

TOWN OF MULGRAVE POLICY AND PROCEDURES MANUAL

SECTION B: FINANCE AND ADMINISTRATION

B-18 Low Income Tax Exemption Policy

Category:	Finance and Administration
Policy Number:	B-18
Effective Date:	May 4, 2009
Approval by Council:	May 4, 2009
Supersedes:	N/A
Amended:	N/A

Title:

1. This Policy is entitled the "*Low Income Tax Exemption Policy*".

Interpretation:

2. In this policy:

- (1) "Family" includes persons related by blood or marriage, common law spouses, registered domestic partners and person related through adoption;
- (2) "Income" means a person's total income from all sources for the calendar year preceding the fiscal year of the Town of Mulgrave excluding any allowances paid pursuant to the *War Veterans Allowance Act* (Canada) or pension paid pursuant to the *Pension Act* (Canada), and includes the income of all other members of the same family residing in the same household;
- (3) "Owner" includes:
 - (a) the person assessed for the property;
 - (b) a person who holds title including a part owner, joint owner, tenant in common, or joint tenant of the property;
 - (c) a person having the care or control of the property through adverse possession; and
 - (d) a person with a life interest in the property
- (4) "Principal Residence" includes the ordinary place or residence of an owner who is in a hospital or nursing care facility, unless that person has not slept at the property for a period of 2 years or more, or unless the property has been rented to paying tenants, in either of which events, the property shall be deemed to cease being the owner's ordinary place of residence;

Exemption:

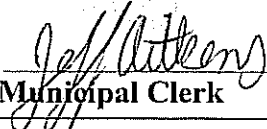
3. Subject to the other provisions of this Policy, the Town of Mulgrave hereby grants on an annual basis an exemption from taxation, operating as a reduction in the taxes otherwise payable to the Town in respect of a property in the amount of \$200.00 for owners of property whose total household income is less than \$16,000.
4. The exemption shall only apply to owners who occupy the property as that owner's principal residence.
5. Where a property is assessed to more than one owner, other than persons whose income is included in the calculation of income pursuant to this Policy, any person who is entitled to an exemption may receive only the portion of the exemption equal to that person's share of the assessment for the property, but where the different interests are not separate, then to that portion determined by the Chief Administrative Officer or designate, whose determination is final.
6. Notwithstanding any other provision of this Policy, no exemptions shall exceed 50% of the taxes payable on any property.
7. In any fiscal year in which the total exemption applications from qualified applicants exceed the budgeted amount for the tax exemption, the exemption amounts shall be reduced pro rata to conform the aggregate of such exemptions to the budgeted amount.
8. In order to be eligible for an exemption, the applicant property owner shall submit to the Town an affidavit in the form of Appendix "A" of this Policy.
9. The Chief Administrative Officer or designate may ask for documentary verification of income from any source or confirmation from third parties and may reject an application which, in the Chief Administrative Officer or designates opinion, is not adequately verified or substantiated.
10. Notwithstanding any other provision of this Policy, no exemption is conferred from obligations to remedy unsightly or dangerous premises or any other infractions against a statute, regulation or by-law, and any charges imposed upon a property arising from enforcement of such provisions shall not be subject to a tax exemption pursuant to this Policy.
11. All former policies related to Low Income Tax Exemptions are hereby repealed and this policy is substituted therefore.

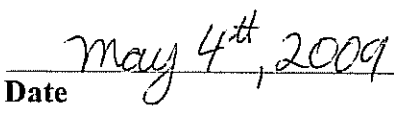
Certification for Town of Mulgrave Policy & Procedures Manual:

Date of notice to Council Members of Intent to Consider [7 Day minimum]: April 27th, 2009

Date of Passage of Current Policy: May 4th, 2009

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


Municipal Clerk


Date

Appendix "A"

IN THE MATTER OF: **The Town of Mulgrave**
AND
IN THE MATTER OF: An application for an exemption from payment of taxes

Affidavit

I, _____, of _____ (Civic Address, Municipality), in the province of Nova Scotia, do solemnly declare that:

1. I reside in the property at the above civic address for which a tax exemption is being claimed.
2. The information in Exhibit "A" to this Affidavit, entitled "Statement of Income" is true and correct.
3. My total income OR the total family income of the members of my family residing in the same household as me at the above civic address for the preceding calendar year, excluding *War Veterans Allowance Act* (Canada) or pension paid pursuant to the *Pension Act* (Canada) is less than \$16,000.
4. The only family members, including spouses, common-law spouses, registered domestic partners, persons related by blood, marriage or adoption residing in the same house hold as me at the above civic address are:

5. My total income OR the total income of the person listed in paragraph 4 and me is set out on the attached Statement of Income.

6. I consent to the Town of Mulgrave carrying out such inquiries as it deems necessary in order to assess my claim and I agree that the Town of Mulgrave has my authorization and consent to obtain information from any third party source whatsoever and I will execute any necessary documentation required in order to disclose information to the Town of Mulgrave.

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 _____, in the County of _____ and Province of Nova Scotia, this _____ day of _____, 20__.

(Commissioner of the Supreme Court of Nova Scotia)

Name

Address

Exhibit "A"

Statement of Income for the calendar year ending December 31st, 20__

	Name	Name	Total
Employment Income			
*Canada Pension Plan Income			
*Old Age Security Interest Income (Bank Bonds, etc.)			
Rental Income			
Business Income (Please Specify)			
*Other Pension Income (Specify)			
Other Income			
Total Yearly Income			

* Do not include *War Veterans Allowance Act* income or income from the *Pension Act* (Canada). The *Pension Act* (Canada) is not the Canada Pension Plan or Old Age Security but is a pension for members of the Armed Forces who have been disabled or have died as a result of military service and their dependents.