



Policy 110 TARGETED INCOME PROPERTY TAX EXEMPTION

1. Policy Purpose

The purpose of this policy is to provide targeted municipal property tax relief of current year taxes on primary residences to eligible residents and property owners within the income ranges established by Council, in accordance with Section 69 of the Municipal Government Act.

The income thresholds set out in this policy are used solely for the administration of the exemption and are not intended to be used for any other purpose.

2. Policy Application

This policy is applicable to Town of Kentville residential taxpayers who fall within specified income ranges and who meet the eligibility criteria as set out within the policy.

3. Definitions

- a) "Total Household Income" refers to a person's total income from all sources for the previous calendar year, including the income of all persons residing in the same household and excluding allowances under the War Veterans' Allowance Act (Canada) and pensions under the Pension Act (Canada).
- b) "Town" refers to the Town of Kentville.

4. Legislation

This policy is adopted pursuant to the Municipal Government Act (MGA), S.N.S. 1998, c.18. The authority to grant a tax exemption to any person is found in the MGA, Section 69 entitled "***Low income tax exemption policy***".

5. Eligibility Criteria

To be eligible for the Targeted Income Property Tax Exemption, an applicant must meet all of the following criteria:

- Be a permanent resident of the Town.
- Own and occupy the property as their principal residence.
- Be responsible for payment of municipal property taxes on the property.
- Have a total household gross income within the thresholds set out in this policy.
- Be up to date on a payment plan approved by the Town, where applicable.

Seasonal properties, rental properties, and commercial properties are not eligible.

6. Income Threshold and Exemption Amounts

An exemption may be granted to tax rate payers whose total household income from all sources, including the income of persons residing in the same household, does not exceed \$37,000.

For the purposes of determining eligibility, the following income sources shall be excluded:

- Allowances paid under the War Veterans' Allowance Act (Canada)
- Pensions paid under the Pension Act (Canada)

Eligibility and exemption amounts are based on total household gross income from all sources in the previous personal taxation year as follows:

Household Income	Tax Exemption Amount
\$0 – \$25,000	\$650
\$25,001 – \$37,000	\$450

The income threshold and tax exemption amounts shall be adjusted annually in accordance with the cost-of-living percentage applied to the Capped Assessment Program (CAP) value, as set by Property Valuation Services Corporation, for the applicable taxation year.

Household income above \$37,000 is not eligible for an exemption under this policy.

Approved exemptions shall be applied directly to the municipal tax account final billing for the applicable taxation year.

Where a property is assessed to more than one person, any eligible person shall receive only the portion of the exemption equal to that person's share of the total assessment. Where interests are not separately defined, the portion of the exemption shall be determined by the Treasurer, whose determination is final.

7. Application Process

- Applications shall be submitted annually using the form prescribed by the Town.
- Applicants shall provide proof of income for all household members, as evidenced by the Canada Revenue Agency's Notice of Assessment.
- Applications for the exemption must be received on or before July 31 of the applicable taxation year, as specified on the application form, which is updated annually.

8. Limitations

- Only one exemption per household per taxation year is permitted.
- The exemption applies only to property taxes and does not apply to area rates, interest, or other charges.
- Where the amount of property taxes owing is less than the applicable exemption amount, the exemption applied shall be limited to the property taxes owing.

9. False or Misleading Information

If false or misleading information is provided, the Town may revoke the exemption and require repayment of any amount applied to the tax account.

Seven Day Notice of Policy: February 9, 2026

Council Approval: February 23, 2026

In Effect: April 1, 2026

This is to certify that Policy 110, Targeted Income Property Tax Exemption, was approved by Town Council on the 23rd day of February 2026.

Original signed by Andrew Zebian

Original signed by Chris McNeill

Mayor

Clerk