

CORPORATION OF THE COUNTY OF PETERBOROUGH

BY-LAW NO. 2007 – 49

A BY-LAW TO ALLOW FOR RELIEF OF A RESIDENTIAL TAX INCREASE IN 2007 OR 2008 OR 2009 FOR LOW INCOME SENIORS AND LOW INCOME PERSONS WITH DISABILITIES.

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 Council deems it desirable to allow for a program to provide for relief of a residential tax increase in 2007, 2008 and 2009 for low income seniors and low income persons with disabilities;

NOW THEREFORE the Council of the Corporation of the County of Peterborough in Session duly assembled enacts as follows:

1. That the Council of the Corporation of the County of Peterborough allow for relief of a residential tax increase in 2007 or 2008 or 2009 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. In this by-law:
 - a) “Tax increase” means a tax increase in the current year over the prior year.
 - b) “Eligible amount” means the tax increase, provided the said tax increase for any single year exceeds \$100.00, 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.
 - d) “Low-income person with disability(ies)” means a person who receives support under the provisions of the Ontario Disability Support Program Act, 1997, or a disability amount paid under the Family Benefits Act, or person receiving a Canadian Pension Plan Disabilities Pension under the Canada Pension Plan, R.S.C. 1985, c.O-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 (Canada).
 - 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.
 - g) “Corporation” means the Corporation of the County of Peterborough.

- h) "Lower Tier" means the local municipalities within the Corporation of the County of Peterborough, namely:
 - i) Township of Asphodel-Norwood
 - ii) Township of Cavan-Monaghan
 - iii) Township of Douro-Dummer
 - iv) Township of Galway-Cavendish & Harvey
 - v) Township of Havelock-Belmont-Methuen
 - vi) Township of North Kawartha
 - vii) Township of Otonabee-South Monaghan
 - viii) Township of Smith-Ennismore-Lakefield
 - i) "Treasurer" means the Treasurer of the "Lower Tier".
 - j) "Principal residence" means a residence that is occupied by an eligible person for a minimum of eight (8) months per year.
 - 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 a low-income senior and/or a low-income person with disability(ies) to the Treasurer of the Lower Tier for the purpose of receiving relief of a tax increase in 2007 or 2008 or 2009. 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 Appendix "A" attached hereto and forming part of this by-law.
 - b) The owner(s) or spouse of the owner must be an "Eligible Person".
 - c) 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 and have maintained continuous ownership of the property for a period of at least two years as at December 31st prior to making application under the provisions of this by-law.
4. The Treasurer shall adjust the collector's roll and provide for a tax relief in 2007 or 2008 or 2009 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.
8. This by-law shall take effect upon passing and shall apply to the period January 1, 2007 to December 31, 2009.

9. The Treasurer shall have the right to approve or deny an application for Tax Relief.
10. That By-law No. 43-2004 passed by the Council of the County of Peterborough on the 6th day of October, 2004 be and is hereby repealed.

READ A FIRST, SECOND AND THIRD TIME AND PASSED IN OPEN COUNCIL THIS 6th DAY OF JUNE, 2007.

Ronald Gerow Warden

c/s

Lynn Clark Clerk

APPENDIX "A"

APPLICATION FORM FOR RELIEF OF A RESIDENTIAL TAX INCREASE IN

- 2007 or
- 2008 or
- 2009.

FOR LOW-INCOME SENIORS AND LOW-INCOME PERSONS WITH DISABILITIES

NAME: _____

ADDRESS: _____

TELEPHONE NUMBER: _____

LEGAL DESCRIPTION OF SUBJECT PROPERTY:

LOT _____ **CONCESSION** _____ **PLAN** _____ **PART** _____

MUNICIPALITY _____

ROLL NUMBER _____

In order to qualify for relief, the following criteria shall be met:

- a) "Eligible person" means a low-income person with disabilities or a low-income senior or the spouse of such eligible person.
- b) "Low-income person with disabilities" means a person who receives support under the provisions of the Ontario Disability Support Program act, 1997, or a disability amount paid under the Family Benefits Act, or be receiving a Canadian Pension Plan Disabilities Pension.
- c) "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 (Canada).
- d) "Eligible amount" means the tax increase provided that said tax increase for any single year exceeds \$100.00 to a maximum relief of up to \$200.00 in any given year.
- e) "Spouse" shall be as defined in the Human Rights Code, R.S.O. 1990, Chapter H.19, s. 10 (1).
- f) The owner or spouse of the owner must be an "Eligible Person".
- g) The owner or spouse of the owner or both must occupy the property, which the application for tax relief is made as their principal residence and they shall have owned the property since December 31 of the 2nd year previous to the taxation year. (e.g. for 2007 the property must be owned as a of December 31, 2005).
- h) The application must be submitted to the Treasurer of the Lower Tier Municipality by November 15, 2007 for tax relief in 2007, by November 15, 2008 for tax relief in 2008 and by November 15, 2009 for tax relief in 2009.

TO BE COMPLETED BY APPLICANT

Current year taxes _____ Line 1

Prior year taxes _____ Line 2

Tax Increase _____ Line 3
(line 1 minus line 2)

Less \$100.00 (minimum amount of increase to qualify) _____ Line 4

Amount in excess of minimum (if negative, enter "0") _____ Line 5
(line 3 minus line 4)

Amount eligible for Relief to a maximum of \$200.00 _____ Line 6
(Line 5 or \$200, whichever is less)

1. Are you receiving an increment paid under the Ontario Disability Support Program 1997 or are you in receipt of a disability amount paid under the Family Benefits Act (Ontario)?

YES _____ NO _____

(If yes, evidence of benefit must be submitted with the application form.)

2. Are you receiving an increment paid under the Guaranteed Income Supplement (GIS) as established under Part II of the Old Age Security Act (Canada)?

YES _____ NO _____

(If yes, evidence of benefit must be submitted with the application form.)

3. Are you receiving a Canada Pension Plan Disabilities Pension under the Canada Pension Plan, R.S.C. 1985, c.O-8, as amended?

YES _____ NO _____

(If yes, evidence of benefit must be submitted with the application form.)

4. Are you the registered owner of the above noted property and have owned it since December 31 or the 2nd year previous to the taxation year. (Example: For tax relief in 2007, property must be owned on December 31, 2005. For tax relief in 2008, property must be owned on December 31, 2006. For tax relief in 2009, property must be owned on December 31, 2007.)

YES _____ NO _____

(If yes, evidence of benefit must be submitted with the application form)

5. Is the above-noted property your principal place of residence? ("Principal residence" means a residence that is occupied by an eligible person for a minimum of eight (8) months per year.)

YES _____ NO _____

Solemn Declaration

I/We, _____, of the Township of _____
_____, in the County of Peterborough, do solemnly declare
that all of the statements contained in this application are true, and I/we make this solemn declaration as
if made under oath and by virtue of the Canada Evidence Act.

Declared before me at the _____)	
of _____, in the County of)	_____
Peterborough this _____ day of _____,)	Owner
20____.)	
)	
)	
_____)	_____
Commissioner for Taking Oaths and Affidavits)	Owner

FOR OFFICE USE ONLY:

- APPROVED
- DENIED

COMMENTS:

Signature of Treasurer

Date Received