



TOWN OF SHELBURNE

LOW INCOME PROPERTY TAX EXEMPTION POLICY

1. General Description:

The Council of the Town is authorized to adopt a policy providing tax exemption to residents of the Town of Shelburne in accordance with Section 69 of the Municipal Government Act. This policy is designed to document the processes followed by the Town residents to make an application to receive the low-income property tax exemption if they meet the required qualifications.

2. Purpose:

This policy is designed to clearly outline the process and requirements to be followed to ensure provision of the low-income tax exemption to qualified residents of the Town of Shelburne.

3. Definitions:

- a) Applicant Ratepayer means the person(s) to whom the property taxes are assessed.
- b) Income means the net income as indicated on the previous year's Income Tax Notice of Assessment.
- c) Low-Income means an individual with an assessment on the previous year's Income Tax Notice of Assessment – Line 150 – below the level established in the policy from year to year by Council.
- d) Low-Income Property Tax Exemption means the reduction of the property taxes up to an amount that is the lesser of the current year's taxes or the qualifying exemption.
- e) Qualified Property Owner means:
 - owner of property in their name located within the Town boundaries; and
 - The property is occupied by the ratepayer as their principal residence; and
 - whose total household income (including the income of all other members of the same family residing in the same household) is at or below the level established in this policy.
- f) Resident means a person residing at an address within the boundaries of the Town of Shelburne.
- g) Town Council means the Council of the Town of Shelburne.
- h) Town of Shelburne means the Municipality of the Town of Shelburne.

3. Low-Income Property Tax Exemption:

The Town of Shelburne determines its tax rates each year following confirmation of the budget for the period. These tax rates are used in conjunction with the property assessment values provided by Property Valuation Services Corporation (PVSC) to determine the property taxes that are applicable to each property within the boundaries of the Town of Shelburne.

To offer relief to residents of the Town that may be having trouble paying their property taxes, the low-income property tax exemption is being implemented.

The program will be advertised annually providing details of qualifications and the policy and application will be available on the website.

The low-income property tax exemption will provide qualified applicants with a reduction in the total property tax amount of up to the lesser of total property taxes or the qualifying property tax exemption.

I. Qualifications:

- a. To qualify for this year's graduated tax exemption, the total income (as confirmed by the previous year's Income Tax Notice of Assessment) of all persons residing in the household of the applicant ratepayer, must be within the thresholds approved by Council in Section II – Process – c.
- b. The applicant ratepayer must occupy the residential property as his or her principal residence (nine months or more per year).
- c. The applicant ratepayer completes the application attached as Appendix "A" to this policy completely and provides the required previous year's Income Tax Notice of Assessment.
- d. Only one tax exemption will be applicable per property regardless of ownership.

II. Process:

- a. When the ratepayer receives their final tax billing (2nd one in the year), they should complete the application, sign the application, attach the required previous year's Income Tax Notice(s) of Assessment, and deliver it to the Town office prior to the deadline of January 31, 2027, after which date no applications will be accepted.
- b. The Finance Department will review the application for

completeness, accuracy and eligibility and advise the applicant ratepayer of the decision.

- c. The Finance Department will apply this year's Low Income Tax Exemption as follows:
 - A total household income of \$35,000 or less will qualify for a rebate of \$400.
 - A total household income of \$35,001 to \$42,000 will qualify for a rebate of \$200.
- d. The Finance Department will allocate the total amount of the annual budget for Low-Income Tax Assessments on a first-come first served basis to all qualified applicants.
- e. If the property tax account is then in a credit position, the applicant ratepayer can request a refund or allow the credit to remain and be applied to the subsequent year to further reduce property tax accounts.

4. Review and Update

This policy will be reviewed yearly during budget deliberations to determine if we will be able to meet the needs of the qualified applicants, and if in the future the Town will be able to offer subsequent exemptions or needs to modify the policy.

Appendix "A"
**2026-27 Low-Income Property Tax Exemption
 Application Form**

Name of Applicant Ratepayer:	
Civic Address (Street # & Name):	
Complete Mailing Address:	
Telephone Number: (902)	Number of Residents living on the property:
Assessment Account Number: (from your tax billing)	
Property Owner(s) Income: (from 2025 Notice of Tax Assessment – Line 150)	\$
Spouse's Income: (from 2025 Notice of Tax Assessment – Line 150)	\$
Other Residents' Income: (from 2025 Notice of Tax Assessment – Line 150)	\$
Total Household Income: (Total three lines above)	\$

I hereby certify that I am the owner and permanent resident of the property for which I am requesting an exemption for the 2026/27 tax year; that the property identified above is my primary residence; that all members residing at the residence have been included in the information provided above and all information provided is true, accurate and complete.

 Applicant Ratepayer Signature

 (Please Print Name)

 Witness

 Date

Copies of all Revenue Canada Notices of Assessment must be attached to the application to verify the income reported above.