



## Low Income Exemption Policy L-068-09

Effective  
Date: March  
23, 2005

### Part 1 Purpose

The purpose of this Policy is to provide partial tax relief of current taxes on primary residences for low income property owners as permitted under Section 69 of the Municipal Government Act.

### Part 2 Application Process


- 2.1 It is the intention of the Municipality to provide a partial tax exemption for low income property tax payers.
- 2.2 The exemption shall apply only to persons who are year round residents of the Municipality for their primary residence which is occupied by him/her.
- 2.3 Where a property is assessed to more than one person, any of them who are entitled to an exemption may receive only the portion of the exemption equal to that person's share of the total assessment for the property, but where the different interests are not separate, then to that portion determined by the Treasurer, whose determination is final.
- 2.4 In order to be eligible for this tax exemption, total income from the previous year must not exceed **AN AMOUNT EQUIVALENT TO A BASE AMOUNT OF \$25,000.00 FOR THE ADJUSTED BASE YEAR OF 2018 AND ANNUAL INCREASES THEREAFTER, IN ACCORDANCE WITH THE AVERAGE ANNUAL INCREASE IN THE CPI FOR NOVA SCOTIA WHICH AMOUNT SHALL BE ADJUSTED ANNUALLY IN SUBSEQUENT YEARS.** In the event that C.P.I. reflects a negative percentage, the C.P.I. rate shall be determined to be 0% (Please see attached Schedule A). Income of all wage earners residing in the same household for the reporting year shall be included in calculating total income.
- 2.5 Any individual receiving Social Assistance which includes a property tax component as part of their budget will not be eligible for this exemption.
- 2.6 The amount of the exemption will be calculated at 50% of the primary residence current year's tax bill, but only up to a maximum of \$200.00, less any Federal or Provincial property tax rebates received.
- 2.7 The applicant requesting a tax exemption shall be required to complete a statutory declaration, and provide a copy of Income Tax Assessments prepared by Revenue Canada from the immediately preceding year. Income Tax Assessments are required from all wage earners residing in the household.

	<p><b>Low Income Exemption Policy</b> <b>L-068-09</b></p>	<p>Effective Date: March 23, 2005</p>
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2.8 **Applications** for a tax exemption must be received prior to **May 15<sup>th</sup>** of each year. Supporting documentation i.e. Notice of Assessment from Revenue Canada verifying income from all income earners residing in the household must be received no later than June 30th. Consideration may be given by Council to individual applications received after this date only if Council deems such consideration is warranted due to **extenuating** circumstances.

**Part 3 Policy Review**

The income threshold and maximum exemption amount contained in this policy will be reviewed on an annual basis.

<p><b>Chief Administrative Officer’s Annotation for Official Policy Book</b></p>	
<p>Date of Notice to Council members of Intent to Consider (7 days Min)</p>	<p>May 13, 2019</p>
<p>Date of Passage of current Policy</p>	<p>May 22, 2019</p>
<p>I certify that this Low Income Exemption Policy L-068-09 was adopted by Council as indicated above.</p>	
<div style="text-align: center;">  </div> <hr/> <p>Chief Administrative Officer</p>	<div style="text-align: center;"> <p><b>June 19, 2019</b></p> <hr/> <p>Date</p> </div>

**Date last reviewed: May 22, 2019**  
**Date of last amendment: May 22, 2019**



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**Schedule “A”**

In each fiscal year a homeowner may apply for property tax relief subject to meeting a household income requirement. The household income number is based on household income for the second calendar year immediately preceding subject fiscal year. For each new fiscal year, the household income threshold amount for the previous year is increased by the NSCPI increase to be used in the subject fiscal year for budget purposes.

<b>2003 – Base year</b>	<b>\$ 15,000.00</b>
<b>2004 - \$15,000 base + CPI @ 2%</b>	<b>\$ 15,300.00</b>
<b>2005- \$15,300 base + CPI @2.8%</b>	<b>\$ 15,728.00</b>
<b>2006- \$15,728.00 base + CPI @ 2.1%</b>	<b>\$ 16,058.00</b>
<b>2007- \$16,058.00 base + CPI @2%</b>	<b>\$ 16,379.16</b>
<b>2008- \$16,379.16 base + CPI @3%</b>	<b>\$ 16,870.53</b>
<b>2009 - \$16,870.53 base + CPI @ 0%</b>	<b>\$18,500.00 (changed by Motion of Council)</b>
<b>2010 - \$18,500.00 base + CPI @ 2.2%</b>	<b>\$18,907.00</b>
<b>2011 - \$18,907.00 base + CPI @ 3.8%</b>	<b>\$19,625.47</b>
<b>2012 - \$19,625.47 base + CPI @ 2%</b>	<b>\$20,017.98</b>
<b>2013 - \$20,017.98 base + CPI @ 1.4%</b>	<b>\$20,298.23</b>
<b>2014 - \$20,298.23 base + CPI @ 1.5%</b>	<b>\$20,602.70</b>
<b>2015 - \$20,602.70 base + CPI @ 1.2%</b>	<b>\$20,849.93</b>
<b>2016- \$20,849.93 base + CPI @ 1.3%</b>	<b>\$21,120.97</b>
<b>2017 - \$21,120.97 base + CPI @ 1.1%</b>	<b>\$21,353.30</b>
<b>2018- \$21,353.30 base + CPI @ 1.1%</b>	<b>\$21,823.09</b>
<b>2018 - \$25,000.00 base + CPI @ 0.0%</b>	<b>\$25,000.00 (changed by Motion of Council)</b>
<b>2019 - \$25,000.00 base + CPI @ 1.6%</b>	<b>\$25,400.00</b>

Revised: March 12, 2020

MUNICIPALITY OF THE DISTRICT OF YARMOUTH



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IN THE MATTER OF A CLAIM FOR AN EXEMPTION FROM PAYMENT OF TAXES BY AN INDIVIDUAL OR HOUSEHOLD WHOSE INCOME IS \$25,400.00 OR LESS.

**STATUTORY DECLARATION**

I, \_\_\_\_\_, of the Municipality of Yarmouth do solemnly, declare:

- that I have reviewed the Low Income Exemption Policy L-068-09 of the Municipality of the District of Yarmouth and that the information recorded on the reverse of this form is true and correct;
- that I reside year round, in the property for which the exemption is being claimed;
- All residential taxes for previous years are paid to date and in good standing; and
- that I claim an exemption from the payment of taxes in the Municipality of Yarmouth because the **total household income** from all sources in the preceding year, **2019, did not exceed Twenty-Five Thousand Four Hundred dollars (\$25,400.00).**

And I make this solemn declaration conscientiously believing the same to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

SOLEMNLY DECLARED before me at Yarmouth, in the County of Yarmouth and Province of Nova Scotia this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2020.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
A Commissioner of the Supreme Court of Nova Scotia

\_\_\_\_\_  
Address

**NO APPLICATION FOR AN EXEMPTION SHALL BE RECEIVED AFTER SEPTEMBER 30th, 2020.** Supporting documentation, i.e. Notice of Assessment from Revenue Canada verifying income from all income earners residing in the household must be received no later than September 30<sup>th</sup>. **This application must be sworn before a Commissioner of the Supreme Court of Nova Scotia.**

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**EXAMPLES OF YEARLY INCOME  
(Total Household Income for all Sources)**

	<b>Monthly</b>	<b>Yearly</b>
MY EMPLOYMENT INCOME	\$ _____	\$ _____
SPOUSE OR PARTNER INCOME	\$ _____	\$ _____
OTHER RESIDENT INCOME	\$ _____	\$ _____
OLD AGE PENSION	\$ _____	\$ _____
SUPPLEMENT	\$ _____	\$ _____
CANADA PENSION	\$ _____	\$ _____
SOCIAL SECURITY (USA)	\$ _____	\$ _____
INTEREST (Banks, Bonds, etc.)	\$ _____	\$ _____
RENT	\$ _____	\$ _____
OTHER INCOME	\$ _____	\$ _____

TOTAL YEARLY INCOME	\$ _____
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**FEDERAL AND/OR PROVINCIAL PROPERTY TAX REBATES (IF ANY)**    \$ \_\_\_\_\_

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Property Account Number

\_\_\_\_\_  
Telephone Number