



POLICY AND ADMINISTRATION MANUAL	REFERENCE NUMBER: C16
SECTION: COUNCIL POLICY	POLICY TITLE: TAX EXEMPTION <b>LOW INCOME PROPERTY TAX EXEMPTION</b>

## 1. PURPOSE

- 1.1. ~~The purpose of this policy is to provide partial tax relief of current taxes on primary residences for low income property owners.~~ **The purpose of this policy is to provide a partial relief of current taxes for residents that qualify as a low income property owner.**

## 2. DEFINITIONS

- 2.1. **“Family”** includes persons related by blood or marriage, common law spouses, registered domestic partners and persons related through adoption;
- 2.2. **“Income”** means a person’s total income from all sources from the calendar year preceding the fiscal year of the Municipality excluding any allowances paid pursuant to the *War Veterans 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;
- 2.3. **“Owner”** includes:
- 2.3.1. The person assessed for the property;
  - 2.3.2. A person who holds title including a part owner, joint owner, tenant in common, or joint tenant of the property;
  - 2.3.3. A person having the care or control of the property through adverse possession; and
  - 2.3.4. A person with a life interest in the property.
- 2.4. **“Principal Residence”** include 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;
- 2.5. **“Taxes”** has the same meaning as in the *Municipal Government Act* and, to the extent permitted by law, includes all rates, charges or taxes of the Municipality of the District of Argyle prescribed by Statute as a lien on a real property.

## 3. EXEMPTION



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3.1. Subject to the other provisions of this Policy, the Municipality of the District of Argyle hereby grants on an annual basis an exemption from taxation, operating as a reduction in the taxes otherwise payable to the Municipality of the District of Argyle in respect of a property in the following amounts for owners of property whose income is less than the prescribed amount in the following table:

Tax Exemption	Income
<del>\$200</del> <b>\$300</b>	<del>\$0-\$18,800</del> <b>\$0-\$25,000</b>
<del>\$150</del> <b>\$200</b>	<del>\$18,801-\$24,100</del> <b>\$25,001-\$29,000</b>
<del>\$100</del> <b>\$100</b>	<del>\$24,101-\$28,000</del> <b>\$29,001-\$44,000</b>

3.2. The exemption shall only apply to owners who occupy the property as that owner's principal residence.

3.3. 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 of the who is 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.

3.4. 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 conform the aggregate of such exemptions to the budgeted amount.

3.5. **In order to be eligible for an exemption, the applicant property owner shall submit an application to the** ~~Treasurer~~ **Revenue Administrator** an affidavit in the form of the draft affidavit attached hereto or such other form as may be specified by the Treasurer by May 10 of the fiscal year for which the exemption is sought. **Revenue Administrator by the deadline selected each year.**

3.6. The Treasurer **Revenue Administrator, or their delegate,** ~~will require~~ **will require** may ask for documentary verification of income from **Revenue Canada** ~~any source or confirmation of income from third~~



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parties and may reject an application which, in the Treasurer's the **Revenue Administrator's** opinion, is not adequately verified or substantiated.

#### 4. ENFORCEMENT CHARGES NOT EXEMPTED

4.1. 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.

#### 5. CALCULATIONS

5.1. The minimum and maximum range amounts were calculated using **in consideration of** the Old Age Security/Supplement amounts from the Government of Canada website for January to March 2020. **Of each year** (Amounts have been rounded up)

5.2. The middle range amount was calculated based on minimum wage rate as of February 2020.

#### 6. POLICY REVIEW

6.1. The income threshold an tax exemption amounts contained in this policy may be reviewed on an annual basis.



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Chief Administrative Officers' Annotation for Official Policy Record	
Date of Notice to Council Members of Intent to Consider (7-days minimum)	
Date of Passage of Current Policy	March 31, 2015
Date of Notice to Council Members of Intent to Consider – Amendment	February 23, 2023
Date of Passage of Current Policy - Amended	
I certify that this policy was adopted by Council as indicated above.	
_____	_____
Warden	Date
_____	_____
Chief Administrative Officer	Date