

CITY OF TORONTO

BY-LAW 525-2020

To amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, Chapter 844, Waste Collection, Residential Properties, and Chapter 849, Water and Sewage Services and Utility Bill to expand property ownership eligibility for the City's low-income water rate rebate, solid waste fee relief, and property tax cancellation and deferral programs.

Whereas City Council wishes to expand eligible ownership requirements of its low-income water rate rebates, solid waste fee relief and property tax cancellation and deferral program;

The Council of the City of Toronto enacts:

1. Chapter 767, Taxation, Property Tax is amended by:
 - (1) amending the definition of "eligible property" in § 767-13A by deleting (3) and replacing it with the following:
 - (3) (a) Is owned solely by one or more eligible persons for no less than one year immediately preceding August 31 of the current taxation year;
 - (b) Is owned solely by the estate of a low-income person, by the widow, or by both; or
 - (c) Is owned jointly by the persons set out in either (a) or (b), together with one or more other persons who do not reside at the property.
 - (2) amending the definition of "eligible property" in § 767-14A by deleting (4) and replacing it with the following:
 - (4) (a) Is owned solely by one or more eligible persons for no less than one year immediately preceding August 31 of the current taxation year;
 - (b) Is owned solely by the estate of a low-income person, by the widow, or by both; or
 - (c) Is owned jointly by the persons set out in either (a) or (b), together with one or more other persons who do not reside at the property.
 - (3) amending the definition of "eligible person" in 767-14A by deleting (1) and (2) and replacing them with the following:

- (1) in 2020 and 2021, \$45,000; and
 - (2) in future years, \$45,000 adjusted by the Statistics Canada, All-items Consumer Price Index by City, Annual Change - Toronto.
2. Chapter 844, Waste Collection, Residential Properties, is amended by
- (1) amending the definition of "eligible property" in § 844-30.1A by deleting (2) and replacing it with the following:
 - (2) (a) Is owned solely by one or more eligible persons for no less than one year immediately preceding August 31 of the year in respect of which the application for the low-income solid waste rebate is made;
 - (b) Is owned solely by the estate of a low-income person, by the widow, or by both; or
 - (c) Is owned jointly by the persons set out in either (a) or (b), together with one or more other persons who do not reside at the property.
3. Chapter 849, Water and Sewage Services and Utility Bill, is amended by:
- (1) amending the definition of "eligible property" in § 849-14.1 by deleting B and replacing it with the following:
 - B. (1) Is owned solely by one or more eligible persons for no less than one year immediately preceding August 31 of the year in respect of which the application for the water rebate is made;
 - (2) Is owned solely by the estate of a low-income person, by the widow, or by both; or
 - (3) Is owned jointly by the persons set out in either (1) or (2), together with one or more other persons who do not reside at the property.

Enacted and passed on June 30, 2020.

Frances Nunziata,
Speaker

Ulli S. Watkiss,
City Clerk

(Seal of the City)