

Town of Pilley's Island
Public Notice
2024 Tax Structure

The Following is a list of 2024 tax rates which were approved by the Town Council of Pilley's Island on December 19, 2023, and is hereby published in accordance with the provisions of Section 109 (1) of The Municipalities Act.

1. **Section 112 of The Municipalities Act: "Real Property Tax"**
 - For Residential Property Tax.....7 mils on assessed values of real property
 - For Commercial Property Tax.....14 mils on assessed values of real property
 - Minimum Property Tax.....\$375.00
 - Vacant Land Tax.....\$215.00
 - Wharf/Stage/Small Structure Property Tax.....\$75.00

2. **Water & Sewer – Section 130 (1) of The Municipalities Act:**
 - Residential Water & Sewer Tax.....\$456.00
 - Residential Water.....\$372.00

Water & Sewer Tax: Commercial

 - Convenience Stores/Restaurants/Breweries.....\$624.00
 - Beauty Salons.....\$492.00
 - Other Businesses.....\$456.00

3. **Section 126 (1) of The Municipalities Act: "Poll Tax"\$350.00**

4. **Section 120 of The Municipalities Act:**
 - Commercial Store/Restaurant Business Tax.....16 mils
 - Bed & Breakfasts Business Tax.....16 mils
 - Breweries Business Tax.....16 mils

5. **Section 125 (1) of The Municipalities Act:**
 - Minimum Business Tax.....\$400.00

6. **Section 123 (2) of The Municipalities Act:**
 - Business Tax With No Fixed Location for Businesses.....1% Gross Earnings of 2023

7. **Taxation of "Utilities & Cable Television Companies"**
 - 2.5% of 2023 Gross

8. **Other Authorized Taxes or Fees**
 - Grant In Lieu of Property Tax.....\$400.00
 - Residential Garbage Fee (50% Discount for Seasonal Residents).....\$80.00

9. **Section 407 of The Municipalities Act: "Permits"**
 - Building Permits.....\$0.50 per \$1000.00 of Construction
 - Minimum Residential Permit.....\$20.00
 - Minimum Commercial Permit.....\$100.00

10. **Section 136 of The Municipalities Act: "Tax Certificate"**
 - Tax Certificates.....\$50.00
 - Compliance Letters.....\$50.00

11. **Section 101 (2) of The Municipalities Act: "Imposition of Taxes"**
 - Water & Water/Sewer Taxes are due monthly/quarterly.
 - All other taxes are due by June 30th, 2024 and must be paid in full by December 31, 2024.

12. **Section 107 (1) of The Municipalities Act: "Interest"**
 - Interest will be charged on all accounts in arrears as of January 1, 2025, at a rate of 2% per month.