



**STAFF REPORT
ACTION REQUIRED
with Confidential Attachment**

Review of Applications Received Under the Property Tax Increase Deferral/Cancellation Programs

Date:	October 25, 2012
To:	Government Management Committee
From:	Acting Treasurer
Wards:	Ward 36 Scarborough Southwest
Reason for Confidential Information:	This report deals with personal matters about identifiable persons.
Reference Number:	P:\2012\Internal Services\rev\gm12024rev (AFS16500)

SUMMARY

The report deals with applications filed for tax relief under the City's Property Increase Tax Deferral/Cancellation Programs for Low-Income Seniors and Low-Income Disabled Persons for a single property located in Ward 36 – Scarborough Southwest. As the staff recommendations and details of the applications contain personal information about identifiable individual(s), this information is provided in a confidential attachment to this report.

RECOMMENDATIONS

The Acting Treasurer recommends that:

1. Council adopt the confidential instructions to staff in Attachment 1.
2. The confidential information and recommendations contained in Confidential Attachment 1 remain confidential as they relate to personal matters about identifiable persons.

Financial Impact

Confidential Attachment 1 to this report provides the details of the financial impact stemming from approval of the recommendations.

The Acting Deputy City Manager and Chief Financial Officer has reviewed this report and agrees with the financial impact information.

ISSUE BACKGROUND

The City of Toronto provides both a Tax Increase Cancellation Program and a Tax Increase Deferral Program for low-income seniors and low-income disabled homeowners that meet certain eligibility criteria.

Under the Tax Increase Cancellation program, eligible homeowners can have their annual tax increase, whether assessment or budgetary related, cancelled. Under the Tax Increase Deferral program, eligible homeowners can have their tax increases, whether assessment or budgetary related, deferred without interest, and only repayable once they are no longer the homeowner. Table 1 provides a summary of the eligibility criteria for both programs.

Table 1
Eligibility Criteria - Property Tax Deferral/Cancellation Programs for
Low-Income Seniors and Low-Income Disabled Persons

	Property Tax Increase Deferral Program	Property Tax Increase Cancellation Program
Seniors	<ul style="list-style-type: none">• age 65 years or older; or aged 60-64 years and receiving a Guaranteed Income Supplement (GIS) and/or Spousal Allowance.• or aged 50 years or older and receiving either a registered pension or pension annuity.• household income \$50,000 or less.	<ul style="list-style-type: none">• aged 65 years or older.• or 60-64 years and receiving a Guaranteed Income Supplement (GIS) and/or Spousal Allowance.• household income \$36,000 or less.• property CVA equal to or less than \$575,000.
Disabled Persons	<ul style="list-style-type: none">• no age requirement.• receiving support from one or more specified disability programs.• household income \$50,000 or less.	<ul style="list-style-type: none">• no age requirement.• receiving support from one or more specified disability programs.• household income \$36,000 or less.• property CVA equal to or less than \$575,000.

To qualify to receive either a property tax cancellation or deferral, the following additional eligibility requirements must be met:

- The applicant must apply every year for each program by the deadline date.
- The property tax account must be paid in full for prior year billings.
- The applicant and/or their spouse must have owned and occupied their property as their principal residence for one year or more before the August 31 application deadline.
- Each owner or their spouse must meet the eligibility criteria in order to qualify for the program.
- The total income of the owner(s) and their spouse(s) is used to determine the “Household Income.”
- The age requirements must be met by December 31 of the taxation year.
- If the applicant is a senior who is applying for the first time, proof of age, such as a driver's license, may be required.
- If the applicant qualifies for any of the programs, the amount of the deferral/cancellation will be applied to their account.
- Only one application per household can be made each year.

It is important to note that the total of all amounts deferred under the Property Tax Increase Deferral Program form a lien on the property and must be repaid to the City when the applicant no longer owns the property.

COMMENTS

Confidential Attachment 1 provides details in respect to the status of applications for taxation years 2003 through 2012 filed by the property owners of a property located in Ward 36 – Scarborough Southwest.

CONTACT

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SIGNATURE

Mike St. Amant
Acting Treasurer

ATTACHMENTS

Confidential Attachment 1:
Review of Applications Received Under the Property Tax Increase Deferral/Cancellation Programs – Confidential Information