



JORDAN RIVER TRAIL BRIDGE REPLACEMENT PROJECT



2026/2027

BUDGET HIGHLIGHTS

MUNICIPALITY OF THE DISTRICT OF SHELBURNE



A MESSAGE FROM THE WARDEN

I am pleased to outline the plans and priorities that the 53rd Council of the Municipality of the District of Shelburne will undertake in the 2026-27 fiscal year.

This year, Council is focused on the following key priorities:

- 1) Economic Development;
- 2) Housing;
- 3) Healthcare;
- 4) Infrastructure; and
- 5) Governance.

These priorities are interconnected; progress in one supports progress in the others.

Council remains committed to maintaining and enhancing the services our residents and businesses rely on, while making thoughtful, strategic investments that reflect our financial realities.

The Municipality's 2026-27 budget is set at \$15,429,886, as well as a capital budget of \$1,371,181. Council's residential and resource tax rate shall be \$1.26 per \$100 of assessment and the commercial tax rate shall be \$1.82 per \$100 of assessment.

To the residents of the Municipality of the District of Shelburne – our families, friends and neighbours - serving you carries real responsibility and Council is mindful of the trust you place in us. Your engagement, whether through raising concerns or sharing ideas, strengthens our Municipality and helps guide our work. Please keep reaching out. Your involvement is integral in building a community that is inclusive, resilient, and progressive. It helps shape our decisions and keeps our work focused on what matters most.

The Municipality of the District of Shelburne is our home. Together, we are not just planning for its future, we are building it for the people who live here today and for the generations who will follow. As we look ahead, I do so with a strong sense of optimism and anticipation. Let's continue to embrace every opportunity available to make a positive difference in our community and to shape the future we envision

Municipalities use a variety of revenue sources to pay for a wide range of services that residents and businesses depend on and use regularly. The major revenue sources that are typically used to pay for day-to-day services include:

- Property Taxes
- Other User Fees (i.e. recreation, tipping, septage, sewer, subdivision/building permits, wind turbine revenue, rental, shared services fees and metal revenue)

Municipalities also have access to other forms of funding, such as:

- Grants from the Provincial and Federal governments and their agencies
- Proceeds from borrowing
- Reserve Funds (funds saved up over time for large projects)

Part of Council's decision-making process each year is to determine what levels of funding for services should come from the various sources of revenue.

2026/2027 Budgeted Revenues

TAXES

Assessable Property	\$ 6,357,496	
Commercial	\$ 701,154	
Resource	\$ 712,846	
Area Rates	\$ 130,788	
Business Property	\$ 29,006	
Other Taxes	\$ 504,550	
TOTAL TAXES		\$8,435,840

GOVERNMENT GRANTS

Fed. Grant in Lieu	\$ 7,745	
Fed. Government Agencies	\$ 595	
Prov. Grant in Lieu	\$ 247,779	
Prov. Government Agencies	\$ 18,784	
TOTAL GOVERNMENT GRANTS		\$ 274,903

SALE OF SERVICES \$ 4,649,507

RETURN ON INVESTMENT \$ 131,427

UNCONDITIONAL TRANSFERS \$ 99,390

TRANSFERS FROM RESERVE

Operating Reserve	\$1,133,832	
Gas Tax Reserve	\$ 704,987	
TOTAL TRANSFER FROM RESERVES		\$ 1,838,819

TOTAL REVENUE \$15,429,886

Municipalities are service based organizations. The Municipality provides a wide variety of services to a varied client base. The challenge is striving to meet the needs of as many of our residents and businesses as possible in a fiscally responsible way.

There is frequent misperception about which services are under the control of municipalities and which are provided by other levels of government. Examples of services we provide include Waste Collection, Fire Service, Parks & Recreation and Streetlights. Services that are the responsibility of other levels of government include Education, Health Care, Roads, Justice and Community Services, among others.

2026/2027 Operating Expenses

LEGISLATIVE	\$ 215,783
ADMINISTRATIVE	\$1,493,698
TAXATION & ACCOUNTING	\$ 462,697
BUILDING SERVICES	\$ 777,799
POLICE PROTECTION	\$1,214,099
FIRE PROTECTION	\$ 950,600
BY-LAW ENFORCEMENT	\$ 250,383
ROAD TRANSPORTATION	\$ 231,278
SEWAGE TREATMENT OPERATIONS	\$ 204,075
SEWAGE TREATMENT	\$ 258,700
ENVIRONMENTAL	\$1,782,431
WIND TURBINE	\$ 12,253
COMMUNITY & ECONOMIC DEVELOPMENT	\$ 814,281
RECREATION & CULTURAL SERVICES	\$ 406,670
RECREATION & PARKS FACILITIES	\$3,388,065
FISCAL SERVICES	\$ 955,209
CONDITIONAL TRANSFER	\$1,968,710
UNCONDITIONAL TRANSFERS	\$ 14,500
EMERGENCY MANAGEMENT	\$ 28,655

TOTAL EXPENDITURES **\$15,429,886**

HIGHLIGHTING OUR KEY PRIORITIES

Economic Development - Economic development remains central to the strength and sustainability of our community. It is through responsible growth that we create meaningful employment, support local businesses, and ensure the services residents rely on can be maintained and improved. By investing in economic development today, we are building a more resilient and prosperous future for everyone we serve.

Therefore, we are placing increased focus on market analysis and investment readiness to ensure that strategic land acquisitions, as well as development opportunities, are aligned with the evolving needs of our community. This includes a proactive approach to identifying and redeveloping brownfield sites, unlocking underutilized properties, and preparing them for productive economic use.

We also recognize that the tourism sector is a valuable economic development opportunity; one which can generate revenue, create employment, support a wide range of industries such as hospitality and local businesses, and contribute to long term economic growth.

Housing - In the second year of implementing our Housing Action Plan, the Municipality continues to build on the momentum created through the \$1.546 million Federal Housing Accelerator Fund award. Progress is underway across several key initiatives, including the Surplus Lands Program for Affordable Housing, Community Improvement Initiatives, E-Permitting implementation, Pre-Approved Housing Designs, and the Affordable Housing Incentive Program.

This year, our focus is on moving these initiatives from planning into action, strengthening partnerships, and expanding housing opportunities that align with our community's growing and changing needs.

Healthcare – Our Community Development Coordinator continues to build on successful recruitment and retention activities for healthcare professionals. Efforts will also continue to focus on working with partners to address ongoing challenges such as emergency department closures and supporting long term access to healthcare services for residents.

I encourage residents to visit our website to learn more about the various healthcare options that are currently available.

Infrastructure – Strong infrastructure is essential for a municipality as it supports the daily needs of residents, businesses, and public services, ensures safety, enables economic growth and improves quality of life.

Looking forward, the Municipality is researching sustainable water supply solutions to address the growing risk of drought and ensure long-term resilience for our residents. We are also exploring a streetlight conversion to municipally owned LED infrastructure in 2027–2028.

With respect to sewage treatment, a key priority will be the completion of the polishing wetland project, as well as several upgrades at the plant to increase efficiency, reliability and overall system performance. We will also be undertaking targeted sewer infrastructure projects to replace aging pipes, helping to prevent future issues and maintain a high standard of service. Lastly, we will be exploring the decommissioning of our wind turbine, ensuring it is done safely and responsibly.

Governance - This past year marked a significant milestone for our Municipality as Council approved its first Strategic Plan, and adopted its first provincially compliant Land Use Bylaw (LUB) and Municipal Planning Strategy (MPS). We are grateful to our residents and community stakeholders who participated.

In recognizing the importance of collaboration, the Municipality has also strengthened partnerships with neighboring communities. We remain committed to exploring all ways to enhance the economy and quality of life for the residents in our community, all the while preserving our unique identities.

How much will my property tax bill be?

A homeowner with an assessed home value of \$100,000 will pay \$1,260 per year in municipal property tax. For every \$100,000 in assessment, the increase multiplies by that factor (i.e. \$200,000 of assessment = \$2,520/year, \$300,000 of assessment = \$3,780/year, etc.).

Is the Municipality responsible for the assessed value of my property?

As of April 1, 2008 the responsibility of property assessments and other property related services transferred from Assessment Services to the **Property Valuation Services Corporation** (PVSC). *For more information please contact Property Valuation Services Corporation at **1-800-380-7775** or visit their website at www.pvsc.ca.*

Do I qualify for a Low Income Tax Exemption?

Municipality of Shelburne is granting a tax exemption according to the following income levels and amounts:

- \$35,250 or less, up to \$150
- \$29,500 or less, up to \$300
- \$23,500 or less, up to \$600

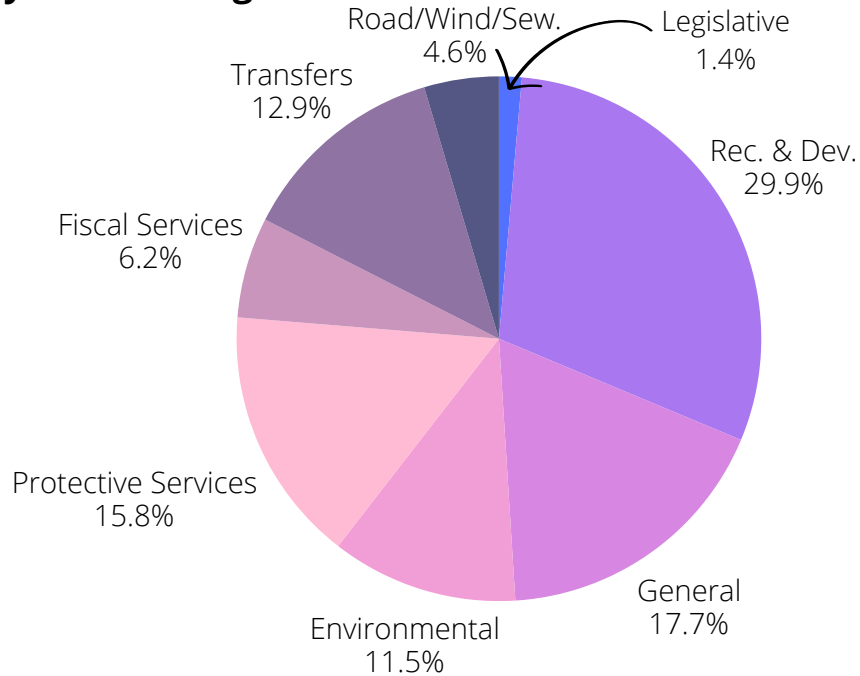
The exemption is granted only in respect to property occupied by the ratepayer as their primary residence and whose total income from all sources for 2025 (including income of all other persons residing in the household) is \$35,250 or less. Applications are available for pick up at the Municipal Office or on our website, www.municipalityofshelburne.ca/property-tax. Applications will be received until February 28, 2027.



Did you Know?

The Municipality of the District of Shelburne has a standard policy that provides tax exemptions for properties of registered Canadian charitable organizations or non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organizations. The amount of tax exemption provided under this policy totals approximately \$31,000 for 2026/27.

Where do my tax dollars go?



These figures have been rounded to the nearest decimal point.

LEGISLATIVE - 1.4%

Includes Councillors Salary, Travel and Training.

GENERAL - 17.7%

Includes Administration & Finance Staffing, Building Maintenance, Public Works, Legal, Insurance, Auditors, IT, Phone, Tax Sale Expense, Low Income Tax Exemption, and Community Group Exemption.

PROTECTIVE SERVICES - 15.8%

Includes Police, Fire, EMO, Ground Search & Rescue, and By-Law Enforcement.

ROAD/WIND/SEWAGE - 4.6%

Includes J-Class Roads, Streetlights, Wind Turbine, Sewage Treatment Staffing, Utility and Maintenance/Repair.

ENVIRONMENTAL - 11.5%

Includes RMRF, Building and Fire Inspections, Waste Diversion and Management Staffing, Administrative Expense Affiliated with Staffing, Green Carts, Solid Waste Collection Contract, and Waste Disposal.

RECREATION & DEVELOPMENT - 29.9%

Includes Maintenance of Recreational Facilities, Recreational Staffing, Program Expense, Litter Abatement, Health Care, Economic & Community Development, Senior Safety, Events, and Grants to Organizations.

FISCAL SERVICES - 6.2%

Includes Service Fees (Bank, Payroll, and Pension), Valuation Allowance, Loan Payment, Transfers to Reserves, District Grant Fund, and Sou'West Nova Transit.

TRANSFERS - 12.9%

Includes Public Prosecution, Assessment Services, Regional Library, Regional School Board, and Area Rate Payments.

If you've ever wondered how much of your tax payment goes to certain expenses, here is a breakdown. The below example is a made-up tax bill based on a residential property with a \$200,000 assessed value. Using the categories from the previous page, you can see how your payment would help to fund these items.



2026-2027 TAX BILL

414 Woodlawn Drive - PO Box 280
Shelburne, NS B0T 1W0
(902) 875-3544

PERSON 1
PERSON 2
MAILING ADDRESS
CITY, PROVINCE
POSTAL CODE

Due Date : Jun 30, 2026

Assessment Account Number: 01234567
Customer Code: AAAA000
Total Due: \$2,520.00

Legal Address: 123 ANYWHERE STREET
MUNICIPALITY OF SHELburne

Description	Assessment	Rate	Taxes
LEGISLATIVE	200,000.00	0.0200	40.00
GENERAL	200,000.00	0.2200	440.00
PROTECTIVE SERVICES	200,000.00	0.2000	400.00
ROAD/WIND/SEWAGE	200,000.00	0.0600	120.00
ENVIRONMENTAL	200,000.00	0.1400	280.00
RECREATION & DEVELOPMENT	200,000.00	0.3800	760.00
FISCAL SERVICES	200,000.00	0.0800	160.00
TRANSFERS	200,000.00	0.1600	320.00
TOTAL		1.2600	2,520.00

Total Tax Bill : \$2,520.00
*** Total Arrears :** \$0.00
Amount Due/() Indicates Credit : \$2,520.00

As per the Tax Sale Policy, if you have not paid last year's (2025/2026) tax bill in full you will be on the tax sale list starting July 1, 2026.

Payment, in full, must be received by the Finance Department on or before the due date otherwise interest of 10.00% per annum will be applied the first day of each month on the total balance. The Municipality will not reverse interest payments for payment errors made by the property owner/client. ***PLEASE NOTE: If there are previous arrears, the amount owing increases each month with interest, please call for the current balance.**

Taxpayers are required to pay a bill, even if an assessment appeal is in progress to avoid interest charges. For assessment inquiries please call Property Valuation Services Corporation (PVSC) 1-800-380-7775.

Tear this portion and remit with payment quoting your assessment account number

The Municipality of the District of Shelburne

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CITY, PROVINCE
POSTAL CODE

2026-2027 TAX BILL

Due Date: Jun 30, 2026

Assessment Account Number: 01234567
Customer Code: AAAA000
Total Due: \$2,520.00

Legal Address: 123 ANYWHERE STREET
MUNICIPALITY OF SHELburne

Please make cheque payable to The Municipality of the District of Shelburne.



\$

Amount Paid

Payment methods: cash, cheque, debit or online with CIBC, RBC, Scotiabank, Simpli Financial, Bank of Montreal and Toronto Dominion, preauthorized payments or visa through a third party, Paysimply. For further information visit our website at www.municipalityofshelburne.ca/payment-options.html.

Request Receipt ☐