

Authority: City Council Item CC4.1, adopted as amended by City of Toronto Council on February 15, 2023, and City Council Item CC27.1, adopted as amended by City of Toronto Council on February 11, 2025, and Section 169-5.2B of City of Toronto Municipal Code Chapter 169, Officials, City
City Council voted in favour of this by-law on November 13, 2025
Written approval of this by-law was given by Mayoral Decision 14-2025 dated November 13, 2025

CITY OF TORONTO

BY-LAW 1339-2025

To amend By-law 170-2023, being a by-law 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, to correct a technical error in City of Toronto Municipal Code Chapter 767, Property Tax.

Whereas on February 15, 2025 City Council enacted By-law 170-2023 a Bylaw 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; and

Whereas By-law 170-2023 contained an error and a technical amendment is necessary to restore language removed in error; and

Whereas under Section 169-26B of Municipal Code Chapter 169, Officials, City, the City Solicitor, in consultation with the City Clerk, may submit bills directly to Council to make technical amendments to the Municipal Code and other by-laws to correct technical errors.

The Council of the City of Toronto enacts:

1. Bylaw 170-2023 is amended by deleting section 1(2) replacing it as follows:
 - (A) 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) Has no taxes or other charges in arrears for any year prior to the current year;
- (3) Is occupied by the eligible person who makes the application as the eligible person's principal residence; and
- (4)
 - (a) Is owned solely by one or more eligible persons for no less than one year immediately preceding October 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."

Enacted and passed on November 13, 2025.

Frances Nunziata,
Speaker

John D. Elvidge,
City Clerk

(Seal of the City)