Cape Breton Regional Municipality

320 Esplanade
Sydney, Nova Scotia, B1P 7B9
taxbill@cbrm.ns.ca
Tel: **902-563-5025** Fax: **902-563-5296**

LOW-INCOME PROPERTY TAX EXEMPTION APPLICATION

APPLICANT NAME			
MUNICIPAL ACCOUNT #		ASSESSMENT #	
ADDRESS			
COMMUNITY		POSTAL CODE	
TELEPHONE #		SOCIAL INSURANCE #	

Cape Breton Regional Municipality Council increased the threshold for eligibility for a tax exemption 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 their name.
4. Total household income is less than **$41,664.**

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.

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Please note, Income Tax Returns/T4 Slips will not be accepted. Failure to supply household members' Notices of Assessments 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 **December 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 Notice of Assessment)**
_____	$ _____
_____	$ _____
_____	$ _____

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**