Starting a Business in the City of St. John's A Guide to Municipal Regulations





### Starting a Business in the City of St. John's

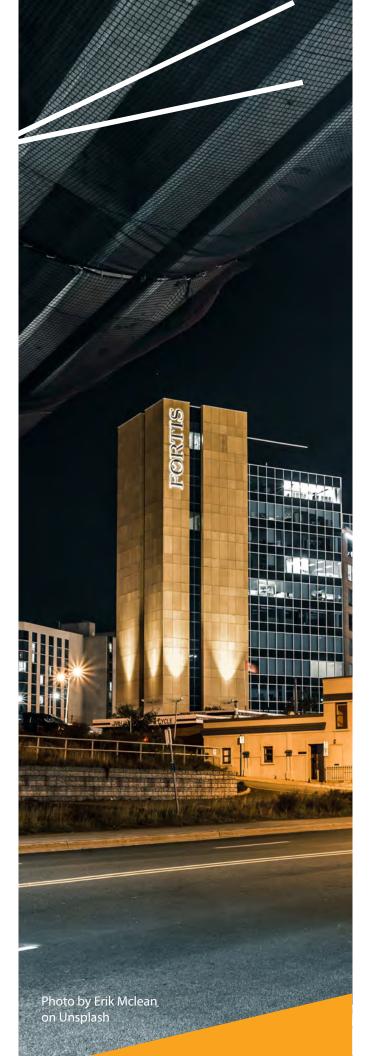
A Guide to Municipal Regulations January 2024

Edlin.

# Legal Disclaimer

This guide provides a general overview of the regulations, permits, processes, procedures, and taxes as they apply to businesses in the City of St. John's.

The City of St. John's does not guarantee, warrant or make any representations that the information contained herein is the complete authority on regulations, permits, taxes and processes as they apply to business.



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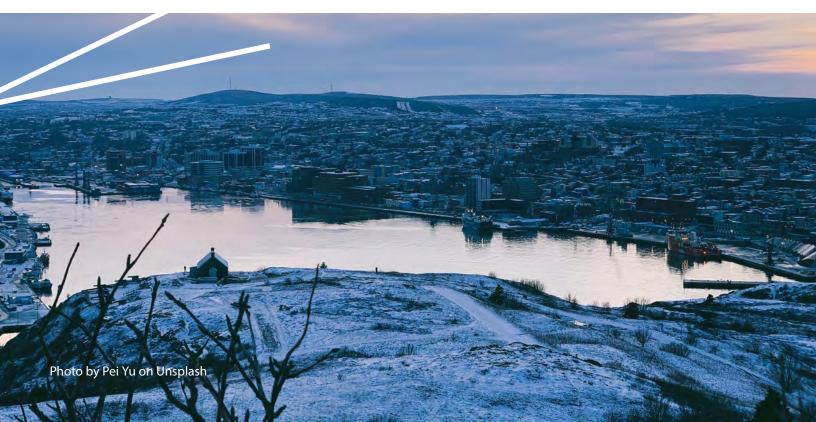
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### Introduction

The City of St. John's is pleased to present the latest edition of the "How to Guide..." Its purpose is to inform you, in a straightforward manner, about City regulations, permits, taxation and processes respecting the operation of business.

Following an easy-to-use question & answer format, this guide answers the questions:

- What regulations apply to my business?
- What permits do I need to start my business?
- Is my area zoned for my business?
- What will my tax rate be?
- What applications should I fill out to start my business?



# Regulations and Zoning

## Q: I'm not sure where to start or who to contact about starting a business?

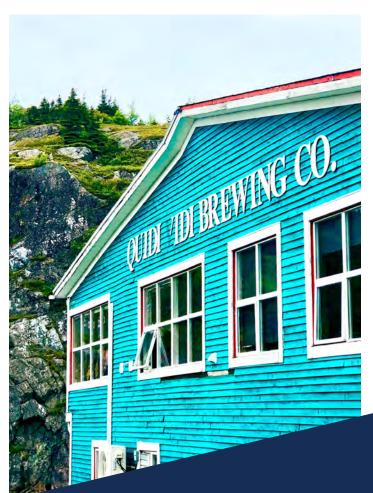
The City of St. John's has a **Business** Information Centre which is located on the 1st floor of 348 Water Street. Individuals can make use of the Centre's walk-in or virtual service from 9:00 a.m. - 4:30 p.m., Monday - Friday. Staff can guide you to the resources to assist with the preparation of business plans, statistics, market research material and provide information on funding sources. A computer workstation with access to the Internet is available as well as a small reference library. For more information, please consult the City's website at StJohns.ca, email business@stjohns.ca or telephone 709-576-8107.

**BizPaL** is an online service that simplifies the business permit and licence process for entrepreneurs, businesses, and governments. Visit **bizpal.ca**.

### Q: Why does City Hall have regulations governing business?

Regulations are necessary to ensure:

- public safety and health;
- fairness (regulations treat every applicant fairly);
- certainty;
- security.



### Q: What regulations apply to the startup and operation of my business?

There are several regulations which the City has adopted that apply to all business types:

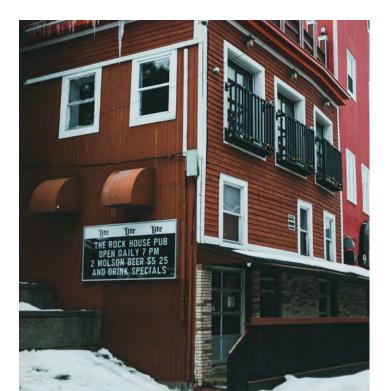
- St. John's Municipal Plan and St. John's Development Regulations;
- St. John's Building By-Law;
- St. John's Sign-By-Law and Heritage Sign By-Law;
- Commercial Maintenance By-Law;
- St. John's Electrical By-Law;
- National Building Code of Canada;
- National Fire Code;
- Plumbing By-Law, and
- the National Fire Protection Association's Life Safety Code.

Depending on the type of business you wish to operate, other jurisdictions, at the federal or provincial level, may be involved. For example, the Newfoundland and Labrador Liquor Corporation issues **liquor licenses. Service NL** processes permits, licences, approvals and conducts inspections on behalf of several provincial government departments. Some of the approvals which fall under the responsibility of Service NL are: **building accessibility**, elevator inspections, and **food establishment licencing**. (see List of Contacts on page 34)

### Q: Are there regulations that affect where my business can be located?

Yes, the **St. John's Development Regulations** regulate land use and development in St. John's. Contained in this document are the zoning requirements that govern how a particular land area will be used. Zones (see Glossary page 37) have been established to ensure that only certain land uses or developments can occur in a particular zone.

To establish a business on a particular piece of property, you must be sure that the area is zoned for your business. To find out if the business meets the zoning requirements of your property, you should contact the Department of Planning, Engineering and Regulatory Services (see List of Contacts on page 32). They can assist you in determining the zoning of your property and establish which uses are permitted and which controls apply to the property.



### Q: What do I have to do if my business does not meet the zoning requirements of the property involved?

A: You may seek an amendment of the pertinent regulation. Before seeking an amendment, however, you should discuss your development with the Department of Planning, Engineering and Regulatory Services.

There are two types of amendments:

**Rezoning:** A change in the zoning of a property to allow a proposed development to proceed. For some rezonings, an amendment to the **St. John's Municipal Plan** is also required. You must either be the property owner or have the owner's written permission to seek a rezoning amendment.

**Text Amendment:** A change in the text of the St. John's Development Regulations to change a standard requirement or regulation.

There is a \$300 fee for an amendment to the **St. John's Development Regulations** (rezoning or text change). Where a proposed amendment to the St. John's Development Regulations requires an amendment to the St. John's Municipal Plan then the additional fee is \$1,800. Planning staff can review the development and advise you of the procedure to be followed in seeking an amendment. Applications for rezoning are site-specific and are often initiated by the applicant for a specific development. Applications for a text amendment often have a more general effect throughout the city. They may be initiated by a specific applicant or by the City itself.

Some rezoning applications require an amendment to the **St. John's Municipal Plan**. This must be adopted by Council, reviewed by a Commissioner, and registered by the Provincial Government for the rezoning to occur. The Department of Planning, Engineering and Regulatory Services will advise you if this applies to your specific application.



# Q: Can I meet with City staff to discuss my proposed business development?

Yes, one very important and useful service available to you is the expert advice of the City's **Development Team**. Whether you are ready to make an application or just want to explore a development idea, the team is available to sit down and discuss it with you in an informal and confidential setting.

The **Development Team** is an interdepartmental committee comprised of staff members from the following City departments: Department of Planning, Engineering and Regulatory Services, Legal, and Public Works. Its primary function is to meet with individuals, firms, and developers who wish to make an application to the City for the development of property. The team can provide information on the issues concerning the development of a specific site and the City's requirements for the proposed development. The team will also meet with people who have already made a formal development application and wish to discuss its status in the approval process. Members of the Development Team have arranged their work schedules to allow for one afternoon each week to meet with interested parties.

For further information about the **Development Team** or to arrange a meeting, please contact the Chief Municipal Planner, Department of Planning, Engineering and Regulatory Services. (see List of Contacts on page 32)



### **Application Process**

### Q: Do I have to fill out an application to operate a business in St. John's?

Yes. Anyone who wishes to operate a business in St. John's must first complete and submit either a **Planning/ Development Application**, located in Appendix A or a **Building Permit Application**, located in Appendix B. New construction projects and homeoccupation businesses should complete the Planning/ Development Application and the corresponding **Development Checklist**. For a home office, new business or a change of use in an existing commercial building (referred to as a Change of Occupancy) a completed **Building Permit Application** is required.

### Q: What documentation must be submitted in addition to my application and Development Checklist?

You should attach any additional materials, i.e., site drawings, deeds, surveys, floor plans, landscaping, and any other relevant information. Staff can advise you of particular information requirements for individual cases.

### Q: Where do I submit my applications?

You must submit your application to the Construction Permit Counter, third floor of the John J. Murphy building (City Hall Annex) for Regulatory Services approval if you are:

- using an existing commercial space or building for business purposes;
- undergoing interior or exterior renovations;
- installing exterior signs;
- erecting accessory buildings or fences or doing other sitework;
- starting a home office.

Prior to making an application to the Construction Permit Counter, the applicant is to contact and discuss the application with City of St. John's Planning Development staff for the following types of applications:

- starting a home-occupation business;
- constructing commercial, industrial or institutional buildings or constructing extensions to these types of buildings;
- changing the type of use of a building if that building is not zoned to allow the proposed use.

If you are unsure which division will process your application a call to either will direct you in the appropriate direction (see List of Contacts on page 32)

# Q: Do I need a permit for mobile vending?

A permit is required to conduct sales from a table, stand, cart, or vehicle outdoors, on a public street or on private commercial property. Submit to the Building Counter a completed **Mobile Vending Permit** Application Form located in Appendix C. The form is also available on the City's website **StJohns.ca** under the heading Business and Investment > Business Licensing.

# Q: Do I need a license to conduct a special sale from a temporary business location?

Yes. A person or business that does not have a permanent base of operations in St. John's who wants to sell goods or merchandise temporarily from a premises is required to first obtain a **Transient Dealer's** license to do so. The license fee is \$517.50. Telephone the Building Inspector-on-Duty at 709-576-8049 or email **permits@stjohns.ca** for additional information.

Examples: Jewelry auctions, hot tub sales or selling of leather goods from a temporary location.

#### Photo by Jonathan Cooper on Unsplash

### Q: Is there a fee associated with the Planning/Development and Building Permit Applications?

Yes, the fee is determined by the nature of your application.

Planning and development fees for applications processed under the **St. John's Development Regulations** range from \$150 to \$300. If a Development Agreement (an application that requires approval from St. John's Municipal Council) is required, an additional fee of \$200 is payable upon approval. The complete fee schedule can be found in the Building and Development section of **StJohns.ca** under the heading Planning and Development > Development Regulations. Some of the common application processing fees are as follows:

<b>General Application Fee</b>	\$150
Discretionary Use	\$300
(see Glossary page 36)	
Extension of Non-Conforming Use	\$300
(see Glossary page 37)	
Change of Non-Conforming Use	\$300
(see Glossary page 37)	



### Inspection Services fees and rates are as follows:

Permit/License Type	Fee
For all buildings: new construction, additions, alterations, repairs including accessory buildings and miscellaneous structures	\$9.00 per \$1,000 of construction value (Minimum Permit: \$50.00)
Estimated construction value up to \$100,000 Estimated construction value over \$100,000	\$9.00 per \$1,000 of first \$100,000 \$7.20 per \$1,000 for every \$1,000 after
Permit Renewals	\$50.00
Working without a building permit	Double permit fee
<b>Signs</b> Illuminated Non-illuminated Mobile signs Mobile sign company license	\$40.00 + 1% of cost of sign \$20.00 + 1% of cost of sign (Minimum Permit: \$50.00) \$48.00 for 6 months \$25 / year
<b>Change of Occupancy Permit</b> (submit Application for Building Permit Form to obtain permit)	\$50.00
Premature Inspection/Call-Back Penalty	\$200.00
<b>Conditional Occupancy Permit</b> (fee will reflect cost of outstanding items)	\$500.00 minimum
Plumbing Permits	
For each new fixture installed or roughed-in, include special fixture	\$16.80
For each plumbing renovation permit	\$38.40
For the connection of existing plumbing system to each City water or sewer service	\$19.20
Water Turn On Fee	\$60.00
<b>Plumbing License Fee:</b> Journeyman Plumber Contractor	\$35/year \$220/year

Electrical Permits, Minimum Permit Fee	\$242
For all electrical work the fee is based on the total cost of the electrical work being completed as follows:	
\$2,000 or less	\$242
\$2,001 to \$5,000 Plus for each \$100 over \$2,000	\$242 \$2.42
\$5,001 to \$50,000 Plus for each \$100 over \$5,000	\$314.60 \$1.21
\$50,000 to \$1,000,000 Plus for each \$100 over \$50,000	\$859.10 \$0.94
\$1,000,001 to \$3,000,000 Plus for each \$100 over \$1,000,000	\$9,482 \$0.33
Over \$3,000,000 Plus for each \$100 over \$3,000,000	\$15,532 \$0.12
<b>Electric License Fee:</b> Journeyman Electrician Contractor	\$35/year \$220/year
<b>Mobile vending Licenses</b> (submit a Mobile Vending Permit application form Appendix B)	
Table Sales Push Carts/ Motorized Vehicles Bicycles Temporary (1-30 days maximum)	\$250/year \$500/year \$100/year \$250/year (\$200 refundable deposit)
Amusement Machine Licenses	
Establishment License (per machine) Operator's License	\$10/year \$500/year
Transient Dealers Licenses	\$517.50/year
Lodging House Licenses	\$100/year

### Q: Are permits required to operate a business?

Various permits are required for the construction, addition, renovation, and repair of commercial buildings. Permits, once issued, allow for the necessary follow-up inspection to ensure that work is undertaken according to the proper code or standard. Pending final approved inspection, you will be issued a certificate of occupancy/permit. For further information visit the **Building and Development** section of **StJohns.ca**.

Depending on the type of business you wish to operate, other jurisdictions, at the federal or provincial level, may be involved. For example, the **Newfoundland and Labrador Liquor Corporation** issues liquor licenses. **Service NL** processes permits, licences, approvals and conducts inspections on behalf of several provincial government departments. Some of the approvals which fall under the responsibility of **Service NL** are: **building accessibility**, elevator inspections, and **food establishment licensing**. (see List of Contacts on page 34 for contact information).

For businesses, to help you determine what documents you need for the different levels of government - municipal, provincial, and federal, please use the **BizPal** Online Business Permits and Licenses Service provided at: **bizpal.ca** 

### Q: Does my commercial development require a professional engineer /architect stamp?

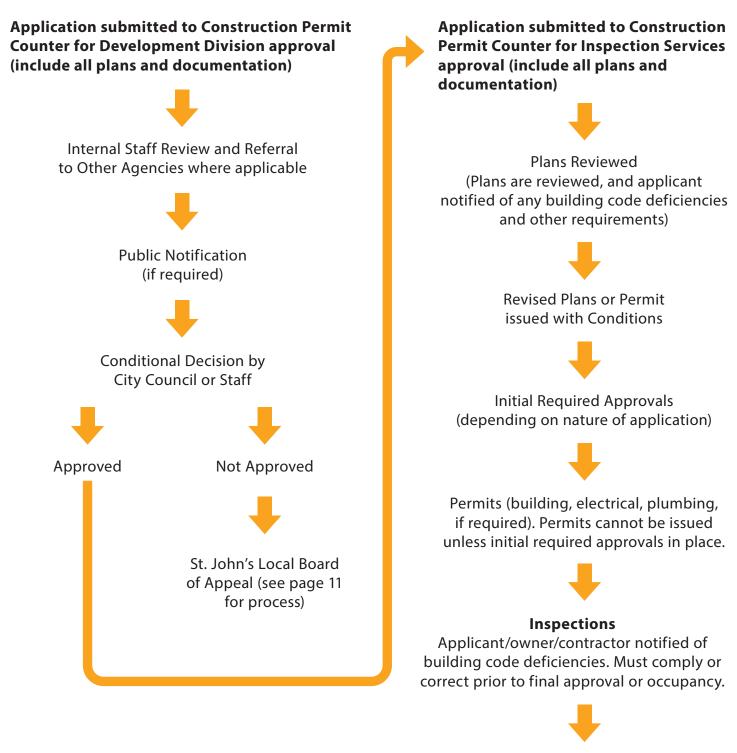
The National Building Code of Canada requires that all new construction, renovations or extensions exceeding 600 m2 in building area or three storeys in building height must bear the seal and signature of a professional engineer or architect registered in the Province of Newfoundland and Labrador. Other smaller projects may also be deemed to meet this requirement as determined by the building inspector. For further information on permits and regulations, visit the Building and Development section of StJohns.ca.

### Q: How does the approval process work and how long does it take?

For an overview of the approval process please see page 16.

Applicants should allow adequate time for the application process, particularly if other agencies/departments are involved. The length of time involved in processing an application can vary depending on the application and legislation requirements.

### **Application Approval Process**



Final Approval, Occupancy Certificate (final approvals must be in)

# Q: What if Council/staff does not approve my application?

If Council or authorized staff do not approve your application, you have the right to appeal the decision to the St. John's Local Board of Appeal. However, an appeal can only be initiated if the rejection of the application is made under the St. John's Development Regulations. The appeal must be submitted to the Secretary of the Appeal Board within fifteen (15) calendar days from the date on which the decision was made or the date the appropriate staff decision appears in the Council agenda.

The **St. John's Development Regulations** stipulate that the Appeal Board must meet to hear an appeal no later than 30 calendar days after the appeal has been filed. The regulations also state that the Appeal Board must return a decision, in writing, to both you, as the Appellant, and the City within fourteen (14) calendar days of hearing the appeal. **Appeal Application** Forms can be obtained at **StJohns.ca** or from the following department:

Office of the City Clerk, 4th Floor, St. John's City Hall

There is a \$115 fee for appeals to the St. John's Local Board of Appeal (refunded where appeal is successful).

# Q: Where can I get additional information about the approval and appeal processes?

Additional information can be obtained from the **Office of the City Clerk** (see List of Contacts on page 33) or from the Planning division **planning@stjohns.ca**.

# Assessment & Taxation

### Q: Will my business be taxed?

If you are leasing the space for your business you will not pay commercial tax to the City of St. John's.

If you are the owner of commercial property in St. John's, you will pay a flat propertybased tax called Commercial Realty Tax.

For tax information related to home-based business refer to page 24. Additional information pertaining to assessments and taxation can be obtained from the City of St. John's **Assessment** Division, the **Taxation** Division or at **StJohns.ca**.

### Q: Are there any special requirements if my commercial property is located in the downtown Business Improvement Area (BIA)?

If your commercial property is located in the downtown BIA (see Glossary page 36) 0.8 of a mil has been added to the commercial mil-rate (Levy).

### Q: Are there any special requirements if I plan to operate an accommodation business?

An Accommodation Tax (known as the **Tourism Marketing Levy**) applies to any person who for a daily charge stays in a room in St. John's which is licensed under the provincial **Tourism Establishment Act**. The Accommodation Tax is 4 per cent of the purchase price of the accommodation before HST. A Quarterly Accommodation Tax report is required to be remitted showing the total room revenue and the amount of the levy being remitted. The report can be completed and submitted electronically or the application form (Appendix E) can be found in the Business and Investment section of **StJohns.ca** under the heading Accommodation Tax. Have any further questions?

Email: accommodationtax@stjohns.ca.

## Q: How is Commercial Realty Tax for commercial properties calculated?

An assessment process is used to evaluate property for the purpose of calculating taxes. Commercial Realty Taxes are calculated as a percentage of the total assessed value of the property.

### Q: How does the assessment process work for commercial property owners?

For assessment and taxation, the City of St. John's must determine the market value of all properties within the City as of a single date, known as the base date. This base date is in effect for two taxation years. The base date for 2024 and 2025 assessment notices is January 1, 2022.

Market Value is the most probable price which would be paid, as of a specified date, for a property that has been exposed in a competitive market with a buyer and seller each acting prudently, knowledgeably and for self-interest, assuming that neither is under duress.

Assessors will determine the market value of every property as of this date. This means your assessment is a retrospective or historical value, not the current value. When reviewing your assessment notice it is important to remember this represents what the property was worth as of January 1, 2022 - not what the property is worth today.

To determine the market value an assessor will use a combination of three different approaches, which are outlined below:

#### The Direct Comparison Approach

This is the most common valuation approach. We analyze sales of comparable properties near or on the base date.

### The Income Approach

An income-producing property's ability to earn revenue is tied to its market value. We do a detailed analysis of a property's income and expenses and then compare that to similar properties. This helps us to determine how much income a property can generate. We analyze the relationship between income and sale prices to calculate the capitalization rate (cap rate) for the property by dividing the income by the sale price.

#### **The Cost Approach**

We calculate the cost to replace buildings, structures or other taxable components. We then apply deductions for depreciation due to age, and functional or economic conditions. The value of the land is then determined and added to the depreciated replacement cost to produce an estimate of market value.

### Q: As a commercial property owner, what happens if I have vacant space in my building?

The City of St. John's has designed a **Commercial Property Tax Allowance Claim** to ensure property owners are not penalized if they have vacant property. Vacancy allowances are based on the leasable area of your property. For example, if an entire property is vacant and being actively marketed you could claim a vacancy allowance for 50 per cent of the total Commercial Realty Tax for the period of the vacancy. To apply for the Commercial Property Tax Allowance Claim commercial property owners must submit the Commercial Property Tax Allowance Claim **form** found in Appendix D. For further information please email taxation@stjohns.ca.

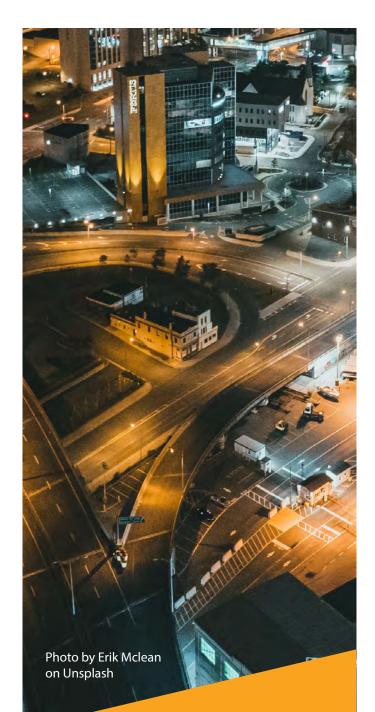
### Q: How often are commercial property assessments conducted for the calculation of the Commercial Realty Tax?

As of 2022 all property assessments will be in effect for two years, rather than three.

# Q: What are the commercial and realty tax rates that I will have to pay?

The following table outlines taxes, rates and fees levied by the City of St. John's for 2024.

Tax rates are commonly referred to as mil rates, a mil (see Glossary page 36) is equal to \$1 in property tax levied per \$1,000 of a property's assessed value.



Тах	Rate/Fee	
Commercial Realty		
With water & sewer services	29.5 mils	
With either water or sewer service	29.0 mils	
Without water & sewer services	28.5 mils	
Vacant land	14.75 mills	
Utility Tax	2.5% - gross revenue	
Premature Inspection/Call-Back Penalty	\$200.00	
Accommodation Tax	4% of the amount charged on lodging	
Business Improvement Area (BIA) levy Downtown Development Area only*	0.8 of a mil added to the commercial mil rate (Levy)	
Water Rates (per unit per year)		
Residential	\$675.00	
Commercial	\$675.00	
Water Meter Rates		
Monthly consumption rates		
Per 1,000 gallons Per cubic metre	\$6.81 \$1.50	
Monthly base charge:		
5/8" meter 3/4" meter 1" meter 1½" meter 2" meter 3" meter 4" meter 6" meter 8" meter 10" meter	\$ 29.30 \$ 44.02 \$ 73.28 \$ 146.47 \$ 233.65 \$ 467.76 \$ 747.72 \$ 1,461.52 \$ 2,337.76 \$ 3,359.44	

### Source: Revenue Accounting Division, City of St. John's

Notes \*A levy collected from commercial property owners located in the downtown area, by the City of St. John's, on behalf of Downtown St. John's. (see Glossary page 36)

# **Sample Tax Calculations** (for illustrative purposes only)

### **Commercial Realty Tax**

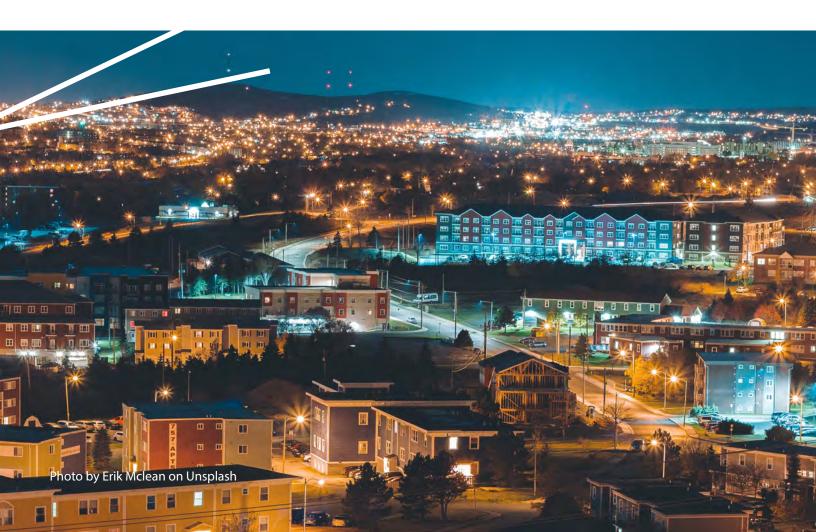
Applicable to commercial property owners. Calculated based on a specific formula. For the most general cases the following formula is used:

Assessed Value of Property x Mil Rate = Annual Tax Amount

For example, if a property is assessed at a value of \$500,000 and the applicable mil rate is 29.5 or 2.95%, the annual tax amount would be \$14,750.

\$500,000 X .0295 = \$14,750

Therefore, a mil rate of 29.5 represents \$29.50 for every \$1,000 of assessed property value.



# Q: How often do I pay commercial realty taxes and is there a penalty for late payment?

Taxes are payable quarterly in arrears, which means you would pay for January through March in April. There is a late payment interest rate of 1.25% per month, compounded. Commercial water tax is also billed quarterly.

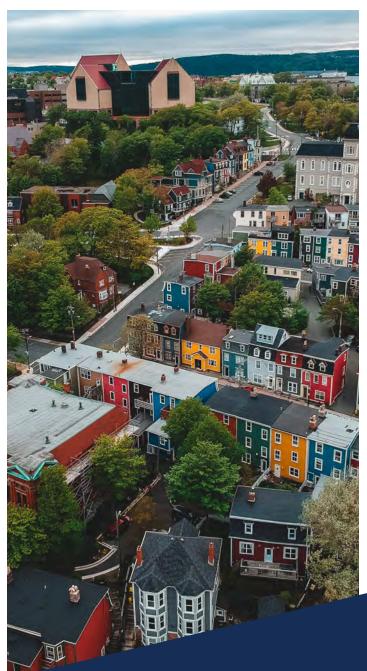
### Q: Can my business be exempt from any taxes?

Section 8 of the City of St. John's Municipal Taxation Act outlines the properties that are or may be exempt from property taxes. For example, registered charities that own their own building are exempt from Commercial Realty Tax and only pay Water Tax on their property. Commercial property owners that lease to a registered charity can claim a tax allowance for the space occupied by the charity. Additional exemptions are available through the St. John's Real Property Tax **Exemption By-Law** and include daycares and seasonal businesses. To apply for the allowance commercial property owners must submit the Commercial Property Tax Allowance Claim **form** which can be found in Appendix D.

It should be noted that mobile vendors, e.g., "fish-and-chip" vans and tables operated at a flea market, are not assessed and therefore do not pay taxes. However, they do pay permit fees.

### Q: Where can I get additional information about assessments and taxation?

Additional information pertaining to assessments and taxation can be obtained from the City of St. John's **Assessment Division** and the **Taxation Division** (see List of Contacts on pages 32 and 33).



# Home-Based **Business**

### Q: Can I operate a business out of my home?

Yes, under certain conditions. City Council has defined two homebased business types: Home Offices and Home Occupations.

### **Home Office**

A home office means a secondary use of a dwelling unit to conduct a business activity, which is for 'Office Uses Only". The guiding principles in the designation of a Home Office are as follows:

- does not involve the visitation of clients;
- must be operated by a resident of the dwelling;
- will not employ persons who do not reside in the dwelling;
- will not require signage;
- must be located in the dwelling itself, not an accessory building;
- does not require modifications and is limited to a maximum floor area of 20 m<sup>2</sup> (215 ft<sup>2</sup>);
- does not involve the wholesale or retail sale of goods;
- does not involve interior or exterior storage or display of goods, materials or equipment.

**Examples of Home Offices include** administration for electrical contractor, cleaning company (no storage of equipment on site), online-only consulting for engineer, designer, architect, etc., and online-only sales of products (no storage of product on site).



Photo by Laura Lefurgey-Smith on Unsplash

### **Home Occupation**

A home occupation means a secondary use of a dwelling unit to operate a gainful occupation or business activity that is more intense than the office use of a desk, computer and phone, and can involve clients visiting the home. The guiding principles in the designation of a Home Occupation are as follows:

- is of a size and type that does not conflict with the residential character of an area;
- draws clients/customers to visit the site;
- must be operated by a resident of the dwelling;
- can employ a maximum of two (2) non-resident persons in addition to the resident.
- There are no limits placed on the number of staff employed, provided they reside in the same dwelling as the Home Occupation;
- cannot exceed 25% of the floor area of the dwelling or 45 m2 (484 ft2) whichever is less;
- must be located in the dwelling itself, however, in certain designated rural zones the use of an accessory building may be considered for approval;
- can involve incidental retail sales provided they are subsidiary to the approved use (e.g., the sales of a craft product made on site);
- does not involve the wholesale sale or storage of goods;

- does not involve exterior storage or display of goods;
- allows signage but it is limited to a single non-illuminated sign not to exceed 2800 cm<sup>2</sup> (approximately 18" x 24" or 434 in<sup>2</sup>) in size that is attached to the building;
- requires public notification.

Examples of Home Occupations include hair salon, wedding consultant, dance or music lessons, pet grooming, food preparation for delivery or pickup, creation of products in the home for sale (e.g. screen printing, crafts), and selling Epicure, Mary Kay, Scentsy, etc. from your home if there are people visiting your home to pick up products that you've sold, or if you are storing products on site.



Photo by Erik Mclean on Unsplash

## Q: Do I have to fill out an application for a Home Office or Home Occupation?

Yes, a Building Permit Application must be completed and submitted to the **Construction Permit Counter for approval** of a Home Office. A Home Office is considered a Permitted Use (see Glossarv page 36) and can be approved at the staff level. A Planning/Development Application must be completed and submitted to the Department of Planning, Engineering and Regulatory Services for approval of a Home Occupation. A Home Occupation is considered a Discretionary Use (see Glossary page 36) and may be permitted by the St. John's Municipal Council subject to special conditions or controls.

If the Applicant is not the homeowner, then the homeowner's authorization signature must be obtained before the application can be officially accepted for processing. Along with the completed Applications the applicant must include the associated Home Office or Home Occupation **Development Checklist**. The Development Checklists can be found in the Living in St. John's section of **StJohns.ca** under the heading City Services > Planning and Development. The forms must include the following:

- information on the type of Home Office or Home Occupation proposed;
- the amount of space to be occupied;
- the hours of operation;
- the number of employees proposed for the operation of the business;
- a drawing or sketch identifying the portion of the dwelling to be used for the Home Office or Home Occupation must accompany the application.



# Q: How is the application for a Home Office processed?

The application for a Home Office is processed directly with the Inspection Services Division as a Home Office is a Permitted Use in most residential zones and does not require Planning and Development approval. If all requirements have been met, then an occupancy permit (\$50) will be issued for the Home Office. For further information, email **permits@stjohns.ca**.

Should an application not be approved, the Applicant has the right to appeal the decision to the St. John's Local Board of Appeal (see page 17).

### Q: How is the application for a Home Occupation processed?

After the application for a Home Occupation has been accepted for processing by the Development Division, it will be reviewed against the requirements of the St. John's **Development Regulations.** If the application meets these requirements, then staff will proceed with public notification. The City will advertise the application in the local newspaper and distribute written notices to property owners within a minimum 150 metre radius of the application site. The newspaper and written notices are intended to inform the public that an application for a Home Occupation has been received, provide details of the application, and allow an opportunity for public input.

Council has the discretion of calling a Public Meeting to allow for further public input on the application. Should a Public Meeting be required, properties within a 150 metre radius of the application site will again be notified in writing and notification of the Public Meeting will appear in the local daily newspaper.

If the application is approved by Council, the Applicant will be required to enter into a Development Agreement with the City of St. John's and pay a \$200 registration fee. The Development Agreement establishes the terms of Council's approval and is to be signed by both the Applicant and the City Clerk within six (6) months of the date of Council's approval of the application.

Once the Development Agreement is signed, the Application, along with all required plans, will be reviewed by Inspection Services staff at the Construction Permit Counter in reference to the National Building Code and to ensure that all other required approvals are in place.

If an application is not approved by Council, the Applicant has the right to appeal the decision to the St. John's Local Board of Appeal (see page 17).

# Q: Is there a fee associated with the application for a Home Office or Home Occupation?

A Home Office application, once approved, has a \$50 Change of Occupancy Permit fee.

A \$300.00 non-refundable fee must accompany the application for a Home Occupation. If the application for a Home Occupation is approved by Council, there is an additional \$200 registration fee for the required Development Agreement, in addition, to the \$50 Occupancy Permit fee.

### Q: How long does the approval process take?

The amount of time involved in processing an application for a Home Office, from acceptance of a completed application form to a decision by staff, is approximately one (1) week. The amount of time involved for processing an application for a Home Occupation, from acceptance of a completed application form, to a decision by Council, is approximately one (1) month.

# Q: Will my tax rates be different if I operate my business out of my home?

If your business occupies less than 25 per cent of the area of your home then you will not pay any Commercial Realty Tax and will pay 100 per cent Residential Realty Tax. If your business uses more than 25 per cent of the area of your home it will be considered a mixed use property and charged an appropriate percentage of Residential Realty and Commercial Realty Taxes. A Water Tax is also applied at the residential rate of \$670.00 per unit per annum.

# Q: Where can I get additional information about assessment and taxes for Home Based Business?

Additional information pertaining to assessments and taxation can be obtained from the City of St. John's **Assessment** Division and the **Revenue Accounting**/ **Taxation** Division (see List of Contacts on pages 32 and 33).



# Sample Start-Up Scenario

This scenario is provided to demonstrate how municipal processes, regulations and fees apply to business start-up in the City of St. John's. The process followed by the fictional business described below is applicable only under the circumstances outlined. This scenario is therefore not indicative of the requirements for every business. A business owner should refer to the various sections of this Guide to determine which processes, regulations and fees might apply to their business.

Mr. Smith is establishing a convenience store in the Ropewalk Lane area of St. John's. The store will occupy a 4,000  $ft^2$  space in a commercial building with 10,000  $ft^2$  of leaseable area. The space was previously used as a retail shoe store. The commercial building is assessed at a value of \$500,000. Mr. Smith does not own the building but is leasing the space. He is not undertaking any major renovations however, he is installing an illuminated, exterior 3 x 5 sign.

# Q: Is Mr. Smith required to submit an application to establish his business in the City of St. John's?

Yes, since Mr. Smith is going to be operating a business in St. John's and undertaking sign changes he is required to submit a **Building Permit Application** for a Change of Occupancy (Appendix B).

### Q: Where will Mr. Smith's applications be processed and what fees will he pay?

Mr. Smith's application would be submitted to the Construction Permit Counter, third floor of the John J. Murphy building (City Hall Annex). Included with the application Mr. Smith should attach a drawing of the sign. The sign permit cost, as per fee schedule on page 13, will be \$40 plus 1% of the cost of the sign (minimum permit fee is \$50). In addition, a \$50 Change of Occupancy permit fee applies.

Since Mr. Smith is leasing the space, he will not pay taxes to the City of St. John's.

From a City perspective, Mr. Smith has completed all requirements of establishing a business in St. John's. However, there may be provincial and federal regulations which Mr. Smith must comply with. He should visit **bizpal.ca** or contact the following:

### **Government of Canada (Federal)**

For federal government taxation policy and tax related business information regarding such topics as corporate income tax for small business, HST, payroll deductions, sole proprietorships and partnerships, and tax credits please visit:

www.canada.ca/en/services/taxes.html

### Government of Newfoundland and Labrador (Provincial)

The Government of Newfoundland and Labrador administers a number of taxes and offers several tax credits, incentives and benefit programs for business:

- Department of Finance fin.gov.nl.ca/fin
- Industry, Energy and Technology gov.nl.ca/iet
- Tourism, Culture, Arts and Recreation gov.nl.ca/tcar
- Commercial Registrations Division, Service NL www.gov.nl.ca/dgsnl/ registries/companies/
- Digital Government and Service NL gov.nl.ca/dgsnl
- Workplace NL workplacenl.ca



# Additional Information

# Q: Does City Hall provide any financial assistance for business start-up?

The City does not provide any form of financial assistance for business start up. However, staff at the St. John's Business Information Centre (contact information located below) can help identify funding programs offered by other agencies.

## Q: Does the City of St. John's provide any assistance to businesses?

Yes, Business Information Centre staff can assist you in navigating the regulatory process and connect you to the right programs, resources and contacts through email, virtual appointment or in person at 348 Water Street. Individuals can make use of the Centres' walk-in service from 9:00 a.m. - 4:30 p.m., Monday - Friday. Some of the business services available include:

- Monthly Economic Snapshot newsletter;
- Connections to business and financing resources;
- Research, economic data, and customized demographic profiles;
- Introductions to the right partners in the ecosystem;
- Business directories;
- Regulatory / permit / tax information.

For more information please consult the City's website at **StJohns.ca**, email **business@stjohns.ca** or telephone 709-576-8107.

### Q: Where can I find permit and licence information at the municipal, provincial and federal levels?

**BizPaL** is an online service that simplifies the business permit and licence process for entrepreneurs, businesses, governments, and third-party business service providers. Users simply answer a series of questions on their type of business and BizPaL will automatically generate a list of permits and licences from all levels of government (federal, provincial, territorial and municipal), with basic information on each, as well as links to government sites where users can learn more and, in some cases, apply online at **bizpal.ca**.

# **List of Contacts** City of St. John's

### **City Hall**

St. John's City Hall is located at 10 New Gower Street in downtown St. John's. The John J. Murphy building (City Hall Annex) is located at 30 George Street. The St. John's Business Information Centre is located nearby at 348 Water Street next to the Post Office. Free visitor parking for a onehour period is available in the City Hall parking garage off New Gower Street. Paid parking is available on many surrounding streets. Several Metrobus routes serve the downtown and stop near City Hall. City Hall is wheelchair accessible. It is open weekdays from 9:00 a.m. to 4:30 p.m., except on public holidays.

St. John's Business Information Centre Economic Development, Culture & Partnerships, Department of Community Services City of St. John's 348 Water Street P.O. Box 908 St. John's, NL A1C 5M2 Telephone: 709-576-8107 E-Mail: business@stjohns.ca Web: StJohns.ca Contact: Business & Research Officer

### Assessment Division, Finance and Administration

City of St. John's 244 Freshwater Road P.O. Box 908 St. John's, NL A1C 5M2 Telephone: 709-576-8929 E-Mail: **assessment@stjohns.ca** Contact: Manager of Assessments

### Access St. John's

City of St. John's City Hall, 10 New Gower Street P.O. Box 908 St. John's, NL A1C 5M2 Telephone: 311 or 709-754-2489 E-mail: access@stjohns.ca Contact: Manager, Citizen Services

### Regulatory Services Division, Department of Planning, Engineering and Regulatory Services

City of St. John's Third Floor, City Hall Annex 30 George St., P.O. Box 908 St. John's, NL A1C 5M2 Telephone: 709-576-8049 E-Mail: **permits@stjohns.ca** Contact: Building Inspector on Duty

### Development Division, Department of Planning, Engineering and Regulatory Services

City of St. John's Fourth Floor, City Hall Annex P.O. Box 908 St. John's, NL A1C 5M2 Telephone: 709-576-6192 / 8220 E-Mail: **planning@stjohns.ca** Contact: Development Officer (or) Chief Municipal Planner

### Secretary of St. John's Local Board of Appeal, Office of the City Clerk

City of St. John's Fourth Floor, City Hall P.O. Box 908 St. John's, NL A1C 5M2 Telephone: 709-576-8429 E-Mail: cityclerk@stjohns.ca

#### Revenue Accounting/Taxation Division, Finance and Administration

City of St. John's City Hall P.O. Box 908 St. John's, NL A1C 5M2 Telephone: 709-576-8251 E-Mail: taxation@stjohns.ca Contact: Manager, Revenue Accounting

#### Legal Services, Office of the City Solicitor

City of St. John's City Hall 30 George St., P. O. Box 908 St. John's, NL A1C 5M2 Telephone: 709-576-6107 Facsimile: 709-576-8561 E-Mail: **legal@stjohns.ca** Contact: City Solicitor

# **List of Contacts** Other Agencies

### Atlantic Canada Opportunities Agency (ACOA)

John Cabot Building, 10 Barter's Hill P.O. Box 1060, Station C St. John's, NL A1C 5M5 Telephone: 1-800-668-1010 Web: www.canada.ca/en/atlanticcanada-opportunities.html ACOA Business Information Services Telephone: 1-888-576-4444 Email: acoa.nl.bis-sie.tn.apeca@canada.ca Web: canada.ca/en/atlantic-canadaopportunities/services/businessinformation-services.html

#### **Business Development Bank of Canada**

Atlantic Place, 215 Water Street St. John's, NL A1C 5K4 Telephone: 709-772-4398 Web: **bdc.ca** 

### Department of Industry, Energy and Technology

Government of Newfoundland & Labrador West Block, Confederation Building, P. O. Box 8700 St. John's, NL AIB 4J6 Telephone: 709-729-5600 Web: **gov.nl.ca/iet** 

#### Canada Revenue Agency

Sir Humphrey Gilbert Building 165 Duckworth Street P.O. Box 12075 St. John's, NL A1B 4R5 Telephone: 1-800-959-5525 Web: canada.ca/en/services/taxes

#### **FuturPreneur**

 Telephone: 709-769-1205

 Toll free:
 1-800-464-2923

 Email:
 sandrews@futurpreneur.ca

 Web:
 futurpreneur.ca

#### **Genesis Innovation Hub**

100 Signal Hill Road, Suite 0100 St. John's, NL A1A 1B3 Telephone: 709-864-2625 Email: genesis@mun.ca Web: genesiscentre.ca

#### **Metro Business Opportunities (MBO)**

Suite C, Redwood Place 961 Topsail Road Mount Pearl, NL A1N 3K1 Telephone: 709-738-1626 Web: mboc.ca

#### Newfoundland Labrador Liquor Corporation

85 O'Leary Avenue St. John's, NL A1B 3V1 Telephone: 709-724-2238 Web: nlliquor.com

### Newfoundland and Labrador Organization of Women Entrepreneurs

2nd Floor, Regatta Plaza II, 84-86 Elizabeth Avenue St. John's, NL A1C 1Y7 Telephone: 709-754-5555 Web: www.nlowe.org

Horizon TNL -Bilingual Economic Development Network of NL 65, Ridge Road, Bureau 245 St. John's, NL A1B 4P5 Telephone: 709-757-2858

#### Web: www.horizontnl.ca

#### **Registry of Companies**

Government of Newfoundland & Labrador 59 Elizabeth Avenue P. O. Box 8700 St. John's, NL A1B 4J6 Telephone: 709-729-3317 Facsimile: 709-729-0232 Email: snlregistryofdeeds@gov.nl.ca Web: servicenl.gov.nl.ca/registries

#### Service NL

Government of Newfoundland & Labrador 149 Smallwood Drive, Mount Pearl P. O. Box 8700 St. John's, NL A1B 4J6 Telephone: 709-729-3699 Facsimile: 709-729-2071 Web: gov.nl.ca/dgsnl

#### Workplace NL

146 -148 Forest Road P.O. Box 9000 St. John's, NL A1A 3B8 Telephone: 709-778-1000 Web: workplacenl.ca

#### **YMCA Employment and Enterprise Services** 35 Ridge Road

P.O. Box 21291 St. John's, NL A1A 5G6 Telephone: 709-726-9662 Email: enterprise@nl.ymca.ca Web: ymcanl.com



### Glossary

#### **Business Improvement Area:**

In 1989 the City passed the **BIA By-Law** establishing the Downtown St. John's Business Improvement Area (BIA). This area is bounded by Temperance Street in the east to Springdale Street in the west; the Waterfront to New Gower Street; Queen's Road and Duckworth Street. For commercial property owners located in the BIA 0.8 of a mill will be added to the commercial mil-rate (Levy).

### **Commercial Realty Tax:**

Municipal tax applied to the owner of property in which commercial operations exist.

#### **Development:**

The carrying out of any building, engineering, mining, or other operation in, on, over or under land, as well as the making of any material change in the use or the intensity of use of any land, building or premises.

### **Discretionary Use:**

A use which may be permitted at Council's discretion, subject to special conditions or controls.

### **Home Occupation:**

A secondary use of a Dwelling Unit and/or its Accessory Buildings by at least one of the residents of such Dwelling Unit to conduct a gainful occupation or business activity.

### **Home Office:**

A secondary use of a Dwelling Unit by at least one of its residents to conduct a gainful occupation or business activity restricted to office uses which do not involve visitation of clients to the site and no employment of non-residents.

### **Incidental Retail Sales:**

Retail sales of a product from the place where the product is made. A retail shop is not permitted as a Home Occupation; however, limited retail sales of a product are permitted as long as they are incidental and subsidiary to the approved use.

#### Mil:

This represents \$1 for every \$1,000 of assessed value on property. It is used to calculate the property tax rate for residential and commercial properties. For example, a tax rate of 10 mils is equal to 1% of the property value.

### St. John's Municipal Plan:

A formal Council document setting out policies on land use and development. It is adopted and approved by Council and registered by the Minister of Municipal and Provincial Affairs under authority of the Urban and Rural Planning Act. The **St. John's Development Regulations** implement the policies of the St. John's Municipal Plan.

#### **Non-Conforming Use:**

A use of land or a building which existed before the coming into force of the St. John's Development Regulations though such use is not now permitted in the zone in which it is located.

#### **Permitted Use:**

The legal use of land or buildings in conformity with the St. John's Development Regulations, as set forth in the schedule of "Permitted Uses and Zone Requirements" under Section 10.

#### Zone (or Land-use Zone) :

A geographic area of land including buildings and water, drawn on the zoning map, within which there are particular permitted uses, discretionary uses, and development standards. There are residential, commercial, industrial, rural and other zones.

These definitions are provided for information purposes only. The legally binding definitions are set out in the **St. John's Development Regulations** and associated documents.

This guide was prepared by the City's **Economic Development and Partnerships** division with the assistance of the **Department of Planning, Engineering and Regulatory Services**, the **Department of Finance and Administration**, and the **Legal Department.**  To ensure the highest quality information, we welcome your comments or suggestions regarding the guide. Please forward any comments to:

#### **Economic Development & Partnerships**

Office of the City Manager 348 Water Street City of St. John's P. O. Box 908 St. John's, Newfoundland and Labrador A1C 5M2 Telephone: 709-576-8107 E-Mail: **business@stjohns.ca** Web: **StJohns.ca** 





# Appendix A

	PERS – Plannii	ng/Development Application	Planning, Engineering & Regulatory Services
<u>ST. J@HN'S</u>	Plaı	nning/Development Ap	plication
Internal Use			<b>SECTION 1</b>
Application Number		PID #	
Staff Signature		Date Received	
Property Information			SECTION 2
Civic Number/Street Name			
Property Owner Contact Inf	ormation		SECTION 3
Name			
Address		Postal	Code
		nail Address	
Note: Name of property	owner must mat	ch that listed on the City of St.	John's Assessment Roll
Application Type			SECTION 4
Commercial (or other Development with a p		Discretionary Use	Non-Conforming
Daycare Centre		Home Office*	Subdivision (extension of infrastructure - roads/services)
Daycare (Dwelling)		Home Occupation	Lot Approval / Subdivision / Consolidation
New Dwelling/Vacan	t Lot/Rebuild	Rezoning (Municipal Plan/Development Regulations)	Other (No checklist required)
		Regulationsy	
<u>Checklist</u> for each appli	cation type mus		-



PERS – Planning/Development Application	Planning Engineering & Regulatory Services
Description of Application	
Description of Application:	
Estimated cost of land/site development (\$)	
Estimated cost of work on structure (\$)	
Applicant Information	SECTION 6
Applicant is: Owner Authorized Agent of Owner Name	
Company Name	
Address Po	ostal Code
Phone Email Address	
Other Contacts (Contractor/Consultant/Lawyer)	SECTION 7
Name	
Title	
Company Name	
Phone Email Address	



NEWFOUNDLAND AND LABRADOR, CANADA

PERS – Planning/Development A	Application		Planning Engineering & Regulatory Services
Applicant Signature of Agreement			<b>SECTION 8</b>
I hereby submit this application and confirm that the information supplied is, to the best of my knowledge, correct. I agree to comply with all City Regulations & By-Laws, agree to develop in accordance with the plans approved by the City of St. John's and not to commence development without applicable written approval and permits from the City of St. John's. In addition, I acknowledge that I have reviewed this application and agree to provide any additional information requested and to pay all applicable fees as noted on the City's fee schedule (www.stjohns.ca). To view these fees, please click on the link below that pertains to your application:			
Planning and Development Fee So	<u>chedule</u>		
Note: Where the applicant and pro required before the application car		e signati	ure of the property owner is
Applicant Signature	Date (y	vyyy-mn	n-dd)
Property Owner Signature	Date (y	/yyy-mn	n-aa)
Privacy Statement			<b>SECTION 9</b>
Collection of Personal information Protection of Privacy Act, 2015 and Questions about the collection and Planning and Development by ema	d is needed to process your Plann I use of the information may be dii	ing/Dev rected to	velopment Application. o the Supervisor of
Please send completed form to:	Inspection Services 3 <sup>rd</sup> Floor Annex 10 New Gower Street P.O. Box 908 St. John's, NL A1C 5M2	Email: Fax: Call:	permits@stjohns.ca 709-576-8160 709-576-8565



NEWFOUNDLAND AND LABRADOR, CANADA



# **Appendix B**

	PERS – Application for Building Pe	Planning, Engineering mit & Regulatory Services
ST. J@HN'S	Application for I	Building Permit
Internal Use Only		SECTION 1
Application Number	Property Class	_ Structural Type
Application Set Up Informat	ion	
Project Information		SECTION 2
Civic Address		Lot #
	Project Val	
(if applicable)		
Purpose of Application		SECTION 3
New Construction	Extension/Addition	Renovation/Alternation
Demolition	Change of Occupancy	Repair
Each new construction	on project requires the submission (	of a separate application form
Application Type		SECTION 4
Dwelling	Apartment/Secondary Suite	Commercial Building
Patio/Deck	Fence	Accessory Building
Pool/Hot Tub	Site Work/Driveway	Sign
Wood Stove/Fireplac	e Home Office	Other (describe below)
Detailed description of prop	osed work:	
		-



PERS – Application for Buildin	g Permit		Engineering & y Services
Owner Contact Information			<b>SECTION 5</b>
Name			
Address			
Phone (Home)	(Work)	(Cell)	
Email Address			
Note: Name of property owner	must match that listed	on the City of St. John's	Assessment Roll
Applicant Contact Information (if	different from owner)		<b>SECTION 6</b>
Name			
Address		Postal Code	
Phone (Home)	(Work)	(Cell)	
Email Address			
Contractor/Consultant Contact In	formation (Optional)		<b>SECTION 7</b>
Name			
Address			
Phone (Home)			
Email Address			
Applicant Signature of Agreemer	nt		<b>SECTION 8</b>
I hereby submit this application a knowledge, correct. I agree to co accordance with the plans appro- without applicable written approv that I have reviewed this applicat pay all applicable fees as noted o please click on the link below tha	nd confirm that the infor mply with all City Regula ved by the City of St. Jol al and permits from the ion and agree to provide on the City's fee schedul	mation supplied is, to the be ations & By-Laws, agree to o nn's and not to commence o City of St. John's. In addition e any additional information e ( <u>www.stjohns.ca</u> ). To view	develop in levelopment n, I acknowledge requested and to
Inspection Services Fees and Ra	tes		
Note: Where the applicant and owner is required before the ap			of the property
Applicant Signature		Date (yyyy-mm-dd)	2
Property Owner Signature		Date (yyyy-mm-dd)	
Staff Signature		Date (yyyy-mm-dd)	



PERS – Application for	Building Permit	Planning, Engineering & Regulatory Services
Privacy Notice		<b>SECTION 9</b>
Protection of Privacy Act, collection and use of the i	ormation via this form is authorized under the 2015 and is needed to process your Permit A information may be directed to the Manager of <u>g@stjohns.ca</u> or by phone 709-576-8565.	pplication. Questions about the
Please send completed form to:	Inspection Services 3 <sup>rd</sup> floor Annex 10 New Gower Street P.O. Box 908 St. John's, NL A1C 5M2	For further information: Phone: 709-576-8568 Fax: 709-576-8160 Email: <u>permits@stjohns.ca</u>





# Appendix C

	PERS – Mobile Vending Permit Application	Planning, Engineering & Regulatory Services
<u>ST. J@HN'S</u>	Mobile Vending License A	pplication
Contact Information (to be	completed by the applicant)	SECTION 1
Trade Name		
Legal Business Name		
Applicant Name		
475 JA	Postal Code	
e un correct un contentration Xue environment resource	than applicant)	
	Email	~
Vending Unit Information		SECTION 2
Note: one application requi	red per vending unit.	
Is this a renewal of a previo	ous License?	
Yes If yes provide lice	ense number No	
Type: Annual 🗌 Tempo	orary Transient Dealer's License	
and and the sound of the second secon	ing unit (e.g. cart, stand, motor vehicle) ating exact dimensions and/or photograph(s) mus	t be attached/
Proposed location of vendi	ng business	
Propose storage location (a etc.)	approved commercial storage space is available fo	or carts, bikes, vehicles,



		Planning, Engineering & Regulatory Services
Attachments		SECTION 3
Provincial Food Preparati Approval from the Region Proof of insurance Vehicle registration if app Permission letter from pro	on Licence issues by the Gov al Fire Department (for all ma licable operty owner if operating on p	achines containing a cooking apparatus)
For additional information ple By-Laws And Regulations (s	ease see the St. John's Mobi t <u>iohns.ca)</u>	le Vending By-Law
Privacy Statement		SECTION 4
Collection of Personal information v Protection of Privacy Act, 2015 and about the collection and use of the Services Division, by email: building Declaration of Applicant	l is needed to process your R information may be directed t	epair Permit Application. Questions to the Manager of the Regulatory
I hereby acknowledge that I read th correct	is application and state that t	he information contained herein is
Signature of Applicant	Da	te(yyyy-mm-dd)
Signature of Business Owner	Da	te(yyyy-mm-dd)
Please submit completed form to:	Access St. John's 10 New Gower Street P.O. Box 908 St. John's NL A1C 5M2	Email: access@stjohns.ca Fax: 709-576-8160 Call: 709-576-8565





# **Appendix D**

	FCS – Commercial Property Tax Allowance Claim	Finance and Corporate Services
<u>ST. J@HN'S</u>	Commercial Property Tax Allo	wance Claim
Property Details		SECTION 1
<ul> <li>If a property has more</li> </ul>	than one allowance claim, each claim must be su	bmitted separately.
Claims will only be ac	cepted for the current quarter and the quarter imm	ediately preceding.
• Each claim must be fo	or the entire calendar quarter.	
Civic Address of Property		
7043 PED 16 58		
2012	Postal Code	
Contact Information		SECTION 2
Authorized Representative I	Name	
	Telephone 2 E-mail	
Mailing Address		
City	Postal Code	
Note: If the Authorized Repu by both parties.	resentative is different from the property owner, thi	s form must be signed
Commercial Property Tax A	llowance Claim Periods	SECTION 3
Commercial Property Tax A	llowance claims are accepted 4 times per year:	
	March 31 - Commercial Property Tax Allowance Cl ocumentation are accepted from April 1 – 30.	aim Period
	e 30 - Commercial Property Tax Allowance Claim ocumentation are accepted from July 1 – 31.	Period
3rd Quarter – July 1 to September 30 - Commercial Property Tax Allowance Claim Period Forms and Documentation are accepted from October 1 – 31.		
	December 31 - Commercial Property Tax Allowanc ocumentation are accepted from January 1 – 31.	e Claim Period
Claims for current quarter n period.	ot submitted during the claim period must be subm	nitted the following claim
Claims will only be accepted	d for the current quarter and the quarter immediate	ly preceding.



FCS – Commercial Property Tax Allowance Claim Finance and Corporate Services			
Allowance Claim Information (commercial leasable area only) SECTION 4			
Please Indicate the Quarter Be	ing Claimed		
O 1st Quarter – January 1 t	to March 31	2nd Quarter	– April 1 to June 30
O 3rd Quarter – July 1 to S	eptember 30	O 4th Quarter	- October 1 to December 31
Unit/Suite Number (if applicable			
Total Leasable Area	🔘 sq. feet	Osq. meters	Area Claimed
Occupant Name (if applicable)_			
Allowance Type	Sub-Type		
Unoccupied Space	Include doo or being ma Examples: c	ade ready to ren	wing it was marketed for rent t. nent, copy of real-estate listing
Delinquency – Claim permitted for one quarter only	Tenant Not F	Paying any Rent -	omit copy of bankruptcy claim) - Provide documentation nade to recover rent.
Seasonal	Documenta business w	tion indicating th	Business (maximum six months). ne operating dates of the de: print media, brochure or uired.
Exemption	City of St. Jo	ohn's Tenant overnment Tenan	e License Required at – Copy of Lease Required ity Reg. # Required
All required information must be	e attached to the a	llowance claim fo	orm. If not, paperwork which has

All required information must be attached to the allowance claim form. If not, paperwork which has been submitted will not be processed and will be returned to the property owner or the authorized representative. Claim forms will have to be re-submitted before the claim period closes with required information in order to be processed.

Commercial Property Tax Allowance Claims are governed by the City of St. John's Municipal Taxation Act, SNL 2006 c.C-17.1, as amended and the Commercial Property Tax By-Law. It is the property owner's responsibility to review the applicable legislation and review all claim submissions for accuracy and completeness.



	perty Tax Allowance Claim	Finance and Corporate Services
Allowance Claim Informat	tion (commercial leasable area only) conti	
the City within 30 days of an application for vacancy relief claim for such quart	roperty Tax By-Law, the application for vac the last day of each quarter of the taxation y relief within the time specified shall be de ter. Claims for current quarter not submitte laim period. Claims will only be accepted for eding.	n year. A taxpayer who fails to file eemed to have filed a nil vacancy d during the claim period must be
Declaration		SECTION 5
NOTE - Required Signat	tures	
<ul> <li>Claim submitted</li> </ul>	l by property owner – signature of property	owner mandatory.
property owner is appointed by	I by authorized representative – signature of mandatory for the first claim submission. Of the property owner the City will accept the only, unless otherwise notified by the prope	Once an authorized representative signature of the authorized
	and confirm that the information supplied nowledge that I have reviewed this claim a by the City of St. John's.	
£	( The second sec	
Property Owner Name/Tit (please print)	tle Signature	Date (yyyy-mm-dd)
		Date (yyyy-mm-dd)
(please print) Authorized Representativ Name/Title (please print) Are you selling your comm immediately preceding qu to adjust for vacancy allow	ve Signature mercial property? If so, please ensure clair uarter are up to date. In the event of a sale wance upon closing with the purchaser for claimed by purchaser with written confirmat	Date (yyyy-mm-dd) ms for vacancy allowance for the e, it is the responsibility of the owner the current quarter. Claims for
(please print) Authorized Representativ Name/Title (please print) Are you selling your comm immediately preceding qu to adjust for vacancy allow current quarter must be c	ve Signature mercial property? If so, please ensure clair uarter are up to date. In the event of a sale wance upon closing with the purchaser for claimed by purchaser with written confirmat	Date (yyyy-mm-dd) ms for vacancy allowance for the e, it is the responsibility of the owne the current quarter. Claims for
(please print) Authorized Representativ Name/Title (please print) Are you selling your comr immediately preceding qu to adjust for vacancy allow current quarter must be c was adjusted at sale close Privacy Notice Collection of personal info Protection of Privacy Act,	re Signature mercial property? If so, please ensure clair uarter are up to date. In the event of a sale wance upon closing with the purchaser for claimed by purchaser with written confirmat ing.	Date (yyyy-mm-dd) ms for vacancy allowance for the b, it is the responsibility of the owne the current quarter. Claims for tion from Lawyers that the claim <u>SECTION 6</u> the Access to Information and ocessing your claim. Questions

NEWFOUNDLAND AND LABRADOR, CANADA



# **Appendix E**



F&A – Quarterly Accommodation Tax Report

access 311 stjohns.ca	Quarterly Accor	nmodation Tax Report
Reporting Period		SECTION 1
	to	
(yyyy-mm-dd)	10	(yyyy-mm-dd)
Registrant Information		SECTION 2
Hotel/B&B Name		
Location		
		Postal Code
Telephone		
If different from above:		
Corpora	ite Name	
Telepho	ne	
Tax Report Details		SECTION 3
Total room revenue for period_		
Less revenue not subject to tax		
Room revenue subject to tax		
Accommodation tax collected		
Accommodation tax remitted		
(Should equal the amount colle	cted)	
Collection Notice		SECTION 4
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NEWFOUNDLAND AND LABRADOR. CANADA

F&A – Quarterly Accommodation Tax Report Finance and Administration
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City of St. John's Municipal Taxation Act (as amended)

SECTION 5

ACCOMMODATION TAX:

20.(1) The Council may impose a tax to be known as the "accommodation tax" upon a person who, for a daily charge, fee or remuneration is accommodated, lodges or stays in a room in a building in the city which is

(a) Licensed under the Tourist Establishments Act; or

(b) Owned by the Memorial University of Newfoundland.

(2) A tax imposed under subsection (1) shall be not more than 4% of the amount charged for the accommodation, lodging or stay referred to in that subsection.

(3) Subsections (1) and (2) shall not apply to

(a) A person who pays for accommodation, lodging or a stay in a room for which the daily charge or remuneration is not more than \$20;

(b) A student who is accommodated, lodges or stays in a room in a building referred to in paragraph (1)(b) or (c) while he or she is registered at and attending a post-secondary educational institution; and

(c) A person who is accommodated, lodges or stays in a room for more than 30 consecutive days

For more information:	Send completed forms to:
Email: accommodationtax@stjohns.ca	accommodationtax@stjohns.ca
Telephone: 709-576-1022 Financial Services	



NEWFOUNDLAND AND LABRADOR. CANADA

