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## 1. PURPOSE

The purpose of this Policy is to establish guidelines for providing tax assistance, to residential taxpayers, within the West Hants Regional Municipality, whose total income from all sources in the tax year is below a specific amount.

## 2. DEFINITIONS

For the purposes of this Policy, the following definitions are provided:

- a. "CAO" refers to the Chief Administrative Officer of the Municipality.
- b. "Council" refers to the Council of the Municipality.
- c. "Councillor" refers to a Council member and includes the Mayor and Deputy Mayor unless the context indicates otherwise.
- d. "MGA" refers to the *Municipal Government Act*.
- e. "Municipality" refers to the West Hants Regional Municipality.

## 3. APPLICATION

Each tax year, the Municipality will advertise the availability of the assistance program. This assistance will be applied directly to Property Tax Bills prior to being issued. Qualified applicants are subject to the following conditions:

- a. Applications will be accepted until **September 1<sup>st</sup>** for the 2020 tax year. For any fiscal year thereafter, the deadline will be **June 30<sup>th</sup>** of that current fiscal year.
- b. A property owner's gross income from all sources, including the income of all persons residing within the home, must be \$25,000 or less on Line 15000 of their Notice of Assessment from the Canada Revenue Agency in the immediately preceding calendar year. Proof of such must be provided by all persons within the home by providing their prior year's Notice of Assessment.
- c. Where a property is assessed to more than one person, any person who is entitled to assistance may receive only the portion of the exemption equal to that person's share of the total assessment for the property. Where the different interests are not separated, then to only that portion determined by the Treasurer or designate, whose determination is final.
- d. No assistance will exceed 50% of the current year's taxes and is capped by residential community the application is for. Below are the 2020-21 capped rates by community:

*RESIDENTIAL PROPERTY TAX ASSISTANCE POLICY*

- a. Community of West Hants is capped at \$112.00
  - b. Community of Hantsport is capped at \$156.00
  - c. Community of Windsor is capped at \$200.00
- e. A property owner's previous year's property taxes must be paid in full at the time of their applications.
- f. Tax assistance will only be granted to residents where the property is their primary residence and occupied year-round.

**4. REVIEW**

The Municipality will review the Residential Property Tax Assistance Policy each year to determine if the income levels and process need to be revised.

**9. REPEAL**

The Low-Income Partial Tax Exemption Policy (2019/20) of the former Town of Windsor is hereby repealed.

I, Rhonda Brown, Municipal Clerk of the West Hants Regional Municipality, the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the West Hants Regional Municipality at a meeting duly called and held on the **28<sup>th</sup>** day of **July, 2020**.

R. N. Brown  
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	July 14, 2020
<i>Approval:</i>	July 28, 2020
<i>Description: Initial approval of Residential Property Tax Assistance Policy, RCOFN-011.00.</i>	