

Authority: Executive Committee Item 27.3,
adopted as amended, by City of Toronto Council on January 15 and 16, 2013

CITY OF TORONTO

BY-LAW No. 3-2013

**To amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax,
Article IV, Tax Deferral and Tax Cancellation for Low-Income Persons.**

Whereas City Council has made enhancements to its property tax relief program for low-income seniors and low-income disabled persons commencing in 2013;

The Council of the City of Toronto enacts:

1. City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, shall be amended as follows:
 - (1) by deleting the words "before December 31" in § 767-15B(2) and replacing them with the words "by December 31".
 - (2) by deleting the definition of ELIGIBLE PERSON in § 767-17A, and replacing it with the following:

"A low-income person, or the spouse or widow of such a person, who has a household income of \$38,000 or less."
 - (3) by deleting (1) of the definition of ELIGIBLE PROPERTY in § 767-17A, and replacing it with the following:

"(1) Has an assessed value of:
 - (a) \$650,000 or less for the 2013 and 2014 taxation years; and
 - (b) \$715,000 or less for the 2015 and 2016 taxation years."

Enacted and passed on January 16, 2013.

Frances Nunziata,
Speaker

Ulli S. Watkiss,
City Clerk

(City of Toronto Seal)