000 in 2013, and they represent a significant source of revenue to the City.

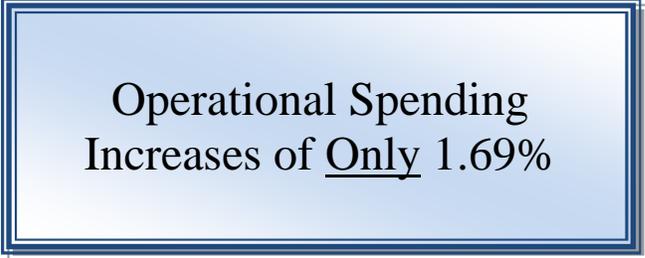
In our budget there is a provision for a Senior's Discount. To be eligible for this discount an applicant must meet a number of requirements, including having lived in the City for at least 15 years. I am pleased to announce that this requirement has been removed in the 2013 budget.

Mr. Mayor, there has been a lot of debate amongst Council in regards to the fee structure for mobile vendors and transient businesses. In 2012 Council made significant changes to these fees. In 2013, Council will make further adjustments to these rates. The maximum annual fee has decreased from \$2,500 to \$1,500, and the fee for vendors selling prepared foods has been reduced fee to \$250 per year.

Mister Mayor, the result of the changes that I have outlined today is a budget with revenues and expenditures of \$31,189,100. The net increase in operational spending (before capital and debt payments) is a very modest

1.69%. The efforts of this

Council, and all of our dedicated employees to provide the most efficient service to the public, are paying dividends.



Operational Spending
Increases of Only 1.69%

We continue to strive to provide the best services, and will continue these efforts in 2013 and beyond.

Debt Servicing

Mister Mayor, the subject of our debt management always generates significant discussion. The City is challenged to strike a firm balance between providing the capital projects that are needed and demanded, and the risk of leveraging future cash flows for today's projects. The budget for 2013 assumes debt payment obligations of \$4.9 million with \$450 thousand of this amount paid directly by the Provincial government. The \$4.47 million net debt payments represent 14.30% of the operational budget – well below the municipal threshold set by the Provincial government of 30%. Of this debt payment, 40% or \$1.75 million is related to borrowing costs associated with the water treatment plant and distribution system. In 2012, due to Council's strong cash management and operational policies, and the delay in the start of some capital projects, the City was able to defer some of the borrowing that had been budgeted. Budget 2012 had anticipated the 2012 net debt servicing ratio to be 16.7%, however we now forecast the net debt servicing ratio for 2012 to be under 13.5%. The savings from the reduced borrowing will be invested towards the City's share of capital costs and further reduce the City's borrowing requirements.

Net Debt Servicing Summary

Year	Net Debt Payments	Net Debt Servicing Ratio
2012 Budget	\$4,793,500	16.70%
2012 Forecast	\$3,875,600	13.26%
2013 Budget	\$4,468,600	14.30%

Summary of Council Undertakings

Mr. Mayor, it has been a very successful three (3) years for Council. Tonight I am proud to highlight some of the major accomplishments we achieved during our term:

- ✚ With the completion of our Recreation Master Plan, we have been working on improving recreation infrastructure. Over the last three (3) years upgrades have been carried out to a number of recreational facilities including Jubilee Field, the skateboard park, upgrades at the Pepsi Centre Complex, and the completion of the Curling Club. We look forward to more in 2013 with the building of the new recreation complex on Wellington Street with gymnastics planned to be the main tenant, as well as further upgrades to the Pepsi Studio.
- ✚ The Water Treatment Plant has come to fruition after years of planning.

- ✚ The IMSP is in the final stages of completion
- ✚ Integration of the Rotary Arts Centre into City Hall
- ✚ Increase funding to our paving program
- ✚ Expansion of the curbside recycling program to include boxboard
- ✚ Redevelopment of Bartlett's Point is ongoing. A project we started in 2011
- ✚ Partnership in the improvement of the Remembrance Square
- ✚ Captain Cook redevelopment
- ✚ Partnership with FCM for Bolivia Local Economic Development
- ✚ Improvements to our Trail System
- ✚ Margaret Bowater Park Redevelopment Completed in 2012
- ✚ The implementation of the Out of Jurisdiction Response billing for the Corner Brook Fire Department will reduce costs to the taxpayers of Corner Brook associated with responding to calls outside our municipal boundary.

Mr. Mayor, many hours of debate, research and discussion have gone into the preparation of the 2013 budget. We have taken into account a wide range of challenges, issues and needs facing our community, and considered

all submissions presented through the Budget Consultation process. As required by legislation and sound long term financial planning our budget today is a balanced budget. I would now like to make the following motions:

Be it RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, establishes the attached tax rates for the 2013 taxation year.

Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approves the attached Schedule of Rates & Fees, to take effect January 1, 2013.

Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approves an annual rate of interest of 10.5% to be levied on all past due taxes and accounts receivable on a monthly basis.

Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approves the 2013 Budget with operating Revenues and Expenditures totaling \$31,189,800.

CITY OF CORNER BROOK 2013 TAX RATES

1. **A REAL PROPERTY TAX** of not less than \$275 on every parcel of real property within the City, and every parcel of real property outside the City which is situated on, in or over, or under water and is accessible from land within the City; and the rate of tax shall be, subject to the minimum property tax:

Fully Serviced (Water and Sewer) - Commercial -12.5 mils plus \$560 per unit water and sewer which includes a \$100 water levy and a \$90 sewer levy.

Fully Serviced (Water and Sewer) - Residential – 8.0 mils plus \$480 per unit water and sewer which includes a \$100 water levy and a \$90 sewer levy.

Partially serviced (Water Only) - Commercial – 9.5 mils plus \$470 basic charge per unit which includes a \$100 water levy.

Partially serviced (Water Only) - Residential – 5.0 mils plus \$390 basic charge per unit which includes a \$100 water levy.

Unserviced – 5.0 mils only

Unserviced – Watson Pond Industrial Park – fire protected area - 8.0 mils only

Metered – 6.0 mils plus meter rates

Non-Taxable - Water and Sewer Rates only – 6.5 mils plus \$560 basic charge per unit which includes a \$100 water levy and a \$90 sewer levy.

Trailers - A real property tax rate of 5.75 mils.

All taxes so imposed shall be based upon the value of the real property so taxed as set down in the last Assessment Roll of the City, prepared in accordance with the provision of the Assessment Act, 2006, (which real Property Tax shall be added to the Water and Sewer charges to constitute the Municipal Tax in accordance with established policy).

2. (i) **A BUSINESS TAX** shall be imposed on all individuals, partnerships, associations and corporations carrying on business in the City and the rate of Business Tax so imposed for each class of business (as attached) shall be fixed at:
- a. 9.0% (90.0 mils) Chartered Banks, Financial Institutions (other than chartered banks)
 - b. 4.4% (44.0 mils) Oil Companies Bulk Storage Facilities
 - c. 4.0% (40.0 mils) Insurance Companies
 - d. 3.5% (35.0 mils) Department Stores
 - e. 3.0% (30.0 mils) Professional Businesses, Communications
 - f. 2.7% (27.0 mils) Mail Order Houses, Private Schools, Large Retail
 - g. 1.7% (17.0 mils) General Commercial and Industrial – including:
Car Rentals, Car Sales, Commercial Garages/Automotive & Parts Sales & Repair Shops, Service Stations, Transportation Depots/Trucking Companies, Transportation Terminals, Convenience Stores/Gas Bars, Drug Stores, Dispensaries, Grocery Stores, Clothing Stores, Computer Sales, Electronic Repairs and

Electronics Sales, Jewellery Stores, Music Stores, Shoe Stores, Sporting Goods/Equipment, Video Shops, Retail-Other, Hardware Stores, Building Supplies, Furniture/Carpet Stores, Wholesalers, Warehouses, Monument Sales, Construction Companies/Services, Daycare Services, Personal Services, Bakeries, Barber Shops/Beauty Salons, Taxi Businesses, Convenience Stores, Custom Workshops/Repairs, Retail-Residential, Restaurants, Taverns, Places of Amusement, Repairs/Commercial, Recycling, Hotels, Motels, Book Stores, Dry Goods/Fabric/Flower Shops, Photo Shops, Takeout Food Services, Fish Harvesting & Processing, Industrial, Bed & Breakfasts and Hospitality Homes and All Other

h. 0.4% (4 mils) Nursing Homes

per annum of the assessed value of real property used by all individuals, partnerships, associations and corporations carrying on business, trade, or profession in respect of which a tax is imposed as determined by the Assessor, using the City assessment for real property assessed from time to time under the City of Corner Brook Act, 1990, and the Assessment Act, 2006.

- (ii) Where the real property tax is not applicable to a business because it has no fixed place of business, the business tax shall be set at the minimum rate of 2½% of the gross revenue of the business as set forth in Section(s) 146 and 150 of the City of Corner Brook Act, RSNL 1990 Chapter C-15.
- (iii) Where the amount of tax calculated under (i) or (ii) above is less than \$270, the minimum business tax shall be set at \$270. For home based businesses, paying an additional unit charge for municipal tax, the

minimum tax will be reduced to \$50. (iv) Where the gross revenue of a business subject to tax under (ii) or (iii) above is less than \$10,000, the business tax shall be 1% of gross revenue, with a minimum charge of \$10.

The registration fee for new businesses will be \$25, to be set by regulation. Businesses are required to register for business tax prior to operating in the City. All business tax is due January 1st, or from the date the businesses commence.

3. **A POLL TAX** set at \$200 per annum.
4. **MONTHLY METERED WATER RATES** shall be \$4.00 for each 1,000 gallons (4,546 litres)
5. **DEFERRALS AND DISCOUNTS FOR SENIOR CITIZENS** shall be granted for domicile properties in accordance with the following formula:

Age 65 and over - Pay \$480 per unit, subject to taxable income not exceeding \$10,500 for single pensioner or \$11,500 for married pensioner and total income not exceeding \$20,000, and the balance of taxes can be deferred.

For the purpose of computing income, prescription drugs to the value of \$700 for a single person or \$1,400 for a couple may be considered if supported by receipts.

All requests for deferrals must be supported by a copy of the Notice of Assessment from Canada Customs & Revenue Agency for the 2012 tax year. For the purposes of determining eligibility for the deferral,

senior citizens 65 years and over may have one wage earner living in their dwelling, earning up to \$20,000 per year. Any other applicants would be subject to review of Council.

Senior citizens who will be 65 years of age or over during the 2013 fiscal year (1 January - 31 December 2013) will be entitled to a 15% discount off their Municipal Tax if they are in receipt of the Guaranteed Income Supplement under the Old Age Security Act.

The residential property must be their principal place of residence or the home must be permanently vacant. Discounts and deferrals will not be granted on property which is rented. The applicant must be the assessed owner of the property. Discounts will not be applied to interest or arrears. At no time is the amount of the taxes deferred to exceed the assessed value of the property.

6. **WIDOWS'/WIDOWERS' DEFERRAL** shall be based on taxable income of \$10,500 or less plus \$1,350 for each dependent up to a maximum of three dependents, total income not to exceed \$20,000. The basic charge of \$480 per unit shall apply. Proof of income and conditions are required as for senior citizens' deferral. Any other applicants will be subject to review of Council. At no time is the amount of the taxes deferred to exceed the assessed value of the property.
7. **DISABLED PENSIONERS** shall receive the same deferral under the same conditions as widows, except they shall be allowed \$1,000 additional income for their spouse.

8. **EXEMPTION FROM POLL TAX** shall be in accordance with Section 152 of the City of Corner Brook Act, 1990.

9. **A DISCOUNT** OF 1.0% shall be allowed on any Municipal Tax (Property and Water and Sewer Tax) paid in full, by cash, cheque or debit card, on or before 15 February 2013 and on any Business Tax paid in full, by cash, cheque or debit card on or before 28 March 2013.

10. **INTEREST ON ACCOUNTS:**
The interest rate will be 10.5% per annum. Interest will be applied monthly, to all accounts in arrears effective 1 January 2013. Such interest will be applicable to current year taxes effective 28 February 2013 for Municipal Tax, and 28 March 2013 for Business Tax. Interest will be calculated from date of tax billing. Any current year taxes paid prior to the discount date will not be charged interest. No discounts will be applied to interest charges.

11. **BUSINESS IMPROVEMENT AREA:**
A ten percent (10%) surcharge shall be imposed on the Business Tax levy, up to a maximum of \$1,000 per annum, in accordance with the Business Improvement Area Legislation.

12. The fee for tax certificates is \$100.

COMMUNITY SERVICES DEPARTMENT FEES 2013 Fees

Development and Inspection

Residential Construction:

Regular Rate ½ of 1% of
construction value

New Home:

Main Floor Area	\$5.00/m ²
Finished floor above main floor area	\$1.40/m ²
Finished floor below main area	\$1.40/m ²
Basement	\$1.40/m ²
Attached Garage	\$1.40/m ²
Basement Apartment	\$1.40/m ²
Unfinished floor area	No Fee
Residential Landscaping Deposit	\$4.00/m ²
Non-refundable if landscaping not completed within one year	

Alterations / Extensions / Repairs:

Up to \$5,000	\$25.00
Over \$5,000	½ of 1% of
construction value	

Residential Permits

Patio / Deck / Pool	\$25.00
Retaining Wall / Driveway	\$25.00
Accessory Buildings up to \$5,000	\$25.00
Accessory Buildings over \$5,000	½ of 1% of
construction value	
Subsidiary Apartment	\$1.40/m ²

Commercial / Industrial / Institutional Construction:

Commercial Regular Rate	¾ of 1% up to \$300,000 of
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construction value
and ½ of 1% over
\$300,000

New Commercial / Industrial / Institutional

Up to \$300,000.00	¾ of 1% up to \$300,000 of construction value
Over \$300,000.00	¾ of 1% up to \$300,000 of construction value and ½ of 1% over \$300,000
Extensions	\$50.00 (minimum fee) or Commercial Regular Rate
Alterations, Repairs	\$25.00 minimum fee) or Commercial Regular Rate
Accessory Building	\$25.00 minimum fee) or Residential Regular Rate
Sign permit	
Up to \$5,000.00	\$25.00
Over \$5,000.00	½ of 1% of construction value
Commercial Landscaping Deposit	\$4.00/sq-m
Non-refundable if landscaping not completed within one year	

Development:

Development Application Fee	\$50.00
Subdivision or Consolidation of Property	\$50.00 per lot
Change of Use or Use Approval	\$50.00
Medical, Professional and Personal Services uses	\$50.00
(Not applicable in Residential Zones where public notices are required)	

Compliance Letters	\$100.00
Temporary Use Permit	\$20.00
Commercial Demolition approval	\$50.00
Residential Demolition approval	\$30.00
Development Regulation Amendment	\$150.00
Municipal Plan Amendment/Rezoning	\$300.00
Appeals Fee	\$100.00 plus HST
Public Notice (Variances & Discretionary)	\$150.00

Municipal Enforcement

Taxi Driver License	\$25.00
Taxi Operator License	\$50.00
Delivery Service Permit	\$25.00
Bagging a Meter	\$6.00
Parking Meter Fees	\$1.00 per hour

Parking Tickets

Expired Meter	\$15.00
If paid 24 hours before the Court Date at City Hall	
If not paid 24 hours before the Court Date at City Hall	
it is \$25.00 to be paid at Provincial Court	
Parking 1:00 AM to 8:00 AM	\$50.00
No Parking	\$20.00
Obstructing Traffic	\$45.00
Parking at a Bus Stop	\$45.00
Parking on a Sidewalk	\$45.00
Parking in Front of a Driveway or Loading Zone	\$45.00
Parking within Intersection, or within 6 metres of Intersection	\$45.00
Parking too close to a Fire Hydrant	\$45.00
Parking within Crosswalk	\$45.00
Parking within 6 metres of an Approach to a Crosswalk	\$45.00
Double Parked	\$45.00
No Stopping	\$20.00
Parking without Permit in Designated Space	\$45.00

Animal Control

Dog License – for the life of the dog	\$10.00
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Animal Regulations Violation Notices – Fees

Dog without a license / tag		\$50.00
Dog depositing excrement on street or property		\$25.00
Dog causing damage		\$25.00
Dog disturbing the peace by barking or howling		\$25.00
Impounding fee		\$5.00
Interference with Impounder		\$500.00
Dog biting, attacking or injuring	Appear in court when summoned	
Dog/cat roaming at large:		
	Licensed	Unlicensed
1 st offence	\$50.00	\$75.00
2 nd offense	\$75.00	\$100.00
3 rd offense	\$100.00	\$125.00

Mobile Vending / Transient Businesses

Automobiles, Recreational Vehicles, Hot Tubs, Furriers:

Per day	\$200.00
Per week	\$1,000.00

Prepared Foods:

Per year	\$250
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All other mobile vending / transient Businesses:

Per day	\$25
Per week	\$125
Per month	\$400
Per 3 months	\$800
Per calendar year	\$1,500

DEFINITIONS OF CLASSES OF BUSINESS - 2013

ALL OTHER means businesses not identified under any other specific category or where the nature of the business is unknown.

BAKERY means a factory for producing, mixing, compounding or baking bread, biscuits or any other bakery product, but does not include a restaurant or other premises where any such product is made for consumption on the premises.

BANK means any chartered bank.

BARBER SHOP /BEAUTY SALON means a building or part of a building where haircutting, hairdressing, manicure, pedicure, skin care, and other grooming services are provided.

BED & BREAKFAST/HOSPITALITY HOME means rooms for rent in a private home which is licensed by Provincial Government as a tourist establishment.

BOOK STORE means an establishment retailing primarily, but not limited to, new or used books and magazines.

BUILDING SUPPLIES means an establishment including, but not limited to, the sale of hardware and tools, lumber, windows, siding, bricks, paint, cement, roofing shingles, tiles, bathroom supplies, electrical and plumbing supplies.

CALL CENTRE means an establishment providing services and seeking business through the telephone network.

CAR SALES LOT means a building or open area used for storage, display and sale purposes, of motor vehicles, and includes ancillary services associated with automobile sales, such as repair and servicing, and sales of automotive parts.

CAR RENTALS means a building or part of a building or open area where automobiles are stored for rental and the offices for conducting such business is maintained.

CLOTHING STORE means an establishment retailing men's, women's and/or children's clothing and outerwear.

COMMERCIAL GARAGE (including automotive & parts sales & repair shop) means a building or part of a building, other than a private garage, used for the sale, repair or maintenance of automobiles, equipment or other self-propelled vehicles, heavy equipment, trailers and parts thereof, or where such vehicles are kept for remuneration, hire or sale. It includes, but is not limited to, body shops, muffler shops, mobile welding, and automobile glass. This definition does not include

businesses whose primary business is automobile sales.

COMMUNICATIONS means any establishment or facility in the field of communications, including publishing companies, printing businesses, radio stations, television stations, telephone and telegraph companies.

COMPUTER SALES means an establishment retailing computers and any related hardware or software.

CONSTRUCTION COMPANY/SERVICES means a construction company or business providing goods and services to the construction industry, including but not limited to, electricians, plumbers, roofers, companies providing siding, paving, excavation, rental of equipment and vehicles, heavy equipment and trucking.

CONVENIENCE STORE means a retail store which is compatible with a residential area or uses not exceeding a floor area of 200 m and in which at least 80% of the retail floor space is devoted to the sale and display of groceries.

CONVENIENCE STORE/GAS BAR means a retail store which is compatible with a residential area or uses not exceeding a floor area of 200 m and in which at least 80% of the retail floor space is devoted to the sale and display of groceries, and includes pumps for retailing gasoline.

CUSTOM WORKSHOP/REPAIRS means a shop used for repairing or servicing household goods or for the manufacture of handcrafted goods and may include a retail store associated with the use.

DAYCARE SERVICES means a building or part of a building in which services and activities are regularly provided to five (5) or more children of pre-school age during the full daytime period as defined under the Day Care and Homemaker Services Act of Newfoundland, but does not include a school as defined by the Schools Act.

DEPARTMENT STORE means a retail establishment which is not limited to the sale of any specific items, but carries a variety of goods including, but not limited to clothing, footwear, household items, large and small appliances, hardware, personal care, jewelry, gifts, and may include furniture, computers and related equipment.

DISPENSARY means an establishment for the purpose of dispensing prescriptions by a pharmacist.

DRUG STORE means a retail establishment which includes the services of a pharmacist for the purpose of dispensing prescriptions, and which includes, but is not limited to, items for personal, skin and hair care, cosmetics, perfumes, confectionery and may include a section for the sale of grocery items and produce, but does not include the sole operation of a dispensary.

DRY GOODS/FABRIC/FLOWERS means an establishment which primarily sells a limited number of product types which may include, but is not limited to, ceramics, art galleries, gifts and crafts, art, crafts and hobby supplies, costume rentals, yard goods, flowers and floral arrangements, lottery tickets, collectibles, pets and pet supplies, brewing and winemaking supplies, but does not include department and clothing stores, and other stores defined in specific categories.

ELECTRONIC REPAIRS/SALES means an establishment for the sale, repair and maintenance of electronic equipment.

FISH HARVESTING AND PROCESSING means any building or location used for harvesting, processing, preparing, packing, freezing, storing, warehousing, shipping, sales or administration of any fish or seafood product.

FURNITURE/CARPET STORE means an establishment for the sale or rental of household furniture, appliances, carpets, rugs and flooring.

GROCERY STORE means an establishment for the purpose of retailing groceries, produce, fish, meat, baked goods, dairy products, and may include household and kitchen items, personal care products, magazines, and flowers.

HARDWARE STORE means an establishment including, but not limited to, the sale of hardware and tools, and may include paint, small appliances, household goods, lighting fixtures, automotive supplies, electrical and plumbing supplies.

HOTEL/MOTEL means a building with lodging accommodations for more than sixteen (16) persons, and may include individual cooking facilities.

INDUSTRIAL means the use of land or buildings for the purpose of manufacturing, fabricating, assembling, altering, repairing, packing, canning, storing, breaking up, demolishing, or treating any article, commodity or substance, and industry shall be construed accordingly.

INSURANCE COMPANY/AGENT means any person, broker or business engaged in the business of providing life, automobile, property, liability, commercial, marine insurances services and insurance claims and adjusting services

JEWELRY STORE means an establishment for the sale of jewelry, fine china, silver, crystal, clocks and watches.

LARGE RETAIL means any retail establishment besides those included in **DEPARTMENT STORE** operating from an area in excess of 45,000 square foot.

MONUMENT SALES means an establishment for the sale of granite, marble, bronze or other monuments, plaques or memorials.

MUSIC STORE means an establishment for the sale of musical instruments and equipment, tapes and disks.

NURSING HOME means a privately-owned and operated residence which provides accommodation and/or care for the elderly.

OIL COMPANY BULK STORAGE FACILITIES means a company who stores and supplies gasoline, oil and oil products to residential, commercial and industrial establishments.

OTHER FINANCIAL INSTITUTIONS includes trust companies, credit unions and finance companies, but does not include chartered banks.

PERSONAL SERVICES means a business providing services including, but not limited to, laundry and dry cleaning, fitness, shoe repair, tattoo parlours, dressmaking and sewing repairs, travel agents, household moving and storage companies.

PRIVATE SCHOOL means any school licensed and operated under Sections 69-74 of the Schools Act, Revised Statutes of Newfoundland 1970, Chapter 346, as amended.

PROFESSIONAL BUSINESS means a business that offers specialized knowledge or services that are advisory in nature or may be provided by individuals who are licensed members of a self-regulating association. Such individuals would include, but is not limited to, doctors, dentists, lawyers, accountants, engineers, appraisers, financial/investment advisers, undertakers, real estate agents, architects, surveyors, and management or computer consultants. Where a retail component applies, the retail designation may apply at the decision of Council.

RECYCLING means a business which recovers useful material for recycling on the premises or for shipping to a recycling plant.

REPAIRS/COMMERCIAL means a business providing repair services to commercial establishments including, but not limited to, refrigeration.

RESTAURANT means a building or part thereof, designed or intended to be used or occupied for the purposes of serving the general public with meals or refreshments for immediate consumption at individual tables or booths; and may include the sale of spirits, wines or beers with meals but shall not include the exclusive sale of spirits, wines or beers for consumption on the premises, and does not include a tavern,

boarding or lodging house.

RETAIL - RESIDENTIAL means a retail store within a dwelling unit, with the retail floor space not exceeding 50 m² or 50% of the floor area of the dwelling unit, whichever is less.

RETAIL - OTHER means a building or part of a building where goods or items are offered for sale at retail prices, and includes storage on or about the store premises of limited quantities of such goods or things sufficient only to service such store.

SERVICE STATION means any building used for the sale or installation petroleum products, automotive parts and accessories and motor vehicle repair, and may include a convenience store or restaurant associated with the main use. This definition does not include a commercial garage, car sales lot or car washing establishment

SHOE STORE means an establishment for the sale of family footwear.

SPORTING GOODS/EQUIPMENT means an establishment for the sale of sporting goods, clothing, and equipment. This definition does not include a store which primarily sells sportswear and footwear without sports equipment.

TAKEOUT FOOD SERVICES means any retail establishment which sells prepared food not for consumption on the premises, or which does not offer self-maintained seating space.

TAVERN means a building which is primarily used or occupied for the purpose of selling or offering for sale, to the general public, of spirits, wines or beers for consumption on the premises and licensed or is licensable under the Liquor Control Act of Newfoundland, and any regulations made there under.

TAXI BUSINESS means a lot, with or without buildings, for the parking of taxicabs as defined in the City of Corner Brook Taxi By-Law.

TRANSPORTATION DEPOT/TRUCKING COMPANY means any station or lot used for the purpose of storing, servicing or refueling of vehicles connected with the transportation business, and any business involved in the transportation of goods by air, water or ground; but does not include a commercial garage.

TRANSPORTATION TERMINAL means any station for the use of transportation facilities available to the general public, including bus terminals.

VIDEO SHOP means an establishment for the rental of video equipment, movies and electronic games, and may include the sale of snacks and confectionery.

WAREHOUSE means a building or part of a building which is used for the housing, storage, display, adapting for sale, packaging or wholesale distribution of goods, wares, merchandise, foodstuffs, substances, articles or things.

WHOLESALE means an establishment which sells goods, usually in quantity, to retailers for resale.

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Classifications for Business Tax will be reviewed annually by Council, and classification is subject to change at Council's discretion.

If a business falls into more than one category, Council reserves the right to assign the business to that category which it feels is most appropriate.

In case of a dispute as to the classification of a particular business, the business may appeal to the Corporate Services Policy Advisory Committee who will make a recommendation to Council.

THE CITY OF CORNER BROOK RESIDENTIAL PROPERTY RECOVERABLE WORK RATES

1. The applicable rates to landowners for whom water and/or sewer service connections are installed within the City right-of-way or easement by the City of Corner Brook shall be as follows:
 - (a) The sum of **\$3,600.00** for installation of 100 mm diameter sanitary drain, a 100 mm diameter storm drain and a 19 mm diameter waterline service in a common trench. (811005)
 - (b) The sum of **\$3,300.00** for installation of a 100 mm diameter sanitary drain and a 19 mm diameter water service in a common trench, regardless of right-of-way size. (811005)
 - (c) The sum of **\$3,000.00** for installation of either a 100 mm diameter sanitary drain or a 19 mm diameter water service, regardless of right-of-way size. (811005)

2. The following rates in addition to item 1 (a), (b) and (c) above are applicable:
 - (a) The rate of **\$250.00** per linear meter of trench excavation in rock where use of a mechanical buster is required. (811005)
 - (b) The rate of **\$75.00** per square meter to cover the cost of asphalt removal and reinstatement. (811004)
 - (c) The rate of **\$375.00** per linear meter of sidewalk, curb and gutter removal and reinstatement. (811004)
 - (d) The rate of **\$260.00** per linear meter for sidewalk only. (811004)
 - (e) The rate of **\$175.00** per linear meter for curb only. (811004)

3. Turn off or turn on water rates are separated as per the following (per visit):
 - (a) The rate of **\$80.00** will be applied during normal working hours. (811005)
 - (b) The rate of **\$110.00** will be applied outside of normal working hours. (811005)

4. The rates for clearing of sewer service laterals are as follows:
 - (a) The rate of **\$140.00** is applicable where the sewer has to be rodded or taped during normal working hours. (811005)
 - (b) The rate of **\$175.00** is applicable where the sewer has to be rodded or taped outside of normal working hours. (811005)
 - (c) The sum of **\$250.00** is to be deposited where the sewer has to be excavated. (811005)

Note: Payments will be made in advance and, in the case of 4(c), if the cost of the work is less than the deposit, a refund will be made. Where the cost is greater than the deposit, a further charge will be made for the difference.

5. The rate of **\$130.00** per linear meter will be applied for installation of driveway culverts. The minimum charge is to be \$195.00 and sections are to be in the 1.5 meter variations. (811004)

Note 1: Requests for services larger than the sizes noted in 1(a) above will necessitate an increase in City rates.

Note 2: For commercial and industrial servicing, the owner shall pay a deposit prior to commencement of work based on an estimated cost.

City of Corner Brook								
Analysis of Budgeted Revenue and Expenditure from 2010 to 2013								
	2010 Budget	% of	2011 Budget	% of	2012 Budget	% of	2013 Budget	% of
		Total		Total		Total		Total
REVENUE								
GENERAL TAXATION	\$ 21,341,200	83.9%	\$ 22,277,500	82.1%	\$ 22,744,500	81.7%	\$ 25,199,000	82.0%
REVENUE FROM RESERVES	-	0.0%	765,000	2.8%	1,117,000	4.0%	752,000	2.4%
LICENSES, FEES AND PERMITS	294,800	1.2%	301,200	1.1%	322,000	1.2%	268,000	0.9%
FINES	51,000	0.2%	42,000	0.2%	43,500	0.2%	43,500	0.1%
INTEREST AND PENALTIES	270,000	1.1%	255,000	0.9%	255,000	0.9%	275,000	0.9%
UTILITY GRANTS	1,078,800	4.2%	1,110,000	4.1%	1,070,000	3.8%	1,145,000	3.7%
CONTRIBUTIONS & GRANTS	1,938,400	7.6%	1,902,300	7.0%	1,871,300	6.7%	2,692,300	8.8%
RECREATION AND OTHER REVENUE	469,000	1.8%	484,400	1.8%	399,400	1.4%	367,000	1.2%
TOTAL OPERATING REVENUE	25,443,200	100.0%	27,137,400	100.0%	27,822,700	100.0%	30,741,800	100.0%
LONG TERM DEBT RECOVERY	1,127,200		1,015,000		809,800		448,000	
TOTAL REVENUE	\$ 26,570,400		\$ 28,152,400		\$ 28,632,500		\$ 31,189,800	
EXPENDITURE								
EXECUTIVE & LEGISLATIVE	\$ 326,000	1.7%	\$ 340,700	1.7%	\$ 321,200	1.6%	\$ 347,500	1.7%
ADMINISTRATIVE	477,900	2.5%	524,600	2.7%	459,900	2.2%	473,100	2.2%
BUSINESS RESOURCE CENTRE	236,000	1.3%	256,900	1.3%	250,400	1.2%	252,200	1.2%
CORPORATE SERVICES	2,288,900	12.2%	2,343,900	11.9%	2,359,800	11.4%	2,331,100	11.1%
COMMUNITY SERVICES	740,800	3.9%	898,500	4.6%	896,500	4.3%	937,900	4.5%
TOTAL ADMINISTRATION	4,069,600	21.6%	4,364,600	22.2%	4,287,800	20.7%	4,341,800	20.6%
PROTECTION TO PERSONS & PROP.	3,935,000	20.9%	4,036,200	20.6%	4,208,300	20.3%	4,242,900	20.2%
ENGINEERING & ADMINISTRATION	3,457,700	18.4%	3,542,400	18.0%	4,012,500	19.4%	4,037,100	19.2%
PUBLIC WORKS	4,219,000	22.4%	4,540,500	23.1%	4,630,000	22.4%	4,820,500	22.9%
WATER & SEWERAGE	1,625,500	8.6%	1,645,500	8.4%	1,774,500	8.6%	1,927,900	9.2%
TRANSIT SUBSIDY	422,000	2.2%	434,900	2.2%	549,400	2.7%	386,000	1.8%
PEPSICENTRE	700,000	3.7%	700,000	3.6%	850,000	4.1%	850,000	4.0%
TOTAL OPERATIONAL SERVICES	10,424,200	55.4%	10,863,300	55.3%	11,816,400	57.1%	12,021,500	57.2%
OTHER EXPENDITURE	397,500	2.1%	375,000	1.9%	369,000	1.8%	424,000	2.0%
TOTAL OPERATING EXPENDITURE	18,826,300	100.0%	19,639,100	100.0%	20,681,500	100.0%	21,030,200	100.0%
CAPITAL AND EQUIPMENT	1,500,000		1,555,000		1,506,700		4,398,100	
RESERVES	538,700		1,241,400		841,000		845,000	
DEBT PAYMENTS	5,705,400		5,716,900		5,603,300		4,916,500	
TOTAL EXPENDITURE	\$ 26,570,400		\$ 28,152,400		\$ 28,632,500		\$ 31,189,800	

City of Corner Brook		
Breakdown of Revenue & Expenditure		
2013 Budget		
REVENUE		
GENERAL TAXATION		
	MUNICIPAL TAX/WATER METER	\$ 20,102,800
	BUSINESS TAX	4,607,600
	POLL TAX	428,600
	DOWNTOWN BUSINESS SURCHARGE	60,000
OTHER REVENUE		
	REVENUE FROM RESERVES	752,000
	LICENSES AND PERMITS	268,000
	FINES	43,500
	INTEREST & TAX PENALTIES	275,000
	UTILITY GRANTS	1,145,000
	CONTRIBUTIONS & GRANTS	2,692,300
	RECREATION REVENUE	36,000
	OTHER REVENUE	211,000
	PEPSI CENTRE	120,000
	TOTAL OPERATING REVENUE	\$ 30,741,800
	LONG TERM DEBT RECOVERY	448,000
	TOTAL REVENUE	\$ 31,189,800
EXPENDITURE		
	EXECUTIVE AND LEGISLATIVE	\$ 347,500
	CHIEF ADMINISTRATIVE OFFICE	473,100
	BUSINESS RESOURCE CENTRE	252,200
	CORPORATE SERVICES	2,331,100
	COMMUNITY SERVICES	937,900
	PROTECTION TO PERSONS & PROPERTY	
	FIRE PROTECTION	3,570,100
	BUILDING INSPECTION	332,400
	MUNICIPAL ENFORCEMENT	232,900
	ANIMAL CONTROL	107,500

OPERATIONAL SERVICES		
	SUPERVISION & ADMINISTRATION	2,086,000
	OTHER PAYROLL COSTS	931,900
	SUSTAINABLE DEVELOPMENT	234,100
	GEOGRAPHICAL INFORMATION SERVICES	71,500
	BUILDING MAINTENANCE	713,600
	PUBLIC WORKS	
	STREET LIGHTING	657,000
	STREET MAINTENANCE	1,039,500
	SNOW CLEARING	1,502,000
	TRAFFIC CONTROL	175,000
	DRAINAGE	130,000
	STREET & STORM SEWER CLEANING	252,500
	GARBAGE COLLECTION & DISPOSAL	588,000
	PARKS & FIELDS	476,500
	WATER & SEWERAGE	
	PURIFICATION & TREATMENT	203,000
	WATER MAINS & HYDRANTS	926,000
	SANITARY SYSTEMS	418,000
	REGULATORS AND METERS	152,900
	RESERVOIRS AND INTAKES	103,000
	PUMPHOUSE	125,000
	TRANSIT SUBSIDY	386,000
	PEPSI CENTRE	850,000
	PROVISION FOR ALLOWANCE	150,000
	GRANTS & SPONSORSHIPS	274,000
	TOTAL OPERATING EXPENDITURE	\$ 21,030,200
	CAPITAL EQUIPMENT	1,223,500
	LAND PURCHASE	50,000
	CAPITAL WORKS	3,174,600
	RESERVE FOR SEWER LEVY	795,000
	DEBT PAYMENTS	4,916,500
	TOTAL EXPENDITURE	\$ 31,189,800

