

# Municipality of the District of Lunenburg POLICY

Title: <b>Property Tax Rebate Policy</b>	
Policy No. <b>049</b>	
Effective Date: July 14, 2009	Amended Date: April 14, 2015, Nov. 10, 2015, Jan. 22, 2019, Oct. 22, 2019, Sept. 22, 2020, May 25, 2021

The Council of the Municipality of the District of Lunenburg hereby adopts the following Policy respecting the Property Tax Rebate for the purpose for providing compassionate property tax relief for low income property tax payers residing in their own principal residences. **[amended Nov. 10, 2015]**

1. This policy is entitled the “Property Tax Rebate Policy” **[amended Nov. 10, 2015]**.
2. In this Policy:
  - 2.1 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 2.2 residing at the property. **[amended Nov. 10, 2015]**
  - 2.2 “Owner” includes:
    - 2.2.1 the person assessed for the property;
    - 2.2.2 a person who holds title including a part owner, joint owner, tenant in common, or joint tenant of the property;
    - 2.2.3 a person having the care or control of the property through adverse possession; and
    - 2.2.4 a person with a life interest in the property.
  - 2.3 “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 unless the property has been rented to paying tenants, in either of which events, the property shall be deemed to cease being the owner’s ordinary place of residence.
  - 2.4 “Taxes” means residential property taxes and any applicable area rates excluding property improvement charges. **[amended Jan. 22, 2019]**
  - 2.5 “Treasurer” includes persons authorized by the Treasurer.

## EXEMPTION

3. The Municipality of the District of Lunenburg hereby grants on an annual basis a rebate from taxation, operating as a reduction in the taxes otherwise payable to the Municipality of the District of Lunenburg in respect of a property subject to sections 6 and 7 herein. **[amended April 14, Nov. 10, 2015 & Jan. 22, 2019]**
4. The rebate shall only apply to owners who occupy the property as that owner's principal residence. **[amended Nov. 10, 2015]**
  - 4.1 Application may be made on behalf of a deceased property owner if the property owner received the property tax rebate in the previous fiscal year. **[amended Oct. 22, 2019]**
5. Where a property is assessed to more than one owner other than persons whose income is included in the calculation of income pursuant 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. **[amended Nov. 10, 2015]**
6. Notwithstanding any other provision of this Policy,
  - 6.1 The maximum rebate amount shall be scaled based on income as outlined in the table below:

Household Income	Maximum Rebate value	Maximum percentage of bill
under \$9,999	up to \$500	100%
\$10,000 - \$14,999	up to \$400	100%
\$15,000 - \$19,999	up to \$250	100%
\$20,000 - \$24,999	up to \$150	100%
\$25,000 - \$29,999	up to \$100	100%

**[amended April 14, Nov. 10, 2015 & Jan. 22, 2019 ]**

- 6.2 In any fiscal year in which the total rebate value from qualified applicants exceeds the budgeted amount for the tax rebate, the rebate amounts shall be pro-rated to match the budgeted amount. **[amended April 14 & Nov. 10, 2015]**
- 6.3 Council will set the total rebate budget each year by motion. **[amended April 14 & Nov. 10, 2015]**
7. In order to be eligible for a rebate, the property owner shall submit to the Treasurer a Certification in the form attached hereto by no later than August 1 of the fiscal year, for which the rebate is sought. The required Certification contains a statement of income, which must be provided before the application for property tax rebate can be considered. **[amended April 14 & Nov. 10, 2015 & May 25, 2021]**


7.1 Late applications will be considered only after the regular review of those applicants that submitted an application on time. Late applications will be subject to annual budget constraints as set out in Section 6.2. **[amended Sept. 22, 2020]**

8. The Treasurer may ask for documentary verification of income from any source or confirmation of income from third parties. The Treasurer may reject an application, which in the Treasurer’s opinion, is not adequately verified or substantiated. **[amended April 14, 2015 & May 25, 2021]**

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

**ENFORCEMENT CHARGES NOT EXEMPTED**

10. Notwithstanding any other provision of this Policy, no rebate is conferred from 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 shall not be subject to a tax rebate pursuant to this Policy. **[amended Nov. 10, 2015]**

<b>Clerk’s Annotation for Official Policy Book</b>	
Date of Adoption:	<u>July 14, 2009</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days minimum)	<u>March 24, 2015</u>
Date of Passage of Amendments:	<u>April 14, 2015</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days minimum)	<u>November 2, 2015</u>
Date of Passage of Amendments:	<u>November 10, 2015</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days’ notice)	<u>January 15, 2019</u>
Date of Passage of Amendments	<u>January 22, 2019</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days’ notice)	<u>October 15, 2019</u>
Date of Passage of Amendments	<u>October 22, 2019</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days’ notice)	<u>September 15, 2020</u>
Date of Passage of Amendments	<u>September 22, 2020</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days’ notice)	<u>May 14, 2021</u>
Date of Passage of Amendments	<u>May 25, 2021</u>
I certify that this “ <i>Property Tax Rebate Policy – MDL-49</i> ” was adopted and amended by Council as indicated above.	
	
_____	_____
Municipal Clerk	Date



**The Municipality of the District of Lunenburg  
Certification [amended May 25, 2021]  
Deadline for Applications – August 1, 20\_\_\_\_\_**

I, \_\_\_\_\_

of (civic address) \_\_\_\_\_

Assessment Account Number \_\_\_\_\_ Telephone Number \_\_\_\_\_

1. In Municipality of the District of Lunenburg, in the Province of Nova Scotia, do **certify [amended May 25, 2021]** that:
2. I live in the property at the above civic address for which the property tax rebate is being applied. **[amended Nov. 10, 2015]** or I am making application on behalf of a deceased property owner who received the property tax rebate in the prior fiscal year. **[amended Oct. 22, 2019]**
3. The information in the Statement of Income is true and correct.
4. The total income from last year of all owners and their spouse (including common law spouse) living at the property excluding *War Veterans Allowance Act* (Canada) or pension paid pursuant to the *Pension Act* (Canada) is less than \$29,999.**[amended Jan. 22, 2019]**
5. The following are the owners and their spouses (including common law spouses) living on the property:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. The total income from last year of the persons listed in paragraph 4 is included on the Statement of Income
7. I consent to the Municipality of the District of Lunenburg carrying out such inquiries as it deems necessary in order to assess my claim and I agree that the Municipality of the District of Lunenburg has my authorization and consent to obtain information from any third party source whatsoever and I will execute any necessary documentation required in order to disclose information to the Municipality of the District of Lunenburg.
8. I understand that Municipal Council will determine the actual amount of the rebate for the year after all the applications have been received and reviewed. **[amended Nov. 10, 2015]**
9. **AND** I make this certification conscientiously believing the same to be true and knowing that it is of the same force and effect as if made under my oath and by virtue of the *Canada Evidence Act*. **[amended May 25, 2021]**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature



## Statement of Income

for the calendar year ending December 31, 20 \_\_\_\_.

	Name:	Name:	Total
Employment Income			
Canada Pension Plan Income			
Old Age Security Income			
Guaranteed Income Supplement			
Interest Income (Bank, Bonds, etc)			
Rental Income			
Business Income (specify)			
*Other Pension Income (specify)			
Other Income			
<b>Total Yearly Income</b>			

\* Do not include *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.