

# COUNTY of ANNAPOLIS

NATURALLY ROOTED

## Low Income Property Tax Reduction Application 2026/27 Tax Year

The Council of the Municipality of the County of Annapolis has directed, by policy, that an exemption from taxation will be granted for the taxation year April 1, 2026 – March 31, 2027, pursuant to Section 69 of the *Municipal Government Act* in an amount up to \$425.

### TO QUALIFY:

- You must be a resident of Annapolis County in the Province of Nova Scotia; and
- Own the assessed property and occupy it as your principal residence; and
- ANNUAL income from all sources for the 2025 calendar year for yourself, spouse, common-law spouse and other persons over the age of 18, that resided in the same household, was equal to or less than \$32,000 (based on line 15000 of the income tax *Notice of Assessment*).

### EXEMPTION VALUE:

- The exemptions provided will be based on the following income levels:

Annual Income	Tax Exemption
Equal to or under \$32,000	Up to \$425

- If the residential property taxes are less than the exemption value, then the exemption will equal the full amount of the tax invoice.
- Where such property is jointly owned, only one tax exemption shall be provided per property and the sharing in such exemption shall be on the basis of proportion of ownership in such joint property.

### TO APPLY:

- After you have filed your personal income tax for 2025, AND received your *Notice of Assessment* from Canada Revenue Agency, complete the Low Income Property Tax Reduction Application
- Attach copies of the 2025 Canada Revenue Agency (CRA) *Notice of Assessment* for each adult residing in the home (see sample below)
- ***Tax exemptions will only be approved for those applicants who provide copies of their CRA Notice of Assessments for 2025***

*Sample Notice of Assessment from Canada Revenue Agency (CRA)*

Canada Revenue Agency		Agence du revenu du Canada		NOTICE OF ASSESSMENT		T451 E (08)
Date	Name	Social Insurance no.	Tax year	Tax centre		
May 5, 2025	Jane Doe	123 456 789	2025			
Summary						0000000
Line						\$ Amount
15000	Total Income.....					00,000
23600	Deductions from total income.....					000
26000	Net Income.....					00,000
260	Taxable Income.....					00,000

- If you do not have your CRA *Notice of Assessment*, you can call 1-800-959-8281.
- Applications must be received by the Municipality no later than December 31, 2026. Applicants must re-apply each year.

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**Low Income Property Tax  
Reduction Application  
2026/27 Tax Year**

Tax Account #	Assessment #
Property Owner Name(s):	
Civic Address:	
Mailing Address:	
City/Town, Province:	Postal Code:
Telephone #(home/cell):	Telephone # (work):
Email Address:	

1. Owners Income: <i>(From line 15000 on 2025 Assessment)</i>	_____
2. Spouses Income: <i>(From line 15000 on 2025 Assessment)</i>	_____
3. Other Resident(s) Income: <i>(From line 15000 on 2025 Assessment)</i>	_____
Total Household Income: <i>(Add lines 1, 2 &amp; 3)</i>	_____

**PLEASE NOTE:**  
Proof of income **MUST** be provided (a copy of 2025 CRA *Notice of Assessment*) for each member of the household over the age of 18.

If you have any questions or require assistance filling out your application form, please contact our office at 902-532-2331 or toll free at 902-825-2005.

I/We, residents of Annapolis County, and the owners and occupants of the above property, certify that the information on this application is true and that the household income from ALL sources during 2025 was below \$32,000.

Signature of Applicant:	Date:
Signature of Co-Applicant:	Date:

**FOR OFFICE USE ONLY:**

DATE RECEIVED: \_\_\_\_\_ DISTRICT: \_\_\_\_\_ AMOUNT OF REDUCTION APPLIED: \_\_\_\_\_ EMPLOYEE INITIAL: \_\_\_\_\_

**Municipality of the County of Annapolis**

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[www.annapoliscounty.ca](http://www.annapoliscounty.ca)

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