



## Service Nova Scotia and Internal Services Office of the Minister

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May 19, 2022

Warden Penny Smith  
136 Hammond St  
PO Box 280  
Shelburne, NS B0T 1W0  
[warden@municipalityofshelburne.ca](mailto:warden@municipalityofshelburne.ca)

Dear Warden Smith:

Thank you for your letter to Minister Adams outlining your concerns about the calculation of the Property Tax Rebate for Seniors (PTRS). As the Minister responsible for the *Senior Citizens' Property Tax Rebate Act* and regulations, as well as the delivery of the PTRS program, I am pleased to respond.

I appreciate receiving your recommendations on behalf of the Council of the Municipality of Shelburne. I welcome consultation on policy and program changes as Service Nova Scotia and Internal Services (SNS-IS) strives to improve services and benefits for all Nova Scotians, particularly those in vulnerable circumstances.

Currently, the calculation of the PTRS is based on taxes actually paid by an applicant as outlined in the Senior Citizens' Property Tax Rebate Regulations. Many municipalities offer a property tax exemption program like that of Shelburne. A change such as you suggest may have a significant impact on the program, and so time is needed to review any possible ramifications.

To ensure the sustainability of the rebate program and to aid as many senior citizens as possible, SNS-IS will work with you and other members of the Nova Scotia Federation of Municipalities group, as well as seniors' groups, to explore the viability of your proposed changes for the 2023 program year.

I have copied my colleagues at the Department of Seniors and Long-Term Care, so they too are aware of your suggestions. I hope this information has been helpful to you, and I thank you for your proposed improvements to such an important program.

Sincerely,

A handwritten signature in blue ink, appearing to read "Colton LeBlanc".

Hon. Colton LeBlanc  
Minister

c. The Honourable Barbara Adams, Minister of Seniors and Long-Term Care



Municipality of  
**Shelburne**

Naturally Yours

136 Hammond Street, PO Box 280 Shelburne, NS BOT 1W0, Phone: (902) 875-3544 - Fax: (902) 875-1278

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April 13, 2022

The Honourable Barbara Adams, M.L.A.  
Minister of Seniors and Long-Term Care  
1741 Brunswick Street, 2nd Floor  
Halifax, NS B3J 2A8  
seniorsmin@novascotia.ca

Dear Minister:

**Re: Property Tax Rebate Program for Seniors**

On behalf of Council, I am writing you today concerning the Property Tax Rebate Program the province has available to seniors. We fully support programs that financially assist those most in need to stay in their homes. In fact, the Municipality of the District of Shelburne has a similar program that assist all low-income property owners. However, we do have concerns when two meaningful programs do not align to provide the best support to seniors. We believe this may currently be the case involving some of our seniors and suspect this could be happening in other municipalities in the province that offer a low-income property tax rebate program.

The Municipality of the District of Shelburne's program provides property tax rebates to all property owners if their income falls within a certain income threshold, like the province's program for seniors. The concern we raise in this letter is that the province's program may cause the senior to receive less of a rebate if they apply for the municipal rebate as well, essentially penalizing the senior.

If we use the example that you provide on your website (attached) and assume that under the Municipality's program this senior's income falls within the threshold that would see them realizing a \$100 rebate from the Municipality; this would mean the eligible property tax amount would be \$971.77 and the senior would receive \$485.89 from the province, which equals 50% - the eligible amount under this program. In total, the senior would receive a property tax rebate of \$585.89 of the \$771.77, leaving them to pay \$185.88. If the province did not initially take the municipal rebate into the rebate calculation, the senior would be eligible to receive \$585.89 and then receive the \$100 rebate from the Municipality,

enabling the senior to receive a rebate of \$685.89, leaving them to pay \$85.88. Our point is the Province's and the Municipality's programs should work in the best interest of the senior. We are not proposing that the senior would gain money by applying to both programs, but they should not be penalized either. If the two programs mean the senior receives a full rebate, this would provide seniors more funds to help with other costs such as groceries, keeping the lights on and staying warm.

We are requesting that your department reconsider using the municipal rebate amount in your rebate calculation. We understand the Municipality would still need to provide you with the municipal rebate amount provided, for your department to determine when less than 50% should be contributed to the applicant. When seniors can worry less about being able to afford to stay in their home, they can focus on other priorities such as their health, family, and community.

Thank you in advance for considering making this change to the Property Tax Rebate Program for seniors – one that would further financially aid some of our most vulnerable residents.

Sincerely,

A handwritten signature in black ink, appearing to read "Penny Smith". The signature is fluid and cursive, with the first name "Penny" and last name "Smith" clearly distinguishable.

Warden Penny Smith

CC: CR

# Apply for a property tax rebate: Property Tax Rebate for Seniors

Property Tax Rebate for Seniors helps low-income seniors with the cost of municipal residential property taxes. Rebates are 50% of what you paid on last year's property taxes, up to a maximum of \$800. You can apply until 31 December 2021.

Apply for the Property Tax Rebate for Seniors to help with the cost of your municipal residential property taxes. If you qualify for the rebate, you can receive 50% of what you paid on last year's property taxes, up to \$800.

## Rebate amount

The rebate amount is based on your municipal residential property taxes. The program provides eligible homeowners with a rebate of 50% of the municipal residential property taxes they paid for the 2020 tax year, up to a maximum of \$800.

All of the amounts listed on your tax bill are eligible to be included in the rebate calculation, except amounts for:

- commercial property
- resource property (non-residential land or forest)
- municipal exemption or rebate

## Rebate calculation example

1. Take the total taxes paid and subtract amounts for commercial property, resource property and municipal exemptions or rebates. This is your eligible amount.
2. Divide the eligible amount by 2. This is your rebate amount.

3. If your calculated rebate amount is more than \$800, you only receive the maximum amount of \$800.

### Example of rebate calculation

On your tax bill	Amount	Eligible for rebate calculation?
<b>Total taxes</b>	<b>1558.05</b>	
Residential property taxes	986.25	Yes
Commercial property taxes	-381.15	No
Resource property taxes	-105.13	No
Fire service taxes	85.52	Yes
Municipal exemption or rebate	-100.00	No
<b>Eligible amount</b>	<b>971.77</b>	
<b>Rebate (50% of eligible amount)</b>	<b>\$485.89</b>	

## Eligibility

To qualify for the rebate, you need to meet all of the following criteria:

- your 2020 municipal residential property taxes are paid in full
- you lived at the property as your primary residence in 2020
- you receive or are eligible to receive the Guaranteed Income Supplement (<https://www.canada.ca/en/services/benefits/publicpensions/cpp/old-age-security/guaranteed-income-supplement.html>) (GIS) or the Allowance (<https://www.canada.ca/en/services/benefits/publicpensions/cpp/old-age-security/guaranteed-income-supplement/allowance.html>) from Service Canada

If you're not already receiving the Guaranteed Income Supplement (GIS) or the Allowance, you can check with Service Canada to see if you're eligible for them.

You need to apply for the rebate by 31 December 2021.

## How to apply

1. Complete both sides of the rebate application.
2. Check the application for details on all required supporting documents.
3. Send your completed application and supporting documents (including tax information) by mail or fax. Or visit Access Nova Scotia.

## How long it takes

It should take 8 weeks to get your rebate. It can take longer if more information is needed or if your application hasn't been filled in correctly. If additional information is required to process your rebate, the Department of Service Nova Scotia and Internal Services contacts you by mail.

If you get your income tax refund by direct deposit, Canada Revenue Agency (CRA) deposits your rebate into the bank account you have registered with. If not, CRA mails your rebate cheque within 8 weeks.

## Cost

There is no cost to apply for the rebate.

## Before you start

Make sure you have:

- your Social Insurance Number
- 2020 property tax bills and receipts showing that your 2020 property taxes are paid in full or a [Municipal Property Tax Sheet \(/id/SNS\\_PTRS\\_002\)](/id/SNS_PTRS_002) completed by your municipality

You don't need to provide your property tax bills and receipts or Municipal Property Tax Sheet if your property is in:

- Cape Breton Regional Municipality
- Halifax Regional Municipality
- Municipality of the County of Kings
- Municipality of the District of Argyle
- Municipality of the District of East Hants

- Municipality of the District of Lunenburg
- Municipality of the District of Yarmouth
- Town of Bridgewater

You may need to provide additional supporting documents including:

- proof of power of attorney if you're applying on behalf of another person
- Death Certificate, if you're applying on behalf of the applicant's estate

## Application form

Applications are closed. You can apply for a rebate 1 July 2022.

## Related information

- [Municipal Property Tax Sheet: Property Tax Rebate for Seniors \(/municipal-property-tax-sheet-property-tax-rebate-seniors\)](#)

## Contact

[Property Tax Rebate for Seniors \(/contact/service-nova-scotia-and-internal-services/#SNS-PTRS-01\)](#)

## Related legislation

- [Senior Citizens' Property Tax Rebate Act \(PDF\)](#)  
(<https://nslegislature.ca/sites/default/files/legc/statutes/senior%20citizens'%20property%20tax%20rebate.pdf>)

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