

**Cape Breton Regional Municipality**

**Special Council Meeting**

**ADDENDUM**

**TUESDAY, JANUARY 14, 2025**

**IMMEDIATELY FOLLOWING COMMITTEE OF  
THE WHOLE**

Council Chambers  
2<sup>nd</sup> Floor, City Hall  
320 Esplanade, Sydney, NS

# **Cape Breton Regional Municipality**

## **Special Council Meeting**

**Tuesday, January 14, 2025**

**Immediately Following Committee of the Whole**

### **ADDENDUM ITEM**

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**4. CORPORATE SERVICES ISSUE:**

- 4.1 Low Income Property Tax Exemption – Deadline Extension 2024-25:**  
Jennifer Campbell, Chief Financial Officer (See page 3)



# CBRM

*A Community of Communities*

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**Cape Breton Regional Municipality**

## Issue Paper

**Date:** January 3, 2025

**To:** Mayor and Council

**From:** Jennifer Campbell, CPA, CA Chief Financial Officer

**Re:** Low Income Property Tax Exemption – Deadline Extension 2024-25

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Council's Low-Income Tax Exemption Policy establishes the process and requirements for administering the rebate program for qualifying low-income homeowners. The policy states that the deadline for applying for the rebate is December 31.

The uptake to the low-income property tax exemption program to date for 2024-25 is quite low. The initial plan was to distribute the low-income tax exemption application form in the CBRM citizens guide as an insert, however due to the postal strike, that didn't happen. The strike also affected CBRM's ability to distribute and receive applications through traditional mail delivery methods, limiting residents to either in-person or email delivery, which may not have been accessible to some residents.

Staff request a motion from Council authorizing a one-time extension to the Low-Income Property Tax Exemption application deadline from December 31 to March 31 for the 2024-25 fiscal year. Council's approval will provide the authorization staff require to continue accepting applications for the \$300 low-income rebate to the end of the fiscal year.

**Recommended Motion:**

That Council authorize a one-time extension to the Low-Income Property Tax Exemption application deadline from December 31 to March 31 for the 2024-25 fiscal year.

Jennifer Campbell, CPA, CA  
Chief Financial Officer

