



## Town of Conception Bay South Policy Manual

**Title:** Senior Citizens' Property Tax Reduction  
**Policy Number:** 074

**Resolution Number:** 15-491  
**Date Approved:** December 15, 2015

**PURPOSE:** To assist senior citizens who are on a fixed or low income by providing a property tax reduction.

**AUTHORITY:** Section 111 of the *Municipalities Act, 1999*

### **PROCEDURE:**

A property tax reduction as outlined in the annual Schedule of Rates and Fees is available to senior citizens who meet the following criteria:

- The individual is 65 years or older in the current calendar year (January 1 to December 31);
- The individual is the registered owner and occupies the property as their principal place of residence year round;
- The individual is in receipt of the Guaranteed Income Supplement provided under the Old Age Security Act
- The individual provides an entitlement letter indicating approval of the Guaranteed Income Supplement from Service Canada.

Residents who meet these criteria must make annual application for the reduction.

Retroactive adjustments will not be considered.

### **REVISION HISTORY:**

Revision:	Author:	Change Made:	Date: