



POLICY NO. 41

LOW INCOME PROPERTY TAX EXEMPTION POLICY

1. PURPOSE

1.1 Pursuant to Section 69 of the Municipal Government Act, the Council of the Municipality of the District of Barrington wishes to provide a tax exemption for low income earners.

2. POLICY DETAILS

2.1 Applications will be accepted until September 30th of each year.

2.2 To qualify for the low income property tax exemption, a property owner's gross income from all sources, including incomes from all persons residing within the home, must be consistent with income levels indicated in Section 2.6 and appear on line 150 of their Notice of Assessment from Canada Revenue Agency received the previous year. (Applications received in 2020 must be accompanied by the Notice of Assessment for 2018.) Household income shall exclude any allowances paid pursuant to the War Veterans Allowance Act (Canada) (federal war veterans' pensions) or pension paid pursuant to the Pension Act (Canada) (death and disability pensions for veterans and their dependents). Proof of income must be provided by all persons residing within the home by providing their Notice of Assessment from Canada Revenue Agency as indicated above. The application must be signed by the property owner attesting that the information provided is correct to the best of their knowledge.

2.3 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.

2.4 This exemption shall only be available for property owners where the property is their primary residence occupied by him/her.

2.5 Property owners shall be eligible for an annual property tax exemption according to the following income levels and amounts (exemption granted will not exceed amount owed):

- a) For those making ~~less than \$21,000~~ **between \$0 - \$25,000**, the grant exemption would be \$400
- b) For those making ~~more than \$21,001 but less than \$25,000~~ **between \$25,000.01 - \$30,000**, the grant exemption would be \$300
- c) For those making ~~more than \$25,001 but less than \$30,000~~ **between \$30,000.01 - \$35,000**, the grant exemption would be \$200
- d) **For those making between \$35,000.01 - \$40,000**, the grant exemption would be \$100

2.6 The current levels of income will increase by ~~1%~~ **1.5%** each year for five years, at which time or before the income levels will be reviewed by Council.

	2022/23	2023/24	2024/25	2025/26	2026/27
Lowest Income	21,000.00	21,210.00	21,422.00	21,636.00	21,852.00
Medium Income	25,000.00	25,250.00	25,502.00	25,757.00	26,015.00
Highest Income	30,000.00	30,300.00	30,603.00	30,909.00	31,218.00

	2024/25	2025/26	2026/27	2027/28	2028/29
Income	25,000	25,375	25,756	26,142	26,534
Income	30,000	30,450	30,907	31,370	31,841
Income	35,000	35,525	36,058	36,599	37,148
Income	40,000	40,600	41,209	41,827	42,455

3. EXCEPTION

3.1 Where the death of a spouse occurs, the spouse’s income shall not be included in the total income reported on the Low Income Property Tax Exemption Application form subject to the applicant providing a copy of the Death Certificate.

Clerk’s Annotation for Official Policy Book	
Date of Notice to Council members of Intent to Consider	May 9, 2023
Date of Passage of current Policy	May 23, 2023
I certify that Policy No. 41 “Low Income Property Tax Exemption Policy” was amended by Council as indicated above.	
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 45%; border-top: 1px solid black; padding-top: 5px;">Lesla Rossetti Municipal Clerk</div> <div style="width: 45%; border-top: 1px solid black; padding-top: 5px; text-align: center;">Date</div> </div>	

VERSION LOG

Version Number	Amendment Description	Approved By	Approval Date
1	Approved Policy of Council	Council	October 2, 2017
2	Sections 1.2, 1.5 and 1.6	Council	May 24, 2022
3	Amended Section 2.2 Re: War Veteran’s Allowance and new Section 3 Exception	Council	May 23, 2023

