

# **CORPORATION OF THE COUNTY OF DUFFERIN**

## **BY-LAW NUMBER 2018-23**

### **A BY-LAW TO PROVIDE A REBATE OF A PORTION OF PROPERTY TAX INCREASES FOR LOW-INCOME SENIORS AND LOW-INCOME PERSONS WITH DISABILITIES, FOR THE YEAR 2018.**

WHEREAS Section 319 of the Municipal Act, 2001, C.25, provides that, for the purpose of relieving financial hardship, the Council of a municipality, other than a lower tier municipality, may pass a by-law providing for relief in respect of tax increases on property in the Residential/Farm property class for owners who are, or whose spouses or same sex partners are, low-income seniors as defined in the by-law, or low-income persons with disabilities as defined in the by-law;

BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN AS FOLLOWS:

1. THAT for the purpose of this by-law:

“applicant” means an individual who makes allocation for relief;

“lower-tier municipality” means the Town of Mono, the Town of Orangeville, the Town of Shelburne, the Township of Amaranth, the Township of East Garafraxa, the Town of Grand Valley, the Township of Melancthon, and the Township of Mulmur;

“rebate” means the rebate of a portion of property tax increases in accordance with this by-law;

“eligible rebate amount” for 2018, means the full amount of any increase in property taxes, greater than Fifty dollars (\$50.00), exceeding the total property taxes for 2017;

“eligible person” means an individual who meets the requirements of eligibility to receive a rebate in accordance with this by-law;

“eligible property” means property in respect of which an application may be made in accordance with this by-law;

“owner” means an individual who has been assessed as an owner;

“tax increase” means the total annual taxes payable for municipal and school board purposes in the current taxation year, less the total annual taxes payable for municipal and school board purposes in the taxation year immediately prior to the current one;

“Treasurer” means the Treasurer of the Corporation of the County of Dufferin.

2. An application may be made by an owner to the Treasurer for a rebate of a portion of property tax increases for an eligible property.
3.
  - a) An application shall be made prior to November 30, 2018.
  - b) An application may be made for the rebate of a portion of a property tax increase only for the taxation year in which the application is made.
  - c) An application shall demonstrate to the satisfaction of the Treasurer that the application meets all requirements established by this by-law including that the application is made in respect of eligible property.
  - d) An application shall be in the form prescribed by the Treasurer.
4. A property is an eligible property for the purposes of this by-law if:
  - a) it is property in the residential/farm property class;
  - b) it is the principal residence within the meaning of the Income Tax Act (Canada), of an owner of the property or the spouse of an owner;
  - c) every owner of the property is either an eligible person or the spouse of an eligible person; and
  - d) no arrears of property tax are payable in respect of the property.
5.
  - a) A person is an eligible person for the purpose of this by-law if:
    - i) the person is at the time of making the application
      - 1) 65 years of age or older and eligible for and in receipt of the guaranteed income supplement authorized under Part II of the Old Age Security Act (Canada); or
      - 2) eligible for and in receipt of an allowance, benefits or income support as a disabled person or as a person with a disability under the Family Benefits Act, R.S.O. 1990, ch. F2, or under the Ontario Disability Support Program Act, R.S.O. 1997, ch.25, Sch. B; and
    - ii) the person has owned real property within the County of Dufferin for at least one year immediately preceding the date of the application.
  - b) No person shall be considered to be an eligible person for the purposes of an application under this by-law in connection with more than one application in any taxation year.
6.
  - a) The Treasurer may approve a proper application under this by-law and rebate the eligible rebate amount until such time as:
    - i) the property ceases to be eligible property; or
    - ii) the owner or owners convey the property by way of a deed

or transfer, or enter into any agreement that has the effect of granting the use of or rights in the property directly or by entitlement to renewal for a period of twenty-one years or more.

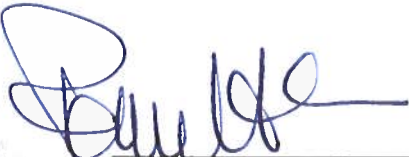
7. a) Statutory references in this by-law shall be deemed to refer to those provisions as amended or replaced from time to time.  
b) This by-law may be cited as the "Tax Relief for Low-Income Seniors and Low-Income Persons with Disabilities By-law, 2018."
8. Tax rebates are not retroactive and will be not be paid for years prior to the current taxation year.
9. THAT this by-law comes into force immediately upon passing.

READ a first, second and third time and finally passed this 14th day of June, 2018.



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Paul Mills, Warden



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Pam Hillock, Clerk