

2021 ACCOMMODATION TAX RESOLUTION

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

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

The said tax shall be due and payable quarterly by April 15th., July 15th., October 15th. and January 15th, 2021.

2021 DOWNTOWN ST. JOHN'S BUSINESS IMPROVEMENT AREA LEVY

IT IS HEREBY RESOLVED that pursuant to the provisions of the City of St. John's Act, and all other powers it enabling, the St. John's Municipal Council fixes the Downtown St. John's Business Improvement Area Levy for the 2021 fiscal year as follows:

Commercial properties located in the Downtown St. John's Business Improvement Area will be subject to 0.08 percent per annum of the assessed value of the property in respect of which the tax is imposed.

The said taxes shall be due and payable quarterly in arrears on March 31st, June 30th, September 30th, and December 31st, 2021.

RESOLUTION

IT IS HEREBY RESOLVED that pursuant to the provisions of the City of St. John's Municipal Taxation Act and all other powers it enabling, the St. John's Municipal Council hereby fixes the interest rate on arrears of tax and any other arrears of amounts owing to the City for the 2021 and previous fiscal years, at 1.25% per month, with the interest charged each month added to the balance owing and subject to interest in the following months.

2021 PROPERTY TAX RATE RESOLUTION - COMMERCIAL PROPERTIES

IT IS HEREBY RESOLVED that pursuant to the provisions of the City of St. John's Municipal Taxation Act and all other powers it enabling, the St. John's Municipal Council hereby fixes the commercial property tax rate for the 2021 fiscal year for commercial properties and the commercial portion of mixed commercial/residential properties, the real property tax rate is 2.61 percent per annum of the assessed value of the property in respect of which the tax is imposed.

The said taxes shall be due and payable quarterly in arrears on March 31st, June 30th, September 30th, and December 31st, 2021.

2021 PROPERTY TAX RATE RESOLUTION - RESIDENTIAL PROPERTIES

IT IS HEREBY RESOLVED that pursuant to the provisions of the City of St. John's Municipal Taxation Act and all other powers it enabling, the St. John's Municipal Council hereby fixes the real property tax rate for the 2021 fiscal year for residential properties and the residential portion of mixed commercial/residential properties, the real property tax rate is 0.77 percent per annum of the assessed value of the property in respect of which the tax is imposed.

The said taxes shall be due and payable half-yearly in advance on the 1st. day of January and the 1st. day of July, 2021.

2021 25% PROPERTY TAX REDUCTION FOR SENIOR CITIZENS RESOLUTION

IT IS HEREBY RESOLVED THAT A REDUCTION OF 25% OF THE PROPERTY TAX FOR 2021 BE PROVIDED TO SENIOR CITIZENS SUBJECT TO THE FOLLOWING CONDITIONS:

- (a) That the applicant is the assessed owner of the property as of January 1, 2021.
- (b) That the applicant occupies the property as his/her principal year-round residence.
- (c) That the applicant is in receipt of the guaranteed income supplement under the Old Age Security Act.

2021 BUSINESS TAX RATE ON UTILITIES RESOLUTION

IT IS HEREBY RESOLVED that pursuant to the provisions of the Taxation of Utilities and Cable Television Companies Act and all other powers it enabling, the St. John's Municipal Council hereby fixes the Municipal Business Tax rate on utilities at 2.5 percent of the gross revenue of any and all utilities derived within the City limits of the City of St. John's during the year January 1, 2020 to December 31, 2020.

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

2021 WATER BY METER RESOLUTION

IT IS HEREBY RESOLVED that under the provisions of the City of St. John's Municipal Taxation Act, and all other powers it enabling, the Council hereby fixes the rates for Water by Meter effective January 1st, 2021, as follows:

Monthly Consumption Rates

\$6.26 per 1,000 gallons

or \$1.38 per cubic meter

Monthly Base Charge

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

2021 WATER TAX RESOLUTION

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

For residential units and for commercial properties not taxed by water meters, the sum of Six Hundred and Twenty Dollars (\$620.00) per annum per commercial unit for commercial properties or per residential unit for residential and apartment buildings.

The said tax shall be due and payable half-yearly on the 1st. day of January and the 1st. day of July, 2021.