

## INCOME EXEMPTION

The Municipality of Cumberland Income Exemption 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 resident of Cumberland County in the Province of Nova Scotia; and
- own the assessed property and occupy it as your home; and
- ANNUAL** income from all sources for the 2019 calendar year for yourself, spouse, common-law spouse and other family members that resided in the same household was equal to or less than \$31,068 (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 |
|-------------------------------|---------------|
| Equal to or under \$20,301    | \$450         |
| Between \$20,302 and \$31,068 | \$225         |

- If the residential property taxes are less than the exemption value, then the exemption will equal the full amount of the tax bill.

### TO APPLY:

- After you have filed your personal income tax return for **2019** and received your **Notice of Assessment** from Canada Revenue Agency, complete the Application for Income Exemption.
- Attach copies of the **2019** Canada Revenue Agency (CRA) **Notice of Assessment** for each adult residing in the home (see sample below).

#### 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, 2020           | Jane Doe                          | 123 456 789                | 2019     |                      |  |             |
| 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**, you can call 1-800-959-8281.
- Applications must be received by the Municipality no later than **December 31, 2020**.
- Applicants must re-apply each year.

## APPLICATION FOR INCOME EXEMPTION

|                                   |   |
|-----------------------------------|---|
| <b>Tax Account #:</b>             | <b>District:</b>                                      |
| <b>Name of Property Owner(s):</b> |   |
| <b>Civic Address:</b>             |   |
| <b>Complete Mailing Address:</b>  |   |
| <b>Telephone Number:</b>          | <b># of Adults (age 18 or over) residing in home:</b> |

|  |  |
|--|--|
| 1. Owner(s) Income:                                      |  |
| 2. Spouse's Income                                       |  |
| 3. Other Resident(s) Income                              |  |
| <b>Total Household Income*</b><br>(Add lines 1, 2 and 3) |  |

| Annual Income                 | Tax Exemption |
|-------------------------------|---------------|
| Equal to or under \$20,301    | \$450         |
| Between \$20,302 and \$31,068 | \$225         |

\* Proof of income must be provided (copy of 2019 CRA **Notice of Assessment** for each adult living in the home)

I/We, residents of the Municipality of Cumberland, the owners and occupants of the above property, certify that the information on this application is true and complete, and that the family income from all sources during 2019 was below the limit set out in this application.

Signature (s): \_\_\_\_\_ Date: \_\_\_\_\_

Attached are copies of the 2019 CRA **Notice of Assessment** for each adult living in the home.

To be signed by Justice of Peace, Councilor or Commissioner of Oaths

Sworn to in the County of Cumberland and the Province of Nova Scotia this \_\_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_\_.

Signature: \_\_\_\_\_