

MUNICIPALITY OF THE COUNTY OF ANNAPOLIS <b>POLICY AND ADMINISTRATION MANUAL</b>	<b>AM - 1.4.14</b>
Section <b>MUNICIPAL SERVICES</b>	Subject <b>Low Income Tax Exemption Policy</b>

**1.0 Purpose**

The purpose of this Policy is to provide partial tax relief of current taxes on primary residences for low income property owners.

**2.0 Authority**

This policy is enacted pursuant to Part IV, Sections 69 of the *Municipal Government Act*, as amended.

**3.0 Provisions**

- 3.1 An exemption in the amount of **\$236.00** will be granted to every person assessed with respect to taxable property located within the Municipality of the County of Annapolis whose total income from all sources (including the income of all persons residing in the home) for the calendar year preceding the fiscal year of the municipality was less than **\$24,000**.
- 3.2 An allowance paid pursuant to the *War Veterans Allowance Act (Canada)* or pension paid pursuant to the *Pension Act (Canada)* shall not be included for the purposes of calculating income.
- 3.3 The exemption shall be granted only to an applicant who is a resident of the County and for property owned and occupied by the applicant as his/her principle residence.
- 3.4 Where such property is jointly owned, only one tax exemption shall be provided per property and the sharing in such exemption shall be on the basis of proportion of ownership in such joint property.
- 3.5 Applications for tax exemptions will be accepted by any member of Municipal Council and at the Municipal Office until 4:30 p.m. on the first Friday in April of each year for the upcoming taxation year commencing April 1<sup>st</sup>.
- 3.6 A person applying for an exemption pursuant to this policy shall be required to provide an affidavit and other proof confirming his / her income.
- 3.7 An application form must be completed and submitted in full before any exemption may be provided.
- 3.8 An application for a tax exemption shall be in such form and contain such information as may from time to time be required for the proper administration of this policy.

Municipal Clerk’s Annotation for Official Policy Book	
I certify that this policy was adopted by Municipal Council as indicated below:	
<i>Seven (7) Day Notice</i> .....	<b>February 14, 2017</b>
<i>Council Approval</i> .....	<b>February 22, 2017</b>
 <b><i>Carolyn Young</i></b> Municipal Clerk	 <b><u>February 22, 2017</u></b> Date
At <b><u>Annapolis Royal</u></b> Nova Scotia	