



Title: Real Property Tax Exemption for Agricultural Land

Policy Number: 028

Resolution Number: 07-356

Date Approved: September 4, 2007

PURPOSE:

To identify productive farmland and farm buildings used in connection with farm production that may be eligible for exemption from real property tax in accordance with the Municipalities Act, 1999. It may apply to individuals who are productively using agricultural land, whether it is owned, leased or rented.

AUTHORITY:

- Municipalities Act, 1999 – Section 151

PROCEDURE:

The amount of land that may be eligible for exemption is based on the gross sales of agricultural products. In general, the higher the level of production, the more acres may be exempt.

The qualifications for eligibility under the Real Property Tax Exemption Program are:

1. The land base must be used for the production of agricultural products.
2. The land must be farmed by the individual that is applying for the exemption.
3. The applicant must produce a minimum of \$5,000.00 in annual gross sales from agricultural products in the year prior to the exemption year. The exemption does not include residences or 0.5 acres of land on which residences are located in an unserviced area of the Town or 680 squares meters (0.168 acres) in a serviced area of the Town.
4. Greenhouse operations are eligible for exemption provided that the applicant submits an affidavit declaring that his income is filed with Revenue Canada as a farmer.

Applications are submitted to the Government of Newfoundland and Labrador – Department of Agrifoods and are reviewed by their staff to verify land ownership and level of production.

Applications must be submitted each year by September 30th of the year prior to the tax year. Applications received after September 30th may jeopardize their exemption for that year.



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A list of property owners who qualify for the exemption are then submitted to the Town for tax adjustments.

REVISION HISTORY:

Revision:	Author:	Change Made:	Date: