

# 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 of \$125 for owners of property who possess an income of \$25,000 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 31st 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 of amendment to Council Members of Intent  
To Consider (Minimum 7 Days): April 30, 2018

Date of Passage of Current Policy: May 7, 2018

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

  
Chief Administrative Officer

  
Date