

Low-Income Property Tax Relief Policy

Date adopted by Council: March 22, 2022

Last Amended: April 28, 2026



1. This Policy is established pursuant to Section 69 of the Municipal Government Act and amendments thereto from time to time.
2. In this policy, “income” means a person’s total annual income from all sources for the calendar year preceding the fiscal year for which an exemption is sought, and includes the income of all other members of the same family residing in the same household, including all other pensions or allowances. An allowance paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada) is not included in this calculation of income.
3. On application, a person whose total annual household income is below the amount set out in the following table is entitled to a partial property tax in the amount set out in the right-hand column.

<u>Total Annual Household Income</u>	<u>Annual Property Tax Relief</u>
\$37,532 or less	\$1,500
\$37,533 to \$43,371	\$ 750
\$43,372 to \$49,210	\$ 375
Over \$49,210	NIL

The household income amounts set forth in this policy shall be annually adjusted by the prior year’s Nova Scotia Consumer Price Index (NS-CPI). In the event that the NS-CPI is negative, no adjustment will be made that year.

4. A person applying for an exemption must file an application, provide proof of income, including, but not limited to, all applicable current income tax notice of assessments confirming household income and other relevant information. This application may be amended by Town staff and/or Council as required.
5. Property tax relief applies only to the principal residence of Town of Lunenburg residents. No person may receive property tax relief for more than one property in any fiscal year.
6. Where a property is assessed to more than one person, each assessed owner who qualifies for property tax relief may only receive the portion of the exemption equal to

that person's share of the total assessment for the property. Their share will be to be determined from the share shown on the assessment roll. If their share is not shown, it shall be determined by the Treasurer, whose determination is final.

7. Applications for property tax relief must be received by September 30 of each year, after which no applications will be considered.

Version Log

Amendment(s) Description	Council Approval Date
Adjusted property tax relief amounts	April 28, 2026