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## Low Income Property Tax Exemption Policy

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### Purpose

The purpose of this policy is to provide a tax exemption for low income property tax payers. This policy is adopted under Section 69 of the *Municipal Government Act*, which permits council to grant a tax exemption for a person whose income is below the amount established in policy.

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#### 1.0 In this policy:

- 1.1 “Family” includes persons related by blood or marriage, common law spouses, registered domestic partners and persons related through adoption.
- 1.2 “Income” means a person's total income from all sources for the calendar year preceding the fiscal year of the Town 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.
- 1.3 “Owner” means:
  - i. the person assessed for the property;
  - ii. a person who holds title including a part owner, joint owner, tenant in common, or joint tenant of the property;
  - iii. a person having the care or control of the property through adverse possession;
  - iv. a person with a life interest in the property.
- 1.4 “Principal Residence” means the primary location that a person or family inhabits.
- 1.5 “Taxes” means residential property taxes only, and does not include any other rates or charges.

2.0 Subject to the other provisions of this policy, the Town of Antigonish hereby grants on an annual basis an exemption from taxation, operating as a reduction in the taxes otherwise payable to the Town of Antigonish in respect of a property in the amount up to \$450 for owners of property who who possess an income of \$28,510 or less.

- i. The exemption shall only apply to property owners who are permanent residents of the Town of Antigonish who occupy the property as their principal residence.:

- 3.0 In order to be eligible for an exemption, the applicant property owner shall submit to the Town an affidavit in the form of the draft affidavit attached hereto by May 31 of the fiscal year for which the exemption is sought.
- 4.0 In order to qualify for this exemption, property taxes for the previous year must be paid in full.
- 5.0 The Town may ask for documentary verification of income from any source or confirmation of income from third parties and may reject an application which, in the Town's opinion, is not adequately verified or substantiated.
- 6.0 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.
- 7.0 The Town shall advertise annually the application deadline and any other pertinent information in newspaper circulating in the Town and on the Town website, and any other means of communications that administration deems necessary.

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

Date of Notice to Council Members of Intent  
To Consider (Minimum 7 Days): March 17, 2023

Date of Passage of Current Policy: March 24, 2023

I certify that this Policy was adopted by Council as indicated above.

  
Chief Administrative Officer

  
Date

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## Low Income Property Tax Exemption Affidavit

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I, \_\_\_\_\_, of \_\_\_\_\_  
*First and Last Name* *Civic Address*

in the Province of Nova Scotia, do solemnly declare that:

1. I permanently reside and own the property at the above civic address for which a tax exemption is being claimed.
2. I am a resident of the Town of Antigonish in the Province of Nova Scotia.
3. The information in Exhibit "A" to this Affidavit, entitled "Statement of Income", is true and correct.
4. That I have provided a copy of my Revenue Canada Notice of Assessment for the calendar year preceding the fiscal year of the Town, attached to this affidavit.
5. I consent to the Town of Antigonish carrying out such inquiries as it deems necessary in order to assess my claim and I agree that the Town of Antigonish 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 Antigonish.

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.

This is to certify that the foregoing is true and correct to the best of my knowledge and ability.

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

\_\_\_\_\_  
Phone

SOLEMNLY DECLARED before me at Antigonish, in the County of Antigonish and correct to the best of my knowledge in the Province of Nova Scotia, this \_\_\_\_\_ day of 20\_\_\_\_.

\_\_\_\_\_  
A Commissioner of the Supreme Court of Signature of Applicant Nova Scotia, a Notary Public, or  
A member of the Council of the Town of Antigonish.

**Exhibit 'A' Statement of Income**

The total 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), was less than \$28,510 and was as follows:

Employment Income	
Old Age Security	
Canada or Quebec Pension	
Other Pensions	
Unemployment Insurance	
Interests	
Dividends	
Rental Income	
Taxable Capital Gains	
Alimony or Maintenance Income	
Workers Compensation	
RRSP Income	
Special Assistance Payments	
Old Age Security Supplements	
Other Income	
<b>Total Annual Income from all Sources</b>	<b>\$</b>