



## CITY OF CORNER BROOK

### Policy Statement

<b>Index</b>	Finance and Administration	<b>Section</b>	Collections		
<b>Title</b>	Poll Tax - Student	<b>Policy Number (Index-Sector-No.)</b>	11-03-19	<b>Authority</b>	Council
<b>Approval Date:</b>	16 Jun 2004	<b>Effective Date</b>	16 Jun 2004	<b>Last revision date</b>	20 Apr 2015

***Purpose:***

To establish criteria for an exemption from poll tax to students who, in addition to employment earnings, receive income from an RESP, Canada Pension (Orphans' Benefit) or an education allowance paid by HRDC, but may have significant expenses to attend school.

***Policy Statement:***

In recognition of the tuition and other significant expenses incurred by students, and as an incentive for youth to pursue post secondary education, the following criteria will be used to determine eligibility for exemption from poll tax.

In determining income for exemption purposes, the following sources of income will not be included:

1. Income from an RESP
2. Canada Pension (Orphans' Benefit).

Students are eligible to claim three times the monthly educational allowance amount currently accepted by the Canada Revenue Agency (CRA) for Full-time students. The current amount allowed by CRA is \$400 for Full-time students. Based on these amounts, the City will allow \$1,200 per month for full-time students.

***References:***

CPS04-27  
04-93.1 (June 16, 2004)

IN WITNESS WHEREOF, this policy is sealed with the Common Seal of the City of Corner Brook.

[Redacted Signature]  
MAYOR

[Redacted Signature]  
CITY CLERK

