Municipality of the District of Lunenburg

Policy Details	
Name	**Property Tax Rebate Policy**
Number	**049**
Legislative Authority	**MGA – 69(2)**
Effective Date	**February 11, 2025**

Purpose

1 The purpose of this policy is to provide compassionate property tax relief for low income property taxpayers residing in their own principal residences.

Title

2 This policy is entitled the “Property Tax Rebate Policy”.

Definitions

3 (1) In this Policy:

a) **Excluded Income** means a War Veterans Allowance Act income or income from the **Pension Act** (Canada). The Pension Act (Canada) is **not** the Canada Pension Plan or Old Age Security, but it is a Pension for members of the Armed Forces who have been disabled or their dependents.

b) **Income** means a person’s total gross income (total income before deductions) from all sources for the calendar year preceding the fiscal year of the Municipality of the District of Lunenburg excluding any allowances paid pursuant to the **War Veterans Allowance Act** (Canada) or Pension paid pursuant to the **Pension Act** (Canada) and includes the income of all assessed owners, their spouse(s), including common law spouses residing at the property and all owners defined in section 3(3) residing at the property.

c) **Owner** includes:
- (i) the person assessed for the property;
- (ii) a person who holds title including a part owner, joint owner, tenant in common, or joint tenant of the property;
- (iii) a person having the care or control of the property through adverse possession; and
- (iv) a person with a life interest in the property.

d) **Principal Residence** includes the ordinary place of residence of an owner who is in a hospital or nursing care facility, unless that person has not slept at the property for a period of two (2) years or more, or the property has been rented to paying tenants, in either of which events, the property will be deemed to cease being the owner's ordinary place of residence.

e) **Taxes** means residential property taxes, interest on the current interim tax bill and any applicable area rates excluding property improvement charges, fines, liens and other charges on the account.

f) **Treasurer** includes persons authorized by the Treasurer.

Exemption

4 (1) The Municipality of the District of Lunenburg grants on an annual basis a rebate from taxation, operating as a reduction in the taxes payable to the Municipality of the District of Lunenburg in respect of a property subject to subsections 4 and 5.

(2) The rebate will only apply to owners who occupy the property as that owner's principal residence.

(a) Applications can be made on behalf of a deceased property owner if the property owner received the property tax rebate in the previous fiscal year.

(3) Where a property is assessed to more than one owner other than persons whose income is included in the calculation of income in relation to this Policy, any who are entitled to a rebate may receive only the portion of the rebate equal to that person's share of the assessment for the property, but where the different interests are not separate, then to that portion determined by the Treasurer, whose determination is final.

(4) Despite any other provision of this Policy,

(a) The maximum rebate amount will be scaled based on income and approved as part of the annual budget deliberations. The rebate and household income threshold will be adjusted annually by NS CPI (All items) beginning in April 2022.

(b) Council will set the total rebate budget each year by motion.

(c) The Treasurer can approve rebates for qualified applicants that exceed the approved budget when those approvals do not exceed 10% of the total rebate budget. Council will be notified of such approvals.

(5) In order to be eligible for a rebate, the property owner will submit to the Treasurer a Statutory Declaration Certification of household income no later than August 1 of the fiscal year. The required Statutory Declaration Certification must be completed and processed each year.

(a) Late applications will be considered only after the regular review of those applicants that applied on time. Late applications will be subject to annual budget constraints.

(6) Documentation for proof of income is required for all persons living in the household. A copy of the previous year's Notice of Assessment from Canada Revenue Agency for each household member is required to be attached to the application. Failure to supply household members' Notices of Assessment will render the application ineligible. The Treasurer can reject an application, where in the Treasurer's opinion, is not adequately verified or substantiated.

(7) All decisions made by the Treasurer relating to this Policy and its application are final.

Enforcement Charges Not Exempted

5 No rebate can be applied to any obligations to remedy unsightly or dangerous premises or any other infractions against a statute, regulation or by-law, whether Municipal, Provincial, or Federal and any charges imposed upon a property arising from enforcement of such provisions will not be subject to a tax rebate authorized by this Policy.

Policy Adoption	
Date of Original Passage	July 14, 2009
Date of Notice of Intent to Amend/Repeal	February 04, 2025
Date of Council Approval	February 11, 2025
Date of Effective Date	February 11, 2025
I certify that this Policy 049 Property Tax Rebate was amended by Municipal Council as indicated above.	
Signature of Acting Municipal Clerk	**Date** **February 11, 2025**

Version	Amendment Description	Approval Date
Original V1	Property Tax Rebate (formerly – Low Income Property Tax Rebate)	July 14, 2009
V2	Amended income threshold and rebate	April 14, 2015
V3	Amended title of policy, clarified income definition, revised maximum percentage of bill (66%to 100%) and housekeeping amendments	Nov 10, 2015
V4	Amended definition of taxes to include area rates excluding property improvements charges, added maximum rebate value, deleted references in section 6.1 as they were redundant and updated the application form with new thresholds	Jan 22, 2019
V5	Addition of new section 4.1 re deceased property owners, and added references to application form regarding 4.1	Oct 22, 2019
V6	Added new section 7.1 to allow late applications if budget permitted.	Sep 22, 2020
V7	Amended section 7 by replacing statutory declaration with certification, amended title of application to say same, replaced solemnly declare with certify on the application, and housekeeping amendments	May 25, 2021
V8	Amendment for clear language, moved rebate schedule and income threshold for ease of amending during budget deliberations, added annual increases using CPI, requirement of proof of household income, pro-rating of rebates based on budget was deleted, application form separated from policy for ease of amending as needed, and added provision for Treasurer to approve budget overages of 10%.	Mar 22, 2022
V9	Amended to add interest to the definition of taxes and housekeeping.	Feb 11, 2025