



Region of Queens Municipality Administrative Policy No. 9 – Tax Exemptions

WHEREAS the Municipal Government Act states that a municipality may grant an exemption from taxation, in the amount set out in the policy, for a person whose income is below the amount set out in the policy;

AND WHEREAS Region of Queens Municipality is desirous of establishing a system of tax exemption for low-income residents throughout Queens County;

THEREFORE BE IT RESOLVED that Region of Queens Municipality grant an exemption of \$550 for all assessment districts upon the property owned by a person whose total income from all sources, which income includes income from all other members of the same family residing in the same household, for the calendar year preceding the fiscal year for which the exemption is sought, is \$25,000 or less, \$485 for all assessment districts upon the property owned by a person whose total income from all sources, which income includes income from all other members of the same family residing in the same household, for the calendar year preceding the fiscal year for which the exemption is sought, is between \$25,001 and \$30,000 and \$415 for all assessment districts upon the property owned by a person whose total income from all sources, which income includes income

from all other members of the same family residing in the same household, for the calendar year preceding the fiscal year for which the exemption is sought, is between \$30,001 and \$35,000. Total Income is defined by Canada Revenue Agency and included on Notice of Assessments issued when income taxes are filed.

AND FURTHER BE IT RESOLVED that this exemption only extend to persons who are residents of Region of Queens Municipality and apply to property of a ratepayer occupied by them as their home;

AND FURTHER BE IT RESOLVED that where two or more persons, one or more of whom are entitled to an exemption, are by interest the owners of taxable property together, the person so entitled to that portion of the amount of exemption by their assessment with respect to the property bears to the total assessment for the whole property, and where the owners are not separately assessed for their interest in the property then to the portion determined shall be final;

AND FURTHER BE IT RESOLVED that the deadline for the submission of exemptions is the end of February, and if the end of February is a Saturday, Sunday, or a Holiday, that application may be made of the business day directly following the Saturday, Sunday, or Holiday.

AND FURTHER BE IT RESOLVED that the exemption is only available to those supplying the Treasurer with a copy of their previous year's Notice of Assessment or other proof of income satisfactory to the Treasurer.

VERSION LOG

Version Number	Amendment Description	Amendment/Policy Owner	Approved By	Approval Date
1.0	Creation of Policy	Director of Finance	Council	2024-05-14

2.0	Amendments and conversion to new formatting	Director of Finance	Council	2026-01-27
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OFFICIAL CERTIFICATION

THIS IS TO CERTIFY THAT this policy was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on the 27th day of January 2026. SIGNED by the Mayor and Municipal Clerk this 29th day of January 2026.

Scott Christian
Mayor

Angela Green
Municipal Clerk