

Authority: Executive Committee Item EX2.1, as adopted
by City of Toronto Council on March 7, 2019

CITY OF TORONTO

BY-LAW 392-2019

To amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, to change the definition of low-income disabled person and the definition of eligible person for tax cancellations for low income seniors and disabled persons, and to amend Chapter 849, Water and Sewage Services and Utility Bill, to amend the definition of low-income disabled person for the water rebate.

Whereas Council has approved an amendment to the definition of Low-income Disabled Person in City of Toronto Municipal Code Chapter 767, Taxation, Property Tax and in City of Toronto Municipal Code Chapter 849, Water and Sewage Services and Utility Bill, and approved annual inflationary increases to household income for this purpose of eligibility for the tax cancellation program for low income seniors and disabled persons; and

Whereas it is necessary to increase the household income eligibility threshold for the tax cancellation program for 2019 to reflect the inflationary increase;

The Council of the City of Toronto enacts:

1. City of Toronto Municipal Code, Chapter 767, Taxation, Property Tax, is amended as follows:

(1) The definition of ELIGIBLE PERSON in § 767-14A of City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, be deleted and replaced with the following:

ELIGIBLE PERSON - A low-income person or the spouse or widow of such person, who has a household income in an amount equal to or less than the following:

- (1) in 2019, \$41,228; and
- (2) in future years, \$41,228 adjusted by the Statistics Canada, All-items Consumer Price Index by City, Annual Change - Toronto

(2) The definition of LOW-INCOME DISABLED PERSON in § 767-11 of City of Toronto Municipal Code Chapter 767, Taxation, Property Tax be amended by adding the following:

- (6) Such other financial benefits, support(s) or circumstances in respect of a person's disability that, in the opinion of the Controller establish that a person is a low-income disabled person for the purposes of this Article.

2. City of Toronto Municipal Code Chapter 849, Water and Sewage Services and Utility Bill, is amended by adding the following new subsection to the definition of LOW-INCOME DISABLED PERSON in § 849-14.1 of City of Toronto Municipal Code Chapter 849, Water and Sewage Services and Utility Bill, as follows:

- F. Such other financial benefits, support(s) or circumstances in respect of a person's disability that, in the opinion of the Controller establish that a person is a low-income disabled person for the purposes of this Article.

Enacted and passed on March 7, 2019.

Frances Nunziata,
Speaker

Ulli S. Watkiss,
City Clerk

(Seal of the City)