

# The Corporation of the County of Peterborough

## By-law No. 2017 - 41

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### **A By-law to allow for Relief of a Residential Tax Increase in 2018, 2019, and 2020 for Low Income Seniors and Low Income Persons with Disabilities and to Repeal By-law No. 2014-57**

Whereas the Municipal Act, 2001, Section 319 provides that for the purposes of relieving financial hardship, a municipality, other than a lower-tier municipality, may pass a by-law providing for deferrals or cancellation of, or other relief in respect of, all or part of a tax increase for 1998 and subsequent years on property in the residential property class for persons assessed as owners who are, or whose spouses are,

- a) low-income seniors as defined in the by-law; or
- b) low-income persons with disabilities as defined in the by-law.

Section 365 of the Municipal Act, 2001, S.O. 2001, c.25, provides that the council of a local municipality may, in any year, pass a by-law to provide for the cancellation, reduction or refund of taxes levied for local municipal and school purposes in the year by the council in respect of an eligible property of any person who makes an application in that year to the municipality for that relief whose taxes are considered by the council to be unduly burdensome, as defined in the by-law.

And Whereas at the County Council Meeting of August 7th, 2013, County Council passed By-law #2013-47, being a by-law to allow for Relief of a Residential Tax Increase in 2014 for low income seniors and low income persons with disabilities and this By-law expires on December 31, 2014;

And Whereas at the County Council Meeting of June 25<sup>th</sup>, 2014, County Council passed By-law # 2014-57, being a by-law to allow for Relief of a Residential Tax Increase in 2015, 2016, or 2017 for Low Income Seniors and Low Income Persons with Disabilities and to Repeal By-law No. 2013- 47;

And Whereas at the County Council Meeting of May 17, 2017, County Council accepted the recommendation of the Director of Finance/Treasurer contained in her report "Tax Relief for Low Income Seniors and Low Income Persons with Disabilities" wherein she recommended:

"That County Council continue providing tax relief to low income seniors and low income persons with disabilities in 2018, 2019, and 2020 (based upon guidelines set out in the By-law), and, that the qualification threshold is maintained at \$50 of residential tax increase and not to exceed \$200 of relief per taxation year, and, that the Clerk is directed to prepare the By-law to allow for such relief to continue.";

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Now Therefore the Council of the Corporation of the County of Peterborough in Session duly assembled enacts as follows, that:

1. The Council of the Corporation of the County of Peterborough allow for relief of a residential tax increase in 2018, 2019, and 2020 for low income seniors and low income persons with disabilities and establish a process by which qualified residents may make application for such relief.
2. Definitions:
  - (a) "Corporation" means the Corporation of the County of Peterborough.
  - (b) "Eligible amount" means the tax increase, provided the said tax increase for any single year exceeds \$50.00, to a maximum relief of up to \$200.00, in any given year.
  - (c) "Eligible person" means a low-income person with a disability(ies) or a low income senior or the spouse of such eligible person whose name also appears as a registered owner of the property.
  - (d) "Eligible property" means residential property located in the County of Peterborough that is utilized as a principle residence and must be solely owned (with their spouse, if applicable) and occupied by the eligible person(s) for a period of at least two years as at December 31<sup>st</sup> prior to making application under the provisions of this by-law.
  - (e) "Low-income person with disability(ies)" means a person who is in receipt of benefits paid under the Ontario Disability Support Program Act, 1997, or a disability amount paid under the Family Benefits Act (Ontario) or a person receiving a Canadian Pension Plan Disabilities Pension, and be eligible to claim a disability amount as defined under the Income Tax Act (Canada).
  - (f) "Low-income senior" means:
    - i. a person who is 65 years of age or older as of December 31<sup>st</sup> of the previous year and is in receipt of benefits paid under the Guaranteed Income Supplement (GIS), as established under the Old Age Security Act (Canada);

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- (g) “Lower-Tier Municipality” means any one of the local municipalities within the County of Peterborough, namely:
- i. Township of Asphodel-Norwood
  - ii. Township of Cavan Monaghan
  - iii. Township of Douro-Dummer
  - iv. Township of Havelock-Belmont-Methuen
  - v. Township of North Kawartha
  - vi. Township of Otonabee-South Monaghan
  - vii. Township of Selwyn
  - viii. Municipality of Trent Lakes
- (h) “Owner” means a person(s) who is/are registered as the owner(s) of residential real property, and includes an owner within the meaning of the Condominium Act.
- (i) “Principal residence” means a residence that is occupied by an eligible person for a minimum of eight (8) months per year and said property is located in one of the lower-tier municipalities.
- (j) “Spouse” shall be as defined in the Human Rights Code, R.S.O. 1990, Chapter H.19, s. 10 (1).
- (k) “Tax increase” means the difference between current year tax on assessment and the previous year tax on assessment – excluding tax increases resulting from an assessment increase as a result of new construction and/or improvements to a property.
- (l) “Treasurer” means the Treasurer of one of the lower-tier municipalities.
3. Applications may be filed by an eligible person to the Treasurer of one of the Lower-Tier municipalities for the purpose of receiving relief of a tax increase in 2018, 2019, and 2020. Such application and criteria shall be subject to the following conditions:
- (a) The application shall be made on a form provided by the corporation as outlined in Schedule “A” attached hereto and forming part of this by-law.
  - (b) The owner(s) or spouse of the owner or both must occupy the property as their principal residence for which the application for tax relief is made.

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4. The Treasurer shall adjust the collector's roll and provide for a tax relief in 2018, 2019, and 2020 for the tax increase subject to the following conditions:
  - (a) The applicant must properly complete the municipal application form and file same with the Treasurer of the lower-tier municipality by November 15th of the year so applied.
  - (b) Applications must include documentation in supporting the applicant is an eligible person and that the property with respect to which the application is made is an eligible property.
  - (c) Evidence of ownership must be submitted with the application.
5. The maximum amount of relief granted shall be no more than \$200.00 in any given year.
6. The tax relief applies only to increases in tax based upon assessment values and does not apply to any additional charges that may be levied against the property, including but not restricted to local improvement charges, or any other miscellaneous types of charges added to the Tax Roll for collection purposes.
7. No tax relief granted pursuant to this by-law shall be allowed to an owner in respect of more than one (1) single family dwelling unit in any year and the residence must be solely classified in the Residential tax classification.
8. Tax relief shall be granted, pursuant to this by-law, to only one eligible person per household.
9. A relief shall be granted for a tax increase only where the balance of property tax is current and all arrears have been paid in full.
10. Successful applications will result in a credit applied to the eligible property tax account.
11. Credits will not be refunded but will be applied to future property taxes.
12. This by-law shall be in full force and effect from January 1, 2018 to December 31, 2020.
13. By-law No. 2014-57 passed by County Council on the 25<sup>th</sup> day of June, 2014 be and is hereby repealed on December 31, 2017.

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14. The Treasurer shall have the right to approve or deny an application for Tax Relief.
15. That this By-law shall be commonly called the “Low Income Seniors and Persons with Disabilities Tax Relief By-law”.

Read a first, second and third time and passed in Open Council this 17<sup>th</sup> day of May, 2017.

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Joe Taylor

Warden

c/s

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Sally Saunders

Clerk