THE REGIONAL MUNICIPALITY OF YORK

BILL NO. 28

BY-LAW NO. A-0339-2004-026

A by-law to provide tax assistance to certain seniors and disabled residents who are owners of real property in The Regional Municipality of York

WHEREAS on June 28, 2001 Regional Council enacted By-law No. A-0293-2001-064 to provide for the deferral of certain assessment-related tax increases for certain seniors and disabled homeowners in The Regional Municipality of York;

AND WHEREAS on September 18, 2003 Regional Council amended said by-law by the enactment of By-law No. A-0293(a)-2003-083;

AND WHEREAS Regional Council has determined to amend its property tax deferral program;

Now therefore, the Council of The Regional Municipality of York HEREBY ENACTS as follows:

1. In this by-law:

   (a) "lower-tier municipality" means each of The Corporation of the Town of Aurora, The Corporation of the Town of East Gwillimbury, The Corporation of the Town of Georgina, The Corporation of the Township of King, The Corporation of the Town of Markham, The Corporation of the Town of Newmarket, The Corporation of the Town of Richmond Hill, The Corporation of the City of Vaughan and The Corporation of the Town of Whitchurch-Stouffville;

(b) “tax increase” means a tax increase calculated as the increase in total property taxes billed for the year over the total property taxes billed and payable in the immediately preceding year;

(c) "eligible person" means a low-income person with disabilities, or a low-income senior, or a senior who is 65 years of age or older, or the spouse of such person, and who is an owner of eligible property;

(d) "eligible property" means property located in the Region, utilized as a principal residence by the eligible person, and owned by the eligible person;

(e) “low income” means:

  (a) in the case of a single person, that the person’s annual gross income from all sources is $23,000.00 or less; or

  (b) in the case of a household of two or more persons, that the annual gross household income from all sources is $40,000.00 or less;

(f) "owner" means a person assessed as the owner of residential real property, and includes an owner within the meaning of the *Condominium Act*;

(g) "person with disabilities" means:

  (a) a person who has a substantial physical or mental impairment that is continuous or recurrent and expected to last one year or more; and

(b) the direct and cumulative effect of the impairment on the person's ability to attend to his or her personal care, function in the community and function in a workplace, results in a substantial restriction in one or more of these activities of daily living; and

(c) the impairment and its likely duration and the restriction in the person's activities of daily living have been verified by a physician; and

(d) the person is eligible to claim a disability amount under the *Income Tax Act* (Canada);

(h) "Region" means The Regional Municipality of York;

(i) "senior" means a person who is 55 years of age or older.

2. Tax relief granted pursuant to this by-law shall be conditional upon:

(a) the eligible person occupying the eligible property as his or her principal residence; and

(b) the eligible person having been assessed as the owner of the eligible property; and

(c) the eligible person having been assessed as the owner of the eligible property on January 1st of the taxation year for which the deferral has been requested.

3. An eligible person shall be entitled to receive relief from tax increases on eligible property by way of a deferral equal to:

   (a) in the case of a low-income senior under the age of 65, the sum of the tax increase in excess of $300.00 and any amount deferred under this program in any preceding year; and

   (b) in the case of any other eligible person, the sum of the tax increase and any amount deferred under this program in any preceding year.

4. Amounts deferred pursuant to section 3 of this by-law shall not accrue interest.

5. Amounts deferred pursuant to section 3 of this by-law shall be deferred until the disposition or transfer of the eligible property, excluding disposition or transfer of the eligible property to the spouse of an eligible person, at which time the total deferred amounts become a debt payable to the lower-tier municipality.

6. Amounts deferred pursuant to section 3 of this by-law shall represent a lien against the eligible property and may be the subject of a lien registered on title to said property, and the costs of registering said lien on title shall be the full responsibility of the owner.

7. Tax relief granted pursuant to this by-law shall not be granted to an eligible person in respect of more than one (1) eligible property in any year.

8. The cumulative amount of deferred and outstanding taxes shall not exceed seventy-five percent (75%) of the assessed value of the eligible property.

9. An eligible person may apply to the lower-tier municipality for tax relief with respect to his or her eligible property, on a form prescribed by the lower-tier municipality.

10. An application for deferral shall be made in each calendar year and such application shall be in writing on a form prescribed by the lower-tier municipality, and shall be submitted to the Treasurer of the lower-tier municipality in which the eligible property is located on or before the 30th day of September in the year to which the application applies.

11. Applications for tax relief pursuant to this by-law shall include supporting documentation to establish, to the satisfaction of the Treasurer of the lower-tier municipality:

    (a) that the applicant is an eligible person, including copies of income tax returns or other documentation satisfactory to the Treasurer of the lower-tier municipality; and

    (b) that the property with respect to which the application is made is eligible property.

12. Any person who has made any payments prior to the enactment of this by-law that would be eligible for deferral under this by-law shall be entitled to apply to the lower-tier municipality in which the eligible property is located for an appropriate adjustment to be made.

13. By-law No. A-0293-2001-064 is hereby repealed.

14. By-law No. A-0293(a)-2003-083 is hereby repealed.

ENACTED AND PASSED this 25th day of March, 2004.

Denis Kelly
Regional Clerk

Bill Fisch
Regional Chair