

# Town of Truro – Policy & Procedure Manual

**Subject:** Low Income Tax Relief Policy  
**Policy Number:** P110 - 005  
**Approval Date:** January 12, 2026  
**Departments:** Finance / Corporate Services

## PURPOSE

This policy is to assist Low Income Property owners with their annual property tax billing as per Section 69 of the Nova Scotia Municipal Government Act.

## REGULATIONS

- During the 2026-27 fiscal year, the low income exemption for property taxation, in the amount of **\$350.00** is to be granted upon properties in the Town of Truro, owned by a person whose total household income from all sources for the previous calendar year is less than or equal to **\$32,982.00.**
- Each year following, the low income exemption for property taxation, both the exemption amount and the total household income amount, is to be adjusted based on the Nova Scotia's all items CPI percentage increase for November of the preceding calendar year. If there is a decrease or no increase in the Nova Scotia all items CPI, the exemption amount, along with the total household income amount, will remain the same as the preceding year's amounts.
- The exemption shall only be granted on property that is the property owner's principal residence.
- The property owner must provide proof of income, as determined by the Director of Corporate Services or Chief Administrative Officer, to be eligible to receive the exemption.
- All applications for this exemption must be submitted no later than November 30th of the fiscal year to which the property taxes apply.
- The maximum exemption applied will not exceed property tax owed.