

**Title: Residential Water/Sewer Tax Reductions**  
**Apartments**  
**Policy No.: ADM-04**

**Council Motion No.: 25-151**  
**Date Approved: September 9, 2025**

**PURPOSE:**

**Family Member Residential Apartment Rental**

Procedure for removal of a second water/sewer tax for taxpayers who have a family member occupying an apartment in their primary residence.

**De-registration of a Residential Apartment**

Procedure for removal of a second water/sewer tax for taxpayers who would like to de-register an apartment in a residential dwelling that will no longer be used as a rental unit.

**AUTHORITY:**

- Towns and Local Service Districts Act
- Council Discretion

**PROCEDURE:**

**Family Member Residential Apartment Rental**

A second water and sewer tax will not be charged to a taxpayer where an apartment is occupied by a family member in the taxpayer's primary residence and no rent is collected.

An affidavit, signed by both parties, must be provided to Council in order for an adjustment to be made.


**De-registration of a Residential Apartment**

A second water and sewer tax will not be charged to a taxpayer where an apartment is de-registered and no longer used for rental purposes. De-registration will only be permitted where a taxpayer incorporates the apartment into his/her primary residence and the space is not offered for rent.

An affidavit, signed by the taxpayer, must be provided to Council in order for an adjustment to be made.

**ENACTMENT**

This policy shall come into effect on the 9<sup>th</sup> day of September 2025.

  
\_\_\_\_\_  
Mayor  
\_\_\_\_\_  
Town Clerk



## *Town of Clareville - Policy Manual*

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### **REVISION HISTORY:**

<b>Motion No.</b>	<b>Date:</b>	<b>Description:</b>
20-092	June 16, 2020	New Policy Format
25-151	September 9, 2025	Updated to reflect the TLSDA