



## **Administrative Policy # 2018-04**

### **Low Income Property Tax Exemption Policy**

#### **1. Purpose**

To provide a low income property tax exemption for taxpayers as provided for in section 69 of the Municipal Government Act.

#### **2. Scope**

This policy is applicable to those taxpayers within the Town of Digby who meet the requirements outlined in section 4.

#### **3. Definitions**

- **Income:** means the property tax payer's total income from all sources for the calendar year preceding the fiscal year of the municipality and includes the income of all other members of the same family residing in the same household, but does not include an allowance paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada).
- **Proof of Income:** means a copy a Canada Revenue Agency "Notice of Assessment" for the calendar year immediately prior to the property tax year for which an application for exemption is being made. Total income is displayed on the Notice of Assessment on line 150.

#### **4. Policy Statement**

A property tax exemption may be granted to low income taxpayers provided that:

- 1) Legal title to the property resides with the taxpayer
- 2) The property is the ratepayer's principle place of residence
- 3) The property tax account is not in arrears
- 4) An application form (Schedule A) is submitted each year on or before May 31
- 5) Proof of income for the taxpayer and all family members residing in the same household is submitted with the application.
- 6) The total combined income of the taxpayer and family members is below the income threshold for the applicable year.

**6. Exemption Amount and Income Threshold**

Starting with the 2018/19 fiscal year the property tax exemption amount will be \$300 and the threshold income will be \$22,242. Both the exemption amount and the threshold income will be updated each fiscal year by the percentage change in the Nova Scotia average CPI calendar year over calendar year.

**7. Public Notice**

A minimum of one advertisement shall be placed in a newspaper circulating within the Town of Digby during the months of March or April in any given year to advise residents that applications will be accepted for low income property tax exemptions according to this policy, and that applications must be submitted no later than May 31.

**8. Other**

**This Policy repeals and supersedes Administration Policy # 2009-02 Low Income Property Tax Exemption.**

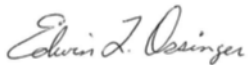
**Clerk's Annotation for Official Policy Book**

Date of Notice: **February 20, 2018**

Date of adoption: **March 6, 2018**

Policy effective date: **March 6, 2018**

I certify that this Low Income Property Tax Exemption Policy was adopted by Council as indicated above.



Clerk

March 6, 2018

Date

Schedule A

**TOWN OF DIGBY  
LOW INCOME MUNICIPAL TAX EXEMPTION APPLICATION FORM**

Municipal Account No. \_\_\_\_\_ Date: \_\_\_\_\_

Applicant: \_\_\_\_\_ Tel: \_\_\_\_\_

Address: \_\_\_\_\_

Soc. Ins. No. \_\_\_\_\_

A property tax exemption may be provided to low income taxpayers in the amount as set by policy, subject to the following conditions:

- 1) Legal title to the property resides with the taxpayer
- 2) The property is the ratepayer’s principle place of residence
- 3) The property tax account is not in arrears
- 4) An application form is submitted each year on or before May 31 for processing in the then current taxation year. (Exemptions are granted only for the current year. No retro-active exemption will be granted.)
- 5) The total combined income of the taxpayer and family members is below the income threshold for the applicable year.
- 6) Proof of income for the taxpayer and all family members residing in the same household is submitted with the application.

**Proof of Income means a copy a Canada Revenue Agency “Notice of Assessment” for the calendar year immediately prior to the property tax year for which an application for exemption is being made. Total income is displayed on the Notice of Assessment on line 150. T4 SLIPS ALONE WILL NOT BE ACCEPTED.**

**2017 Income Threshold: \$ 22,242**

NAME OF HOUSEHOLD FAMILY MEMBERS	TOTAL INCOME PER LINE 150 ON NOTICE OF ASSESSMENT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

I hereby apply for the municipal tax exemption in the amount of \$ 300 for the 2018/19 fiscal year and confirm that the information given above is true to the best of my knowledge.

\_\_\_\_\_  
Signature of Applicant

Approved by \_\_\_\_\_  
Town Clerk