

COUNCIL POLICIES AND PROCEDURES

SECTION - F

WASTEWATER CAPITAL CHARGES LOW INCOME TAX EXEMPTION

SUBJECT: Low Income Exemption pursuant to Section 69, Municipal Government Act Number F-1

APPROVAL DATE: July 11, 2001

AMENDED: July 9, 2008

PREAMBLE: In order to make the wastewater capital charges more progressive (closer to ability to pay) it shall be the policy of Council to provide an annual low income tax exemption on the principal portion of wastewater capital charges.

TERMS:

- A. The exemption is equal to \$100 if the total income from all sources is \$20,000.00 or below.
- B. The exemption applies only to the principal portion of wastewater capital charges. Any interest accrued on outstanding principal pursuant to the applicable wastewater management district by-law is payable in full.
- C. The exemption is an annual exemption only. It is intended to apply only to those choosing to pay capital charges on an installment plan. It may be applied to a lump sum payment but will not exceed the exemption amount permitted in any one fiscal year.
- D. The tax exemption applies to those persons:
 1. Whose total income from all sources for the calendar year preceding the fiscal year of the municipality exemption is requested, is below such amount determined by resolution of Council;
 2. Who is a resident of the Municipality;
 3. Who is the assessed owner and occupies the property for which the exemption is requested as his or her home; or is a spouse of a deceased assessed owner and occupies the property as his or her principal residence for which the exemption is requested.

4. Who applies by a date to be determined by Council;
5. Who files an affidavit containing the following information:
 - a. Total income from all sources of all persons residing within the property;
 - b. A statement that he or she is a resident of the Municipality of the District of Guysborough;
 - c. A statement that he or she occupies the property as his or her principal residence;
 - d. A statement listing the names of other persons who occupy the home and also their gross income;
 - e. A statement setting out his or her interest in the property, ie: whether he or she is a full or partial owner of the property and if a part owner, who else has a share in the property.
 - f. A copy of the previous years Income Tax Assessment Form as verification of Income. (Notice of Assessment-CCRA)
- E. Income does not include any allowances paid pursuant to the War Veterans Allowance Act (Canada) or Pension paid pursuant to the Pension Act (Canada).
- F. In order to qualify for this exemption previous year general property taxes as well as wastewater capital and operating charges must be paid in full or if there is an outstanding tax balance a repayment schedule must be set up and followed with the Municipal office.

IT SHALL BE THE SOLE RESPONSIBILITY OF THE APPLICANT TO APPLY FOR THE TAX EXEMPTION AND SUCH APPLICATION SHALL BE COMPLETED AS PER THE ATTACHED FORM.