



Town of St. Lawrence

P.O. Box 128
St. Lawrence, NL A0E 2V0
Telephone (709) 873-2222 Facsimile (709) 873-3352
Email: townofstlawrence@nf.aibn.com

POLL TAX EXEMPTION POLICY

Approval Date:	April 2, 2004
Effective Date:	April 20, 2004
Latest Revision Date:	July 17, 2022
Policy Number	P-001

Kevin Pittman
Mayor

Deputy Mayor
Michael Stacey

Rosalie Dupré
Councillor

Rodney Doyle Sr.
Councillor

Ernie Lundrigan
Councillor

Amanda Slaney
Councillor

Colleen Miller
Councillor

Amanda Edwards
Clerk/Manager

Statement:

The Town of St. Lawrence is responsible for promoting sound corporate management of how it administers Poll Tax exemptions from taxation. As provided under the Municipalities Act (1999) Section 126, the Town has imposed an annual tax known as the Poll Tax.

Purpose:

To eliminate hardship on any person who may be eligible for an exemption from paying the Poll Tax, the Town references the Municipalities Act (1999) Sections 111 and 127.

Scope:

1. Exemption applications must be filed annually by May 31. Any application submitted after this date must be addressed by Council under Section 111.
2. Applications for the exemption from Poll Tax must be completed in full with appropriate supporting documentation.
3. If a person is in arrears and signs a payment agreement with the Town and makes an initial payment then interest will not be charged until and unless there is a missed payment, in which situation interest will be charged until all arrears are paid.
4. Poll tax arrears and interest on those arrears as well as current year taxes can be collected by way of payroll deductions, small claims or through collection agency.

The following constitutes reason for exemptions from Poll Tax.

1. Any person under 18 years of age (copy of birth certificate, baptismal certificate, driver's license, etc.)
2. A person who is not a resident in the town for the entire taxation year must provide documentation of other residency. This will grant a partial exemption.
3. Persons who's income from all sources for the taxation year is below the basic personal exemption, under the Income Tax Act, will be exempt from Poll Tax for the following year.
4. A person being the owner of a real property within the Town boundaries. Anyone in a Rent to Own Agreement must have notarized proof of the agreement and all outstanding property and water & sewer taxes must be paid before the end of the calendar year.
5. All exemptions based on income must be supported by proof of income – copy of Notice of Assessment from Canada Revenue Agency
6. A non-resident of the Municipality who is employed in the Municipality for a period of not fewer than a total of 90 days during the financial year of the council and pays Property Tax or Poll Tax to the Municipality or local service district in which they reside. (Letter from that Municipality required.)
7. Living common-law with a property owner (notarized letter from the property owner stating address and length of time at the address or other proof of residency)

Reference:

Approved Motion: 22-141 (July 17, 2022)

IN WITNESS WHEREOF this policy is sealed with the Common Seal of the Town of St. Lawrence.



MAYOR



TOWN MANAGER