

**Policy Title:** Stormwater Charge Subsidy

**Policy Number:** 08-01-04

|                         |                                                                                                                                                                                                               |                   |                  |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| Section:                | Community Services                                                                                                                                                                                            | Subsection:       | Community Groups |
| Effective Date:         | November 9, 2016                                                                                                                                                                                              | Last Review Date: |                  |
| Approved by:<br>Council | Owner Division/Contact:<br>Environmental Services Section in the<br>Transportation and Infrastructure Planning<br>Division. External enquiries: 311 or 905-615-<br>4311 for calling areas outside of the City |                   |                  |

## Policy Statement

The City will provide a subsidy, funded by the tax levy, to help offset the cost of stormwater charges assessed to eligible properties. The subsidy applies only to eligible portions of properties.

## Purpose

The purpose of this policy is to outline the Stormwater Subsidy Program, including eligibility criteria and program administration.

## Scope

This policy applies to the following eligible properties in the City of Mississauga:

- Places of Worship
- Veterans' Organization Properties
- Working Farms, and
- Single Residential Properties or Condominiums that are owned and occupied by an individual who is in receipt of the City of Mississauga's tax rebate, in accordance with the Tax Rebate By-law, 56-10, as amended

For information on stormwater charges, refer to Corporate Policy and Procedure – Finance and Accounting – Stormwater Funding Program.

## Legislative Authority

This policy is in accordance with the *Municipal Act, 2001*, as amended, which authorizes the City to govern their affairs as it considers appropriate.

## Definitions

For the purposes of this policy:

“Condominium Unit” means one residential unit within a multi-unit condominium property.

“Place of Worship” means a property recognized as such by the Municipal Property Assessment Corporation (MPAC) by the designation of an MPAC property code of 700 or 701 (Place of Worship With/Without a Clergy Residence), with the property tax/class qualifier “EN,” meaning exempt.

“Property Tax Rebate” means the City of Mississauga’s Low-Income Senior & Low-Income Persons with Disabilities Tax Rebate Program, in accordance with the Tax Rebate By-law, 56-10, as amended.

“Single Residential Property” means a property that contains just one residential unit (i.e. detached, semi-detached and linked homes and freehold townhomes).

“Veterans’ Organization Property” means properties recognized by the City as being used and occupied by the three Mississauga Legion Clubs and the Army, Navy & Air Force Veteran’s Club, specifically:

- Army, Navy & Air Force Veterans Club (765 Third Street, Port Credit)
- Royal Canadian Legion, Branch 82 (35 Front Street N., Port Credit)
- Royal Canadian Legion, Branch 139 (101 Church St., Streetsville), and
- Royal Canadian Legion, Branch 582 (456 Hensall Circle, Cooksville)

“Working Farm” means the portion of a property that is subject to the Farm Property Class Tax Rate, as assessed by the Municipal Property Assessment Corporation (MPAC).

## Program Funding

The Council-approved Stormwater Subsidy Program will not be funded by the stormwater charge or its reserves, as these funds are dedicated solely for the provision of the City’s Stormwater Management Program. The Stormwater Subsidy Program will be funded by the tax levy.

## Administration

This policy is administered by the Environmental Services Section in the Transportation and Infrastructure Planning Division of the Transportation and Works Department.

The stormwater subsidy will be processed as a reduction to applicable stormwater charges on the Region of Peel water bill, with the exception of Condominium Units, for which an annual cheque will be issued.



## Eligibility Criteria

Eligibility for the stormwater subsidy is strictly limited to Places of Worship, Veterans' Organization Properties, Working Farms and Single Residential Properties or Condominium Units owned and occupied by individuals who are in receipt of the Property Tax Rebate.

The Stormwater Subsidy will be cancelled should there be:

- A change in the property classification by MPAC from an eligible Place of Worship to a non-eligible use or
- Loss of recognition by the City as a property used or occupied by an eligible Veterans' Organization or
- The owner of a Working Farm is no longer eligible for the Farm Property Class Tax Rate, or
- The owner of a Single Residential Property or Condominium Unit is no longer in receipt of the Property Tax Rebate

## Administrative Process

### Enrollment

Properties or portions of properties (i.e. Places of Worship, Veterans' Organizations and Working Farms) which meet the eligibility criteria will be automatically enrolled in the Stormwater Subsidy Program. No action is required by the property owner or tenant.

Enrollment in the Program for Single Residential Properties and Condominium Units is included as part of the application for a Property Tax Rebate (i.e. both the tax rebate and stormwater subsidy are approved simultaneously). An annual application is required for each year in which the Property Tax Rebate is being claimed, which includes the stormwater subsidy.

### Subsidy Amount

The stormwater subsidy will provide 100% of the annual stormwater charge on the eligible portion of properties identified in this policy, with the exception of Condominium Units. For Condominium Units the subsidy will be equal to the total stormwater charge for the entire property divided by the number of individual Condominiums. For Condominium Units, no subsidy will be provided where the amount is less than \$5.00 annually.

### Billing Process

The Region of Peel water bill for eligible properties, with the exception of eligible Condominium Units, will show separate line items stating the full stormwater charge assessed for the property and the reduction related to the amount of the applicable subsidy. Eligible Condominium Units will receive an annual cheque from the City upon approval of the Property Tax Rebate application.

Applications by eligible owners of Single Residential Properties and Condominium Units applying for the Property Tax Rebate and stormwater charge subsidy must be submitted to the City on or

before December 31<sup>st</sup> of each year for which a tax rebate is claimed. Once the Property Tax Rebate is approved, the Region of Peel is advised and an adjustment will be made for any stormwater charges paid for the applicable tax year (e.g. an application for a tax rebate for 2016 charges is filed with the City in November, 2016 and approved in February, 2017). The 2016 stormwater charges will be credited to the customer's account or, for Condominium Units, a cheque issued by the City.

## Revision History

| Reference                 | Description                                                                                                                         |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| GC-0308-2015 – 2015 05 27 |                                                                                                                                     |
| GC-0654-2016              | Revised to add subsidies are for the following groups: low-income seniors, low-income persons with disabilities, and Working Farms. |