

Amended Low-Income Tax Exemption Policy

The Council of the Municipality of the County of Inverness hereby adopts the following Policy respecting the Low Income Property Tax Exemption for the purpose for providing compassionate property tax relief for low income property tax payers residing in their own principal residents.

1. This policy is entitled the “Low Income Property Tax Exemption Policy”.

2. In this Policy:

2.1 Income means a person’s total income from all sources for the calendar year preceding the fiscal year of the Municipality of the County of Inverness 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 assessed owners, their spouse(s), including common law spouses residing at the property and all owners defined in section 2.2 residing at the property

2.2 “Owner” includes:

2.2.1 the person assessed for the property;

2.2.2 a person who holds title including a part owner, joint owner, tenant in common, or joint tenant of the property;

2.2.3 a person having the care or control of the property through adverse possession; and

2.2.4 a person with a life interest in the property.

2.3 “Principal Residence” includes the ordinary place of 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 two (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;

2.4 “Taxes” means residential property taxes only, and does not include any other rates or charges.

2.5 “Treasurer” includes persons authorized by the Treasurer.

Exemption

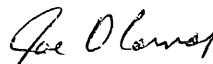
3. Subject to the other provisions of this Policy, the Municipality of the County of Inverness hereby grants on an annual basis an exemption from taxation, operating as a reduction in the taxes otherwise payable to the Municipality of the County of Inverness in respect of a property in the amount of \$150.00 for owners of property whose total household income is less than \$24,999.00. Residents who are eligible to receive a rebate from other governing bodies will not be eligible for this exemption.

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 who are 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 Treasurer, whose determination is final.
6. Notwithstanding any other provision of this Policy, no exemption 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 confirm the aggregate of such exemptions to the budgeted amount. Council will set the final exemption amount each year by motion.
8. In order to be eligible for an exemption, the applicant property owner shall submit to the Treasurer a Statutory Declaration in the form attached hereto by no later than September 1 of the fiscal year for which the exemption is sought. The required Statutory Declaration contains a statement of income which must be provided before the application for property tax exemption can be considered.
9. The owner must provide a copy of their Notice of Assessment for the preceding calendar year for all primary residents of the household for verification of income. The Treasurer may reject an application which, in the Treasurer's opinion, is not adequately verified or substantiated.
10. All decisions made by the Treasurer relating to this Policy and its application are final.

Enforcement Charges Not Exempted

11. Notwithstanding any other provision of this By-Law, no exemption is conferred from obligations to remedy unsightly or dangerous premises or any other infractions against a statute, regulation or by-law, whether Municipal, Provincial, or Federal and any charges imposed upon a property arising from enforcement of such provisions shall not be subject to a tax exemption pursuant to this By-Law.

<p>Approval:</p> <p>Policy Committee Review: Sept. 9, 2013 Council – 7 Day Notice: Aug. 28, 2013 Council Approval: September 9, 2013</p>	<p>This is to certify that the above amended policy was approved by Municipal Council on the 9th day of September, 2013.</p> <p style="text-align: center;"> Joe O'Connor Chief Administrative Officer</p>
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OFFICE USE ONLY	
Total Rebate Approved	
Date Exemption Applied	
Department Approval	

**Municipality of the County of Inverness
MUNICIPAL TAX EXEMPTION FORM 2013**

Municipal Account No. _____ District _____ Date: _____

Applicant: _____ Tel: _____

Address: _____ Soc. Ins. No. _____

Low Income property owners may be granted a yearly reduction of \$150.00 subject to the following conditions:

1. Legal title to the property resides with the taxpayer.
2. The exemption shall only apply to owners who occupy the property as that owner's principal residence.
3. Exemption shall not be granted to any account showing arrears.
4. The taxpayer is a full-time resident of the above noted property.
5. An application form must be completed and processed for each year.
6. Applicant must not be eligible for any other rebate program.
7. The maximum taxable household income shall not exceed \$24,999.00.

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 each of their 2012 Notice of Assessment from Revenue Canada is to be attached to the application. (Income Tax Returns/T4 slips alone will not be accepted). **PLEASE NOTE THAT ALL INFORMATION PROVIDED BY APPLICANTS IS PRIVILEGED AND CONFIDENTIAL AND WILL BE DESTROYED ONCE THE APPLICATION IS PROCESSED.**

6. An application form duly completed and sworn or affirmed to must be submitted on or before March 31, 2014 for the processing in the then current taxation year. (Exemptions are granted only for the current year. No retroactive exemption will be granted.)

NAME OF HOUSEHOLD MEMBERS TAXABLE INCOME PER TAX RETURN

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

I hereby apply for the municipal low-income tax exemption for the year 2013 and confirm that the information given above is true to the best of my knowledge.

 Signature of Applicant

Please return application by mail: Municipality of the County of Inverness, PO Box 179, Port Hood, NS B0E 2W0 or in person: 375 Main Street, Port Hood, NS