

**MUNICIPALITY OF THE COUNTY OF PICTOU
LOW INCOME TAX EXEMPTION POLICY**

In accordance with the provisions of Section 69 of the Municipal Government Act, being Chapter 18 of the Statutes of Nova Scotia, 1998, the Municipal Council for the Municipality of the County of Pictou hereby enacts the following policy with respect to low income tax exemption:

1. In this policy “income” shall be as defined in Section 69 (1) of the Municipal Government Act and means a person’s total income from all sources for the calendar year preceding the fiscal year of the Municipality, and includes the income of all other members of the same family residing in the same household, but does not include an allowance paid pursuant to the *War Veterans Allowance Act (Canada)* or pension paid pursuant to the *Pension Act (Canada)*.
2. An exemption from taxation in an amount not exceeding \$200.00 shall be granted for a person assessed with respect to taxable property in the Municipality of the County of Pictou who is a resident of the Municipality, and whose income from all sources for the year preceding the year for which the exemption is sought is less than \$21,000.00.
3. The exemption extends only to the property occupied by the applicant as his/her principal residence.
4. A person applying for an exemption shall make an affidavit confirming the person’s income.
5. The deadline for filing an application for a low income tax exemption shall be March 31st annually.

REPEAL

All former policies with respect to low income tax exemptions are hereby repealed.