

COUNTY OF RENFREW

BY-LAW NUMBER 35-12

**A BY-LAW TO PROVIDE TAX RELIEF
TO CERTAIN ELDERLY AND DISABLED PERSONS WHO ARE OWNERS
OF REAL PROPERTY IN THE COUNTY OF RENFREW**

WHEREAS Section 319 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, (hereinafter referred to as the “Act”), requires the Council of the County of Renfrew to pass a by-law providing for deferrals or cancellations 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; or
- b. low-income persons with disabilities.

AND WHEREAS the Council of the County of Renfrew 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 Renfrew 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 of either i) or ii) who owns eligible property as defined in this By-Law;

“eligible property” means residential property within the “residential property class” as defined by the *Assessment Act, R.S.O. 1990, c. A.31*, as amended and the regulations thereto, within the County of Renfrew including condominiums that is the principal residence of the owner but does not include condominium units forming part of or associated with a tourist commercial establishment;

“low-income person with disabilities” means 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;

“Municipality” means the Corporation of County of Renfrew;

“principal residence” is as defined by the *Income Tax Act (Canada)*;

“Treasurer” means the Treasurer of a lower-tier municipality within which an eligible property is located;

General Administration

2. The administration of the tax deferral program established by this By-Law is hereby delegated to the lower-tier municipalities.
3. Applications made under this By-Law shall be made to the Treasurer of the lower-tier municipality within which the eligible property is located.
4. Applications shall include supporting documentation to establish the eligibility of the person seeking the deferral.
5. 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.

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 tax increase amount deferred, together with interest, shall be deferred until the eligible property is sold, at which time any deferred amounts together with accumulated interest thereon shall become a debt payable to the Municipality and the lower-tier municipality in which the eligible property is located.
14. Where an applicant, or the applicant's spouse, 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 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.
15. 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, 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.
16. Tax relief granted pursuant to this By-Law for any taxation year shall be limited to one (1) single family dwelling per owner.

Interest

17. 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 of the lower-tier municipality.

Lien Upon Lands

18. 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 s.319(14) and 349 of the *Act*.

Integrity Provisions

19. 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 and on summary conviction is liable to a fine not exceeding \$5,000.

General

20. 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.

21. By-law Number 30-02 of the Corporation of the County of Renfrew is hereby repealed.

22. This by-law shall come into force and take effect upon the passing thereof.

READ a first time this 25th day of April, 2012.

READ a second time this 25th day of April, 2012.

READ a third time and finally passed this 25th day of April, 2012.


ROBERT SWEET, WARDEN


W. JAMES HUTTON, CLERK

SCHEDULE A

APPLICATION FORM FOR DEFERRAL OF TAX INCREASE

NAME OF APPLICANT: _____

ADDRESS: _____

_____ **Postal Code** _____

TELEPHONE: _____ **Date of Birth** _____

- Owner
- Spouse of Owner
- Personal Residence
- Low-income Senior: A person who is 65 years of age or older and in receipt of payments under the Guaranteed Income Supplement (GIS), as established under Part II of the *Old Age Security Act (Canada)*. Documentation to be provided.
- Low-income Person with Disabilities: A person who is in receipt of assistance paid under the *Ontario Disability Support Program (ODSP) Act, 1997*. Documentation to be provided.

I, _____, authorize the _____ to collect
Name of Applicant Lower-Tier Municipality
personal information for the purpose of assessing my eligibility for deferral of property tax increase. I further
authorize the release of this information to the _____ by the person(s) or
Lower-Tier Municipality
organization(s) who possess it.

I certify that the statements made by me in this application are true and complete to the best of my knowledge. I understand that if any of these statements are found to be untrue, this application may be rejected.

Date Signed

For Office Use Only:

Roll Number: _____ Amount Deferred: _____

Documentation Provided: _____

Date: _____ Approved: _____