

THE REGIONAL MUNICIPALITY OF PEEL

BY-LAW NUMBER 61-2017

A by-law to provide relief of financial hardship for low-income seniors and low-income persons with disabilities and to repeal and replace By-law 36-2010.

WHEREAS Section 319 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended (hereinafter referred to as the "Act"), provides that for the purpose of relieving financial hardship, a municipality, other than a lower-tier municipality, shall pass a by-law providing for deferrals or cancellation of, or other relief in respect of, all or part of a tax increase on property in the residential property class for owners who are, or whose spouses or same-sex partners are, low-income seniors or low-income persons with disabilities;

AND WHEREAS, Subsection 365(1) of the Act, authorizes the council of a local municipality to pass a by-law to provide for the cancellation, reduction, or refund of taxes levied for local municipal and school purposes for eligible property owners whose taxes are considered by the council to be unduly burdensome, as defined in the by-law;

AND WHEREAS, Subsection 365(2) of the Act provides that if a lower-tier municipality has passed a by-law under subsection 365(1), it shall give notice of that fact to the upper-tier municipality and the upper-tier municipality may pass a by-law to provide a similar cancellation, reduction or refund of taxes levied for upper-tier purposes;

AND WHEREAS, The Regional Municipality of Peel (hereinafter referred to as the "Region") was provided with notice of The Corporation of the City of Mississauga passage of By-law 0056-2010, as amended, The Corporation of the City of Brampton passage of By-law 57-2010, as amended and The Corporation of the Town of Caledon passage of By-law 2015-019, as amended (severally, as appropriate the "Lower-tier Municipality By-law");

AND WHEREAS, the Lower-tier Municipality By-law provides for an annual tax rebate or tax reduction to eligible low-income senior or low-income disabled persons ("Tax Adjustment") and that this amount may constitute all or part of a tax increase on property in the residential property class for owners who are, or whose spouses or same-sex partners are, low-income seniors or low-income persons with disabilities;

AND WHEREAS, Subsection 365(3) of the Act provides that if an upper-tier municipality has passed a by-law under subsection 365(2), the amount of the taxes cancelled, reduced or refunded shall be shared by the municipalities and school boards that share the revenue from the taxes on the property affected by the by-law in the same proportion that those municipalities and school boards share in those revenues;

AND WHEREAS, the Council of the Region deems it desirable and in the public interest to enact a by-law to share in the Tax Adjustment in an amount equal to the property tax rebate amount as provided by the Lower-tier Municipality By-law passed under Subsection 365(1) of the Act while also meeting the Region's mandatory requirements under Section 319 of the Act to provide relief of financial hardship to low-income senior and low-income disabled persons;

AND WHEREAS, the Council of the Regional Corporation has by resolution passed on November 23, 2017 resolved to enact a by-law providing relief of financial hardship;

NOW THEREFORE, the Council of the Regional Corporation enacts as follows:

1. That By-law 36-2010 is hereby repealed and existing liens arising pursuant to By-law 22-2004 shall continue until such time as the amount of such deferred taxes, are repaid to the lower-tier municipalities.
2. That in this By-law:
 - (a) "Owner" means a person liable to assessment, in accordance with the provisions of the *Assessment Act* in respect of real property located within the geographic boundaries of the Region of Peel, and "ownership" has a complementary meaning;
 - (b) "tax increase" has the same meaning as in subsection 318(3) of the Act;
 - (c) "rebate" means refund of taxes in accordance with this by-law, and "tax reduction" has a complementary meaning;
 - (d) "Eligible Person" means a person that is:
 - a. 65 years of age or older and eligible for and in receipt of the guaranteed income supplement authorized under Part II of the *Old Age Security Act* (Canada); or
 - b. eligible for and in receipt of an allowance, benefits or income support as a person with a disability under the *Ontario Disability Support Program Act, 1997*;
 - (e) "Eligible Property" means property which or of which:
 - a. for the purposes of the *Assessment Act*, is classified in the residential or farm property class;
 - b. is the principal residence within the meaning of the *Income Tax Act* (Canada), of an Owner of the property or of the Spouse; and
 - c. every Owner is either an Eligible Person or the Spouse of an Eligible Person;

- (f) "Spouse" has the same meaning as in the *Family Law Act*; and
- (g) "Treasurer" means the Treasurer or his/her designate of the lower-tier municipality within which an Eligible Property is located.
3. An application may be made by an Owner to the Treasurer for a rebate or tax reduction for an Eligible Property.
 4. An application shall be made annually, in the form provided by the Treasurer and on or before the deadline date set in the applicable Lower-tier Municipality By-law.
 5. An application may not be submitted by an Owner more than once or for more than one Eligible Property, in any year.
 6. The minimum ownership period for a property to be an Eligible Property is at least one year immediately preceding the date of the application.
 7. The tax rebate or tax reduction provided to an Eligible Person under an applicable Lower-tier Municipality By-law shall be shared by the Region with the lower-tier municipalities and school boards on the same basis as the sharing of the revenue from the taxes on the property affected by the by-law.
 8. The annual tax rebate or tax reduction provided to an Eligible Person on Eligible Property is for the purpose of relieving financial hardship and may constitute an amount greater than, equal to or less than the total tax increase on the Eligible Property.
 9. Statutory references in this by-law shall be deemed to refer to those provisions as amended or replaced from time to time.
 10. This by-law may be cited as the "Tax Relief for Seniors and Persons with Disabilities By-law, 2017".
 11. This by-law becomes effective on November 23, 2017.

READ THREE TIMES AND PASSED IN OPEN COUNCIL this 23th day of November, 2017.

K. Lockyer
Regional Clerk

F. Dale
Regional Chair