

Authority: Policy and Finance Committee Report No. 3, Clause No. 3,  
as adopted by City of Toronto Council at its Special meetings on February 21, 22,  
23, 24, 25, 28 and March 1, 2005  
Enacted by Council: April 14, 2005

## CITY OF TORONTO

### BY-LAW No. 290-2005

#### **To amend Municipal Code Chapter 767, Taxation, Article IVA, Tax Deferral for Eligible Low-Income Disabled Persons and Low Income Seniors, and Article IVB, Tax Cancellation for Eligible Low-Income Disabled Persons and Low-Income Seniors.**

WHEREAS in accordance with the requirements of section 319 of the *Municipal Act, 2001* and predecessor legislation, the Council of the City of Toronto has passed a by-law, as amended from time to time, for the purposes of relieving financial hardship for certain eligible persons which by-law is known as Articles IVA and IVB, Tax Deferral and Cancellation for Eligible Low-Income Disabled Persons and Low-Income Seniors, of Chapter 767, Taxation, of the City of Toronto's Municipal Code; and

WHEREAS at its Special meetings of February 21, 22, 23, 24, 25, 28 and March 1, 2005, City Council made certain administrative changes to the Tax Deferral and Tax Cancellation Programs under Articles IVA and IVB of Chapter 767, Taxation; and

WHEREAS the City Solicitor is authorized under Chapter 169 of the City of Toronto's Municipal Code to make technical amendments to the Municipal Code;

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

1. Section 767-22.2 is amended by:
  - (a) adding the word "eligible" before the word "property" wherever it appears in the definition of "2001 TAX INCREASE";
  - (b) adding the following definition:

"ELIGIBLE PROPERTY – Property classified as residential property, or a portion of property classified as residential property.";
  - (c) changing "REASSESSMENT YEAR TAX INCREASE" to "TAX INCREASE";
  - (d) changing the words "residential property" in the definition of "HOUSEHOLD INCOME" to "eligible property"; and
  - (e) adding the word "eligible" before the word "property" wherever it appears in the definition of "TAX INCREASE".
2. Article IVA is amended by changing the words "reassessment year tax increase" to "tax increase" wherever they appear.

3. Article IVA is amended by changing the words “residential real property” to “eligible property” wherever they appear.
4. Section 767-22.3 is amended by:
  - (a) deleting the word “; and”, and adding the words “in which an application is made;” at the end of Section 767-22.3A(2); and
  - (b) adding the words “in which an application is made; and” at the end of Section 767-22.3B(2); and
  - (c) adding the words “in which an application is made.” at the end of Section 767-22.3C(2).
5. Section 767-22.4 is amended by:
  - (a) adding the words “on the eligible property” to the end of Section 767-22.4B; and
  - (b) adding the words “on the eligible property” before the words “in the year in which the application is made” in Section 767-22.4E.;
  - (c) deleting the word “and” from the end of Section 767-22.4H, and adding the following words to the end of Section 767-22.4H.:

“, but where title to the eligible property is held jointly by an eligible person and a person or persons who are not his or her spouse or same sex spouse, all of the joint owners must qualify as an eligible person; and”
  - (d) deleting the words “the current year and” from Section 767-22.4I., and adding the words “on the eligible property” before the words “has been made in full in Section 767-22.4I.
6. Section 767-22.8 is amended by deleting the words “March 31,” as they appear before the words “for a deferral in respect of a subsequent taxation year”, and replacing them with the words “August 31,”.
7. The following section is added to the end of ARTICLE IVA:

“Section 767-22.8.1. Credit to Tax Account.

An eligible person may request, in the application for deferral made under this Article, that any deferral for which they may be eligible under this Article be credited to the tax account of the eligible property if the taxes to which the deferral relate have already been paid.”

- 8.** Section 767-22.9 is amended by:
- (a) adding the following definition:  
“ELIGIBLE PROPERTY – Property classified as residential property, or a portion of property classified as residential property.”;
  - (b) changing “REASSESSMENT YEAR TAX INCREASE” to “TAX INCREASE”;
- 9.** Article IVB is amended by changing the words “reassessment year tax increase” to “tax increase” wherever they appear.
- 10.** Article IVB is amended by changing the words “residential real property” to “eligible property” wherever they appear.
- 11.** Section 767-22.11 is amended by:
- (a) adding the words “on the eligible property” to the end of Section 767-22.11B.;  
and
  - (b) adding the words “on the eligible property” before the words “in the year in which the application is made” in Section 767-22.11E.;
  - (c) deleting the word “and” from the end of Section 767-22.11H, and adding the following words to the end of Section 767-22.11H.:  
“, but where title to the eligible property is held jointly by an eligible person and a person or persons who are not his or her spouse or same sex spouse, all of the joint owners must qualify as an eligible person; and”
  - (d) deleting the words “the current year and” from Section 767-22.11I., and adding the words “on the eligible property” before the words “has been made in full in Section 767.22.11I.
- 12.** Section 767-22.13 is amended by deleting the words “, 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.”, and replacing them with the words “of the year in respect of which the cancellation is being sought.”.

**13.** The following section is added to the end of ARTICLE IVB:

“Section 767-22.14. Credit to Tax Account.

An eligible person may request, in the application for cancellation made under this Article, that any cancellation for which they may be eligible under this Article be credited to the tax account of the eligible property if the taxes to which the cancellation relate have already been paid.”

ENACTED AND PASSED this 14th day of April, A.D. 2005.

DAVID R. MILLER,  
Mayor

ULLI S. WATKISS  
City Clerk

(Corporate Seal)