



Return completed forms and documents by mail or in person to:  
FINANCE DEPT, 320 ESPLANADE, SYDNEY NS B1P 7B9

## MUNICIPAL TAX - LOW INCOME EXEMPTION APPLICATION

Municipal Account Number: \_\_\_\_\_ Assessment No.: \_\_\_\_\_

Applicant name: \_\_\_\_\_

Address: \_\_\_\_\_  
(civic number) \_\_\_\_\_ (street name) \_\_\_\_\_

Community: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Telephone: (        ) \_\_\_\_\_ Social Insurance Number: \_\_\_\_\_

Cape Breton Regional Municipality Council increased the threshold for eligibility for a tax rebate for low-income property owners. Eligible property owners may now qualify for a maximum yearly tax reduction of \$300.00 subject to the following conditions:

1. Applicant is a permanent resident of CBRM.
2. Applicant has legal title to the property.
3. The property is the applicant's primary residence and is assessed in his/her name.
4. **Total household income is less than \$40,800.**

Applicants are NOT eligible if ANY of the following apply:

1. The property is a seasonal residence, vacation property, or income property.
2. The property has outstanding infractions against a statute, regulation or by-law, whether Municipal, Provincial, or Federal.
3. The applicant is indebted to the Municipality for outstanding liens as a result of tax sale proceedings or remedies for dangerous and unsightly premises on the property.

An application form must be completed and processed for each year. 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 to be attached to the application.

Please note, Income Tax Returns/T4 Slips will not be accepted. Failure to supply household members' Notices of Assessment shall render the application ineligible. The Low-Income exemption must be applied for in each taxation year. An application form duly completed and sworn or affirmed to must be submitted on or before **March 31, 2026** for processing in the then current property taxation year. Exemptions are granted only for the current year. No retroactive application will be granted. At no time shall the exemption amount approved exceed the annual taxes levied on the subject property.

### NAME OF HOUSEHOLD MEMBERS

### Taxable income (line 26000 on tax return)

\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_

I hereby apply for the municipal tax exemption of \$300.00 and confirm that the information given above is true to the best of my knowledge.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date