MUNICIPALITY OF THE COUNTY OF ANNAPOLIS	**Policy 105**
Section **MUNICIPAL SERVICES**	Subject **Low Income Tax Exemption**

1.0 Purpose

The purpose of this Policy is to provide partial tax relief of current taxes on primary residences for low income property owners.

2.0 Authority

This policy is enacted pursuant to Part IV, Section 69 of the *Municipal Government Act*, as amended.

3.0 Provisions

3.1 An exemption in the amount of $400.00 will be granted to every person assessed with respect to taxable property located within the Municipality of the County of Annapolis whose total income from all sources (including the income of all other members of the same family residing in the same household) for the calendar year preceding the fiscal year of the Municipality was less than **$**31,000.

3.2 Total income includes all sources pursuant to line 15000 of Canada Revenue Agency's (CRA) Notice of Assessment Summary.

3.3 The exemption shall be granted only to an applicant who is a resident of the County and for property owned and occupied by the applicant as his/her principal residence.

3.4 Where such property is jointly owned, only one tax exemption shall be provided per property and the sharing in such exemption shall be based on proportion of ownership in such joint property.

3.5 Should a person's total tax bill be less than the exemption, then the exemption will equal the full amount of the tax bill for that year.

3.6 Applications for tax exemptions will be accepted at the Municipal Office and no tax exemption shall be provided unless the request is made prior to December 31st.

3.7 Tax Exemptions will only be approved to those applicants who provide a copy of CRA Notice of Assessment for each member of the household over 18.

3.8 An application form must be completed and submitted in full before any exemption may be provided.

3.9 An application for a tax exemption shall be in such form and contain such information as may from time to time be required for the proper administration of this policy.

4.0 Repeals

4.1 *Policy 105 Low Income Tax Exemption*, approved on December 19, 2023, is hereby repealed.

Municipal Clerk's Annotation for Official Policy Book
I certify that this policy was adopted by Municipal Council as indicated below:
Seven (7) Day Notice ..... ***December 10, 2024***
Council Approval ..... ***December 17, 2024***

Chris McNeill ***December 17, 2024***
Chief Administrative Officer Date
*At **Annapolis Royal** Nova Scotia*