MUNICIPALITY OF THE COUNTY OF ANNAPOLIS **POLICY AND ADMINISTRATION MANUAL**	**AM - 1.4.14**
Section **MUNICIPAL SERVICES**	Subject **Low Income Tax Exemption Policy**

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, Sections 69 of the *Municipal Government Act*, as amended.

3.0 Provisions

3.1 An exemption in the amount of **$300.00** 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 persons residing in the home) for the calendar year preceding the fiscal year of the municipality was less than $26,000.

3.2 An allowance paid pursuant to the *War Veterans Allowance Act (Canada)* or pension paid pursuant to the *Pension Act (Canada)* shall not be included for the purposes of calculating income.

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 principle 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 on the basis of proportion of ownership in such joint property.

3.5 Applications for tax exemptions will be accepted by any member of Municipal Council and at the Municipal Office until 4:30 p.m. on the first Friday in April of each year for the upcoming taxation year commencing April 1st.

3.6 A person applying for an exemption pursuant to this policy shall be required to provide an affidavit and other proof confirming his / her income.

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

3.8 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.

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, 2019***
Council Approval ..... ***December 17, 2019***

Carolyn Young **December 17, 2019**
Municipal Clerk Date
At **Annapolis Royal** *Nova Scotia*

Approved March 20, 2012
Amendments:
February 19, 2013;
January 21, 2014;
Jan. 20, 2015;
Feb. 16, 2016;
Feb. 22, 2017
Jan. 16, 2018 - increased exemption amount from $236 to $250 and income amount to $25,000
Jan. 15, 2019 - increased exemption amount from $250 to $275 and income amount to $25,500
Dec. 17, 2019 - increased exemption amount from $275 to $300 and income amount to $26,000