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# Low Income Property Tax Exemption Policy

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Department: **Finance**  
Adopted: **April 14, 2015**

Policy No: **5.021**

## 1.0 Purpose

To provide a low income tax exemption for tax payers in accordance with Section 69 of the Nova Scotia Municipal Government Act.

## 2.0 Scope

This policy is applicable to tax payers within the Town of Berwick who meet the requirements as set out in section

## 3.0 References

- 3.1 Nova Scotia Municipal Government Act
- 3.2 War Veterans Allowance Act (Canada)

## 4.0 Definitions

4.1 **"Income"** is defined as a person's total income from all sources except allowances paid pursuant to the War Veteran's Allowance Act (Canada) or a pension paid pursuant to the Pension Act (Canada) for the calendar year preceding the fiscal year of the Town and includes the income of all other members of the same family residing in the same household.

4.2 **"Town"** is the Town of Berwick.

4.3 **"OAS"** is the Old Age Security (Canada)

4.4 **"GIS"** is the Guaranteed Income Supplement (Canada)

## 5.0 Policy

5.1 An exemption of \$350.00 will be granted to a tax payer to be applied toward their final property tax bill, provided the following conditions are met:

- Income as defined in this policy does not exceed \$27,648 in the fiscal year 2023-24.
- The tax payer provides the completed application and required Income Tax Notice of Assessment.
- The tax payer owns and occupies the Town property as their principal residence.

5.2 Where the property is jointly owned, only one tax exemption will be applicable per property regardless of ownership.

5.3 The low-income property tax exemption amount may only be applied toward property taxes owing and will not be applied toward sewer charges.

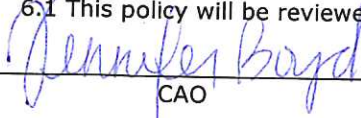
5.4 In the event property taxes owing are less than the low-income property tax exemption amount, the exemption applied will not exceed the property taxes owing. At no time shall this exemption result in a credit balance on the tax payer's account.

5.5 This program will be advertised annually in May in any given year to advise residents that applications must be submitted no later than July 31<sup>st</sup>.

5.6 The income threshold will be adjusted annually to reflect the maximum income provided to a retired couple by OAS and GIS.

**6. Review**

6.1 This policy will be reviewed every two years.

  
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CAO

May 9, 2023  
Date

<b>Revision Dates:</b>	February 9, 2016 May 9, 2023
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