



THE CORPORATION OF THE COUNTY OF WELLINGTON

BY-LAW NUMBER 5520-17

A by-law to provide tax relief to certain low income seniors and low income persons with disabilities who are owners of real property in the County of Wellington and to repeal by-law number **5081-09**

WHEREAS Section 319 of the Municipal Act, S.O. 2001, c.25, as amended, provides that the council of an upper-tier municipality shall, for the purposes of relieving financial hardship due to reassessment, pass a by-law to provide relief of tax increases on property in the residential property class for owners who are, or whose spouses or same-sex partners are:

- (A) low income seniors as defined in the by-law; or
- (B) low income persons with disabilities as defined in the by-law.

NOW THEREFORE, the Council of the County of Wellington enacts as follows:

1. In this by-law:

- (A) “Cancelled amount” means the eligible amount.
- (B) “County” means The Corporation of the County of Wellington.
- (C) “Eligible amount” means the portion of any increase in taxes levied on a property for the current year and annualized taxes levied on a property in the previous year, up to a maximum of \$500.00. That a minimum rebate amount of \$200 be granted to eligible persons experiencing a minor tax decrease or an increase below the \$200 threshold.
- (D) “Low Income person with disabilities” means a person who receives support under the provisions of the Ontario Disability Support Program Act, 1997.
- (E) “Low Income Senior” means a person who is 65 years of age or older and in receipt of an increment paid under the Guaranteed Income Supplement (G.I.S.) as established under Part II of the Old Age Security Act (Canada).
- (F) “Owner” means a person assessed as the owner of residential real property, and includes an owner within the meaning of the Condominium Act.

2. An application may be filed by low income seniors and low income persons with disabilities to the County Treasurer for the purpose of receiving tax relief subject to the following conditions:

- (A) The application shall be on a form provided directly by the County or through the lower-tier municipalities within the County;
- (B) The owner or spouse of the owner must be in receipt of disability benefits under the Ontario Disability Support Program Act, 1997, or; the owner or the spouse of the owner or both has/have attained the age of sixty-five (65) years and is/are receiving a monthly Guaranteed Income Supplement under Part Two of the Old Age Security Act;
- (C) The owner or the spouse of the owner or both must reside on the property in respect of which the application for tax relief is made;

- (D) The owner or the spouse of the owner or both must have been assessed as the owner of the property for a minimum of one year;
 - (E) Tax relief is only allowed on one residential property of the qualified individual or the qualifying spouse. Verification of documentation provided in conjunction with an application may be carried out independently at the discretion of the municipality;
 - (F) Tax relief applies to current year taxes only;
 - (G) Tax relief begins in the month in which the low income senior attains the age of 65 or in which the low income disabled person becomes disabled;
 - (H) Notwithstanding clause 2(h) of this by-law, application for tax relief must be made on or before November 1st of each year to the County or lower-tier municipality to establish eligibility or continued eligibility; application must include documentation in support thereof to establish that the applicant is an eligible person, and that the property with respect to which the application is made is an eligible property.
3. The tax relief granted to an owner who is a low income senior or a low income person with disabilities shall be in the form of a cancellation of the eligible amount.
 4. The cancelled amount shall be shared on a proportionate basis by the County, the lower-tier municipality, and the school boards in proportion to their respective tax rates.
 5. Tax relief is granted once all taxes are paid for the year and the tax account is in good standing to the satisfaction of the local treasurer.
 6. If a qualified owner receives a tax reduction resulting from an appeal to the Assessment Review Board or a request for reconsideration from the Municipal Property Assessment Corporation, then the qualified owner will be liable to repay any tax adjustment applicable to the eligible cancelled amount.
 7. **FORCE AND EFFECT**

This by-law shall come into full force and take effect on its final passage thereof.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 27TH DAY OF APRIL, 2017

DENNIS LEVER - WARDEN

DONNA BRYCE – COUNTY CLERK