



Residential Property Tax Exemption Deferral and Deferral of Local Improvement Charges 2018 Program

Due date: December 31, 2018

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

How do you pay your property taxes?

Which program(s) do you need?

Property Tax Exemption
(Rebate)

Property Tax Deferral
Program

Deferral of Local Improvement
Charges

Registered Owner(s) of Property *(must be the name(s) on the 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	Entered by:	Date:
Exemption Amount: \$	Approved for posting:	
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

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 2017 Tax Year must be included for all residents over the age of 18 (Line 150).

A. Applicants' Income: line 150 and/or proof of net world income	\$
B. Income of Applicant's husband, wife, spouse, common law partner, or domestic partner: line 150 and/or proof of net world income	\$
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, 2018. **All applications must be submitted by December 31st, 2018.**

Application Checklist

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

- Proof of gross household income from Canada Revenue Agency (Notice of Assessment line 150 and/or proof of net world income) as well as 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 2018–2019						
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

Additional program information and the direct deposit form can be found in the Guidebook on the municipal website at www.halifax.ca/home-property/property-taxes/exemptions. If you need further help completing the application you can go to your nearest Citizen Contact Centre or call 311.

Other Housing Assistance Programs

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

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**.

Heating Assistance Rebate Program: The Heating Assistance Rebate Program (HARP) helps with the cost of home heating for low-income Nova Scotians who pay for their own heat. Rebates range from \$100 to \$200. You can apply between October 2018 and March 31, 2019. **Service Nova Scotia (902) 424-5200 or 211 or toll free at 1-800-670-4357**.

Home Warming Program: The Home Warming Program is fully funded by the Province of Nova Scotia and Nova Scotia Power it is geared to low-income homeowners and 100 % free. Homeowners are offered no-charge energy assessments and free home upgrades. The home must be owned and occupied for a minimum of 1 year after applying to the program. You must include proof of income for all residents over the age of 18 and a property tax bill or notice of assessment from Provincial Valuation Services Corporation (PVSC). More information and applications can be found at www.homewarming.ca or by calling **1-877-434-2136 (toll free)**. Additional free energy assistance programs can be found at www.energyassist.ca

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 Citizen Contact Centre at 311**.

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 **Citizen Contact 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