

Budget 2023

City of Corner Brook





Front Row Left - Right: Mayor Jim Parsons, Deputy Mayor Linda Chaisson

Back Row Left - Right: Councillor Charles Pender, Councillor Pam Keeping, Councillor Bill Griffin, Councillor Pamela Gill and Councillor Vaughn Granter

Introduction

Mister Mayor, I hereby present the 2023 budget for the City of Corner Brook. As a municipal government, the City of Corner Brook is charged with presenting a balanced budget that maintains or improves the quality of life of our citizens in a fiscally responsible manner.

This budget provides the City of Corner Brook the means to...

- Provide quality services to the residents of Corner Brook, from snow clearing to fire protection,
- Build and maintain core infrastructure, such as roads, water and sewer,
- Give residents a high quality of life through community celebrations, parks and trails, and recreational facilities,
- Act as stewards of the environment,
- And, set the table for business and support the continued development of our local tourism industry.

Economic Outlook

Mister Mayor, the last few years have been particularly volatile from a geopolitical and economic perspective. Emerging from two years of COVID lockdowns, we are now facing different challenges. The conflict in Ukraine and the economic after effects of COVID are resulting in significant inflationary pressures on many goods, in particular petroleum products.

Everyone is feeling the pinch of increased costs. Our residents are facing a difficult winter, with home heating fuel and electricity hitting all time highs. As a municipality, we are facing other rising costs, including a 39% increase in the cost of chemicals for water treatment. Like our residents, our City has to manage our

household budget in a responsible way, making investments for the long term, while living within our means.

This past year has seen a significant increase in the amount of tourism activity in our City. We watch our paper mill continue to thrive with container ships taking hundreds of tons of newsprint on a weekly basis. We're seeing our new hospital progress toward completion, ensuring our permanent place as the main urban area outside of the Avalon.

Unfortunately, what's limiting our local economy now isn't good job opportunities, it's a shortage of labour. From small businesses to large, and in our healthcare system, our City, our province and our country need workers. For our continued economic development and for the health of our residents, we need to attract newcomers to our City.

Focus Areas

Tourism

Mister Mayor, after a couple of tough years, our tourism sector has rebounded and has regained its momentum as an area of growth in our local economy.

Marble Mountain had a successful resurgence this year. The City was pleased to see the reappointment of municipal representation for Corner Brook and Steady Brook. It seems there is a new energy within Marble's management team. Marble Mountain is an important asset with great potential. We look forward to an even better season this year.

2022 was a record year for cruise ship calls, with 23 ships and approximately 40,000 passengers. Next year, the Corner Brook Port Corporation is expecting even more ships with approximately 34 booked to date. Our rising popularity as a cruise

destination is not surprising given the quality of our product and the warm welcome our city provides. We've received very positive reviews of our volunteer Ambassadors and the City's investment in entertainment and shopping opportunities.

Likewise, ATV tourism continues to be successful. ATV visitors account for hundreds of room-nights at our local hotels. Businesses are embracing this unique tourism opportunity and are building the City's reputation as a must visit for ATVers crossing our province.

The City launched its inaugural *Jigs and Wheels* festival this July, featuring lots of live music, city-wide ATV access, a car show and many family-friendly events. Visitors and residents showed up in droves. This festival will continue in 2023. Stay tuned for details this spring.

Generally, vacancy rates at our local accommodators were extremely low this summer. This is a sure sign that our City is on the right track. With the end of the pandemic, the City is resuming efforts with our neighbours in the Bay of Islands and lower Humber Valley toward working on recommendations from the Strategic Tourism for Areas and Regions (STAR) project that was completed a few years ago.

This year, the City has allocated money toward projects related to STAR, including major improvements in the region's trails, and a branding and marketing effort. While the City will do its part, to make this initiative truly successful requires a team of regional stakeholders. I am pleased to report that a committee has already been established and we look forward to working with them and our municipal neighbours in the coming years.

Mister Mayor, I would be remiss not to mention our longest running celebration in the City of Corner Brook: Corner Brook Winter Carnival. After a two-year hiatus, Carnival will mark its 50th year this February. We look forward to celebrating this tradition once again.

Recreation

Mister Mayor, work is progressing quickly on our new Regional Recreation Centre, which includes new pools and aquatics facilities, a refurbished gymnasium, new fitness facilities and daycare. This \$24.7 million project which connects to Grenfell Campus fills an important missing link in Corner Brook's otherwise stellar recreational offering. The centre is scheduled for completion in late 2023 or early 2024.

After a couple years of reduced usage, our Civic Centre is coming back to life and we're seeing the return of sporting activities and the growth of new activities, like pickle ball. Our recreation team has been busy finding new ways the City can contribute to the physical and mental health of our residents, particularly our seniors.

Given this new focus on our recreational programming, we have recently created a position for a Director of Recreation. This much-needed role will help guide us through the launch of our new Recreation Centre and continue to improve our recreational offerings for all residents.

Capital Improvements

Mister Mayor, this year was one of the busiest on record for construction in Corner Brook. While the City is very self-reliant financially, we do require additional money from the provincial and federal governments to complete major infrastructure

projects. These projects include the Johnson's Avenue Storm Sewer system, Blackwood Hill Culvert/Bridge Replacement, Bells Brook Culverts, Citadel Drive PRV Upgrades, retaining walls and the start of a major rebuild of Mount Bernard Avenue to incorporate sufficient sewer upgrades for our new hospital. This project in particular will take another season to complete and is priced at approximately \$10.5 million.

In addition, the City made a focused effort to improve a great deal of sidewalk. And of course, despite rising asphalt costs, the City conducted a robust road resurfacing program again this year.

The City would like to thank our provincial and federal government partners for their cooperation in improving our roads, water and sewer systems. There is a never-ending list of projects to complete.

In particular, the City is interested in fulfilling its responsibility to treat waste water. The estimated costs for a treatment facility and tying in major sanitary lines is \$90 million dollars. The City has been building a reserve for this purpose, which will reach \$14 million this year, approximately half of its \$30 million share. To take on this project requires the provincial and federal governments to come forward with their share, approximately one-third each. The City is calling upon our partners to fund our application for waste water treatment.

Trail Development

Mister Mayor, this year, the Corner Brook Stream Development Corporation, with financial support from the City, began a major upgrade of the walking trail leading from Margaret Bowater Park to Glynmill Inn Pond. This upgrade will enhance the accessibility of the trail through better grading and lighting. This work will continue

in the spring and the City is ready to support CBSDC as they seek additional funding possibilities.

Following this theme of improving active transportation routes, we look forward to the construction of the Great Trail Phase I in 2023. This \$1.7 million project, with contributions from the Provincial and the Federal Governments, will mean improvement and expansion of the biking/walking trail through Curling from the parking lot near the mill to Mount Moriah. It will include improvements to existing trails, with nods to important historic areas like Crow Gulch, a bridge at Petrie's Brook, and off-road paths along main roadways.

Water Treatment

Mister Mayor, as I mentioned previously, we are seeing sharp increases in the cost of many supplies used by the City. Our city has some of the best drinking water in Canada, but every litre comes at a cost. Recently, Council approved agreements for the supply of chemicals for water treatment that amounted to a 39% increase over last year's budget. With energy costs, equipment and maintenance also rising, the cost per litre for water is higher than ever.

Therefore, it is imperative that the City take measures to decrease usage and recover costs.

To offset the increasing costs of water, the residential unit charge will increase by \$20 per year, and the commercial unit charge will increase by \$30. This minor increase will not completely offset the anticipated increased cost, but as we share water with our neighbours Massey Drive and Mount Moriah, this is a fair way to also share the cost burden.

To reduce our water usage, Council will seek funding and has set aside our own funds for a comprehensive leak detection study. Over the last number of years, the City has taken measures to find hidden water loss, but through a comprehensive study and additional district metering, staff feel it is possible to make significant reductions in water production. Even modest reductions in water usage will mean a short return on investment for this project and long term savings.

City Finances

Operational Expenses

Mister Mayor, as we navigate this inflationary environment, the cost of goods and services the City requires to carry out its obligations to our citizens has increased, and will continue to increase in the new year. Some large ticket expenses such as maintenance supplies, hired contractors, water chemicals, diesel, electricity, etc., are projected to increase substantially.

In addition, the City is being affected by the labour shortage we are seeing across our country. The collective bargaining process, which governs most of our employees, forces the City to remain competitive through its four year contract cycles. Non-unionized employees do not get evaluated with such regularity. Accordingly, this year, the City engaged an employment consultant to do a competitive analysis of similar employers in our region and make recommendations.

Mister Mayor, I am pleased to say that the City will be making modest adjustments to salaries for non-unionized employees over the next two years. These adjustments will mean an overall increase of approximately \$275,000 to this year's employment expenses, or 1.73% of total salary cost.

Debt Servicing

For capital intensive projects, partial funding is obtained from the provincial and federal governments. These stakeholders provide funding assistance ranging between 33% and 75% of the cost of projects. The net shortfall on these capital projects is funded via external debt financing. Our debt servicing costs have been historically low in the past few years. This is expected to change as the City is currently engaged in large, important projects.

The total debt obligation as at the end of 2022 is projected at \$4,900,000. As the City progresses with projects such as the new Regional Recreational Centre, and the Mount Bernard Avenue rebuild, the debt obligation for 2023 is set to increase by \$2,900,000 to \$7,800,000. This results in a 9% increase in debt servicing costs. Even with this increase, the City's debt servicing ratio still sits at a modest 9.2%.

Capital out of Revenue

Mister Mayor, the City holds significant fleet assets. This includes snow clearing equipment, fire trucks, pickups and various other specialized pieces of machinery. All of these items have limited lifespans and require regular replacement. In addition, the City must continually stock replacement equipment for our water treatment plant and our water and sewer operations. This year, the City will invest approximately \$650,000 in such items and other one-time expenses related to special initiatives such as leak detection and tourism projects.

Overall Expenses

In accordance with the City of Corner Brook Act, Council is required to present a balanced budget. This year, expenses amount to \$37,414,835. This is 5.13% higher than the 2022 budget.

Taxation

Residential Taxes

Mister Mayor, we know that our residents are facing rising costs from every direction—gasoline, home heating fuel, electricity, groceries—so Council is reluctant to increase taxes despite the increasing cost of City services.

Municipal taxes are based on property values, as set by the Municipal Assessment Agency, and the City's mill rate.

Overall, residential properties have grown in value by approximately 5% for the coming year. This reflects the strong real estate market we've experienced these last two years.

Therefore, Mister Mayor, I am pleased to report that there will be no mill rate changes on residential properties. Due to the increase in assessments, the average homeowner will only see a small increase in their tax bill, approximately \$92 for the year, or \$7.70 a month. Of course, those with more modest homes will pay little or nothing extra.

Commercial and Business Taxes

Unlike residential properties, commercial properties did see a small decline of approximately 1% over last year. Again, this small change in assessment does not warrant a mill rate change for commercial property taxes.

Business taxes, which are based on the type of business and the property they occupy, do require some mill rate adjustments. While property valuations have grown in some sectors—notably Transportation, Clothing Stores, Retail Stores, Communications and Oil Companies—assessments have decreased in others, such as Professional Services, Construction, and Tourism.

Identified as a strategic economic priority for our City, the mill rate was reduced to 15 mills for tourism and hospitality businesses two years ago. Despite the lower assessments, there will not be a mill rate increase for these businesses.

It was, however, deemed appropriate to make minor mill rate adjustments for Professional Operations and Banks to offset their reduced assessments. These mill rate changes will not result in significantly increased taxes for these businesses.

Classifications	Assessed Values			Business taxes			Current	
	2023	2022	Variance	2023	2022	Variance	Mill rate	Mill Rate
							2023	2022
Professional Operations	16,432,818	17,701,306	- 1,268,488	558,716	557,591	1,125	34.00	31.50
Banks	3,338,966	3,427,279	- 88,313	400,676	370,146	30,530	120.00	108.00

Conclusion

Mister Mayor, these last few years have been extraordinary times for all of us, including the City of Corner Brook. I am pleased to report the City has weathered this storm magnificently and is a model of stability. This is thanks to good stewardship by City staff and Council through the patience and dedication of taxpayers in our city.

Mister Mayor, we look forward to a productive and prosperous 2023.

MOTIONS

- Be it RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve the attached tax rates for the 2023 taxation year.
- Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve the attached Schedule of Rates & Fees, to take effect January 1, 2023.
- Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve an annual rate of interest of 10.5% to be levied on all past due taxes and accounts receivable on a monthly basis in 2023.
- Be it further RESOLVED that the City of Corner Brook approves the salary adjustment to non-unionized staff to be implemented over the 2023 and 2024 tax years.
- Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve the 2023 Budget with operating Revenues and Expenditures totalling \$37,414,835.

CITY OF CORNER BROOK

2023 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 -13.0 mils plus \$690 per unit water and sewer which includes a \$100 sewer levy.

Fully Serviced (Water and Sewer) - Residential – 8.25 mils plus \$600 per unit water and sewer which includes a \$100 sewer levy.

Partially serviced (Water Only) - Commercial – 9.5 mils plus \$570 basic charge per unit.

Partially serviced (Water Only) - Residential – 5.25 mils plus \$490 basic charge per unit.

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 \$660 basic charge per unit which includes a \$100 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. 12.0% (120.0 mils) Chartered Banks, Financial Institutions
- b. 6.6% (66.0 mils) Oil Companies Bulk Storage Facilities
- c. 5.4% (54.0 mils) Department Stores
- d. 4.4% (44.0 mils) Large Retail
- e. 4.0% (40.0 mils) Insurance Companies
- f. 3.40% (34.0 mils) Professional Operations
- g. 3.0% (30.0 mils) Communications, Private Schools
- h. 2.7% (27.0 mils) Grocery Stores,
- i. 1.675% (16.75 mils) General Commercial and Industrial – including:
Car Sales, Commercial Garages/Automotive & Parts Sales & Repair Shops, Service Stations, Transportation Depots/Trucking Companies, Transportation Terminals, Convenience Stores/Gas Bars, Drug Stores, Dispensaries, 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, Convenience Stores, Custom Workshops/Repairs, Retail-Residential, Repairs/Commercial, Recycling, Book Stores, Dry Goods/Fabric/Flower Shops, Photo Shops, Fish Harvesting & Processing, Industrial, and All Other

- j. 1.5% (15.0 mils) Hospitality – including: Bed & Breakfasts and Hospitality Homes, Car Rentals, Hotels, Motels, Taxi Businesses, Restaurants, Takeout Food Services, Taverns, and Places of Amusement
- k. 0.4% (4.0 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) 2.5% of gross revenue - All businesses subject to taxation under the Taxation of Utilities & Cable Television Companies Act
- (iii) 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 2.5% 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.
- (iv) Where the amount of tax calculated under (i) or (ii) above is less than \$270, the minimum business tax shall be set at \$270.

3) **MONTHLY METERED WATER RATES** shall be \$4.00 for each 1,000 gallons (4,546 litres).

4) **DEFERRALS AND DISCOUNTS FOR SENIOR CITIZENS** shall be granted for domicile properties in accordance with the following formula:

Age 65 and over - Pay \$580 per unit, subject to taxable income not exceeding \$12,500 for single pensioner or \$14,000 for married pensioner and total income not exceeding \$24,000, 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 2022 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 \$24,000 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 2023 fiscal year (1 January - 31 December 2023) will be entitled to a 15% discount off their Municipal Tax if they are in receipt of the Guaranteed Income Supplement (GIS) under the Old Age Security Act. Seniors citizens in receipt of the GIS are eligible for an interest free payment plan if all of the 2023 taxes are paid by June 30, 2023. To be eligible for the interest free payment plan, 20% of the outstanding taxes for 2023 are to be paid in February, March, April, May and June via post-dated cheques or pre-authorized payment.

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.

- 5) **WIDOWS'/WIDOWERS' DEFERRAL** shall be based on taxable income of \$12,500 or less plus \$1,350 for each dependent up to a maximum of three dependents, total income not to exceed \$24,000. The basic charge of \$600 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.
- 6) **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.

- 7) **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 28, 2023 and on any Business Tax paid in full, by cash, cheque or debit card on or before March 31, 2023.

8) **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 2023. Such interest will be applicable to current year taxes effective February 28, 2023 for Municipal Tax, and March 31, 2023 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.

9) **BUSINESS IMPROVEMENT AREA:**

A zero percent (0%) 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.

- 10) The fee for tax certificates is \$100.

COMMUNITY, ENGINEERING, DEVELOPMENT & PLANNING and PROTECTIVE SERVICES FEES 2023

Development and Inspection

Residential Construction:

Regular Rate	0.6% of construction value
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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	No Fee

Alterations / Extensions / Repairs:

Up to \$5,000	\$30.00
Over \$5,000	0.6% of construction value

Residential Permits

Patio / Deck / Pool	\$30.00
Retaining Wall / Driveway	\$30.00
Accessory Buildings up to \$5,000	\$30.00
Accessory Buildings over \$5,000	0.6% of construction value
Subsidiary Apartment	\$1.40/m ²

Commercial / Industrial / Institutional

Up to \$300,000.00	0.75% up to \$300,000 of construction value
Over \$300,000.00	0.75% up to \$300,000 of construction value and 0.6% over \$300,000
Extensions	\$50.00 (minimum fee) or Commercial Regular Rate
Alterations, Repairs	\$30.00 (minimum fee) or Commercial Regular Rate

Accessory Building	\$30.00 (minimum fee) or Residential Regular Rate
Sign permit	
Up to \$5,000.00	\$30.00
Over \$5,000.00	0.6% of construction value
Commercial Landscaping Deposit	\$4.00/sq m of lot area to a maximum of \$5,000.00

Development:

Development Application Fee	\$100.00
Subdivision or Consolidation of Property	\$100.00 + \$25.00 per lot
Change of Use or Use Approval	\$300.00
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	\$100.00
Commercial Demolition approval	\$50.00
Residential Demolition approval	\$50.00
Development Regulation Amendment	\$1,000.00
Municipal Plan Amendment/Rezoning	\$1,500.00
Appeals Fee	\$100.00 plus HST
Public Notice (Variances & Discretionary)	\$300.00

Municipal Enforcement

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

Parking Tickets

Expired Meter	
If paid 24 hours before the Court Date at City Hall	\$25.00
If not paid 24 hours before the Court Date at City Hall	
it is to be paid at Provincial Court	\$35.00
Overnight Parking	\$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
Parking on Private Property without Permission	\$45.00
No Stopping / No Parking	\$100.00
Parking without Permit in Designated Space	\$45.00
Parking in an Accessible Parking space without a permit	\$400.00

Animal Control

Dog License – Regular Fee (3 year license)	\$25.00
Less: Discount if dog is spayed or neutered	\$10.00
Less: Discount if dog has identity chip	\$5.00
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	\$10.00
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, Fireworks:

Per day	\$200
Per week	\$1,000

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

Civic Centre

Ice Rental rates (all rate are exclusive of HST):

January 1 – September 5, 2023

Early morning ice (Monday – Friday 5:00 am to 9:00 am)	\$ 62.42
Morning ice (Monday – Friday 8:00 am to 11:30 am)	\$113.43
Regular rates (11:30 am to 10:30 pm, and all weekends)	\$189.13
Late night rates (10:30 pm to 5:00 am)	\$162.14
Minor programming	\$150.86

September 6 – December 31, 2023

Early morning ice (Monday – Friday 5:00 am to 9:00 am)	\$ 63.67
Morning ice (Monday – Friday 8:00 am to 11:30 am)	\$115.70
Regular rates (11:30 am to 10:30 pm, and all weekends)	\$192.91
Late night rates (10:30 pm to 5:00 am)	\$165.38
Minor programming	\$153.88

DEFINITIONS OF CLASSES OF BUSINESS - 2023

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 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 and/or computer 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 internet 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 and other services for travelers and tourists.

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 and GROCERY 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, recorded music and related supplies.

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 facility used for the purpose of providing instruction or training in a course of study, but excludes a provincial school as defined by the *Schools Act*, 1997, 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, physiotherapists, chiropractors, other medical practitioners, 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 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 Finance & Administration Standing Committee who will make a recommendation to Council.

THE CITY OF CORNER BROOK RECOVERABLE WORK RATES

All property owners will be invoiced for actual costs incurred by the City of Corner Brook. The owner shall pay a deposit prior to the commencement of the work based on an estimated cost of the type of work being performed. If the actual cost of the work is less than the deposit, a refund will be made. Where the actual cost is greater than the deposit, property owners are required to pay the remaining balance upon receipt of an invoice.

A fixed cost will be charged for the following services only:

1. Turn off or turn on water rates are separated as per the following (per visit):
 - (a) The rate of **\$105.00** will be applied during normal working hours.
 - (b) The rate of **\$135.00** will be applied outside of normal working hours.
2. The rates for clearing of sewer service laterals are as follows:
 - (a) The rate of **\$195.00** is applicable where the sewer has to be rodded or taped during normal working hours.
 - (b) The rate of **\$285.00** is applicable where the sewer has to be rodded or taped outside of normal working hours.
 - (c) In the case that the sewer has to be excavated, the property owner is expected to pay the actual costs incurred by the City.

City of Corner Brook
Analysis of Budgeted Revenue and Expenditure from 2020 to 2023

	2020 Budget	% of Total	2021 Budget	% of Total	2022 Budget	% of Total	2023 Budget	% of Total
REVENUE								
GENERAL TAXATION	\$ 28,652,800	78.4%	\$28,818,700	81.5%	\$ 29,148,800	81.9%	\$ 30,208,335	84.9%
LICENSES, FEES AND PERMITS	385,800	1.1%	264,800	0.7%	270,500	0.8%	288,700	0.8%
911 PSAP	717,900	2.0%	772,700	2.2%	802,600	2.3%	897,400	2.5%
INTEREST AND PENALTIES	625,000	1.7%	450,000	1.3%	410,000	1.2%	490,000	1.4%
UTILITY GRANTS	1,161,000	3.2%	1,198,000	3.4%	1,215,000	3.4%	1,239,400	3.5%
CONTRIBUTIONS & GRANTS	2,968,400	8.1%	2,507,000	7.1%	2,088,800	5.9%	2,628,700	7.4%
RECREATION & CIVIC CENTRE	1,559,000	4.3%	1,030,100	2.9%	1,289,000	3.6%	1,308,500	3.7%
OTHER REVENUE	464,700	1.3%	314,000	0.9%	353,400	1.0%	353,800	1.0%
TOTAL OPERATING REVENUE	36,534,600	100.0%	35,355,300	100.0%	35,588,100	100.0%	37,414,835	105.1%
REVENUE FROM RESERVES	-		80,000		-		-	
LONG TERM DEBT RECOVERY	23,800		-		-		-	
TOTAL REVENUE	\$ 36,558,400		\$35,435,300		\$ 35,588,100		\$ 37,414,835	
EXPENDITURE								
EXECUTIVE & LEGISLATIVE	\$ 313,800	1.1%	\$ 339,200	1.2%	\$ 306,800	1.1%	\$ 301,200	1.1%
CITY MANAGER OFFICE	783,800	2.9%	640,500	2.4%	677,000	2.4%	692,500	2.5%
FINANCE & ADMINISTRATION	2,552,300	9.3%	2,560,000	9.4%	2,566,600	9.1%	2,654,220	9.4%
COMMUNITY, ENGINEERING, DEVELOPMENT & PLANNING	2,354,100	8.6%	2,276,600	8.4%	2,355,200	8.3%	2,608,650	9.2%
TOTAL ADMINISTRATION	6,004,000	21.9%	5,816,300	21.4%	5,905,600	20.9%	6,256,570	22.2%
PROTECTION TO PERSONS & PROPERTY	5,122,500	18.7%	5,064,700	18.6%	5,222,600	18.5%	5,386,400	19.1%
RECREATION	477,500	1.7%	470,700	1.7%	655,000	2.3%	716,700	2.4%
CIVIC CENTRE	2,471,400	9.0%	2,192,400	8.1%	2,414,500	8.6%	2,463,400	8.7%
SUPERVISION, ADMINISTRATION & BLDG.	2,852,100	10.4%	2,989,300	11.0%	2,970,000	10.5%	3,001,650	10.6%
PUBLIC WORKS	6,218,800	22.7%	6,211,700	22.9%	6,576,900	23.3%	6,549,700	23.2%
WATER & WASTEWATER	3,525,400	12.9%	3,582,000	13.2%	3,711,200	13.1%	4,158,300	14.7%
TRANSIT	321,500	1.2%	426,600	1.6%	431,500	1.5%	517,080	1.8%
TOTAL PUBLIC WORKS, WATER & WASTEWATER	12,917,800	47.2%	13,209,600	48.6%	13,689,600	48.5%	14,226,730	50.4%
OTHER EXPENDITURE	380,500	1.4%	409,500	1.5%	345,000	1.2%	384,235	1.4%
TOTAL OPERATING EXPENDITURE	27,373,700	100.0%	27,163,200	100.0%	28,232,300	100.0%	29,434,035	104.2%
CAPITAL AND EQUIPMENT	3,187,000		3,250,000		3,165,500		3,498,800	
RESERVES	1,024,600		1,026,400		1,028,700		1,030,700	
DEBT PAYMENTS	4,973,100		3,995,700		3,161,600		3,451,300	
TOTAL EXPENDITURE	\$ 36,558,400		\$35,435,300		\$ 35,588,100		\$ 37,414,835	

**City of Corner Brook
Breakdown of Revenue & Expenditure
2023 Budget**

REVENUE

	<u>FY 2023</u>
GENERAL TAXATION	
MUNICIPAL TAX / WATER METER	\$24,810,435
BUSINESS TAX	5,397,900
POLL TAX	-
DOWNTOWN BUSINESS SURCHARGE	-
OTHER REVENUE	
REVENUE FROM RESERVES	-
LICENSES AND PERMITS	288,700
911 PSAB	897,400
INTEREST & TAX PENALTIES	490,000
UTILITY GRANTS	1,239,400
CONTRIBUTIONS & GRANTS	2,628,700
RECREATION REVENUE	44,200
FACILITY RENTALS	231,600
LAND & OTHER REVENUE	122,200
CIVIC CENTRE	1,264,300
TOTAL OPERATING REVENUE	\$37,414,835
LONG TERM DEBT RECOVERY	-
TOTAL REVENUE	<u>\$37,414,835</u>

EXPENDITURE

	<u>FY 2023</u>
EXECUTIVE AND LEGISLATIVE	\$ 301,200
CITY MANAGER AND CITY CLERK OFFICE	692,500
FINANCE & ADMINISTRATION	2,654,220
COMMUNITY, ENGINEERING, DEVELOPMENT & PLANNING	2,608,650
PROTECTIVE SERVICES	
FIRE PROTECTION	4,113,900
MUNICIPAL ENFORCEMENT	354,200
ANIMAL CONTROL	-
911 PSAP	918,300
PUBLIC WORKS, WATER & WASTEWATER	

**City of Corner Brook
Breakdown of Revenue & Expenditure
2023 Budget**

SUPERVISION & ADMINISTRATION	1,592,150
OTHER PAYROLL COSTS	645,500
BUILDING MAINTENANCE	764,000
PUBLIC WORKS	
STREET LIGHTING	687,000
STREET MAINTENANCE	1,275,000
SNOW CLEARING	1,942,500
TRAFFIC CONTROL	342,300
DRAINAGE	93,150
STREET & STORM SEWER CLEANING	379,200
GARBAGE COLLECTION & DISPOSAL	1,375,000
PARKS & FIELDS	455,550
WATER & WASTEWATER	
PURIFICATION & TREATMENT	2,037,600
WATER MAINS & HYDRANTS	1,260,000
SANITARY SYSTEMS	494,000
REGULATORS AND METERS	179,500
RESERVOIRS AND INTAKES	91,200
PUMPHOUSE	96,000
TRANSIT	517,080
RECREATION	716,700
CIVIC CENTRE	2,463,400
PROVISION FOR ALLOWANCE	120,000
GRANTS & SPONSORSHIPS	264,235
TOTAL OPERATING EXPENDITURE	\$29,434,035
CAPITAL EQUIPMENT	1,252,200
CAPITAL WORKS	2,246,600
RESERVE FOR SEWER LEVY	1,030,700
DEBT PAYMENTS	3,451,300
TOTAL EXPENDITURE	<u>\$37,414,835</u>