



Town of Digby

Administrative Policy # 2009-02

Low Income Property Tax Exemption

Under authority in section 69 of Municipal Government Act it is the policy of the Town of Digby to grant a tax exemption on residential taxes to low income property owners.

For the purpose of this policy, "income" means a person's total income from all sources for the calendar year preceding the fiscal year of the municipality and includes the income of all persons 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).

Low-income property owners may be granted a yearly tax reduction of **\$250.00** subject to the following conditions:

1. Legal title to the property resides with the taxpayer.
2. Exemption shall not be granted to any account showing arrears.
3. The taxpayer is a resident of the property.
4. An application form must be completed and processed for each year. (Schedule A)
5. The total annual household income shall not exceed **\$22,000.00**. As all low income residents are eligible for the GST Rebate, a Federal Income Tax Return must be filed annually. Documentation for proof of income is required for all persons living in the household. A copy of the CRA Notice of Assessment confirming income of all persons living in the household must accompany the application. (T4 SLIPS ALONE WILL NOT BE ACCEPTED).
6. Deadline for completed applications to be received is May 31.

Clerk's Annotation for Official Policy Book

Date of Notice: **January 21, 2009**

Date of adoption: **February 2, 2009**

Policy effective date: **February 3, 2009**

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



February 5, 2009

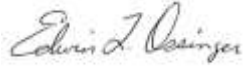
Clerk

Date

Clerk's Annotation for Official Policy Book

Amendments

Policy Amended by Council – June 2, 2014 Amendment highlighted in **Red** Effective date of Amendment retroactive to April 1, 2014



Clerk

June 3, 2014

Date

Schedule A

TOWN OF DIGBY

LOW INCOME MUNICIPAL TAX EXEMPTION FORM

Municipal Account No. _____ Date: _____

Applicant: _____ Tel: _____

Address: _____

Soc. Ins. No. _____

Low-income property owners may be granted a yearly tax reduction of \$250.00 subject to the following conditions:

1. Legal title to the property resides with the taxpayer.
2. Exemption shall not be granted to any account showing arrears.
3. The taxpayer is a resident of the above noted property.
4. An application form must be completed and processed for each year.
5. The total annual household income shall not exceed. **\$22,000.00**

As all low income residents are eligible for the GST Rebate, a Federal Income Tax Return must be filed annually. Documentation for proof of income is required for all persons living in the household. A copy of the CRA Notice of Assessment confirming income of all persons living in the household is to be attached to the application. (T4 SLIPS ALONE WILL NOT BE ACCEPTED).

6. An application form duly completed and sworn or affirmed to must be submitted 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.)

NAME OF HOUSEHOLD MEMBERS

**TOTAL INCOME PER
LINE 150 ON NOTICE OF ASSESSMENT**

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

I hereby apply for the municipal tax exemption of \$250.00 for the _____ fiscal year and confirm that the information given above is true to the best of my knowledge

Signature of Applicant

Approved by _____
Town Clerk