

# The Corporation of the County of Peterborough

## By-law No. 2022-24

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### **A by-law to allow for relief of a residential tax increase in 2022, 2023, and 2024 for low income seniors and low income persons with disabilities**

**Whereas** the Corporation of the County of Peterborough is required to have a property tax relief program for property owners who are, or whose spouses are, low income seniors or low-income persons with disabilities, pursuant to Section 319 of the *Municipal Act, 2001, S.O. 2001*, as amended (hereinafter referred to as the “Act”);

**And Whereas** the Council of the County of Peterborough deems it appropriate to enact this by-law for the purpose of establishing a tax relief program to be administered for this purpose;

**Now Therefore** the Council of the Corporation of the County of Peterborough enacts as follows:

#### **Definitions**

1. In this by-law:

“base year” means the taxation year immediately preceding the taxation year in respect of which an application is made under this by-law;

“eligible increase” means the amount by which an eligible property’s total taxes for municipal and school purposes for the subject year, but for the application of this by-law, exceed the total taxes for the *base year* as levied and adjusted in accordance with this by-law;

“eligible person” means the assessed owner of an eligible property who meets the eligibility criteria established under this by-law;

“eligible property” means property within the County of Peterborough that is classified in the residential property class that is owned by an eligible person;

“local municipality” means any one of lower-tier 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

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“local treasurer” means the treasurer of a local municipality within the County of Peterborough;

“subject property” means the property in respect of which an application is made under this by-law; and

“subject year” means the year in respect of which an application is made under this by-law.

#### Eligibility Criteria

2. Relief may only be provided under this by-law, and/or in regard to circumstances contemplated in this by-law, if an applicant is able to establish and document that they are an eligible person meeting all of the following criteria:
  - i) Is, or is the spouse of:
    - a. A low-income senior who is at least 65 years of age and who is in receipt of payments under the Guaranteed Income Supplement (GIS), as established under Part II of the Old Age Security Act (Canada); or who is in receipt of financial assistance under the Ontario Works Act, 1997 during the Base Year or the Subject Year; **or**
    - b. A low-income person with disabilities who is/was in receipt of assistance paid under the Ontario Disability Support Program Act, 1997 during the Base Year or the Subject Year.
  - ii) Is making application in regards to an eligible property that is currently and has been their principal residence as defined in the Income tax Act (Canada) for no less than two years as at December 31<sup>st</sup> prior to making application under the provisions of this by-law.

#### Applications

3. All applications made under the by-law shall be made to the treasurer of the local municipality in accordance with the following:
  - i) An eligible person may make application to the local treasurer during a taxation year, prior to **November 15<sup>th</sup>**, for the relief of a property tax increase over the prior taxation year on eligible property;
  - ii) The eligible person must occupy the property as their principal residence for which the applications for tax relief is made. Principle residence means a

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residence that is occupied by an eligible person for a minimum of eight (8) months per year.)

- iii) Tax relief shall be granted, pursuant to this by-law, to only one eligible person per household, and to no more than one (1) residential property per year;
  - iv) All applications shall be made in a form as set out and provided by the local municipality;
  - v) Applications shall include supporting documentation to establish the eligibility of the person seeking the relief;
  - vi) Applications shall include an authorization directing third parties to release to the local treasurer all information the treasurer may require to verify the accuracy of the information submitted by the applicant.
4. The local treasurer, may at any time, request that the applicant provide such additional information and documentation as the local treasurer may require in order to evaluate the application.
5. An application shall be deemed abandoned and no relief will be provided in respect of the subject year if a request to provide any of the following is not satisfied within 60 days;
- i) Information, authorizations or documents required to fulfil the minimum application requirements set out under section 4 of this by-law; and/or
  - ii) Any additional information or documentation requested by the local treasurer under section 4 of this by-law.
6. Any request made under section 5 of this by-law shall be made in writing and shall specify the deadline for satisfying the request and the date on which the application will be deemed abandoned in accordance with section 5.

#### **Determination of Eligibility**

7. The local treasurer, upon receipt of an application meeting all criteria set out in this by-law and any additional or supplementary information requested shall make the following determinations:
- i) Whether the subject property is an eligible property;
  - ii) Whether there was an eligible increase in taxes between the base and subject year;

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- iii) Whether the applicant is an eligible person; and
  - iv) If positive determinations are made in respect of i, ii and iii; the local treasurer will determine the amount of relief to be provided.
8. The determinations of the local treasurer as to the eligibility of the applicant, the eligibility of the property and whether an application is deemed abandoned shall be final. The local treasurer has the ability to approve or deny an application for tax relief.

#### **Amount and Form of Relief**

9. The amount of relief granted to an eligible person in respect of an eligible property for any taxation year shall be the lesser of:
- i) Subject Year Taxes – Base Year Taxes; and
  - ii) Two-hundred dollars (\$200.00).
10. Relief will not apply to non tax related charges that may be levied against the property and only applicable to one eligible person per household.
11. For the purposes of determining any eligible increase amount:
- i) Base Year Taxes are:
    - a) The actual taxes levied for the year, exclusive of any credit or adjustment made under Section 319 of the Act and this by-law; or
    - b) If the taxes for the year were adjusted under any authority other than Section 319 of the Act and this by-law, the amount of taxes that would have been levied if the adjustment(s) had applied for the entire taxation year; or
    - c) If the assessment for the subject year is updated as of roll return, or subsequent to roll return, to reflect a change in the state use or condition of the property, the taxes that would have applied for the base year if a corresponding change has been made for that year.
  - ii) Subject Year Taxes are
    - a) The total taxes originally levied for the year as at final billing; or
    - b) The total adjusted and annualized taxes for year if an increase or decrease is made to the assessed value or classification of the property subsequent to the return of the assessment roll for the subject year, or if

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a tax adjustment is made under any authority other than Section 319 of the Act and this by-law.

12. For greater clarity, base year taxes used to determine eligible increases shall not be adjusted for any amount of relief granted under this by-law in respect of that taxation year.
13. Where the local treasurer has determined that an applicant and the property meet the requirements of this by-law, the amount of relief to which the applicant has been deemed eligible shall be granted and that tax amount cancelled by way of a credit applied against the applicant's account. If there is no balance owing, any credit will be applied against the applicant's account and can be used to offset taxes owing in a subsequent year.
14. The local municipality may waive interest and penalties on amounts that were not paid when they were due and that, as a result of the cancellation are no longer owed (provided combined total does not exceed \$200).
15. Any credits applied against a tax account under this by-law shall be treated in the same manner as a payment and shall be applied first to any outstanding penalty and interest, then to any outstanding tax amounts in the order in which those amounts were imposed.

#### **Recalculation of Taxes – Assessment Roll Changes**

16. In the event that the tax liability of a subject property must be recalculated to reflect a change in the assessed value and/or classification of a subject property, the local municipality may re-evaluate determination of eligibility and/or relief amounts previously made under this by-law and incorporate and revised determinations in the final tax adjustments.

#### **Integrity Provisions**

17. Every person who, pursuant to this by-law:
  - i) Files a fraudulent application; or
  - ii) Fails to fully disclose their financial circumstances in support of an application; or
  - iii) Fails to notify the local treasurer of a change in financial circumstances as required herein,

is excluded from the definition of Eligible Person under this by-law.

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**General**


18. Nothing in this by-law derogates from any tax deferral or other relief granted under any predecessor to this by-law, or from any tax lien arising under any predecessor to this by-law.

**Repeal and Effective Dates**

19. This by-law shall be in full force and effect from January 1, 2022 to December 31, 2024.

20. That By-law No. 2020-34 is hereby repealed.

Read and passed this 16th day of March, 2022.

  
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J. Murray Jones, Warden  
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Kari Stevenson, Clerk