



QUERY	INTERPRETATION
<i>Date Assessment Roll Returned</i>	Prepared annually Jan. 1 to Sep. 30
<i>Assessment Appeal Deadlines</i>	30 Days
<i>Frequency Of Reassessment</i>	Every 3 years
<i>Circumstances of Supplemental Assessment</i>	New construction, Change in use, Error /Omission St. John's: New construction, Renovations, New business, Change in use.
<i>Base Date</i>	Jan. 1, 2008 and every third year after 2005
<i>Status Date</i>	—
<i>When Are Tax Rates Struck</i>	December St. John's: Dec. 15
<ul style="list-style-type: none"> • <i>Payment Due Dates</i> • <i>When Penalties Apply</i> • <i>Installments</i> 	Each Municipality sets its own payment schedule((please see below Note) After due date in St. John's
<i>Business Tax</i>	Yes – St. John's: Business tax eliminated since January 1, 2013
<i>Machinery & Equipment</i>	No
<i>Personal Property Tax</i>	No
<i>Gross Receipt Tax</i>	No

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