



Application for Residential Low Income Property Tax Exemption 2024/25

The Municipality of the District of St. Mary's provides assistance to homeowners to help pay their residential property taxes. Qualified applicants will receive a credit which is applied directly to the tax account

To Qualify:

- You must be a **Canadian citizen and permanent** resident of St. Mary's Municipality and
- Own the assessed property and occupy it as your home and
- Prior year's property taxes must be paid in full
- Annual income from all sources for the previous calendar year for yourself, spouse, and other family members that reside in the same household was equal to or less than annual amount set (based on line 150 of the income tax *Notice of Assessment*)

Exemption Value:

The exemptions provided will be based on the following income levels:

Annual Income	Tax Exemption
Less than or equal to \$25,280	\$180

How to Apply:

- After you have filed your personal income tax return for 2023 and received your Notice of Assessment from Canada Revenue Agency, complete the Municipal Application for Residential Low Income Property Tax Exemption form
- Attached copies of the 2023 Canada Revenue Agency (CRA) Notice of Assessment for each adult residing in the home
- Sample Notice of Assessment from Canada Revenue Agency (CRA)

Canada Revenue Agency / Agence du revenu du Canada - NOTICE OF ASSESSMENT - T451 E (08)

Date	Name	Social Insurance no.	Tax year	Tax centre
May 5, 2007	Jane Doe	123 456 789	2007	Shawinigan QC G9N 7S6

Summary 0000000

Line	\$ Amount
150 Total Income.....	00,000
Deductions from total income.....	000
236 Net Income.....	00,000
260 Taxable Income.....	00,000

- If you do not have your CRA Notice of Assessment for 2023 you can call 1-800-959-8281
- Applications must be received by the Municipality no later than December 31, 2024
- Applicants must re-apply each year



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Tax Account #	
Name of Property Owner(s)	
Complete Mailing Address	
Telephone #	
# of Adults (age 18 or over) residing in home	

- (a) Applicant total income (line 150) \$ _____
- (b) Spouse/Common-Law Partner (line 150) \$ _____
- (c) Other individuals in same household (line 150) \$ _____
- TOTAL of all Income from above** \$ _____

***Proof of income must be provided (Copy of 2023 CRA Notice of Assessment for each adult living in the home)**

I _____ of _____ in the Municipality of the District of St. Mary's, in the County of Guysborough and Province of Nova Scotia, hereby apply for the **RESIDENTIAL LOW INCOME PROPERTY EXEMPTION** on taxes. I/we, residents of the Municipality of the District of St. Mary's, the owners and occupants of the above property, certify that the information on the application is true and complete, and that the household income from all sources during 2023 was below the limit set out in this application. I/We understand the exemption for **2024/2025** will be **\$180**. I/We understand that no application for an exemption will be received after December 31, 2024. I/We understand that no exemption will be granted to low income applicants if prior year's taxes remain unpaid.

Signature(s) _____ **Date:** _____

To be signed by Councillor, Municipal Admin Staff or Commissioner of Oaths

Sworn to in the County of Guysborough and the Province of Nova Scotia this ____ day of _____ 20__

Signature: _____