

**THE CORPORATION OF THE
MUNICIPALITY OF TEMAGAMI**

BY-LAW NO. 09-886

Being a by-law to provide for municipal property tax relief for low-income senior or disabled taxpayers in the Municipality of Temagami.

WHEREAS the Corporation of the Municipality of Temagami (hereinafter referred to as “The Municipality”), in accordance with Section 319 (1)(2) of The Municipal Act, S.O. 2001 c.25, as amended, may for the purpose of relieving financial hardship, 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 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 the Council of the Corporation of the Municipality of Temagami deems it expedient to provide tax relief in the manner herein described;

NOW THEREFORE the Council of the Corporation of the Municipality of Temagami hereby enacts as follows:

1. Definitions:

- 1.1. “Eligible Person” shall mean a low-income senior or a low-income person with disabilities or the spouse of such eligible person.
- 1.2. “Low-income Person with Disabilities” shall mean a person who is in receipt of an increment paid under the Ontario Disability Support Program.
- 1.3. “Low-income Senior” shall mean 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 (Canada).
- 1.4. “Owner” shall mean a person assessed as the owner of residential real property.
- 1.5. “Spouse” shall mean a partner of the opposite or same gender to whom one is legally married or with whom one is living common-law.

2. Tax Relief Granted:

- 2.1. Tax relief granted pursuant to this by-law shall be in the form of a cancellation of the eligible amount, provided that:
 - 2.1.1. such owner or the spouse of such owner occupies or occupy on a permanent basis, the property in respect of which the application for tax relief is made;
 - 2.1.2. such owner or the spouse of such owner or both has been assessed as the owner of the residential real property in the municipality for a period of not less than one year immediately preceding the date of the application for relief; and
 - 2.1.3. the balance of the property tax (including any arrears of taxes) is paid in full.
- 2.2. Where a property is owned jointly or co-owned with persons other than the owner's spouse, both or all co-owners must qualify under the eligibility criteria of this by-law.
- 2.3. No tax relief granted pursuant to this by-law shall be allowed to an owner in respect of more than one (1) single residential family dwelling unit in any year.
- 2.4. The amount of the tax cancellation shall be determined as follows:
 - 2.4.1. If the total taxes for municipal and school purposes for a qualifying property of an eligible person exceeds its total for the preceding year, the amount of the tax cancellation is the amount of the difference, provided that said differences exceeds \$30.00. Increases above \$30.00 will be cancelled to a maximum of \$100.00.
- 2.5. The necessary adjustments in accordance with this by-law shall only be applied to an eligible person's tax account after the final tax bill is issued, which shall reduce the amount for the final tax bill.

3. Applications:

- 3.1. All applications for tax relief must be in writing on a form prescribed by the corporation for this purpose (Schedule A) and must be submitted to the Treasurer of the Corporation of the Municipality of Temagami on or before the last business day of August, in the year for which the application applies.
- 3.2. All applications must include:
 - 3.2.1. evidence of ownership; and
 - 3.2.2. evidence of benefits received by the applicant under the Old Age Security Act (Canada) and/or the Ontario Disability Support Program.

3.3. Applications must be submitted annually to the Treasurer to establish continued eligibility.

4. Enactment:

4.1. This by-law shall come into force and take effect upon the final passing thereof.

READ a First time on this 26th day of November 2009.

READ a Second and Third time and finally passed on this 10th day of December, 2009.

Mayor

CAO/Clerk

THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

SCHEDULE A to BY-LAW NO. 09-886

APPLICATION FOR TAX RELIEF FOR LOW-INCOME SENIORS/DISABLED

| | |
|--------------------------------|----------------|
| Name: | Date of Birth: |
| Roll #: | Phone #: |
| Address: | |
| Date owner purchased property: | |

List the names and addresses of all owners of this property:

| Owner | Address |
|-------|---------|
| | |
| | |
| | |

Declaration:

1. I / We receive benefits under (check one)

€ Ontario Disability Support Program

€ Guaranteed Income supplement (GIS) under Part II of the Old Age Security Act

2. I / We have read the attached municipal by-law and confirm that I (we) satisfy all criteria for qualifications.

3. I / We do hereby submit proof of our receipt of benefits stated in Clause #1 of this declaration.

For Office Use Only:

Calculation: Current Year Taxes: _____ - Preceding Year Taxes _____ = _____
Amount of cancellation (Max \$100)

The information collected in this application will be used to determine the applicant's eligibility under the Senior and Disabled Tax Relief Program in accordance with the provisions of the Municipal Freedom of Information and Protection of Persons Privacy Act. All information shall remain confidential.