

**MUNICIPALITY OF THE DISTRICT OF DIGBY
APPLICATION FOR RESIDENTIAL PROPERTY
TAX**

EXEMPTION 2026/2027

BE IT RESOLVED by the Municipality of the District of Digby, that pursuant to Section 69 of the *Municipal Government Act* and the Municipal Low-Income Tax Exemption Policy # FIN-2500-07, that the maximum rebate amount be scaled based on income as outlined in the table below:

| Household Income for 2025 | Maximum Rebate Value | Maximum % of Tax Bill |
|---------------------------------|----------------------|-----------------------|
| Less than \$ 17,999 | \$ 600 | 100 % |
| Between \$ 18,000 and \$ 22,999 | \$ 500 | 100% |
| Between \$ 23,000 and \$ 27,999 | \$ 400 | 100% |
| Between \$ 28,000 and \$ 33,999 | \$ 350 | 100% |

And that the Exemption be granted only in respect of property owned by the applicant and occupied for **183 days of the year** as his/her principal residence and the property **has no outstanding tax arrears from previous years.**

| | |
|---|--|
| Name of Assessed Property Owner(s): | |
| Complete Mailing Address: | |
| Telephone Number: | Number of people residing in dwelling: |
| Assessment Account Number: | |
| 1. I hereby certify that I am the owner and permanent resident of the property for which I am requesting an exemption for the 2026-2027 tax year. | |
| 2. Gross household income is all income, including business income, of all residents living on the property. To calculate income, use total income from all residents on the property who are over the age of 18. | |

| EXHIBIT "A" | | | |
|---|---------|---------|-------|
| STATEMENT OF INCOME FOR THE CALENDAR YEAR ENDING DECEMBER 31, 2025 | | | |
| | Name ** | Name ** | Total |
| Employment Income | | | \$ |
| *Canada Pension Plan Income | | | |
| Old Age Security | | | |
| Interest Income | | | |
| Rental Income | | | |
| Business Income (specify) | | | |
| *Other Pension Income (specify) | | | |
| Other Income | | | |
| Total Income | | | \$ |

* Do not include *War Veterans Allowance Act* income or pensions paid pursuant to the *Pension Act (Canada)*. The *Pension Act (Canada)* is **not** the Canada Pension Plan or Old Age Security but is a death and disability pensions for veterans and their dependents.

** Do not include family members who are attending school on a full-time basis.

**AFFIDAVIT RESPECTING APPLICATION FOR 2026-2027 TAX
EXEMPTION (PURSUANT TO SECTION 69 OF THE *MUNICIPAL
GOVERNMENT ACT*)**

I, _____, of _____
(civic address) in the Municipality of the District of Digby, and in the Province of Nova
Scotia, being the assessed owner do hereby make oath and say:

1. I reside in the property at the above civic address for which a tax exemption is being claimed
2. The information in Exhibit "A" to this Affidavit entitled "Statement of Income" is true and correct.
3. My total income OR the total family income of the members of my family residing in the same household as me at the above civic address for the preceding calendar year, excluding *War Veterans Allowance Act* (Canada) or pension paid pursuant to the *Pension Act* (Canada) is less than _____.
4. The only family members, including spouses, common-law spouses, registered domestic partners, persons related to me by blood, marriage or adoption residing in the same household as me at the above civic address are:

| |
|--|
| |
| |
| |

5. My total income or the total income of the persons listed above is set out in the attached **Notice of Assessment from the Canadian Revenue Agency**.
6. I consent to the Municipality of the District of Digby carrying out such inquiries as it deems necessary in order to assess my claim and I agree that the Municipality of the District of Digby 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 Digby.

AND I make this solemn declaration conscientiously believing the same to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canadian Evidence Act*.

SOLEMNLY DECLARED
Before me, at Seabrook, in the
County of Digby and Province
of Nova Scotia, this _____ day of
_____, 2026.

Chief Administrative Officer; or Director of
Finance; or Municipal Tax Clerk; or
Municipal Councillor

APPLICANT

Applications and Proof of Income are requested to be returned by **AUGUST 16, 2026**, to the Municipal Office, Seabrook, Digby County. Late applications **may** be approved by motion of Council. Applications **will not** be accepted after **December 31, 2026**.

| | |
|---------------|-------|
| Processed by: | Date: |
|---------------|-------|

**Municipality of the District of Digby
PO Box 429
Digby, Nova Scotia
B0V 1A0**

LOW INCOME PROPERTY TAX EXEMPTION FREQUENTLY ASKED QUESTIONS (FAQ'S)

Q. WHO CAN QUALIFY FOR THE LOW-INCOME PROPERTY TAX EXEMPTION?

Property owner(s) who reside on the property and have an income for the previous year less than \$33,999.00.

Q. WHO'S INCOME MUST BE CLAIMED?

1. Income of every person assessed for property who resides on the property.
2. Income of spouse (including common law spouse) who resides on the property.
3. Any person having the care or control of the property through adverse possession, who resides on the property.
4. Any person with a life interest in the property, who resides on the property.

Q. MY SON/DAUGHTER/OTHER LIVE WITH ME, DO I HAVE TO CLAIM THEIR INCOME?

Only if they are an owner of the property and reside on the property.

Q. DO I HAVE TO CLAIM ALL INCOME?

Claim all income except:

1. *War Veterans Allowance Act* income or
2. Pensions paid pursuant to the *Pension Act* (Canada).
The *Pension Act* (Canada) is **not** the Canada Pension Plan or Old Age Security but is a death and disability pensions for veterans and their dependents.

Q. CAN I CLAIM EXEMPTION ON ALL MY PROPERTIES?

Unfortunately, you can only claim exemption on your principal residence.

Q. IF I OWN THE PROPERTY BUT I DON'T LIVE THERE, I RENT IT OUT, CAN I QUALIFY?

Unfortunately, you must live there.

Q. I OWN MY PROPERTY BUT I RESIDE IN A HOSPITAL/NURSING HOME/OTHER, CAN I QUALIFY?

Unfortunately, you must live there.

Q. DO I HAVE TO APPLY FOR THIS EXEMPTION EVERY YEAR?

Yes.

Q. WHAT IS THE DEADLINE TO PASS IN THIS APPLICATION?

The deadline each year is August 16th.

Q. IF I DIDN'T KNOW ABOUT THIS REBATE OR IF I FORGOT TO PASS IN MY APPLICATION BEFORE AUGUST 16 CAN I STILL APPLY?

Late applications may be accepted by the CAO if the amount budgeted for the Low-Income Tax Exemption has not been used. If the budgeted amount has been fully used, late applications **may** be approved by motion of Council. Applications will not be accepted after December 31, 2026.

Q. WILL I GET A REFUND IN THE MAIL?

No, you will see the exemption on your final tax bill of the year that is due the end of October. It is a reduction on your tax bill, it is not a refund.

Q. HOW MUCH WILL MY EXEMPTION BE?

The amount you get will be based on your income as follows:

- If your income was **under \$17,999.99** and your yearly taxes are higher than \$600.00, you will get **\$600.00** reduction on your bill.

- If your income was between **\$18,000.00 and \$22,999.99** and your yearly taxes are higher than \$500.00, you will get a **\$500.00** reduction on your bill.

- If your income was between **\$23,000.00 and \$27,999.99** and your yearly taxes are higher than \$400.00, you will get a **\$400.00** reduction on your bill.

- If your income was between **\$28,000.00 and \$33,999.99** and your taxes are higher than \$350.00, you will get a **\$350.00** reduction on your bill.

Q. IF I HAVE ANY OTHER QUESTIONS, WHO DO I CONTACT?

You can call the Municipal Office at 902-245-4777.