

Authority: Policy and Finance Committee Report No. 1, Clause No. 1, as adopted by City of Toronto Council on February 4, 5 and 6, 2003, and its Special Meeting held on February 7, 2003
Enacted by Council: February 28, 2003

CITY OF TORONTO

BY-LAW No. 172-2003

To amend the City of Toronto Municipal Code Chapter 767, Taxation, to continue and to expand the Tax Assistance Program for Eligible Low-Income Disabled Persons and Low-Income Seniors for 2003 and for future years.

WHEREAS section 319 of the *Municipal Act, 2001* requires, for the purposes of relieving financial hardship, a municipality to pass a by-law providing for deferrals or cancellation of, or other relief in respect of, all or part of a tax increase for 2001 and subsequent reassessment years on property in the residential/farm property class for persons assessed as owners who are, or whose spouses or same-sex partners are low-income seniors or low-income disabled persons as defined in the by-law; and

WHEREAS 2003 and all subsequent years are and will be reassessment years;

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

1. Article IVA of Chapter 767, Taxation of the City of Toronto Municipal Code is amended as follows:
 - A. Section 767-22.2 is amended by adding:

REASSESSMENT YEAR TAX INCREASE - That portion, payable in a taxation year, of an amount by which the total municipal and school taxes levied on the property in the year exceeds the total municipal and school taxes levied on the property in the previous year, provided that the portion is greater than or equal to \$10.00.
 - B. Section 767-22.3 is amended by adding:
 - C. A reassessment year tax increase:
 - (1) In the first year of the tax increase; and
 - (2) If the eligible person received a deferral under Subsection C(1), in all subsequent years.
 - C. Section 767-22.4B is amended by deleting the words “or a 1998 assessment-related tax increase” and replacing them with the words “, a 1998 assessment-related tax increase or a reassessment year tax increase”

- D. Section 767-22.8 is amended by deleting the words “and in respect of a subsequent taxation year, on or before March 31 of that year.” and replacing them with the words “on or before March 31, 2002, for a deferral in respect of the 2002 taxation year, on or before August 31, 2003, for a deferral in respect of the 2003 taxation, and on or before March 31, for a deferral in respect of a subsequent taxation year.”
2. Chapter 767, Taxation, of The City of Toronto Municipal Code is further amended by adding the following article:

ARTICLE IVB

Tax Cancellation for Eligible Low-Income Disabled Persons and Low-Income Seniors

§ 767-22.9 Definitions.

ELIGIBLE PERSON - A low-income disabled person or a low-income senior or the spouse or same sex spouse of such a person who meets the qualifications set out in § 767-22.11.

HOUSEHOLD INCOME - Has the same meaning as in § 767-22.2.

LOW-INCOME DISABLED PERSON - A person:

- A. Who has owned and occupied residential real property for one year, which property has an assessed value of less than \$295,000;
- B. Who is in receipt of one or more of the following:
- (1) A disability pension under the *Canada Pension Plan Act (Canada)*;
 - (2) Income support under the *Ontario Disability Support Program Act, 1997*;
 - (3) Benefits under the *Workplace Safety and Insurance Act, 1997*;
 - (4) Benefits for the interruption of earnings due to a prescribed illness, injury or quarantine under the *Employment Insurance Act (Canada)*; and
 - (5) Benefits under a contract of individual or group accident, sickness or disability insurance, or any other disability benefits arising from a contract of insurance, which contracts are consistent with the *Ontario Insurance Act* or any similar legislation governing contracts of insurance in another Canadian province; and

- C. Who has a household income of \$25,000 or less.

LOW-INCOME SENIOR - A person:

- A. Who has owned and occupied residential real property for one year, which property has an assessed value of less than \$295,000;
- B. Who is 65 years of age or older; and
- C. Who has a household income of \$25,000 or less

OWNER - A person who meets the definition of owner in § 767-14.

REASSESSMENT YEAR TAX INCREASE – Has the same meaning as in § 767-22.2.

§ 767-22.10 Cancellation.

Provided that an eligible person meets the qualifications set out in § 767-22.11 in the year in respect of which the application is made, an eligible person shall receive a cancellation of the reassessment year tax increase.

§ 767-22.11 Eligibility for cancellation.

A person is eligible to receive a cancellation if:

- A. The person is an eligible person;
- B. The person is required to pay a reassessment year tax increase in the taxation year;
- C. The person occupies the residential real property as his or her principal residence;
- D. The person has made an application for cancellation in accordance with § 767-22.13;
- E. The application for cancellation is in respect of only those residential realty taxes levied in the year in which the application is made;
- F. The person agrees to notify the City Treasurer of any change in circumstances which would alter his or her status as an eligible person, or the amount of cancellation to which he or she is entitled;
- G. The person is an owner who has occupied the residential real property for a period of not less than one year immediately preceding the date of application for cancellation;
- H. Where title to the residential real property is held jointly, each owner must qualify as an eligible person; and

- I. Payment for all taxes payable for the current year and all previous years has been made in full.

§ 767-22.12. One application per year.

In a taxation year an eligible person is entitled to make application in respect of only one residential real property.

§ 767-22.13. Application for cancellation.

Applications for cancellation must be in writing on a form prepared by the City Treasurer for this purpose and must be submitted to the City of Toronto on or before August 31, 2003 for a cancellation in respect of the 2003 taxation year, and in respect of a subsequent taxation year, on or before March 31 of that year. An application must include the documentation in support thereof in a form satisfactory to the City Treasurer, to establish that the applicant is an eligible person and to establish the amount of cancellation to which the eligible person is entitled.

ENACTED AND PASSED this 28th day of February, A.D. 2003.

CASE OOTES,
Deputy Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)