

CORPORATION OF THE COUNTY OF BRUCE

BY-LAW 4087

**A By-Law to Provide Tax
Relief to Certain Elderly and Disabled Persons who are Owners
of Real Property in the County of Bruce**

WHEREAS the Corporation of the County of Bruce is required to have a tax relief program of deferrals or cancellation or other relief to relieve financial hardship in respect of property that is in the residential/farm property class for property owners who are, or whose spouses or same-sex partners are, low income seniors or low-income persons with disabilities, pursuant to section 319 of the Ontario Municipal Act, as amended (hereinafter referred to as the "*Act*");

AND WHEREAS the Council of the County of Bruce deems it appropriate to enact this By-Law for the purpose of establishing a tax relief program to be administered by its lower-tier municipalities;

NOW THEREFORE the Council of the Corporation of the County of Bruce enacts as follows:

1. In this By-Law:

"eligible person" means:

- i) a low-income person with disabilities who owns eligible property as defined in this By-Law;
- ii) a low-income senior who owns eligible property as defined in this By-Law;
- iii) the spouse or same-sex partner of either i) or ii) who owns eligible property as defined in this By-Law;

"eligible property" means residential property in the County of Bruce including condominiums that is the principal residence of the owner as defined in the *Income Tax Act* (Canada) but does not include condominium units forming part of or associated with a tourist commercial establishment;

"low-income person with disabilities" means:

- i) a person who is in receipt of assistance paid under the *Ontario Disability Support Program Act*, 1997, as amended;

"low-income seniors" means a person 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), as amended, or a person who is at least 65 years of age and who is in receipt of Ontario Works under the Ontario Works Act, 1997;

"lower tier municipality" means a municipality in the County of Bruce;

"Municipality" means the Corporation of the County of Bruce;

"tax relief" means for the purpose of eligibility under this by-law a tax increase in excess of \$500.00 as determined in accordance with Section 319(3) and 319(4) of the *Municipal Act*.

"Treasurer" means the treasurer of a lower-tier municipality;

General Administration

1. The administration of the tax deferral program established by this By-Law is hereby delegated to the lower-tier municipalities.
2. Applications made under this By-Law shall be made to the Treasurer of the lower-tier municipality in which the eligible property is located.
3. Applications shall include supporting documentation to establish the eligibility of the person seeking the deferral.
4. Applications shall include an authorization signed by the applicant authorizing third parties to release to the Treasurer all information the Treasurer may require to verify the accuracy of the information submitted by the applicant.
5. Tax Relief granted pursuant to this by-law shall be the form of a deferral of the annual eligible amount provided that:
 1. Such owner or the spouse of such owner both occupies or occupy the property in respect of which real property taxes are imposed, as his, her or their personal residence. Residency must be continuous, not part-time or season.
 2. such owner or the spouse of such owner or both has or have been assessed as the owner of the residential real property in the Municipality for a period of not less than one year immediately preceding the date of application for relief.
 3. For properties which are jointly held or co-owned by persons other than spouses, both or all co-owners must qualify under applicable eligibility criteria in order to receive tax relief.

Application for Deferral

6. An eligible person may make application to the Treasurer during a taxation year for the deferral of a property tax increase in the taxation year on eligible property.
7. An application to determine eligibility for a deferral shall be in a form as set out in Schedule "A" hereto and forming part of this By-Law.

Evaluation of Application for Deferral

8. The Treasurer shall review each application for deferral and determine if the applicant and the property are eligible for a tax increase deferral under this By-Law.
9. The Treasurer may, at any time, request the applicant to provide such additional information and documentation as the Treasurer may require in order to evaluate the application.

10. An application for tax increase deferral will not be processed if any required information is not provided.
11. The determination of the Treasurer as to the eligibility of the applicant and the eligibility of the property shall be final.

Grant of Tax Deferral

12. Where the Treasurer has determined that an applicant and the property meet the requirements of this By-Law then tax relief in the form of a tax increase deferral in respect of the property shall be granted.
13. The Treasurer shall determine the amount of the tax relief to be deferred in accordance with the provisions of this By-Law.
14. The tax increase amount deferred shall be deferred until the eligible property is sold, at which time any deferred amounts shall become a debt payable to the Municipality and the lower-tier municipality in which the eligible property is located.
15. Where an applicant, or the applicant's spouse or same-sex partner, each own what would otherwise be eligible properties pursuant to this By-Law, the tax increase deferral granted under this By-Law shall be limited to one of the otherwise eligible properties. The applicant, or the applicant's spouse or same-sex partner shall elect which of their otherwise eligible properties shall receive the tax increase deferral and such election shall not be changed without the consent of the Treasurer.
16. If, at any time, a person eligible for relief under this By-Law that has been granted a tax increase deferral under this By-Law, ceases to be an eligible person for a period of two consecutive years, all tax relief ceases and all deferred tax amounts together with accumulated interest become a debt payable to the Municipality and the lower-tier municipality in which the eligible property is located.
17. Tax relief granted pursuant to this By-Law for any taxation year shall be limited to one (1) single family dwelling per owner.

Interest

18. Where a deferred amount becomes payable under this By-Law, and the amounts due are not immediately repaid, such outstanding amount shall be subject to interest and penalties in accordance with the applicable tax collection by-laws.

Lien Upon Lands

19. The amount of tax relief in the form of tax deferral granted pursuant to this By-Law shall be a lien upon the eligible property in accordance with the provisions of Section 319(14) and Section 349 of the *Municipal Act*.

Integrity Provisions

20. Every person who, pursuant to this By-Law:
 - a. files a fraudulent application; or

- b. fails to fully disclose their financial circumstances in support of an application; or
 - c. fails to notify the Treasurer of a change in financial circumstances as required herein;
- is guilty of an offence and is liable to prosecution.

General

- 21. 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.
- 22. Section 373 of the Municipal Act, as it reads on December 31st, 2000, continues to apply to deferrals given under that section before that date.
- 23. By-Law 3901 is hereby rescinded.

READ A FIRST AND SECOND TIME THIS 8th DAY OF JULY, 2004.

READ A THIRD TIME AND FINALLY PASSED, SIGNED AND SEALED THIS 8th DAY OF JULY, 2004.

SIGNED

CLERK

SIGNED

WARDEN