

Authority: Policy and Finance Committee Report No. 1, Clause No. 10,
as adopted by City of Toronto Council on January 27, 28 and 29, 2004
Enacted by Council: April 28, 2004

CITY OF TORONTO

BY-LAW No. 338-2004

To amend Municipal Code Chapter 767, Taxation, the Tax Assistance Program for Eligible Low-Income Disabled Persons and Low-Income Seniors.

WHEREAS in accordance with the requirements of section 319 of the *Municipal Act, 2001* and predecessor legislation the Council of the City of Toronto has passed a by-law, as amended from time to time, for the purposes of relieving financial hardship for certain eligible persons which by-law is now known as Chapter 767, Taxation, of the Municipal Code; and

WHEREAS at its meeting of January 27, 28 and 29, 2004, City Council extended the eligibility criteria for low-income disabled persons and seniors to receive tax relief under Chapter 767, Articles IV, IVA and IVB;

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

1. Section 767-16.H is amended by deleting the balance of the sentence after the word “jointly” and the following is substituted:

...[jointly] by an eligible person and his or her spouse or same sex spouse and no other owner, one of the joint owners must qualify as an eligible person; and...

2. Section 767-22 is amended by adding after the word “applicant” the following:

...or in the case of property held jointly in accordance with § 767-16.H, the applicants spouse...

3. Section 767-22.4.H is amended by deleting the balance of the sentence after the word “jointly” and the following is substituted:

...[jointly] by an eligible person and his or her spouse or same sex spouse and no other owner, one of the joint owners must qualify as an eligible person; and...

4. Section 767-22.8 is amended by adding after the word “applicant” the following:

...or in the case of property held jointly in accordance with § 767-22.4.H, the applicants spouse...

5. Section 767-22.11.H. is amended by deleting the balance of the sentence after the word “jointly” and the following is substituted:

.....[jointly] by an eligible person and his or her spouse or same sex spouse and no other owner, one of the joint owners must qualify as an eligible person; and....

6. Section 767-22.13 is amended by adding after the word “applicant” the following:

...or in the case of property held jointly in accordance with Section 767-22.11.H, the applicants spouse...
7. Section 767-22.9.A is amended under the definition of a LOW-INCOME DISABLED PERSON by deleting the value \$295,000, and substituting in place thereof the value of \$398,400;
8. Section 767-22.9.A is amended under the definition of a LOW-INCOME SENIOR, by deleting the value \$295,000, and substituting in place thereof the value of \$398,400;
9. Section 767-22.9.c is amended under the definition of a LOW-INCOME SENIOR, by adding after the words “\$25,000 or less” the following:

...or is in receipt of the Guaranteed Income Supplement under the *Old Age Security Act (Canada)*, or in the case of a widowed person, in receipt of the Spouse’s Allowance under the *Old Age Security Act (Canada)*;

ENACTED AND PASSED this 28th day of April, A.D. 2004.

DAVID R. MILLER,
Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)