



Town of Westville  
PO Box 923  
2042 Queen Street  
Westville NS  
B0K 2A0

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**POLICY TITLE:** LOW INCOME TAX EXEMPTION POLICY

**POLICY NUMBER:** 2021-

**VERSION NUMBER:** 1

**DATE APPROVED:**

**EFFECTIVE DATE:**

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## INTRODUCTION

### Purpose

The purpose of this policy is to provide a tax exemption for low-income residential taxpayers in the Town of Westville.

### Definitions

1. "Family" includes persons related by blood or marriage, common-law, spouses, domestic partners.
2. "Income" means a person's total income from all sources for the taxation year preceding the fiscal year of the Town excluding any allowances paid pursuant to the War Veterans Allowance Act (Canada) (Federal War Veterans' Pension) or pensions paid pursuant to the Pension Act (Canada) (death and disability pensions for veterans and their dependents) and includes the income of all other members of the same family residing in the same household; the Pension Act (Canada) is *not* the Canada Pension Act.
3. "Property Taxes" has the same definition as "taxes" in the Municipal Government Act and to extent permitted by law, includes all rates, charges or taxes of the Town of Westville prescribed by Statute as a lien on real property.
4. "Town" is the Town of Westville.

### Policy Objectives

1. The Town hereby grants on an annual basis an exemption from taxation, operating as a reduction in taxes otherwise payable to the Town in respect to a property in an amount of \$250 (2021) for owners of property whose family income (household income) from all sources does not exceed \$22500 (2020) in the immediately preceding year. The amount of the family/household income shall after 2021 be adjusted annually by the preceding year's Consumer Price Index (all goods for Nova Scotia) as compiled by Statistics Canada at the approval of Council.
2. The exemption shall only apply to owners who occupy the property as their principal residence and that property has no outstanding tax arrears from previous years.
3. To be eligible for an exemption, the applicant property owner shall submit to the Town an application in the form attached hereto by September 30 of the fiscal year for which the exemption is sought.

4. The Town may ask for documentation verification of income from any source or confirmation of income from third parties and may reject an application which, in the Town’s opinion, is not adequately verified or substantiated.

**Implementation Guidelines**

1. Notwithstanding any other provisions 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 tax exemption pursuant to this policy.

**VERSION LOG**

<b>Version Number</b>	<b>Amendment Description</b>	<b>Approved By</b>	<b>Approval Date</b>
1	N/A	Council	

**ANNOTATION FOR OFFICIAL POLICY BOOK**

DATE OF NOTICE TO COUNCIL MEMBERS OF INTENT TO CONSIDER [7 DAYS MINIMUM]: MARCH 22, 2021

This is to certify that the foregoing is a true and accurate copy of the Town of Westville’s Low Income Tax Exemption, which was adopted by Council at its duly convened meeting held 29 day of March, 2021.

\_\_\_\_\_  
 Linda N. S. Brown  
 Chief Administrative Officer  
 Town of Westville

\_\_\_\_\_  
 Date



**TOWN OF WESTVILLE  
APPLICATION FOR RESIDENTIAL  
PROPERTY TAX EXEMPTION  
2021/2022**

<b>TAX EXEMPTION AMOUNT</b>	<b>\$250.00</b>	<b>INCOME:</b>	<b>\$0. - \$22,500</b>
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<b>Name of Assessed Property Owner (s):</b>
<b>Civic Number and Street:</b>
<b>Complete Mailing Address:</b>
<b>Telephone Number: (902)</b>
<b>Property Assessment Number:</b>

1. I hereby certify that I am the owner and permanent resident of the property for which I am requesting an exemption for the 2021/2022 tax year.

2. Family income is the income of all residents living on the property in accordance with the Low-Income Tax Exemption Policy who are over the age of 18. To calculate income, identify each member below in the box marked "Proof of 2020 Income" (use total income from line 150 of the Notice of Assessment from Canada Revenue Agency). After each eligible income is listed add lines 1 + 2 + 3 = Total Family Income.

<b>PROOF OF 2020 INCOME MUST BE INCLUDED</b>	
1. Owners Income:	\$ _____
2. Spouses Income:	\$ _____
3. Others Income:	\$ _____
<b>TOTAL FAMILY INCOME:</b>	<b>\$ _____</b>

I / We hereby swear that the above information is true and accurate statement.

Signature of assessed Owner(s): \_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

## HOW TO FILL OUT YOUR FORM

After you have filled your personal income tax for the current year and have received the Notice of Assessment back from Canada Revenue Agency confirming your income, you can then complete your application.

**Notice of Assessment:** This is the form that Canada Revenue Agency sends back to you after you have filed income tax for the year. This form states your total income and whether or not you owe Canada Revenue Agency money or are receiving a refund. If you do not have your Notice of Assessment from Canada Revenue Agency, you can 1-800-959-8281.

**HOUSEHOLD INCOME:** This is the total income from Line 150 of the Canada Revenue Agency's Income Tax Summary for each of the resident's on the property over the age of 18 as identified by the Low-Income Tax Exemption Policy.

**INCOME NOT INCLUDED:** Income does not include any allowance paid pursuant to the War Veteran's Allowance Act or pension paid pursuant to the Pension Act (Canada). (The Pension Act (Canada) is not the Canada Pension Plan).

**APPLICATIONS ARE REQUESTED TO BE RETURNED BY SEPTEMBER 30, 2021**