

Senior Citizens' Property Tax Rebate Act

CHAPTER 27 OF THE ACTS OF 2018



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**An Act Respecting Property Tax Rebates
to Senior Citizens**

Table of Contents

(The table of contents is not part of the statute)

	Section
Short title.....	1
Purpose of property tax rebate.....	2
Interpretation.....	3
Minister has supervision.....	4
Eligibility.....	5
Administrator.....	6
Administrator's duties.....	7
Discontinuance or suspension of property tax rebate.....	8
Principal residence.....	9
Rebate not assignable or subject to seizure.....	10
Rebate may be paid to attorney or representative.....	11
Death of recipient.....	12
Improper payment.....	13
Offence and penalty.....	14
Limitation period.....	15
Regulations.....	16
Agreements with federal government.....	17
Senior Citizens' Financial Aid Act repealed.....	18
Effective date.....	19

Short title

1 This Act may be cited as the *Senior Citizens' Property Tax Rebate Act*.
2018, c. 27, s. 1.

Purpose of property tax rebate

2 The purpose of a property tax rebate under this Act is to provide assistance to senior citizens so that they may remain in their own homes for as long a time as is possible. 2018, c. 27, s. 2.

Interpretation

3 In this Act,

(a) "Administrator" means the Administrator appointed pursuant to this Act;

(b) "Minister" means the Minister of Service Nova Scotia and Internal Services;

(c) "recipient" means a person to whom a property tax rebate is granted. 2018, c. 27, s. 3; O.I.C. 2019-149.

Minister has supervision

4 The Minister has the general supervision of this Act. 2018, c. 27, s. 4.

Eligibility

5 Subject to this Act and the regulations, a senior citizen is eligible to apply for a property tax rebate. 2018, c. 27, s. 5.

Administrator

6 (1) The Minister shall appoint an Administrator who has the functions and duties set out in this Act and the regulations and such other functions and duties pursuant to this Act and the regulations as the Minister may determine.

(2) The Minister may, in the absence or incapacity of the Administrator or when the office of the Administrator is vacant, authorize another person to act in the Administrator's stead.

(3) A person appointed or authorized to act pursuant to this Section must be employed pursuant to the *Civil Service Act* and that Act applies to that person. 2018, c. 27, s. 6.

Administrator's duties

7 The Administrator shall receive applications for property tax rebates and, in accordance with the Act and the regulations,

(a) determine whether the applicant is entitled to receive a property tax rebate;

(b) where an applicant is so entitled, determine the amount of the property tax rebate and direct provision thereof; and

(c) from time to time review the amount so determined. 2018, c. 27, s. 7.

Discontinuance or suspension of property tax rebate

8 The Administrator may discontinue or suspend a property tax rebate if

(a) an applicant or recipient fails to provide the Administrator or the Administrator's representative with the information required to determine initial or continuing eligibility for a property tax rebate; or

(b) the recipient fails to comply with any requirements under this Act or the regulations. 2018, c. 27, s. 8.

Principal residence

9 A property tax rebate may not be granted under this Act unless the person seeking the rebate or for whom the rebate is sought had his or her principal residence in the Province during at least part of the year for which the rebate is sought. 2018, c. 27, s. 9.

Rebate not assignable or subject to seizure

10 Subject to Section 13, a property tax rebate granted or that may be granted under this Act is not assignable or subject to seizure or garnishment. 2018, c. 27, s. 10.

Rebate may be paid to attorney or representative

11 The Administrator may pay a property tax rebate to

(a) the recipient's attorney if the attorney has authority, express or otherwise, under a power of attorney to receive the rebate;

(b) the recipient's representative under the *Adult Capacity and Decision-making Act* if the representative has authority, express or otherwise, under that Act to receive the rebate; or

(c) for greater certainty, the Public Trustee if the Public Trustee is the guardian of the recipient's financial affairs. 2018, c. 27, s. 11.

Death of recipient

12 Subject to the regulations, where a recipient dies, payment of a property tax rebate may be made to an appropriate person determined by the Administrator. 2018, c. 27, s. 12.

Improper payment

13 (1) The Administrator may recover from a recipient or out of the estate of a deceased recipient, as a debt due by the recipient to the Province, any sum improperly paid by way of a property tax rebate, whether as a result of non-disclosure of fact, misrepresentation or any other cause, and may deduct from any sum payable by way of a property tax rebate an amount sufficient to repay any such sum.

(2) Where the Minister determines that the recovery from a person, or out of the estate of a deceased person, of a property tax rebate improperly granted or paid under this Act would cause undue hardship to the person or the person's family, the Minister may direct that the property tax rebate is deemed to have been properly granted or paid to the person. 2018, c. 27, s. 13.

Offence and penalty

14 (1) No person shall knowingly obtain or receive a property tax rebate that the person is not eligible to obtain or receive under this Act and the regulations.

(2) No person shall for the purposes of qualifying for a property tax rebate under this Act or the regulations make any false statement or misrepresentation in any application or other document or wilfully furnish any false or misleading information.

(3) No person shall knowingly aid or abet another person to obtain or receive a property tax rebate that the other person is not eligible to obtain or receive under this Act and the regulations.

(4) Every person who violates this Section is guilty of an offence under this Act and is liable on summary conviction to a fine of not more than \$5,000. 2018, c. 27, s. 14.

Limitation period

15 A prosecution for an offence under this Act may not be commenced more than three years after the later of

- (a) the date on which the offence was committed; and
- (b) the date on which the evidence of the offence first came to the attention of the Administrator. 2018, c. 27, s. 15.

Regulations

16 (1) The Governor in Council may make regulations

- (a) respecting the manner of making an application for a property tax rebate;
- (b) providing for inquiries to be made concerning or on behalf of applicants or recipients in order to determine their eligibility for a property tax rebate;
- (c) prescribing the material or proof of facts, including evidence under oath, required before a property tax rebate is paid or during the time a property tax rebate is being paid;
- (d) providing for the time and manner of granting a property tax rebate;
- (e) providing for the suspension, discontinuance, reduction, increase and resumption of a property tax rebate;
- (f) prescribing the maximum amount of a property tax rebate that may be granted;
- (g) respecting the form or forms of a property tax rebate that may be granted;
- (h) respecting the duration of circumstances of need as a standard of eligibility for a property tax rebate;
- (i) respecting the property or income or other qualifications to be possessed by applicants and persons receiving a property tax rebate;
- (j) prescribing standards of eligibility for a property tax rebate in addition to those contained in this Act;

(k) prescribing methods by which the amount and forms of a property tax rebate to be granted under any provision or provisions of this Act are to be calculated or determined;

(l) respecting payment of a property tax rebate upon the death of an eligible applicant;

(m) defining any word or expression used but not defined in this Act;

(n) respecting any matter or thing that the Governor in Council considers necessary or advisable to effectively carry out the intent and purpose of this Act.

(2) The exercise by the Governor in Council of the authority contained in subsection (1) is a regulation within the meaning of the *Regulations Act*. 2018, c. 27, s. 16.

Agreements with federal government

17 The Minister may enter into agreements for and on behalf of the Province with the Government of Canada whereby the Government of Canada may make grants of money as reimbursement or cost sharing in whole or in part of the costs incurred or committed in providing property tax rebates under this Act. 2018, c. 27, s. 17.

Senior Citizens' Financial Aid Act repealed

18 Chapter 419 of the Revised Statutes, 1989, the *Senior Citizens' Financial Aid Act*, is repealed. 2018, c. 27, s. 18.

Effective date

19 This Act comes into force on such day as the Governor in Council orders and declares by proclamation. 2018, c. 27, s. 19.