



LOW INCOME PROPERTY TAX EXEMPTION

POLICY PURPOSE

- 12.1 It shall be the policy of the Municipality of the District of Shelburne to have clear terms and conditions to provide annual partial property tax relief for low income property owners.

POLICY DETAILS

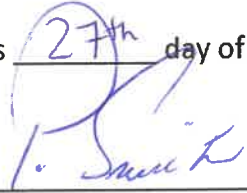
- 12.2 In April and September of each year, the Municipality shall advertise the availability of the Low Income Tax Exemption Policy provisions, specifically sending the application with each tax bill in April, and a mail drop to all Municipality of Shelburne residents in September.
- 12.3 Applications shall be accepted until February 28th of any fiscal year for the current fiscal year therein.
- 12.4 To qualify for the low income property tax exemption, a property owner's gross income from all sources, including all persons residing within the home, must be \$35,250 or less on Line 15,000 of their Notice of Assessment from Canada Revenue Agency in the immediately preceding calendar year. Proof of such must be provided by all persons within the home providing their prior years Notice of Assessment from Canada Revenue Agency, as well as the assessed owner that is applying for the grant to sign the application attesting that the information provided is correct to the best of their knowledge.
- 12.5 To qualify for the exemption, a property owner's previous year's rates and taxes must be paid in full at the time of their application.
- 12.6 This exemption shall only be available for residents where the dwelling unit is their primary residence occupied by him/her year-round. The dwelling unit definition must meet the terms defined in the National Building Code.
- 12.7 Residents shall be eligible for an annual property tax exemption according to the following income levels and amounts:
- \$35,250 or less up to \$150
\$29,500 or less up to \$300
\$23,500 or less up to \$600
- 12.8 Each year, the Municipality shall review its current Low Income Property Tax Exemption Policy to determine if the income levels and amount of exemption need to be revised.

REPEAL

12.9 Low Income Property Tax Exemption Policy adopted by Council of the Municipality of the District of Shelburne on the 25th day of March, 2013, is hereby repealed.

THIS IS TO CERTIFY that the Council of the Municipality of the District of Shelburne duly passed the policy respecting Low Income Property Tax Exemption on the 27th day of February, 2017.

SIGNED this 27th day of March, 2025



WARDEN



CHIEF ADMINISTRATIVE OFFICER

Approved by Council: February 27, 2017

Effective Date: April 1, 2017

Amended Date: April 14, 2020

March 13, 2024 – Remove old section 12.5, update 12.4 & 12.7 income levels

September 11, 2024 – Amend Section 12.6, add the National Building Code

March 26, 2025 – Amend Section 12.2, add how the applications are sent as well as Section 12.4 change from line 150 to 15,000 and only have the assessed owner applying for the grant sign