

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 previous tax year, is below a specific amount.

2. DEFINITIONS

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

- a. CAO – the Chief Administrative Officer of the Municipality.
- b. Council – the Council of the Municipality.
- c. Councillor – a Council member and includes the Mayor and Deputy Mayor unless the context indicates otherwise.
- d. MGA – the *Municipal Government Act*.
- e. Municipality – 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 **July 31st** of the 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 \$46,000 or less on Line 15000 of their Notice of Assessment from the Canada Revenue Agency in the immediately preceding calendar year. This amount will be adjusted yearly for the December Consumer Price Index (CPI) increase. Proof of such must be provided by all persons within the home by providing a copy their prior year's Notice of Assessment.



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- 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 previous year's taxes and is capped by the residential community the application is for. Below are the capped rates by community, which will be adjusted yearly for the Consumer Price Index (CPI) increase.
 - a. Community of West Hants is capped at \$400.00
 - b. Community of Hantsport is capped at \$400.00
 - c. Community of Windsor is capped at \$400.00
 - e. A property owner's previous year's taxes must be paid in full at the time of their application.
 - 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 every three (3) years, or as necessary.

5. REPEAL

The Low-Income Partial Tax Exemption Policy (2019/20) of the former Town of Windsor is hereby repealed.



WEST HANTS REGIONAL MUNICIPALITY
RESIDENTIAL PROPERTY TAX ASSISTANCE POLICY

RCOFN-011.01

I, Deanna Snair, Municipal Clerk of the West Hants Regional Municipality, in 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 28th day of May, 2024.

Deanna Snair,
Municipal Clerk

Adoption	
Notice to Council	Date: July 14, 2020
Approval	Date: July 28, 2020
Description: <i>Initial approval of Residential Property Tax Assistance Policy, RCOFN-011.00.</i>	
Notice to Council	Date: June 3, 2021
Approval	Date: June 8, 2021, Special Council
Description: <i>Amended policy to allow for Cost Price Indexing adjustment annual to income level and rebate amount.</i>	
Notice to Council	Date: May 14, 2024
Approval	Date: May 28, 2024
Description: <i>Amended policy to extend the application deadline and clarify the 50% capped amount is based on previous year's taxes. Adjustment to increase the total gross income and make all the community capped values the same.</i>	