

Authority: Policy and Finance Committee Report No. 4, Clause No. 2, as adopted by City of Toronto Council on April 23, 24, 25, 26, 27 and 30, 2001 and May 1 and 2, 2001
Enacted by Council: June 1, 2001

CITY OF TORONTO

BY-LAW No. 480-2001

To amend City of Toronto Municipal Code, Chapter 767, Taxation, with respect to expanding the Tax Assistance Program for Eligible Low-Income Disabled Persons and Low-Income Seniors.

WHEREAS subsection 28(1) of the *Continued Protection for Property Taxpayers Act, 2000* amends section 373 of the *Municipal Act* to allow a municipal council to pass a by-law providing for deferrals or cancellation of, or other relief in respect of tax increases beginning in the year of a general reassessment, which increases are no longer limited to assessment-related 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 or low-income disabled persons;

The Council of the City of Toronto HEREBY ENACTS as follows:

1. Chapter 767, Taxation, of the City of Toronto Municipal Code is amended as follows:
 - A. By adding in §767-22.1: “Article IV applies for the years 1998, 1999 and 2000”.
2. Chapter 767, Taxation, of the City of Toronto Municipal Code is further amended by adding the following article:

ARTICLE IV.1

§ 767-22.2. Definitions.

As used in this article, the following terms shall have the meanings indicated:

1998 ASSESSMENT-RELATED TAX INCREASE – The portion of the “1998 assessment-related tax increase” as defined in Article II of this chapter which is payable in a taxation year.

DEFERRAL – An amount determined pursuant to § 767-22.3.

DEFERRED TAXES – The total of all deferrals under this Article and all deferred assessment-related tax increases under Article IV received by an eligible person for a residential real property, which total is payable pursuant to § 767-22.6.

ELIGIBLE PERSON – A low-income disabled person or a low-income senior or the spouse or same sex spouse of such a person who meets the qualifications set out in § 767-22.4.

HOUSEHOLD INCOME – The combined gross income of all eligible persons occupying the residential property in respect of which the application for tax deferral is made.

LOW-INCOME DISABLED PERSON – A person who meets the definition of low-income disabled person in § 767-14.

LOW-INCOME SENIOR – A person who meets the definition of low-income senior in § 767-14.

OWNER – A person who meets the definition of owner in § 767-14.

2001 TAX INCREASE – That portion, payable in a taxation year, of an amount by which the total municipal and school taxes levied on the property in the 2001 taxation year exceed the total municipal and school taxes levied on the property in the 2000 taxation year, provided that the portion is greater than or equal to \$10.00.

§ 767-22.3. Deferral.

Provided that an eligible person meets the qualifications set out in § 767-22.4 in the year in respect of which the application for deferral is made, an eligible person shall receive a deferral of:

- A. A 1998 Assessment-Related Increase:
 - (a) In 2001 and 2002, and
 - (b) if the eligible person received a deferral under A(a) or under Article IV, in all subsequent years; and
- B. A 2001 Tax Increase:
 - (a) in 2001, 2002 and 2003; and
 - (b) if the eligible person received a deferral under B(a), in all subsequent years.

§ 767-22.4. Eligibility for Deferral.

A person is eligible to receive a deferral if:

- A. The person is an eligible person;
- B. The person is required to pay a 2001 Tax Increase or a 1998 Assessment-Related Tax Increase in the taxation year;
- C. The person occupies the residential real property as his or her principal residence;
- D. The person has made an application for deferral in accordance with § 767-22.8;

- E. The application for deferral is in respect of only those residential realty taxes levied in the year in which the application is made;
- F. The person agrees to notify the City Treasurer of any change in circumstances which would alter his or her status as an eligible person, or the amount of deferral to which her or she is entitled;
- G. The person is an owner who has occupied the residential real property for a period of not less than one year immediately preceding the date of application for deferral;
- H. Where title to the residential real property is held jointly, each owner must qualify as an eligible person; and
- I. Payment for all taxes payable for the current year and all previous years has been made in full.

§ 767-24.5. Collector's Roll.

A deferral shall be added to the Collector's Roll.

§ 767-22.6. When deferred taxes become due.

All deferred taxes shall become immediately due and payable if:

- A. The residential real property is sold;
- B. An eligible person ceases to occupy the residential real property as his or her principal residence; or
- C. An owner ceases to be an eligible person.

§ 767-22.7. One application per year.

In a taxation year an eligible person is entitled to make application in respect of only one residential real property.

§ 767-22.8. Applications for Deferral.

Applications for deferral must be in writing on a form prepared by the City Treasurer for this purpose and must be submitted to the City of Toronto on or before August 31, 2001 for a deferral in respect of the 2001 taxation year, and in respect of a subsequent taxation year, on or before March 31 of that year. An application must include the documentation in support thereof in a form satisfactory to the City Treasurer, to establish that the applicant is an eligible person and to establish the amount of deferral to which the eligible person is entitled.

ENACTED AND PASSED this 1st day of June, A.D. 2001.

CASE OOTES,
Deputy Mayor
(Corporate Seal)

JEFFREY A. ABRAMS,
Acting City Clerk