

New Brunswick's Current Property Tax System

What do my property taxes pay for?

- There are two levels of property tax: provincial and local (municipal).
- The provincial tax helps pay for healthcare, education, social services, the administration of justice and more.
- Municipal taxes help pay for municipal services such as policing, fire services, general administration and more.
- In the case of Local Service Districts (LSDs), there is a combined provincial/local tax that helps pay for local services in these areas.

How is my property classified?

- Taxable property is classified as either:
 - residential or non-residential (i.e., businesses).
- Residential property is further classified as either:
 - owner-occupied (i.e., homeowners) or non-owner occupied (e.g., rental property, cottages, farmland, etc.).

Who determines the local or municipal tax rates?

- Individual Municipalities and Rural Communities determine municipal/local property tax rates during their annual budget process.
- The provincial government determines the local property tax rate to be levied on property within individual LSDs and in Rural Communities for services provided by the province.

Who is responsible for property assessments?

- The province, through Service New Brunswick (SNB), is responsible for the assessment of all real property (land) for property tax purposes.

Who collects the tax?

- The province, through the Department of Finance, sends out tax bills and collects property tax on behalf of itself, Municipalities, Rural Communities and Local Service Districts.

What rates do I pay if I live in a Municipality or a Local Service District?

- Your tax rates will be different depending on whether you live in a Municipality or a Local Service District. Your tax rates will also be different depending on what type of property you own.

If I live in a municipality, what property taxes will I have to pay?

2011 Property Tax Rates for Municipalities (per \$100 of assessed value)			
Property Type	Provincial Tax	Municipal Tax Average*	Total Tax
Residential Owner-Occupied	\$0.00	\$1.51	\$1.51
Residential Non Owner-Occupied	\$1.46	\$1.51	\$2.97
Non-Residential	\$2.19	\$2.27	\$4.46

*Individual municipalities determine their own tax rates. These numbers represent the average municipal tax rates for 2011.

If I live in a Local Service District, what property taxes will I have to pay?

2011 Property Tax Rates for Local Service Districts (per \$100 of assessed value)				
Property Type	Provincial Tax	Provincial/Local Tax	Local LSD Tax Average *	Total Tax
Residential Owner-Occupied	\$0.00	\$0.63	\$0.28	\$0.91
Residential Non Owner-Occupied	\$1.46	N/A	\$0.28	\$1.74
Non-Residential	\$2.19	N/A	\$0.42	\$2.61

*The Minister of Local Government determines the local tax rates for individual LSDs. These numbers represent the average local tax rates in LSDs for 2011.