



Tax Relief for Low Income Seniors and Low Income Persons with Disabilities Within the County of Peterborough

Applications may be filed by a low-income senior and/or a low-income person with a disability to the Treasurer of the lower-tier Local Municipality within the County of Peterborough for the purpose of receiving relief of a tax increase in 2011. Such application and criteria shall be subject to the following conditions:

1. a) The application shall be made on a form available from the lower-tier Municipality.
 - b) An "Eligible Person" means a low-income person with a disability(ies) or a low income senior or the spouse of such eligible person who:
 - i. Is an owner of property in one of the lower-tier municipalities and has maintained continuous ownership of said property for a period of at least two years as at December 31 prior to making application under the provisions of By-law No. 2010-74; and
 - ii. Has occupied the property as the principal residence for which the application for tax relief is being made.
2. The Treasurer of the lower-tier Municipality shall adjust the collector's roll and provide for a tax relief in 2011 for the tax increase subject to the following conditions:
 - a) The applicant must properly complete the municipal application form and file same with the Treasurer of the lower-tier municipality by **November 15th, 2011**.
 - b) Evidence of benefits being received by the applicant under the Family Benefits Act, the Ontario Disability Support Program Act, 1997 and/or the Old Age Security Act (Canada) or Canadian Pension Plan Disabilities Pension must be submitted with the application.
 - c) Evidence of ownership must be submitted with the application.
3. Relief shall be allowed for no more than one principal residence.
4. Relief shall be granted for a tax increase only where the balance of property tax is current and all arrears are paid in full.
5. This relief is in accordance with County of Peterborough By-law No. 2010-74 and shall cover the period of January 1, 2010 to December 31, 2013. A new application is required each year.
6. The tax relief will be an outright grant made by the lower-tier Municipality and will not entail repayment and will not be a lien against the property. Eligible property owners are entitled to a grant provided that the said tax increase for any single year exceeds \$100.00, to a maximum relief of up to \$200.00.
7. The Treasurer of your lower-tier Municipality has the right to approve or deny an application for Tax Relief.

For further information or to obtain a copy of an application form, please call or visit the lower-tier Municipal Office in which you reside:

Township of Asphodel-Norwood	705-639-5343
Township of Cavan Monaghan	705-932-2929
Township of Douro-Dummer	705-652-8392
Township of Galway-Cavendish and Harvey	705-738-3800
Township of Havelock-Belmont-Methuen	705-778-2308
Township of North Kawartha	705-656-4445
Township of Otonabee-South Monaghan	705-295-6852
Township of Smith-Ennismore-Lakefield	705-292-9507

Application forms also available from the County of Peterborough website – www.county.peterborough.on.ca

Sally Saunders, Clerk, County of Peterborough
470 Water Street, Peterborough, ON K9H 3M3
(705) 743-0380, ext. 301 info@county.peterborough.on.ca

The Corporation of the County of Peterborough

By-law No. 2010 - 74

A By-law to allow for Relief of a Residential Tax Increase in 2010, 2011, 2012 or 2013 for Low Income Seniors and Low Income Persons with Disabilities and to Repeal By-law No. 2007-09

Whereas the Municipal Act 2001, Section 319 provides that for the purposes of relieving financial hardship, a municipality, other than a lower-tier municipality, may pass a by-law providing for deferrals or cancellation of, or other relief in respect of, all or part of a tax increase for 1998 and subsequent years on property in the residential property class for persons assessed as owners who are, or whose spouses are,

- a) low-income seniors as defined in the by-law; or
- b) low-income persons with disabilities as defined in the by-law.

And Whereas at the County Council Meeting of June 6, 2007, County Council passed By-law #2007-49, being a by-law a by-law to allow for relief of a residential tax increase in 2007 or 2008 or 2009 for low income seniors and low income persons with disabilities and this By-law expired on December 31, 2009;

And Whereas at the County Council Meeting of October 6, 2010, County Council accepted the recommendation of the Director of Finance/Treasurer contained in his report "Tax Relief for Low Income Seniors and Low Income Persons with Disabilities" wherein he recommended:

"That County Council continue the program to provide tax relief to low income seniors and low income persons with disabilities for the years 2010 up to and including 2013 and that the Clerk be directed to prepare the By-law to allow for such relief.";

Now Therefore the Council of the Corporation of the County of Peterborough in Session duly assembled enacts as follows, that:

1. That the Council of the Corporation of the County of Peterborough allow for relief of a residential tax increase in 2010, 2011, 2012 or 2013 for low income seniors and low income persons with disabilities and establish a process by which qualified residents may make application for such relief.
2. **Definitions:**
 - (a) "Tax increase" means a tax increase in the current year over the prior year.

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- (b) “Eligible amount” means the tax increase, provided the said tax increase for any single year exceeds \$100.00, to a maximum relief of up to \$200.00, in any given year.
- (c) “Eligible person” means a low-income person with a disability(ies) or a low income senior or the spouse of such eligible person who:
- i. is an owner of property in one of the lower-tier municipalities and has maintained continuous ownership of said property for a period of at least two years as at December 31 prior to making application under the provisions of this by-law; and
 - ii. has occupied the property as the principal residence for which the application for tax relief is being made.
- (d) “Low-income person with disability(ies)” means a person who receives support under the provisions of the Ontario Disability Support Program Act, 1997, S.O. 1997, or a disability amount paid under the Family Benefits Act, R.S.O. 1990, Chapter F.2 or person receiving a Canadian Pension Plan Disabilities Pension under the Canada Pension Plan (R.S., 1985, c. C-8) as amended.
- (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 (GIS), as established under Part II of the Old Age Security Act R.S., 1985, c. O-9.
- (f) “Owner” means a person(s) who is/are registered as the owner(s) of residential real property, and includes an owner within the meaning of the Condominium Act, 1998, s.o. 1998, c. 19.
- (g) “Corporation” means the Corporation of the County of Peterborough.
- (h) “Lower-Tier Municipality” means any one of the local municipalities within the County of Peterborough, namely:
- i. Township of Asphodel-Norwood
 - ii. Township of Cavan Monaghan
 - iii. Township of Douro-Dummer
 - iv. Township of Galway-Cavendish & Harvey
 - v. Township of Havelock-Belmont-Methuen
 - vi. Township of North Kawartha
 - vii. Township of Otonabee-South Monaghan
 - viii. Township of Smith-Ennismore-Lakefield

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- (i) "Treasurer" means the Treasurer of one of the lower-tier municipalities.
 - (j) "Principal residence" means a residence that is occupied by an eligible person for a minimum of eight (8) months per year and said property is located in one of the lower-tier municipalities.
 - (k) "Spouse" shall be as defined in the Human Rights Code, R.S.O. 1990, Chapter H.19, s. 10 (1).
3. Applications may be filed by an eligible person to the Treasurer of one of the Lower-Tier municipalities for the purpose of receiving relief of a tax increase in 2010, 2011, 2012 or 2013. Such application and criteria shall be subject to the following conditions:
- (a) The application shall be made on a form provided by the corporation as outlined in Schedule "A" attached hereto and forming part of this by-law.
 - (b) The owner(s) or spouse of the owner or both must occupy the property as their principal residence for which the application for tax relief is made.
4. The Treasurer shall adjust the collector's roll and provide for a tax relief in 2010, 2011, 2012 or 2013 for the tax increase subject to the following conditions:
- (a) The applicant must properly complete the municipal application form and file same with the Treasurer of the lower-tier municipality by November 15th of the year so applied.
 - (b) Evidence of benefits being received by the applicant under the Family Benefits Act, the Ontario Disability Support Program Act, 1997 and/or the Old Age Security Act (Canada) or Canadian Pension Plan Disabilities Pension must be submitted with the application.
 - (c) Evidence of ownership must be submitted with the application.
5. The maximum amount of relief granted shall be no more than \$200.00 in any given year.
6. No tax relief granted pursuant to this by-law shall be allowed to an owner in respect of more than one (1) principal residence.
7. A relief shall be granted for a tax increase only where the balance of property tax is current and all arrears have been paid in full.

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8. This by-law shall take effect upon passing and shall apply to the period January 1, 2010 to December 31, 2013.
9. The Treasurer shall have the right to approve or deny an application for Tax Relief.
10. This By-law shall come into force and effect on the date of final passing.
11. By-law No. 2007-49 passed by County Council on the 6th day of June, 2007 be and is hereby repealed.
12. That this By-law shall be commonly called the "Low Income Seniors and Persons with Disabilities Tax Relief By-law".

Read a first, second and third time and passed in Open Council this 6th day of October, 2010.

J. Murray Jones

Warden

c/s

Sally Saunders

Clerk

Schedule “A” To County of Peterborough By-law No. 2010-74
Application Form for Relief of a Residential Tax Increase in
 2010 2011 2012 2013

For Low-income Seniors and Low-income Persons with Disabilities

In order to qualify for relief, the following criteria shall be met:

1. “Eligible person” means a low-income person with a disability(ies) or a low income senior or the spouse of such eligible person who:
 - (a) is an owner of property in one of the lower-tier municipalities and has maintained continuous ownership of said property for a period of at least two years as at December 31 prior to making application under the provisions of this by-law; and.
 - (b) has occupied the property as the principal residence for which the application for tax relief is being made.
2. “Low-income person with disabilities” means a person who receives support under the provisions of the Ontario Disability Support Program or a disability amount paid under the Family Benefits Act, R.S.O. 1990, Chapter F.2 or be receiving a Canadian Pension Plan Disabilities Pension.
3. “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 (GIS), as established under Part II of the Old Age Security Act, R.S., 1985, c.0-9.
4. “Eligible amount” means the tax increase provided that said tax increase for any single year exceeds \$100.00 to a maximum relief of up to \$200.00 in any given year.
5. “Spouse” shall be as defined in the Human Rights Code, R.S.O. 1990, Chapter H.19, s. 10 (1).
6. The owner or spouse of the owner must be an “Eligible Person”.
7. The owner or spouse of the owner or both must occupy the property, which the application for tax relief is made as their principal residence and they shall have owned the property since December 31 of the 2nd year previous to the taxation year. (Example: for 2010 the property must be owned as of December 31, 2008).
8. The application must be submitted to the Treasurer of the Lower-tier Municipality:
 - (a) by November 15, 2010 for tax relief in 2010;
 - (b) by November 15, 2011 for tax relief in 2011;
 - (c) by November 15, 2012 for tax relief in 2012; and
 - (d) by November 15, 2013 for tax relief in 2013.

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To Be Completed By Applicant

Application Form for Relief of a Residential Tax Increase in

2010 2011 2012 2013

For Low-income Seniors and Low-income Persons with Disabilities

Name:

Address:

Telephone Number: _____

Legal Description of Subject Property:

Lot _____ Concession _____ Plan _____ Part _____

Municipality _____

Roll Number _____

Current year taxes _____ Line 1

Prior year taxes _____ Line 2

Tax Increase _____ Line 3
(line 1 minus line 2)

Less \$100.00 (minimum amount of increase to qualify) _____ Line 4

Amount in excess of minimum (if negative, enter "0") _____ Line 5
(line 3 minus line 4)

Amount eligible for Relief to a maximum of \$200.00 _____ Line 6
(Line 5 or \$200, whichever is less)

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1. Are you receiving an increment paid under the Ontario Disability Support Program 1997 or are you in receipt of a disability amount paid under the Family Benefits Act, R.S.O. 1990, Chapter F.2 (Ontario)?

Yes No

(If yes, evidence of benefit must be submitted with the application form.)

2. Are you receiving an increment paid under the Guaranteed Income Supplement (GIS) as established under Part II of the Old Age Security Act, R.S., 1985, c 0-9 (Canada)?

Yes No

(If yes, evidence of benefit must be submitted with the application form.)

3. Are you receiving a Canada Pension Plan Disabilities Pension under the Canada Pension Plan, R.S.C. 1985, c.O-8, as amended?

Yes No

(If yes, evidence of benefit must be submitted with the application form.)

4. Are you the registered owner of the above noted property and have owned it since December 31 or the 2nd year previous to the taxation year. (Example: For tax relief in 2010, property must be owned on December 31, 2008. For tax relief in 2011, property must be owned on December 31, 2009. For tax relief in 2012, property must be owned on December 31, 2010. For tax relief in 2013, property must be owned on December 31, 2011).

Yes No

(If yes, evidence of benefit must be submitted with the application form)

5. Is the above-noted property your principal place of residence? ("Principal residence" means a residence that is occupied by an eligible person for a minimum of eight (8) months per year.)

Yes No

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Solemn Declaration

I/We, _____, of the Township of _____, in the County of Peterborough, do solemnly declare that all of the statements contained in this application are true, and I/we make this solemn declaration as if made under oath and by virtue of the Canada Evidence Act.

(Severally)

Declared before me)
at the _____ of)
_____, in the County)
of Peterborough, this _____)
day of _____, 20__.

Owner

Owner

A Commissioner for taking Oaths)
And Affidavits)

For Office Use Only:

- Approved
- Denied

Comments:

Signature of Lower Tier Treasurer

Date Received