



**STAFF REPORT**

To: Council  
From: Michelle Williams, Director of Finance  
Approved by Warren MacLeod  
Date: March 13,2024  
Subject: Low Income Property Tax Exemptions Policy Revision for 2024 2025

---

**ORIGIN**

From the February 7, 2024, Strategic Workshop, Council had asked staff to bring a report to Council on the Low Income Policy in order to determine if any changes are needed for the 2024/2025 fiscal year. At the February 28, 2024 Council meeting, council advised staff of changes for the revised policy to be brought to the March 13, 2024 council meeting.

**RECOMMENDATION**

THAT Council of the Municipality of the District of Shelburne approve the attached Low Income Property Tax Exemption Policy as amended.

**DISCUSSION**

At the February 28,2024 council meeting, Council advised staff that wish to remove section 12.5, update 12.4 and what was 12.8 income levels to be as follows:

Current Income levels:

- \$35,000 or less = \$50
- \$30,000 or less = \$150
- \$25,000 or less = \$300
- \$20,000 or less = \$600

**Proposed** income levels to be as follows.

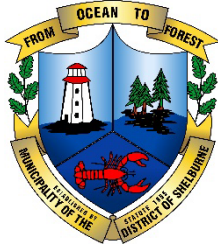
- \$35,250 or less = \$150
- \$29,500 or less = \$300
- \$23,500 or less = \$600

**BUDGET IMPLICATIONS**

Council are currently reviewing the 2024 2025 budget.

**ATTACHMENTS**

Low Income Property Tax Exemptions Policy – Revised.



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, including sending applications to previously approved recipients.

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 ~~\$35,000~~ **\$35,250** or less on Line 150 of their Notice of Assessment from Canada Revenue Agency in the immediately preceding calendar year, and 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 signing the application attesting that the information provided is correct to the best of their knowledge.

~~12.5 Where a property is assessed to more than one person, any of them who is entitled to a low income tax exemption may receive only the portion of the exemption equal to that person's share of the total assessment for the property, but where the different interests are not separate, then to only that portion determined by the Treasurer, whose determination is final.~~

~~12.6~~ **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.

~~12.7~~ **6** This exemption shall only be available for residents where the property is their primary residence occupied by him/her year-round.

~~12.8~~ **7** Residents shall be eligible for an annual property tax exemption according to the following income levels and amounts:

- ~~\$35,000 or less up to \$50~~
- \$35,250** ~~\$30,000~~ or less up to \$150
- \$29,500** ~~\$25,000~~ or less up to \$300
- \$23,500** ~~\$20,000~~ or less up to \$600

~~12.9~~<sup>8</sup> 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**

~~12.10~~<sup>9</sup> 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 27<sup>th</sup> day of February, 2017.

**SIGNED** this \_\_\_\_\_ day of \_\_\_\_\_, 2024

\_\_\_\_\_  
WARDEN

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER

Approved by Council: February 27, 2017

Effective Date: April 1, 2017

Amended Date: April 14, 2020

March 13, 2024 – Remove section 12.5, update 12.4 & ~~12.8~~<sup>7</sup> income levels