



Residential Property Tax Exemption Deferral and Deferral of Local Improvement Charges 2017 Program

Due date: December 31, 2017

Assessment Account Number for your dwelling only *(on your tax bill)*

How do you pay your property taxes and which program do you need? Please check all that apply.

<input type="checkbox"/> Pre-Authorized Payment Plan	<input type="checkbox"/> Mortgage Company	<input type="checkbox"/> Pay Taxes Yourself
<input type="checkbox"/> Property Tax Exemption (Rebate)	<input type="checkbox"/> Property Tax Deferral Program	<input type="checkbox"/> Deferral of Local Improvement Charges

Registered Owner of Property *(on your deed)*
Note: if there is more than one owner, all owners must sign the application

Note:
*Applicant/
 owner cannot
 be a business
 or industry.*

Name(s) of Applicant(s): *(must be the owner of the property and use it for his or her own principle residence)*

Applicant's Telephone Number: () _____

Address of Property *(civic address)*

Applicant's Mailing Address: *(if different from property civic address)*

Office Use Only

Exemption Amount: \$	Processed by:
Deferral Amount: \$	Date:
Deferral of LIC's: \$	Letter Issued:

Applicant's Contact Person: (if there's a family member, Trustee, Personal Representative or Power of Attorney acting on your behalf in relation to this application please state the name, address and telephone number of that person)

Name:

Relationship:

Address:

Telephone Number: () _____

You must complete the following section. Please check the correct response.

- | | | |
|--|------------------------------|-----------------------------|
| 1. a) Do you live on the property and is it your principle residence? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b) Is the property a duplex, triplex or contain a separate apartment unit? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| If Yes – (i) do you occupy only a portion of the property? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| (ii) is any portion of the property used as a rental property? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

2. How many people live on the property including yourself? (*list below*)

Name	over 18 years of age	relationship to applicant	student
1. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

3. Are you and/or anyone who lives on the property self-employed? Yes No

If "yes", you must include **Revenue Canada statement of business or rental activities section of your tax return as well as the notice of personal income tax *Notice of Assessment***.

Have you deducted any portion of your property taxes as a business expense? Yes No

If "yes", how much did you deduct? \$_____ or _____%

Proof of income for the 2016 Tax Year must be included for all residents over the age of 18 (Line 150).

A. Applicants' Income:	\$
B. Income of Applicant's husband, wife, spouse, common law partner, or domestic partner:	\$
C. Other Resident(s) Income:	\$
D. Income from a Boarder/Renter: (<i>not claimed on Revenue Canada Return</i>)	\$
Combine Gross Household Income* (Line 150; add lines A, B, C and D):	\$

*Note: Combined Gross Household Income (means all income earned or received by household residents over 18 years of age** in the prior year). Be sure to include a copy of your ***Income Tax Notice of Assessment*** as proof of income. T-4's are NOT acceptable proof of income.

****Income of students over 18 years of age is not to be included on the condition that you supply a letter or supporting documentation from the school stating that the student's income is being used for payment of tuition. Under the Administrative Order NET World Income also needs to be declared.**

Are you a Senior over the age of 65 and receiving the Guaranteed Income Supplement? Yes No

I/We hereby declare that the above information is a true and accurate statement.

Signature of Applicant(s): _____

Signature of other property owner(s): _____

Date of Application: _____

Application Information

Applications returned before August 15th will have the rebate credited to the final tax bill. Any credits will be applied to the outstanding balances as per HRM's Collection Policy prior to a refund being issued. Please note if your taxes are paid by your mortgage company or you pay your taxes through pre-authorized payment (a scheduled payment to HRM from your bank account), a refund will be issued to you after the tax bill due date of October 31st. Most refunds should be issued to homeowners as of December 15, 2017. **All applications must be submitted by December 31st, 2017.**

Application Checklist

Your application must be complete to be processed. Make sure to include the following:

- Proof of household income from Canada Revenue Agency (Notice of Assessment) and your statement of business and/or rental activities section of your tax return.
- Proof of rental income/expenses not claimed on personal income tax.
- Application signed by the owner(s) who have title to the property.
- Proof of power of attorney, personal representative, guardian, trustee, or living interest must be included unless you have previously submitted it.

Table T Household Income, Property Tax and Rebate Value and Minimum Payable New Values for 2017–2018						
Tax Payable		Total Household Income (before deductions)				
		\$0 – \$22,000	\$22,001 – \$24,750	\$24,751 – \$27,500	\$27,501 – \$30,250	\$30,251 – \$33,000
Min.	Max.					
n/a	\$1,700	\$800	\$640	\$480	\$320	\$160
\$1,701	\$2,700	\$900	\$720	\$540	\$360	\$180
\$2,701	n/a	\$1000	\$800	\$600	\$400	\$200
		Minimum Tax Payable (deducted from rebate)				
		\$110	\$230	\$260	\$290	\$320

Help with Completing Your Application Form

Information on how to complete your application form can be found in the Program Brochure and on the municipal website at www.halifax.ca (go to QuickLinks for Grants Program). If you need further help completing the application call the municipal **Customer Service Centre at 311**.

Other Housing Assistance Programs

There are other assistance programs at the Provincial or Municipal level that you may qualify for.

For example:

Provincial Property Tax Rebate for Seniors Program: This program is for seniors who have been receiving the Guaranteed Income Supplement in January of the application year. Criteria requires you to have paid your property taxes from the prior year in full. A receipt from Halifax Regional Municipality showing property taxes are paid in full is required by the program. For further program information please visit <https://novascotia.ca/sns/access/individuals/consumer-awareness/property-tax-rebate-for-seniors.asp>. Applicants to this program receive a rebate on half of their taxes paid to a maximum of \$800. Applications are available from **Service Nova Scotia (902) 424-5200 or 211 or toll free at 1-800-670-4357**.

Provincial Home Repairs Programs: There are approximately 15 different programs available to low income homeowners and seniors which will assist in the repair and maintenance of your home, including but not limited to roof replacement, upgrades to wiring, windows, doors, ramps, and furnace replacement. For information on these programs call **Nova Scotia Department of Community Services (Housing) (902) 424-5110 or toll free at 1-800-774-5130**.

Provincial CAP Assessment Program: The CAP Assessment Program (CAP) is a provincial program designed to protect Nova Scotia property owners from dramatic increases in market value assessment by limiting or “capping” the amount of the annual assessment increase. For information on this program **call toll free at 1-800-380-7775**.

Municipal Residential Heritage Incentive Program: This program is offered by Halifax Regional Municipality to assist owners of registered heritage properties improve the exterior of their home. A rebate is offered by the municipality for up to 50% of the cost of the repairs, up to a maximum of \$5,000. These grants are provided to encourage the use of period correct materials, traditional design, and traditional skills. For information on this **HRM program call (902) 490-4436**.

Municipal Seniors Snow Removal Program: Halifax Regional Municipality is partnering with seniors groups and other volunteer groups in the community to provide a program to assist seniors (65+) and persons with disabilities with snow removal this winter. For information on this program **call the Customer Service Centre at 311**.

Send your Application Form

Mail your application form to:

Halifax Regional Municipality
Finance, Residential Tax Exemption Program
PO Box 1749, Halifax, NS B3J 3A5

Or drop off your application form at any of our convenient **Customer Service Centres**.

- Acadia School, 636 Sackville Drive, Lower Sackville
- Alderney Gate, 1st Floor, 40 Alderney Drive, Dartmouth
- 7071 Bayers Road, CGI Building, 2nd Floor, Halifax
- Scotia Square Mall, 5201 Duke Street, Halifax
- Musquodoboit Harbour, Hwy 107 & East Petpeswick Road, Musquodoboit Harbour