

THE CORPORATION OF THE CITY OF PETERBOROUGH

BY-LAW NUMBER 00-044

BEING A BY-LAW TO PROVIDE TAX ASSISTANCE TO ELIGIBLE LOW INCOME SENIOR AND LOW INCOME DISABLED RESIDENTS WHO ARE OWNERS OF REAL PROPERTY IN THE CITY OF PETERBOROUGH.

WHEREAS Section 373 of the *Municipal Act*, R.S.O. 1990, c.M.45, amended by Bill 106 and Bill 149 (1997) (the “Act”) provides that the council of a municipality shall, for the purposes of relieving financial hardship, pass a by-law providing for deferrals or cancellation of, or other relief in respect of, all or part of assessment-related tax increases on property in the residential/farm property class for 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.

THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF PETERBOROUGH HEREBY ENACTS AS FOLLOWS:

1. In this by-law:
 - (a) “City” means the Corporation of the City of Peterborough.
 - (b) “assessment-related tax increase” means tax increases beginning in 1998, as defined under section 373 of the *Municipal Act*, as amended by provisions of Section 55 of the *Fair Municipal Finance Act*, 1997 (Bill 106), section 43 of the *Fair Municipal Finance Act (No. 2)* (Bill 149) and section 22 of the *Small Business and Charities Protection Act* (Bill 16); or tax increases beginning in a subsequent year and calculated in a similar fashion as 1998 assessment-related tax increase as described in s.373 above;
 - (c) “eligible amount” means that part of the assessment-related tax increase in excess of one hundred dollars (\$100) net of any phase-in adjustment that may apply.
 - (d) “eligible person” means a low-income person with disabilities or a low-income senior, or the spouse of such eligible person;
 - (e) “eligible property” means property located in the City utilized as a principal residence, and owned by the eligible person(s) on or before November 30, 1998;
 - (f) “low-income person with disabilities” means a person who is in receipt of benefits paid under the *Ontario Disability Support Program Act, 1997*; or in receipt of a disability amount under the Guaranteed Annual Income System (GAINS) for the disabled, and be eligible to claim a disability amount as defined under the *Income Tax Act (Canada)*.

- (g) “low-income senior” means a person who is 65 years of age or older, as of November 30, 1998 and in receipt of benefits paid (a) under the Guaranteed Income Supplement (GIS), as established under the *Old Age Security Act (Canada)*; or (b) under the Guaranteed Annual Income System (GAINS) as established under the *Ontario Guaranteed Annual Income Act*;
 - (h) “Owner” means a person assessed as the owner of residential real property, and includes an owner within the meaning of the *Condominium Act*.
- 2. Tax relief granted pursuant to this by-law shall be in the form of an outright cancellation of the annual eligible amount, provided that:
 - (a) such Owner, or the spouse of such Owner, or both occupies or occupy the property in respect of which real property taxes are imposed, as his, her, or their principal residence; and
 - (b) such Owner, or the spouse of such Owner, or both have or has been assessed as the owner of the residential real property in the City on or before November 30, 1998.
- 3. No tax relief granted pursuant to this by-law shall be allowed to an Owner in respect of more residential real property than one (1) single family dwelling unit in any year. This residence must be solely classified in the Residential/Farm tax classification.
- 4. For the years 1998, 1999 and 2000, owners who are eligible persons may apply to the City for tax relief with respect to their eligible property, on a form prescribed by the City no later than September 29, 2000.
- 5. Relief will only be provided when the balance of all previous tax levies, penalties and interest have been paid in full as of the application date.
- 6. An application for cancellation must be made each taxation year and such application for tax relief must be in writing on a form prescribed by the City for this purpose, and must be submitted to the Treasurer of the City on or before the last day of April in the year for which the application applies. For the calendar years ending December 31, 1998, 1999 and 2000, however, applications for tax cancellations must be submitted on or before September 29, 2000. Applications 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. In the event the current value assessment of an eligible property is reduced subsequent to the granting of a cancellation a particular year, the amount canceled will be adjusted accordingly.

7. Owners receiving a cancellation of taxes through this program who subsequently sell their property must reimburse the City with the unused portion of the annual amount for the year in which the sale took place.
8. By-law Number 98-125 is hereby repealed.

By-law read a first and second time this 27th day of March

By-law read a third time and finally passed this 27th day of March

(Sgd.) Sylvia Sutherland, Mayor

(Sgd.) Steven F. Brickell, City Clerk.



**CITY OF PETERBOROUGH
PROPERTY TAX CANCELLATION
FOR LOW INCOME SENIORS OR LOW INCOME DISABLED PERSONS
(as per By-law 00-044)**

(Note: Please review eligibility requirements on the reverse prior to completion of the form.)

Part A - IDENTIFICATION	Application Date: YY ____ / MM ____ / DD ____
Assessment Roll No. _____	
Property Address _____	
Name of Property Owner _____	
Name of Spouse (if applicable) _____	
Mailing Address _____	
Telephone No: _____ (_____) _____	

Part B - PROOF OF ELIGIBILITY [Complete (1) or (2)]
<p>1. I qualify as a “Low Income Senior” under the Federal Guaranteed Income Supplement (GIS) and the monthly amount of my Old Age Security cheque, including the GIS, is \$ _____</p>
<p>2. I qualify as a “Low Income Disabled Person” under the Ontario Disability Support Program (ODSP) and have included supporting, most current documentation such as a cheque stub or photocopy of bank deposit book showing automatic deposit amounts.</p>

Part C - DECLARATION
I certify the above information is true, correct and complete, and I hereby authorize the City of Peterborough to take any means required to verify all information included on this application.
Signature of Applicant _____ Date: _____

Part D - FOR OFFICE USE ONLY (Do Not Complete)	Roll No: _____
1998 Assessment-related increase as determined by the City of Peterborough for it's phase-in program	\$ _____ (1)
Less \$100 Threshold	\$ <u>100.00</u> (2)
Amount eligible for City's phase-in program (2-3) - If negative = 0	\$ _____ (3)
Less Current year's phase-in adjustment, if any	\$ _____ (4)
Current Year's Cancellation	\$ _____ (5)
Cumulative cancellation, including current year (amount 6)	\$ _____ (6)
Approved by _____ Date: _____	YY ____ / MM ____ / DD ____
Comments: _____	

Mail or Deliver completed applications to the City of Peterborough, Tax Office, 500 George St N, Peterborough Ontario, K9H 3R9 no later than **September 29, 2000** - (705) 742-7777 ext 1865. - SEE REVERSE FOR ELIGIBILITY REQUIREMENTS

**LOW INCOME SENIORS & LOW INCOME DISABLED PERSON
PROPERTY TAX CANCELLATION PROGRAM
(as per By-law 00-044)**

General Information

To be eligible for a **tax cancellation**, the property owner must be a low-income senior, or a low-income disabled person (as determined below)

Seniors must have attained the age of 65 years as of November 30, 1998 and be receiving benefits under the following program:

- Federal Guaranteed Income Supplement (GIS).

Disabled Person must provide documentation to verify that they are in receipt of benefits under the following program:

- Ontario Disability Support Program (ODSP) .

Only those property owners who have experienced a “1998 assessment-related tax increase” in excess of \$100 are eligible. That means your 1998 final tax bill must show a negative phase-in adjustment in the billing summary area to qualify. **If no amount appears, or if a positive amount appears in the phase-in adjustment line, you do not qualify for the cancellation program.** The amount of the annual cancellation will be only the amount of the assessment related increase greater than \$100 less any phase-in adjustment that applies.

The property for which the taxes are payable must be located in the City of Peterborough and must be owned by an eligible senior or disabled person, or their spouse, as a principal residence as of November 30, 1998.

Owners receiving a cancellation of taxes through this program who subsequently sell their property must reimburse the City with the unused portion of the annual amount for the year in which the sale took place.

The cancellation will be in the form of a credit on your annual Final Property Tax Bill. (Except for the years 1998, 1999 and 2000 which will be a refund cheque issued after the September 29, 2000 application deadline.)

MUST APPLY ANNUALLY TO CONTINUE TO RECEIVE CANCELLATION

- Seniors and Disabled Persons must apply annually for the Tax Cancellation by the last day of April of each taxation year for which a cancellation is requested to remain eligible. (Except for the years 1998, 1999 and 2000 which is by September 29, 2000.)