



PASADENA

2024 MUNICIPAL OPERATING BUDGET

Tax Schedule and Policies

Adopted during public meeting of
December 18, 2023



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Darren Gardner, Mayor

Sharon Brown, Town Clerk

1. Residential Taxation Policy

1.1 The following residential tax structure shall apply in the current fiscal year:

Tax	Rate
Property Tax - Residential	6.95 mills of the assessed value of the property
Water/Sewer Tax	\$595 flat rate per each residential unit whether house, apartment, condo, etc.
Water only tax	\$365 flat rate for each connection available
Sewer only tax	\$230 flat rate for each connection available
Waste Management	\$225 flat rate for each residential unit whether house, apartment, condo, etc.

1.2 The minimum residential property tax shall be \$450. This shall apply in cases where the property tax, imposed in accordance with section 1.1, produces a tax lower than \$450.

1.3 The minimum residential property tax prescribed in section 1.2 shall apply to all residential properties. There will be no pooling of properties that are not physically joined for purposes of applying the mill rate.

1.4 Caregiver Policy:

Further to 1.1 - water & sewer tax - Where an apartment, is what is commonly known as an in-law apartment, for which no rent or other financial contribution is received, the property owner may request in writing exemption from a water & sewer tax and waste management rates in respect of that apartment. The owner requesting the Caregiver Exemption shall present a sworn affidavit. Full details available at Town Hall. Amounts so approved shall be recorded as "Donations - Caregiver Policy".

1.5 The minimum tax on vacant land of any category is as set out in article 5

2. Commercial Taxation Policies

- 2.1 The property tax rate for commercial properties shall be 6.95 mills (or 0.695%) of the assessed value of the property with a minimum property tax of \$450.
- 2.2 The water/sewer tax for commercial properties shall be as follows:

Class	Tax Rate
General – Water & Sewer	4 mills of the assessed value of the property. If water/sewer tax so calculated is less than \$575 x the number of units in the building, the Town shall impose a minimum water/sewer tax on the commercial property that shall be \$595 x the number of units in the building.
General – Water Only	2 mills of the assessed value of the property. If water tax so calculated is less than \$365 x the number of units in the building, the Town shall impose a minimum water tax on the commercial property that shall be \$365 x the number of units in the building.
General – Sewer Only	2 mills of the assessed value of the property. If sewer tax so calculated is less than \$230 x the number of units in the building, the Town shall impose a minimum sewer tax on the commercial property that shall be \$230 x the number of units in the building.

2.3 A general business tax of 10 mills (or 1.0%) shall apply to all businesses except as per the schedule below:

	Category	Mill Rate	Percentage
a	farms and resource based industries	10	1.000%
b	manufacturers	11	1.100%
c	retail	11	1.100%
d	wholesale	11	1.100%
e	financial institutions	30	3.000%
f	offices (medical, regional depots, etc.)	30	3.000%
g	trailer parks & resorts	10	1.000%
h	drug stores	12.5	1.250%
i	restaurants & lounges (including caterers)	11	1.100%
j	hair salons & barber shops	14.5	1.450%
k	service suppliers	14.5	1.450%
l	transportation providers	14.5	1.450%
m	garages	11	1.100%
n	hotels & motels	10	1.000%
o	bed & breakfasts	10	1.000%
p	building supply (wholesale &/or retail)	11	1.100%
q	home based businesses	\$300.00	
r	home based businesses (daycares)	\$300.00	
s	daycares	5	1.00%

2.4 Business with no fixed place of business as percent of gross sales 1.000%

2.5 Direct Sellers (door to door, catalogue sales, etc.) shall, at the beginning of each year or in any case, before making any sales, pay a flat rate tax of \$100.00

- 2.6 The minimum business tax shall be \$300. This shall apply in cases where the business tax, imposed in accordance with section 2.4, produces a tax lower than \$300 and includes home based businesses.
- 2.7 The minimum commercial property tax prescribed in section 2.2 shall apply to all commercial properties. There will be no pooling of properties that are not physically joined for purposes of applying the mill rate.
- 2.8 Where there is any question of which category a particular business falls into, it shall be decided at the sole discretion of the Administration, Corporate Services & Economic Development Committee of Council after considering any correspondence from the business and any recommendation from staff.

3 Crown, Church & non-profits Properties Water/Sewer Taxation Policies

- 3.1 For this purpose of this section, "Crown Properties" means those properties and buildings belonging to the Crown, an Agency of the Crown, or Crown Corporations including schools and hospitals.
- 3.2 Council will, on a case by case basis, when requested by motion of the Administration, Corporate Services & Economic Development Committee consider whether to write-off property and / or business tax of those non-profit organizations (not already exempt under the Municipalities Act), which significantly contribute, in positive ways, to the social fabric of our community and are not directly competing, in a significant way, with local businesses which are paying the full tax bill required by Council.
- 3.3 A general business water and sewer tax shall apply to all businesses in accordance with this schedule:
- 3.4

Class	Tax Rate
Schools	6 mills of the assessed value of the property. If water/sewer tax so calculated is less than \$595 X the number of units in the building, the Town shall impose a minimum water/sewer tax on the commercial property that shall be \$575 x the number of units in the building. If the school building is operated 100% as a public school it shall be deemed to be one (1) unit.
All other crown properties	6 mills of the assessed value of the property. If water/sewer tax so calculated is less than \$595 X the number of units in the building, the Town shall impose a minimum water/sewer tax on the commercial property that shall be \$595 x the number of units in the building. If serviced by water only, 3 mills (If water tax so calculated is less than \$365 x the number of units in the building, the Town shall impose a minimum water tax on the commercial property that shall be \$365 x the number of units in the building).

3.5 Write-off of qualifying taxes of non-profit organizations may be approved by Council, upon the organization meeting all conditions including filing an application there-fore.

4 Municipal Utility Taxation

4.1

Category	Rate
Business Tax: In accordance with section 5(1) of the Taxation of Utilities and Cable Television Companies Act, the municipal utility business tax shall be 2.5% of gross revenue of the utility for the preceding year.	2.50%

5 Vacant Land Minimum Property Tax

5.1 In accordance with section 114 (c) of the Municipalities Act, 1999, a minimum vacant land property tax shall be \$450

5.2 The minimum vacant property tax prescribed in section 5.1 shall apply to all vacant parcels individually and includes all zoning classes, unless otherwise exempt or covered by an approved development agreement.

5.3 The tax will be applied as follows:

(1) There will be no pooling of properties that are not physically joined for purposes of applying the mill rate.

6 Discounts

6.1 For the purpose of this schedule and policy, a person means a person residing in the Town of Pasadena in the current tax year.

6.2 Persons who have a total combined annual income of \$32,700 or less shall be eligible for a 20% discount on property taxes on his/her/their principal residence, provided all taxes and fees are paid-in-full on or before the last Town Office working day of June of the current tax year. Where a couple is occupying the same residence, the combined annual income provision applies to the sum of both their total incomes. Satisfactory proof of income in the form a Notice of Determination from the Federal government or other proof acceptable to the Town must be submitted to the town office.

6.3 Businesses shall be eligible for a 2% discount on business taxes and property taxes, provided all taxes and fees are paid-in-full on or before the February 15 of the current tax year.

6.4 Persons other than those referred to in 6.1 to 6.3 above shall be eligible for a 2% discount on property taxes, provided all taxes and fees are paid-in-full on or before February 15 of the current tax year.

7 Interest on Overdue Accounts

8 All taxes or other amounts must be paid in full on or before March 31. Where taxes are outstanding as of April 1 the account shall be charged a simple interest rate of 2.0% per month. For those persons who sections 6.1 & 6.2 apply, all taxes are due in full on or before June 30, where taxes are outstanding as of July 1 the account shall be charged a simple interest rate of 2.0% per month.

9 Councillor Remuneration Schedule

9.1 In accordance with the Municipal Councillor Remuneration and Reimbursement Regulations, 2001. Councillor Remuneration shall be distributed quarterly as per the following schedule based on an annual allocation of \$81,838 with future years adjustments reflective of the general increase of employee salaries:

Council Position	Remuneration Percentage	
Mayor	Percent of total allocation	20.08%
Deputy Mayor	Percent of total allocation	14.44%
Councillor X 5	Percent of total allocation	13.10%

10 Donations and Grants

10.1 The following donations and grants (including Gifts in Kind "GIK") are approved for the current tax year:

Organization/Type	Max Grant/Donation
Pasadena Days Committee	1,000
Pasadena Winter Carnival Committee (including Ambassadors)	2,500
Town of Pasadena Scholarship	750
Pasadena Christmas Hamper Fund	300
Legion Poppy Campaign	100
Pasadena Elementary Breakfast Club	250
Pasadena Academy Breakfast Club	250
Pasadena Tree of Memories - WRH Foundation	100
Family Resource Centre	5,000
Heritage Committee	5,000
Other Charitable Requests (Section 9.3)	1,000
Other Sports Activities (Section 9.3)	1,000
Non-Profits - Tax Write-Off	71,750
Total	\$89,000

- 10.2 Upon receiving a request for a donation or grant, the CAO is hereby authorized and directed to review section 9.1 and where the organization's name appears in the list, shall issue the donation or grant and record the expenditure as a Routine Payment. Gifts in Kind by the Town are to be valued and the value is deducted from the amount shown in section 9.1 and the total given per recipient shall not exceed the amount shown at 9.1. The value of gifts in kind will be transferred from the department supplying the Gift in Kind, to the Donations & Grants account.
- 10.3 As provided for in section 9.1 in addition to specific grants listed, up to \$1,000 maximum is allocated for each of (1) other charitable causes and (2) other sports activities (not including sports activities otherwise funded by the town under its Recreation Department budget). Gifts in Kind by the Town are to be valued and the value is deducted from the amount shown in section 9.1 and the total given per recipient shall not exceed the amount shown at 9.1. The Value of gifts in kind will be transferred from the originating department to the Donations & Grants account.
- 10.4 Grants and donations to "other sports activities" shall be issued on a first-come-first-serve basis. The maximum contribution shall not exceed \$100 for a team and \$50 for an individual. A team or individual shall not receive more than one (1) donation per year.

- 10.5 Grants and donations to "other charitable causes" shall be issued on a first-come-first-serve basis. The maximum contribution per recipient / cause shall not exceed \$50.00. A charitable cause or sponsoring organization shall not receive more than one (1) donation per year.
- 10.6 Grants and donations discussed at Sections 9.4 and 9.5 is hereby authorized and directed to be administered by the CAO or by a person to whom the CAO delegates this responsibility in writing.
- 10.7 Any requests for grants or donations in excess of the rules set out here shall, together with all supporting details, be submitted first to the Administration, Corporate Services & Economic Development Committee for review. That committee will bring forth a recommendation to Council. Council here-by directs that it will only entertain grants or donations in excess of the amounts set out here in exceptional circumstances.
- 10.8 A written report on year-to-date Grants and Donations given shall be submitted to Council monthly as part of the CAO's report.

11 Fire Department Honorariums

- 11.1 Honorariums for the Fire Department's Executive Officers, Firefighters & for Executive Positions on an annual basis shall be as follows:

Position	2024
Fire Chief	6,000
Assistant Chief	3,000
Captain (3)	2,159
Lieutenant (2)	1,882
Training Officer	1,882
Fire Fighters (30)	1,624
Executive Positions (6)	65
	70,233

- 11.2 Honorariums shall be disbursed by the CAO or, at the discretion of the CAO, the Fire Chief under the following guidelines:

- (1) Only those firefighters who have met the minimum attendance level as prescribed by the Fire Department's Constitution and By-Laws shall be entitled to the honorarium.
- (2) Before a payment requisition is issued for the disbursement of the honorariums, the CAO shall be furnished with a written list of qualifying members that has been certified by the Fire Chief. The list shall indicate the qualifying member's rank in the Department. For the purpose of this section, qualifying member means an executive officer or firefighter who has met the minimum attendance level as prescribed by the Fire Department's Constitution and By-Laws.

(3) An individual within the Fire Department shall receive either one the Officer's honorariums or the firefighter honorarium both as prescribed under section 10.1. An individual shall not be entitled to both honorariums.

(4) The Town of Pasadena is implementing a pilot weekend on call honorarium for department crews who are on call/stand by for weekend regional area coverage. Those members shall receive \$100 per weekend on call/ stand by shift.)

12 Recreation Department

- 12.1 Fee schedules for various recreation and/or cultural activities throughout the fiscal year, including the use of all town facilities (buildings, sports fields, etc.) will be drafted by the Recreation & Community Services Director after having considered the circumstances, on an activity-by-activity basis, including but not necessarily limited to the fees charged for similar activities in other area communities, and the full cost of providing these activities. Before being referred to the Recreation & Community Services Committee the proposed Fee Schedule must receive the approval of the CAO.
- 12.2 The CAO will see that the proposed Fee Schedule is placed on the Agenda of the Recreation & Community Services Committee for approval before being presented to the Finance Committee for inclusion in the proposed budget document, or, in the event of changes during the year, direct to Council by motion of the Recreation Committee.
- 12.3 Approved fees will be posted either online, at municipal facilities or some combination thereof.

13 Application & Other Fees

13.1 The following application fees for permits, licenses, etc. shall apply in the current fiscal year:

Application, Permit, License, etc.	Fee
Construction Value up to \$5,000	\$25
Construction Value \$5,001 to \$20,000	\$50
Construction Value \$20,001 to \$50,000	\$100
Construction Value Over \$50,000	\$300
Advertising per sign per annum (on public land)	\$100
Subdivision Development Agreement (prior agreements) per building block sold	\$1,400
Subdivision Development Agreement (cost effective starter homes)	Council Discretion (See 12.4)
Connection Fee - Water	\$550
Connection Fee - Sewer	\$650
Tax Information	\$0
Tax Certificates & Information	\$150
Compliance Letters	\$150
Occupancy Permits - Residential	\$50
Occupancy Permits - Commercial (excluding Home Based business)	\$100
Home Based business application (including public advertisement)	\$200
Water Turn On / Off - Regular Work Hours	\$50
Water Turn On / Off - After Regular Work Hours	\$200
Mobile Canteens	\$300/year; \$100/month; \$25/day
Roadside Vendors	\$300/year; \$100/month; \$25/day
Busking Permit (annual)	\$25
Municipal Quarry Review Fee	\$2,000
Dog tag or licence	\$20
NSF/Non Approved cheques	\$50
Regional Fire Protection (per dwelling/unit)	
Town Plan Amendment Fee	\$250 + expenses (\$2,500 deposit)
Zoning Amendment Fee	\$250 + expenses (\$2,500 deposit)
Taxi Cab Driving License Fee	\$25/yr
Taxi Cab Operating License Fee	\$50/yr

- 13.2 The application or other fees prescribed under section 12.1 shall include the issuance of a permit or license, as the case may be, where such has been approved by the CAO, Town Clerk or Director of Engineering & Planning in accordance with municipal regulations and/or policies. The CAO may delegate the issuance of a permit or license to other members of his staff. Delegation must be in writing and include which permits or licenses apply and to whom they are delegated.
- 13.3 Application fees shall be paid at the same time the application for a permit, license, etc. is submitted. The Town shall not process an application until the appropriate fee(s) have been paid.
- 13.4 To encourage the development of more cost effective homes as a means to attract to the Town younger families starting out, Council is prepared to negotiate (through the Town CAO and the Infrastructure, Engineering & Planning Committee) with prospective developers for more favorable development fees. Council will in its sole discretion determine areas of the town where it will apply this policy after hearing the proposal of the developer and the recommendations of the CAO and the Infrastructure, Engineering & Planning Committee.

14 Capital Reserves

- 14.1 At or near the end of each fiscal year, where there is an annual surplus, any funds not required to meet operational needs shall be set aside by Council as Capital Reserves or used for debt reduction.
- 14.2 Council will establish Capital Reserves for current and future years. These amounts will be used to help stabilize the tax rate structure and minimize the impact on taxpayers when needs of a capital nature arise

Capital Reserve Category	2024
	25,000

- 13.4 The CAO shall ensure that all capital reserves are created, maintained and expended in accordance with section 79 of the Municipalities Act.
- 15 "Current Fiscal Year" means 2024



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