

## MUNICIPALITY OF THE COUNTY OF ANTIGONISH

### TOPIC: TAX EXEMPTION POLICY

**POLICY NUMBER:** 15

**DATE APPROVED:** May 18, 1999

**DATE REVISED:** April 20, 2010

#### 1.0 PURPOSE

The purpose of this Policy is to provide a tax exemption for low income tax payers.

#### 2.0 POLICY RE: TAX EXEMPTION

- 2.1 It is the intention of the Municipality to provide tax exemption for low income tax payers.
- 2.2 The exemption shall apply only to persons who are residents of the Municipality and property for rate payers occupied by him/her as his/her home.
- 2.3 Where a property is assessed to more than one person, any of them who is entitled to an exemption may receive only the portion of the exemption equal to that persons 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 \$17,000.00. Income of all members of the same family residing in the same household shall be included. Applicants will be required to provide evidence of previous years income from all family members residing in the household. (Income Tax Return)
- 2.5 Any individual receiving Social Assistance as their only income that includes a total tax component as part of their budget will not be eligible for this exemption.
- 2.6 The amount of the exemption will not exceed \$100.00.
- 2.7 The applicant requesting a tax exemption shall be required to complete a tax exemption form.
- 2.8 Applications for a tax exemption will be received up to August 31<sup>st</sup> of each year.

#### 3.0 POLICY REVIEW

This Policy will be reviewed on an annual basis.