

Authority: Item CC4.1, adopted as amended, by City of Toronto Council on February 15, 2023
City Council voted in favour of this by-law on February 15, 2023
Written approval of this by-law was given by Mayoral Decision 5-2023 dated February 15, 2023

CITY OF TORONTO

BY-LAW 170-2023

To amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, to change the definition of eligible person and of eligible property for tax cancellations for low income seniors and disabled persons, to amend Chapter 844, Waste Collection, Residential Properties, and Chapter 849, Water and Sewage Services Utility Bill, to change the definition of eligible person.

Whereas Council has approved amendments to certain definitions in City of Toronto Municipal Code Chapter 767, Taxation, Property Tax for the purpose of eligibility for the tax cancellation program for low income seniors and disabled persons, and certain definitions in City of Toronto Municipal Code Chapter 844, Waste Collection, Residential Properties, and Chapter 849, Water and Sewage Services Utility Bill, for the purpose of eligibility for the residential low income relief programs for water and solid waste; and

The Council of the City of Toronto enacts:

1. City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, is amended by making the following changes to section 767-5.4A:

(1) The definition of ELIGIBLE PERSON 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 2023, \$55,000; and

(2) in future years, \$55,000 adjusted by the Statistics Canada, All-items Consumer Price Index by City, Annual Change – Toronto"

(2) The definition of ELIGIBLE PROPERTY be deleted and replaced with the following:

"ELIGIBLE PROPERTY - Real property classified as residential property on the assessment roll, or a portion of real property classified as residential property on the assessment roll which: (1) Has an assessed value of: (a) \$650,000 or less for the 2013 and 2014 taxation years; (b) \$715,000 or less for the 2015 and 2016 taxation years; (c) \$850,000 or less for the 2017 and 2018 taxation years; and (d) \$975,000 or less for all future taxation years."

2. City of Toronto Municipal Code, Chapter 844, Waste Collection, Residential Properties, is amended by making the following changes to section 844-30.1A:

(1) The definition of ELIGIBLE PERSON be deleted and replaced with the following:

"ELIGIBLE PERSON – A low-income person, or the spouse, or widow of such a person, who has a household income of \$55,000 or less"

3. City of Toronto Municipal Code, Chapter 849, Water and Sewage Services and Utility Bill, is amended by making the following changes to section 849-14:

(1) The definition of ELIGIBLE PERSON be deleted and replaced with the following:

"ELIGIBLE PERSON – A low-income person, or the spouse, or widow of such a person, who has a household income of \$55,000 or less"

Enacted and passed on February 15, 2023.

Frances Nunziata,
Speaker

John D. Elvidge,
City Clerk

(Seal of the City)