

Nova Scotia levies a mandatory education property tax, known as the mandatory education tax (MET), to property owners on behalf of school boards. Municipalities collect it along with their own taxes and pass it on to the boards.

The current MET is \$0.305 per \$100 of assessment which represents approximately 28.5% of our general residential tax rate. The MET is not a tax on municipal revenues or assets, but rather the assessed value of property in Nova Scotia. Using municipal systems to collect it avoids duplication of effort, but it is not a tax on municipalities.