



INCORPORATED 1878

TOWN OF WINDSOR LOW INCOME PARTIAL TAX EXEMPTION POLICY (2017/18)

Residential taxpayers in the Town of Windsor are advised that the Town Council has provided a partial tax exemption to be available to all taxpayers whose total income from all sources for 2016 was below a specified amount. The details of this year's partial exemption are outlined below.

A total exemption fund will be established to be distributed equally to all qualified applicants on a pro-rata basis subject to the following conditions:

1. Only persons whose total income from all sources, including the income of all other persons of the same family residing in the same household as the applicant ratepayer, for the calendar year 2016 is less than twenty three thousand six hundred ninety seven dollars (\$23,697.00) may apply.
2. No exemption shall exceed 50% of the current year's taxes.
3. Regardless of the pro-rata calculation for distribution of the exemption fund, no exemption shall exceed \$200.00.
4. A tax exemption will only be granted in respect to a property occupied by the applicant ratepayer as his or her home.
5. Where a property is assessed to two or more persons, one of whom is entitled to an exemption, the person so entitled shall be entitled only to that portion of the amount of the exemption that the amount of his/her assessment with respect to the property bears to the total assessment for the whole property. Where the owners are not separately assessed for their several interests in the property, then to that portion determined by the assessor, whose determination shall be final.
6. Applications for the exemption granted by this resolution shall be by affidavit and shall be accompanied by a copy of the applicant(s) 2016 Income Tax Notice of Assessment.
7. In order to distribute the exemption fund among the qualified applicants, **no application for an exemption will be received or considered after July 31, 2017.**

Affidavit forms to apply for a partial tax exemption as described above are available on the Town website www.town.windsor.ns.ca or at the Town Office, 100 King Street during normal business hours (Mon-Fri 8:30am – 4:30pm excluding statutory holidays).

Shelleena Thornton
Municipal Clerk