

The Corporation of the County of Peterborough

By-law No. 2014 - 57

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.

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.

And Whereas at the County Council Meeting of August 7th, 2013, County Council passed By-law #2013-47, being a by-law 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 25th, 2014, County Council accepted the recommendation of the Director of Finance/Treasurer contained in his report "Tax Relief for Low Income Seniors and Low Income Persons with Disabilities" wherein he recommended:

"That County Council continue providing tax relief to low income seniors and low income persons with disabilities in 2015, 2016, or 2017, 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.";

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

1. That the Council of the Corporation of the County of Peterborough allow for relief of a residential tax increase in 2015, 2016, or 2017 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) "Tax increase" means a tax increase in the current year over the prior year.

County of Peterborough

Low Income Seniors and Persons with Disabilities Tax Relief

By-law # 2014 - 57

- (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 who:
- i. is an owner of property in one of the lower-tier municipalities and has maintained continuous ownership of said property for a period of at least two years as at December 31 prior to making application under the provisions of this by-law; and
 - ii. has occupied the property as the principal residence for which the application for tax relief is being made.
- (d) “Low-income person with disability(ies)” means a person who receives support under the provisions of the Ontario Disability Support Program Act, 1997, S.O. 1997, or a disability amount paid under the Family Benefits Act, R.S.O. 1990, Chapter F.2 or person receiving a Canadian Pension Plan Disabilities Pension under the Canada Pension Plan (R.S., 1985, c. C-8) as amended.
- (e) “Low-income senior” means a person who is 65 years of age or older and in receipt of an increment paid under the Guaranteed Income Supplement (GIS), as established under Part II of the Old Age Security Act R.S., 1985, c. O-9.
- (f) “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, 1998, s.o. 1998, c. 19.
- (g) “Corporation” means the Corporation of the County of Peterborough.
- (h) “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

County of Peterborough

Low Income Seniors and Persons with Disabilities Tax Relief

By-law # 2014 - 57

- (i) "Treasurer" means the Treasurer of one of the lower-tier municipalities.
 - (j) "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.
 - (k) "Spouse" shall be as defined in the Human Rights Code, R.S.O. 1990, Chapter H.19, s. 10 (1).
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 2015, 2016, or 2017. 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.
4. The Treasurer shall adjust the collector's roll and provide for a tax relief in 2015, 2016, or 2017 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) Evidence of benefits being received by the applicant under the Family Benefits Act, the Ontario Disability Support Program Act, 1997 and/or the Old Age Security Act (Canada) or Canadian Pension Plan Disabilities Pension must be submitted with the application.
 - (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. No tax relief granted pursuant to this by-law shall be allowed to an owner in respect of more than one (1) principal residence.
7. 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.

County of Peterborough

Low Income Seniors and Persons with Disabilities Tax Relief

By-law # 2014 - 57

8. This by-law shall take effect upon passing and shall apply to the period January 1, 2015 to December 31, 2017.
9. The Treasurer shall have the right to approve or deny an application for Tax Relief.
10. By-law No. 2013-47 passed by County Council on the 7th day of August, 2013 be and is hereby repealed.
11. 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 25th day of June, 2014.

J. Murray Jones

Warden

c/s

Sally Saunders

Clerk