

The Corporation of the Township of Gillies

By-law No.2023-18

Being a by-law to defer, cancel or otherwise provide relief with respect to increases in taxes resulting from increases in the levy and in the assessed value of property in the residential class in 2023.

WHEREAS the *Municipal Act*, 2002, Section 319 (1) states 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 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 Township of Gillies enacts as follows:

In this by-law:

“Assessment-related tax increase” means a tax increase for 2023, as defined in Section 319 (3) and 318 (1) and (3) of the *Municipal Act*, 2001.

“Levy-related tax increase” means a tax increase for 2023 related to the increase in the municipal levy.

“Eligible amount” means the levy-related tax increase and the assessment-related tax increase.

“Eligible person” means a low-income person with disabilities or a low-income senior, spouse, or same sex partner of such eligible person.

“Low-income person with disabilities” means a person who receives support under the provisions of the Ontario Disability Support Program in 2023,

“Low-income senior” means a person who is 65 years of age or older and in receipt of increment paid under the Guaranteed Income Supplement (GIS), as established under Part 11 of the Old Age Security Act (Canada).

Applications may be filed by eligible persons to the Clerk-Treasurer for the Municipality of the Township of Gillies for the purpose of receiving a cancellation for levy-related tax increases and assessment-related tax increases for 2023, such application and criteria subject to the following conditions:

- The application shall be made on a form provided by the Corporation of the Township of Gillies. (Appendix A);
- The owner or spouse of the owner must be in receipt of benefits under the Family Benefits Act of the Ontario Disability Support Program Act in 2023 and be disabled;
- The owner, the spouse of the owner or same sex partner, 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 (Canada);

- The owner, the spouse of the owner or same sex partner, or both must legally occupy or occupies the property in respect of which real property taxes are imposed as his, her, or their principal residence on a continued basis in which case is hereinafter referred to as **“eligible property”**;
- The owner, the spouse of the owner or the same sex partner, or both has/have been assessed as the owner of the property since January 1, 2023;
- All tax arrears including penalties and interest are paid in full prior to the approval of an application for cancellation;
- for properties which are jointly held or co-owned by persons other than spouses, both or all co-owners must qualify under the eligibility criteria;

The Clerk-Treasurer shall adjust the collector’s roll and provide for a cancellation in 2023 for the levy and assessment related tax increase subject to the following conditions:

- The eligible persons must properly complete the municipal application form which must be filed for the year of 2023, no later than March 31, 2024, with the Clerk-Treasurer for the Municipality of the Township of Gillies.
- Evidence of benefits being received by the eligible persons under the Ontario Disability Support Program Act in 2023 and/or the monthly guaranteed income supplement under the Old Age Security Act (Canada) in 2023 is submitted with the application.
- If the property is encumbered with a mortgage or other lien or charge, a certificate of approval of the mortgagor or person holding the lien or charge is submitted with the application.
- The eligible persons will not be entitled to a cancellation amount if the levy or assessment related tax increase is less than one hundred dollars (\$100.00).
- The eligible persons will be entitled up to a maximum cancellation amount of two hundred and fifty dollars (\$250.00) per household.

Example 1: An eligible person’s tax bill increased by \$150.00 due to assessment change or municipal levy change, if the application meets all other requirements, they are eligible for a cancellation amount of \$150.00 in taxes for 2023.

Example 2: An eligible person’s tax bill increased by \$1000.00 due to an assessment change or municipal levy change, if the application meets all other requirements, they are eligible for a cancellation amount of \$250.00 in taxes for 2023

- Where the owner, or the spouse of the owner or same sex partner, or both have title to more than one property, a tax deferral, cancellation, or other relief shall not be granted, notwithstanding that she/he or they qualify for benefits or meet the qualifications of low-

income, disabled, senior or spouse of a senior or disabled person as described.

- A cancellation shall be granted for levy-related or assessment-related tax increases only where the outstanding balance of property tax not related to the eligible amount is paid in full.

ENACTED AND PASSED IN COUNCIL this 27th day of November 2023, as witnessed by the corporate seal of the Corporation and the hands of its proper Officers duly authorized in that regard.

The Corporation of the Township of Gillies

X

Wendy Wright, Reeve

X

Laura Bruni, Clerk/Treasurer

Appendix A - Application for Property Tax Rebate for Eligible Seniors and Eligible Persons with Disabilities

The Township of Gillies provides a tax assistance program for qualified low-income seniors and low-income persons with disabilities in accordance with Bylaw No. 2023-18.

All applications must be made by March 31st, 2024 for the 2023 taxation year.

Name of Owner: _____

Name of Spouse: _____

Current Address: _____ City: _____ Prov: _____ Postal Code: _____

Email Address: _____ Phone Number: _____

Tax Roll # 5812 000 000 _____ 0000

You may apply under the Eligible Seniors Requirement or the Low-Income Disability Requirements.

Eligible Seniors Eligibility Requirements

All four (4) requirements below must be met and supporting documents received with your application.

1. I am and/or my spouse is 65 years of age by the date of application.
2. In receipt of the Guaranteed Income Supplement as provided under Part II of the Old Age Security Act.
3. I have been continuously assessed as the owner, and reside on residential real property within The Township of Gillies for a period of not less than one year immediately preceding December 31st of the taxation year.
4. I have attached a copy of my Guaranteed Income Supplement eligibility letter from Service Canada.

Low Income Disabled Eligibility Requirements

All three (3) requirements below must be met and supporting documents received with your application.

1. I am and/or my spouse is a person with disabilities and in receipt of benefits provided under the Ontario Disability Support Program Act (ODSPA). Please provide a copy of the most recent benefits statement for O.D.S.P.
2. I have been continuously assessed as the owner and reside on the residential real property within The Township of Gillies for a period of not less than one year immediately preceding December 31st of the taxation year.
3. I have attached a copy of my most recent O.D.S.P. benefit statement to this application.

I am applying under the _____ program
(choose either the seniors program or disability program) and meet all the requirements as stated in By-Law 2023-18, and have provided all supporting documentation.

Owners Signature: _____ Spouse Signature: _____

Owners Name: _____ Spouse Name: _____

Date: _____ Date: _____

The personal information contained on this form is collected under the authority of Section 365 of the Municipal Act, SO 2001, and will be used only for the purpose of administrating the low-income seniors or low-income persons with disabilities tax assistance program.

Return application to the Clerk-Treasurer: Township of Gillies, 1092 Highway 595, Kakabeka Falls, ON P0T 1W0

For Office Use/ Date Received: _____ Tax Increase: _____

Eligible Rebate: _____ Treasurers Signature: _____