

Low Income Property Tax Exemption

To qualify for the Low-Income Property Tax Exemption, a property owner's gross income from all sources, including all persons of the same family residing within the household as the applicant (taxpayer), for the preceding calendar year for which the exemption is sought, is as follows:

\$23,000 or less \$150.00

\$18,000 or less \$300.00

\$12,000 or less \$500.00

Total income does not include War Veterans Pensions and Allowance. All other income is included. The exemption is granted only in respect of property occupied by the applicant ratepayer as their primary residence year-round. A copy of the applicant's previous year's Income Tax Notice of Assessment is required.

To qualify for the exemption, a property owner's previous year's taxes must be paid in full at the time of their application. Application forms will be available at the Lockeport Town Office at 26 North Street, Lockeport.