

## Low Income- Tax Exemption

**Effective Date:**

1995-07-05

**Revision Date:**

2001-03-05, 2007-03-05, 2008-04-07,  
2010-02-01, 2011-02-07, 2022-04-04,  
2024-05-06, 2025-04-22, 2026-04-20

**Approved by Council:** 2026-04-20

### 1.0 DEFINITIONS

- 1.1. Town is the Town of Middleton.
- 1.2. Household Income is defined as the total income reported on line 15000 of the TI General Income Tax and Benefit Return, from all members of the household, for the calendar year preceding the fiscal year of the Town.

### 2.0 REFERENCES

- 2.1 Nova Scotia *Municipal Government Act* Section 69

### 3.0 PURPOSE

To provide a partial property tax exemption for low-income households, pursuant to section 69 of the Municipal Government Act.

### 4.0 SCOPE

This policy is applicable to those taxpayers within the Town of Middleton who meet the requirements outlined in section 5.0.

### 5.0 POLICY

- 5.1 In the fiscal year 2026-27, an exemption of \$320 will be granted to a taxpayer for a property in the Town, subject to the following conditions:
  - Household Income as defined in this policy does not exceed \$26,100.
  - The taxpayer makes application to the Town and provide a Notice of Assessment from Canada Revenue Agency.
  - The taxpayer owns and occupies the property as their principal residence.
  - The amount of exemption shall not, in any case, exceed the amount of tax levied.

- 5.2 Where the property is jointly owned, tax exemptions shall only be granted to owners meeting the above noted conditions, with the exemption portion being based on the corresponding ownership in such property. The total exemption for the property will not exceed \$320.
- 5.3 Applications for exemption must include:
- A completed application form, available from the Town's website or Town Hall.
  - A copy of the most current Notice of Assessment from Canada Revenue Agency.
  - All applications must be received by Town Hall no later than July 31<sup>st</sup> of the year in which the property owner is seeking the exemption.
- 5.4 The Director of Finance will review this policy on an annual basis and detail any proposed amendments for Council's consideration during budget deliberations.

I, Sara Marceau, **Town Clerk of the Town of Middleton**, do hereby certify that the Policy, of which the foregoing is a true copy, was duly passed at a duly called meeting of the Town Council of the Town of Middleton held on the 20th day of April, 2026.



Sara Marceau,  
Town Clerk

Policy Adoption	
Date of 7-day notification to Council	April 7, 2026
Date of Approval	April 20, 2026