

Budget 2014

City of Corner Brook



Front Row Left - Right: Councillor Linda Chaisson, Mayor Charles Pender,
Councillor Mary Ann Murphy

Back Row Left - Right: Councillor Josh Carey, Councillor Keith Cormier, Deputy
Mayor Bernd Staeben, Councillor Tony Buckle

Introduction

Mister Mayor, on behalf of council, I am pleased to present the 2014 Corner Brook Municipal Budget to our citizens. This, our first budget clearly lays out for our residents the direction this council will follow in shaping our city's future. I want to thank the general public, representatives of our business community, Mayor and Council and all of our staff for their input, ideas, suggestions and tremendous assistance in preparing this year's budget.

Council's objective in this budget is to ensure that every tax dollar is used as efficiently and effectively as possible. From day one, our Council has set out with a clear mandate to reduce expenses and to find ways to provide better, more cost effective services, while holding the line on taxes and fees. Our council also believes that if we are to change the way in which the city operates, we must lead by example. Among this Council's very first acts was to implement a wage freeze on our own salaries for our full term in office. In addition, we have eliminated cell phones and blackberry devices for City Councillors and we have reduced council travel and eliminated other expenses.

We have also implemented a temporary freeze on hiring, out of province travel and discretionary spending in order to reduce year-end expenditures and to give us time, as a new Council, to review the City's financial situation as we took up office.

As a council, we are determined to work with all our employees to do things differently and to effect positive change, in a deliberate, well thought out manner that respects all our employees and provides efficient, cost effective services to our residents and business community for 2014 and beyond. In preparing this budget, Council is not only focused on 2014, but we are looking forward two, five, ten and even fifteen years into the future.

Mister Mayor, our goal is to provide long-term stability while meeting the needs of our residents on a daily basis. We are acutely aware that many of our residents are living on a fixed income and we are mindful of the financial hardship created by constantly rising taxes. Council is committed to the pursuit of improving efficiencies while holding the line on taxes and fees. We are also committed to working with the business community and developers to create new business

start ups and new housing developments that will bring additional tax revenues to the city, thereby spreading the tax burden among more contributors. We have already begun working with staff and the business community to review the permitting process to identify areas of concern and reduce delays and red tape. We are also reviewing the current policy on landscape deposits for new residential and commercial construction and plan to amend this policy in 2014.

Let me be explicitly clear: it is important for the public and the business community to know that the City of Corner Brook is indeed **“Open for Business”**.

In order to ensure long-term financial stability, in order to be a viable and sustainable community, we must continue to grow our tax base with the development of institutional, residential and commercial expansion. Development and growth for the City of Corner Brook is our priority and we are looking at all options and opportunities for improvements.

During the budgetary process Council has reviewed every revenue and expense line item. A number of tough decisions were made to eliminate or reduce any expenditure that Council did not feel was absolutely necessary. Reductions were

made in almost every department and division. This Budget continues the freeze on out of Province travel for staff for 2014. There are a number of staff positions that are currently vacant that will require Council approval before a decision is made to fill those positions. In order to complete a more comprehensive and long term review of the City's performance, Budget 2014 has funds allocated to have an external third party expert perform an Efficiency Review in all areas of our City's operations.

It is expected that this Efficiency Review will be conducted in the first quarter of 2014 and will analyze all aspects of the organization to identify areas for improvement and savings. Council, management and staff will be involved in this process to ensure that this review captures the views and inputs of all of our employees. Input from residents and the business community will also be sought to ensure that, as a community, we are all engaged in improving how our city operates by focusing on services that residents and the business community need and want, reducing expenses where possible and by better aligning ourselves to meet the needs for the future.

Garbage Collection and Disposal

One area where we will see immediate change in 2014 is with waste collection and disposal where increased costs will be incurred. The Provincial Government has introduced the Provincial Waste Management Strategy that is intended to reduce the number of landfill sites in the Province and reduce waste. Currently, the city-owned Wild Cove site is still in operation, but its long term future still has not been confirmed.

Beginning January 1, 2014, the Western Regional Service Board will assume administrative and operational responsibility of the Wild Cove site. They have advised the City that the tipping fee for 2014 will be \$48.73 per ton. This represents a major increase in cost to the City. Overall, waste collection and disposal costs for 2014 are expected to be \$979,000. This is a 67% increase over the 2013 budget of \$588,000. To put this in perspective, the cost of residential collection and disposal will increase from approximately 6 cents per pound, to 10 cents per pound. A twenty pound bag of garbage deposited at Wild Cove in 2014 will cost the City \$2.00, whereas it only cost \$1.20 in 2013.

As the Provincial Waste Management Strategy is further introduced, it is anticipated that the financial burden placed upon Corner Brook taxpayers will increase significantly in coming years. It is imperative that, as residents, we all work together to reduce the amount of waste going into the landfill. It is not only important for the environment, it is important to our bottom line. The City will do its part by implementing further measures and education initiatives to encourage all residents and businesses to reduce the weight and volume of garbage. Reduce, reuse, recycle; composting, and waste avoidance will be the key messages for all residents.

Water Treatment

Mister Mayor, I am pleased to announce that the City is expecting the long awaited Water Treatment Plant to be operational in late 2014. This project has encountered a number of delays and cost increases, however, the City of Corner Brook has remained strong in its commitment to providing safe drinking water for all our residents. Mr. Mayor, as you know, in 2009, under your previous administration, the City availed of a federal government- backed, low interest loan of \$19.5 million to finance the City's share of the capital costs which were anticipated in 2009 to be \$43.5 Million. The annual payment on this loan is \$1.75 million per year and the city has already begun paying down this debt. In

addition, while the province and federal governments have also contributed \$12 million each to the project on a one third, one third, one third basis with the city, it is now estimated that the new treatment plant and distribution system will cost the city closer to \$50 million which means that the city will have to absorb an additional \$6.5 million in capital costs for this project. This now brings our entire investment to \$26 million. As such, to help offset this additional financial burden, we will apply the one-time \$4 million provincial capital allocation provided on a 70/30 basis to offset the elimination of the city's Municipal Operating Grant in 2013 towards this cost.

In addition to the capital costs of building the new water treatment plant and distribution system, the annual operating costs are anticipated to be in the \$1.2 million to \$1.5 million range. These are new and incremental costs to the City. In 2004, Corner Brook City Council introduced both a water and a sewer levy to help with the capital and operational costs associated with both water and sewage treatment requirements. While there are significant costs associated with the new water treatment plant, I am pleased to announce that there will not be an increase in either the water or the sewer levy in 2014.

As with waste management, the City will step up its efforts to educate both residents and businesses on the importance of water conservation. Providing safe drinking water is an essential service and comes with a cost. Every litre of water we consume will now begin to cost us significantly more than our current, out-dated water treatment system. The effort to continue the reduction of our water usage is of paramount importance to ensure lower operational costs for the new water treatment plant. The lower the volume, the lower the operational costs! Effective in 2014, Council will require the installation of a water meter in all new residential and commercial construction. The information gathered from these water meters will be analyzed to understand the water usage patterns and to educate residents and business owners on the importance of water conservation. It's quite simple really, the more you save, the more we all save.

Corner Brook has long prided itself as being a green, environmentally friendly community and residents and businesses have contributed to reducing waste and protecting the environment in a number of ways over the years. We are confident, that with the cooperation and collaboration of our residents, institutions, community organizations and business community we can effectively

reduce the costs associated with water treatment and waste management while protecting our environment for future generations.

Capital out of Revenue

Capital out of revenue refers to the money that the city is able to take from the taxes and fees we collect to apply to capital infrastructure and equipment and thereby not have to borrow this money.

The City has made significant improvements in ensuring our equipment and vehicles are available to provide safe, efficient and reliable service to the residents of the City. Budget 2014 will make a further \$700,000 investment in equipment in 2014. This investment will save the City money in the long term as well as increase efficiency by ensuring that our employees have reliable, safe equipment to provide more efficient and effective service for our residents. New equipment costs less for repairs and upkeep while providing a higher standard of maintenance and reliability throughout the City.

As well, council will reduce our borrowing requirements by contributing an additional \$2.3 million in capital out of revenue towards the overall annual capital

works program in 2014 for improvements to our water and sewer infrastructure, city streets, municipal buildings and parks and recreation facilities.

Out of Jurisdiction Response

The City of Corner Brook has a highly trained, professional fire department that provides critical fire and emergency services to all of our residents. This service is invaluable to our taxpayers. Emergency services come at a significant cost to the taxpayer; in exercising fiscal prudence, the City intends to recoup the cost of providing these services outside our own jurisdiction. The Corner Brook Fire Department currently responds to calls for service to many locations outside of our municipal boundary. Beginning in 2014, the Corner Brook Fire Department will charge back to the municipality or property owner all costs associated with responding to calls outside of our municipal boundary. The Corner Brook Fire Department will still respond to calls outside of our boundary when asked, but the City will no longer provide those services free of charge.

Poll Tax

Mister Mayor, last year there was an increase in poll tax for the first time since 2002. Many people consider the poll tax as a regressive tax that places an unfair

burden on low-income earners. Others believe that everyone who works in our city but does not own property should also contribute directly to the municipal tax base. Our Council has heard both sides and agrees that this is an area that needs to be addressed. We are also keenly aware that we need to proceed cautiously to ensure that we do not eliminate a significant source of revenue without a plan to replace the loss of this revenue and thereby increase the burden on others.

One area where council felt that there needed to be further consideration is the method in which the poll tax applies to students. As a campus city, we understand the significant impact that our post-secondary institutions have on our city and we want to encourage students to come to Corner Brook to pursue their studies and to contribute to the social, cultural and financial life of our city. Effective in 2014, the City will increase the monthly exemption limit for full time students from \$400 per month to \$1,200 per month. This represents a 300% increase in the exemption, and as a result, a full time student earning less than approximately \$23,000 in the prior year would be able to apply for an exemption to poll taxes, thereby eliminating a significant number of students who would normally pay the poll tax. Students must still complete the required forms in

order to qualify for this exemption. We will work with student representatives to ensure that qualified students are made aware of this exemption, but ultimately, the responsibility will lie with the students to take advantage of the exemption. Furthermore, I would like to make it clear that Council is committed to reviewing the Poll Tax in future years and hopes to eliminate it entirely before the end of this Council's term.

Provincial Government

Mister Mayor, another factor that this Council had to deal with in Budget 2014 is the loss of the Provincial municipal operating grant in the amount of \$666,000 per year. The Provincial Government announced in its Budget in April 2013 that municipal operating grants for the seven largest towns and cities, which includes Corner Brook, would be eliminated. The Province has promised a new and improved Municipal Fiscal Framework going forward, but no decisions have yet been made or announced. This Council implores the Provincial Government to complete this process as quickly as possible as we cannot plan for the future without knowing the rules of the game. Just as we are expected to bring down our municipal budget in December each year, we should have the right to expect that the province also provide us with clear direction on how it intends to proceed before we make any financial decisions. It is also critical that the Provincial

Government recognizes through their direct financial support, the contribution that the City of Corner Brook makes as a regional service centre and the expense we incur in providing services to government owned property in our city.

As a regional service centre, we also depend upon government jobs in all sectors, many of which were eliminated during this past year. While we accept that government has to manage its own finances and service delivery as best it can, we also want to remind government that the impact of government job cuts in an area which is disproportionally dependent upon them can have a much greater impact on area workers, their families and the local economy than in the more prosperous areas of the province, especially considering the clear lack of other employment opportunities in this region. We are also concerned that some of the positions eliminated in Corner Brook may simply be recreated in other areas of the province over time and we remind government that every government position lost in Corner Brook equates to a family having to face leaving the area to find employment elsewhere.

Mr. Mayor, as a council, we also want to impress upon the provincial government the urgent need to continue to move forward with the construction of the new

Regional Hospital in Corner Brook. We are encouraged by government's recent statements that work is progressing on the functional plan and by the \$227 million announced in the 2013 budget. We believe that government is committed to this project and we want to ensure that the new hospital is the right size with the right programs and services to meet the needs of the region for the long term. We believe that the construction of this new facility, which will cost in the vicinity of one half of one billion dollars, will provide enormous economic opportunities for Corner Brook and area and we encourage our business community and housing developers to work with us in getting ready for this project. We are all excited by the potential that a new hospital brings to our community and region in terms of better, more efficient health care services and the economic impact it will have on the area once construction begins.

Mr. Mayor, in keeping with the theme of health care, we also want to remind the province of the need to continue with plans to integrate the Western Regional School of Nursing with Grenfell Campus and to provide a new Health Sciences Building at Grenfell to meet the needs of this and other programs.

Mr. Mayor, as a council, we also want to commend the province for having the courage and foresight to provide a financial assistance package in the form of a repayable loan to Corner Brook Pulp and Paper. We cannot understate the importance of this industry to our city, region and indeed the entire province. We want to acknowledge as well the significant contributions made by the employees, owners and our elected officials from all parties to work collectively to ensure the long-term viability and sustainability of the Corner Brook mill.

Taxes

When we were sworn in, this council promised there would be no increases in property tax or fees for 2014 and we have delivered on that promise after much hard work. Mr. Mayor, I am very pleased to say that Budget 2014 does not have any increases in residential property taxes or fees. Residential property tax will remain the same for 2014 at 8.0 mils.

Council is cognizant of the impact of taxes on senior citizens that live on a fixed income. This Council will continue the program of a 15% discount for seniors who are eligible and qualify. Council will be reviewing how interest is applied to senior's tax accounts in 2014, and it is anticipated that changes and improvements will be made for the 2015 Budget.

The business community is essential to the strategy for economic growth in the City of Corner Brook. We want you to know that we ARE **open for business!**

I am also pleased to report that in 2014 the commercial property mil rate will remain 12.5 mils. The City will also hold the line on the general commercial business tax mil rate at 17.0 mils in 2014, a category into which most businesses in the city fall. There have been some adjustments to business tax classifications with the effect of reducing the number of different rate structures from 8 to 6.

While there are significant increases in expenditures related to the new water treatment plant and waste management, it is important to note that excluding those items, operational spending in Budget 2014 has actually **decreased** by 1.5% from the 2013 levels while maintaining our contractual obligations to our employees; with a wage increase of 4.25% for our firefighters, and 2.0% for all other employees and without any reduction to service levels.

Mr. Mayor, I believe it warrants repeating just how daunting the task of balancing this budget has been. For 2014, council has budgeted for reduced operating revenues of more than \$800,000 over 2013 including: \$666,000 in the municipal operating grant, \$17,000 in NL Liquor Corporation Grant and an estimated \$150,000 in poll tax.

While we have also budgeted for significant increased costs of approximately \$800,000, which includes \$400,000 in additional waste collection and disposal costs and another \$400,000 in additional water treatment costs, in addition to the normal cost of inflation and negotiated employee costs.

Yet, overall, Budget 2014 total expenditures of \$30,281,300 million are 2.91% or \$908,000 lower than the 2013 Budget of \$31,189,800.

Debt Servicing

Mister Mayor, it is important for taxpayers and the citizenry to know and understand our debt position. The City strives to maintain a balance between providing the capital projects demanded by our residents, and the cost of leveraging future cash flows through borrowing. Budget 2014 assumes debt servicing costs of \$4.86 million, with \$400 thousand of this amount being paid directly by the Provincial Government. The \$4.46 million net debt payments represents 14.69% of the total budget – well below the municipal threshold set by the Provincial government of 30%. Of this amount, 40% or \$1.75 million is related to borrowing costs associated with the water treatment plant and distribution system.

Conclusion

Mister Mayor, Council and staff have spent many hours debating, researching and discussing the 2014 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 2014 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, 2014.
- 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 2014 Budget with operating Revenues and Expenditures totalling \$30,281,800.

CITY OF CORNER BROOK 2014 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. 10.0% (100.0 mils) Chartered Banks, Financial Institutions
 - b. 5.0% (50.0 mils) Oil Companies Bulk Storage Facilities
 - c. 4.0% (40.0 mils) Insurance Companies, Department Stores
 - d. 3.0% (30.0 mils) Professional Businesses, Communications, Private Schools, Large Retail
 - e. 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

f. 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 2013 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 2014 fiscal year (1 January - 31 December 2014) 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.

All applications for exemption shall be made on forms provided and shall be verified by documentation as acceptable by Council.

Beginning in 2014, students will be eligible to claim three times the monthly educational allowance amount currently accepted by the Canada Revenue Agency (CRA) for Full-time students. The current amount allowed by CRA is \$400 for Full-time students. Based on these amounts, the City will allow \$1,200 per month for full-time students.

All other conditions as applied in previous years shall remain in effect.

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 February 14, 2014 and on any Business Tax paid in full, by cash, cheque or debit card on or before March 31, 2014.

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 2014. Such interest will be applicable to current year taxes effective February 28, 2014 for Municipal Tax, and March 31, 2014 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 2014 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 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
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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 (Not applicable in Residential Zones where public notices are required)	\$50.00
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
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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

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 offence	\$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 - 2014

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.

PHOTO SHOP means an establishment for the sale of photographic equipment and supplies, development and processing of film, and may include the taking of passport photos and portraits.

PLACE OF AMUSEMENT includes a motion picture or other theatre, public dance hall, music hall, bingo hall, arcade, billiard or pool room, bowling alley, ice or roller skating rink or similar use conducted within an enclosed building. This category would include businesses within the definition of tavern who offer amusement uses as defined in this category.

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 of 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.

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

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 2011 to 2014								
	2011 Budget	% of	2012 Budget	% of	2013 Budget	% of	2014 Budget	% of
		Total		Total		Total		Total
REVENUE								
GENERAL TAXATION	\$ 22,277,500	82.1%	\$ 22,744,500	81.7%	\$ 25,199,000	82.0%	\$ 25,475,400	85.3%
REVENUE FROM RESERVES	765,000	2.8%	1,117,000	4.0%	752,000	2.4%	248,800	0.8%
LICENSES, FEES AND PERMITS	301,200	1.1%	322,000	1.2%	268,000	0.9%	260,000	0.9%
FINES	42,000	0.2%	43,500	0.2%	43,500	0.1%	26,400	0.1%
INTEREST AND PENALTIES	255,000	0.9%	255,000	0.9%	275,000	0.9%	275,000	0.9%
UTILITY GRANTS	1,110,000	4.1%	1,070,000	3.8%	1,145,000	3.7%	1,220,000	4.1%
CONTRIBUTIONS & GRANTS	1,902,300	7.0%	1,871,300	6.7%	2,692,300	8.8%	2,005,500	6.7%
RECREATION AND OTHER REVENUE	484,400	1.8%	399,400	1.4%	367,000	1.2%	364,700	1.2%
TOTAL OPERATING REVENUE	27,137,400	100.0%	27,822,700	100.0%	30,741,800	100.0%	29,875,800	100.0%
LONG TERM DEBT RECOVERY	1,015,000		809,800		448,000		406,000	
TOTAL REVENUE	\$ 28,152,400		\$ 28,632,500		\$ 31,189,800		\$ 30,281,800	
EXPENDITURE								
EXECUTIVE & LEGISLATIVE	\$ 340,700	1.7%	\$ 321,200	1.6%	\$ 347,500	1.7%	\$ 301,700	1.4%
ADMINISTRATIVE	524,600	2.7%	459,900	2.2%	473,100	2.2%	435,500	2.0%
BUSINESS RESOURCE CENTRE	256,900	1.3%	250,400	1.2%	252,200	1.2%	260,900	1.2%
CORPORATE SERVICES	2,343,900	11.9%	2,359,800	11.4%	2,331,100	11.1%	2,315,500	10.8%
COMMUNITY SERVICES	898,500	4.6%	896,500	4.3%	937,900	4.5%	819,500	3.8%
TOTAL ADMINISTRATION	4,364,600	22.2%	4,287,800	20.7%	4,341,800	20.6%	4,133,100	19.3%
PROTECTION TO PERSONS & PROP.	4,036,200	20.6%	4,208,300	20.3%	4,242,900	20.2%	4,356,900	20.3%
ENGINEERING & ADMINISTRATION	3,542,400	18.0%	4,012,500	19.4%	4,037,100	19.2%	4,002,300	18.6%
PUBLIC WORKS	4,540,500	23.1%	4,630,000	22.4%	4,820,500	22.9%	5,085,300	23.7%
WATER & SEWERAGE	1,645,500	8.4%	1,774,500	8.6%	1,927,900	9.2%	2,235,500	10.4%
TRANSIT SUBSIDY	434,900	2.2%	549,400	2.7%	386,000	1.8%	351,000	1.6%
PEPSI CENTRE	700,000	3.6%	850,000	4.1%	850,000	4.0%	850,000	4.0%
TOTAL OPERATIONAL SERVICES	10,863,300	55.3%	11,816,400	57.1%	12,021,500	57.2%	12,524,100	58.3%
OTHER EXPENDITURE	375,000	1.9%	369,000	1.8%	424,000	2.0%	451,500	2.1%
TOTAL OPERATING EXPENDITURE	19,639,100	100.0%	20,681,500	100.0%	21,030,200	100.0%	21,465,600	100.0%
CAPITAL AND EQUIPMENT	1,555,000		1,506,700		4,398,100		3,041,600	
RESERVES	1,241,400		841,000		845,000		911,300	
DEBT PAYMENTS	5,716,900		5,603,300		4,916,500		4,863,300	
TOTAL EXPENDITURE	\$ 28,152,400		\$ 28,632,500		\$ 31,189,800		\$ 30,281,800	

**City of Corner Brook
Breakdown of Revenue & Expenditure
2014 Budget**

REVENUE

GENERAL TAXATION	
MUNICIPAL TAX/WATER METER	\$ 20,364,700
BUSINESS TAX	4,772,700
POLL TAX	275,000
DOWNTOWN BUSINESS SURCHARGE	63,000
OTHER REVENUE	
REVENUE FROM RESERVES	248,800
LICENSES AND PERMITS	260,000
FINES	26,400
INTEREST & TAX PENALTIES	275,000
UTILITY GRANTS	1,220,000
CONTRIBUTIONS & GRANTS	2,005,500
RECREATION REVENUE	37,000
OTHER REVENUE	207,700
PEPSI CENTRE	120,000
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TOTAL OPERATING REVENUE	\$ 29,875,800
LONG TERM DEBT RECOVERY	406,000
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TOTAL REVENUE	\$ 30,281,800

EXPENDITURE

EXECUTIVE AND LEGISLATIVE	
CHIEF ADMINISTRATIVE OFFICE	\$ 301,700
BUSINESS RESOURCE CENTRE	435,500
CORPORATE SERVICES	260,900
COMMUNITY SERVICES	2,315,500
819,500	
PROTECTION TO PERSONS & PROPERTY	
FIRE PROTECTION	3,687,500
BUILDING INSPECTION	341,600
MUNICIPAL ENFORCEMENT	217,400
ANIMAL CONTROL	110,400

OPERATIONAL SERVICES

SUPERVISION & ADMINISTRATION	2,043,100
OTHER PAYROLL COSTS	927,100
SUSTAINABLE DEVELOPMENT	204,600
GEOGRAPHICAL INFORMATION SERVICES	25,000
BUILDING MAINTENANCE	802,500
PUBLIC WORKS	
STREET LIGHTING	648,500
STREET MAINTENANCE	968,000
SNOW CLEARING	1,500,000
TRAFFIC CONTROL	175,000
DRAINAGE	145,000
STREET & STORM SEWER CLEANING	267,500
GARBAGE COLLECTION & DISPOSAL	979,300
PARKS & FIELDS	402,000
WATER & SEWERAGE	
PURIFICATION & TREATMENT	581,000
WATER MAINS & HYDRANTS	928,500
SANITARY SYSTEMS	338,000
REGULATORS AND METERS	157,000
RESERVOIRS AND INTAKES	101,000
PUMPHOUSE	130,000
TRANSIT SUBSIDY	351,000
PEPSI CENTRE	850,000
PROVISION FOR ALLOWANCE	150,000
GRANTS & SPONSORSHIPS	301,500
TOTAL OPERATING EXPENDITURE	\$ 21,465,600
CAPITAL EQUIPMENT	700,000
LAND PURCHASE	50,000
CAPITAL WORKS	2,341,600
RESERVE FOR SEWER LEVY	861,300
DEBT PAYMENTS	4,863,300
TOTAL EXPENDITURE	\$ 30,281,800