

**MUNICIPALITY OF THE COUNTY OF PICTOU
LOW INCOME CAPITAL CHARGES 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 respecting capital charges tax exemption:

1. In this policy “income” shall be 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 household but does not include an allowance paid pursuant to the *War Veterans Allowance (Canada)* or pension paid pursuant to the *Pension Act (Canada)*.
2. An exemption from the payment of capital charges shall be determined in the following manner:

	<u>INCOME</u>	<u>CAPITAL CHARGE</u>
(a)	\$ 0 - \$14,000	100%
(b)	\$14,001 - \$16,000	80%
(c)	\$16,001 - \$18,000	60%
(d)	\$18,001 - \$20,000	40%
(e)	\$20,001 - \$22,000	20%
(f)	\$22,001+	0%

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 and shall supply the Municipality with their Revenue Canada Notice of Assessment for the same period.
5. The deadline for an exemption under this policy shall be one year after the capital charges are levied against the property.

6. An applicant shall only be granted an exemption once pursuant to this policy.
7. This policy only applies to dwellings that are in existence as of the date of substantial completion of the wastewater system.
8. This policy shall be reviewed by Council on an annual basis.

REPEAL

All former policies and/or practices heretofore enacted with respect to low income capital charges tax exemptions are hereby repealed.