

THE CORPORATION OF THE CITY OF PETERBOROUGH

BY-LAW NUMBER 02-123

**BEING A BY-LAW TO PROVIDE TAX RELIEF TO ONTARIO
DISABILITY SUPPORT PROGRAM RECIPIENTS WHO ARE
OWNERS OF RESIDENTIAL/FARM CLASS PROPERTY THAT
IS IN THE CITY OF PETERBOROUGH.**

WHEREAS Section 442.6(1) of the *Municipal Act*, R.S.O. 1990, c.M.45, provides that council of a local municipality may, in any year, pass a by-law to provide for the cancellation, reduction or refund of taxes levied for municipal and school purposes in the year by the council in respect of an eligible property of any person who makes an application in that year to the municipality for that relief and whose taxes are considered by the council to be unduly burdensome, as defined in the by-law;

AND WHEREAS Council of the City of Peterborough resolves that a portion of taxes levied on ODSP recipients is unduly burdensome;

**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) “ODSP” means the Ontario Disability Support Program.
 - (c) “ODSP recipient” means a person who is in receipt of benefits paid under the *Ontario Disability Support Program Act, 1997*.
 - (d) “eligible person” means an ODSP recipient who occupies eligible property.
 - (e) “eligible property” means residential property located in the City that is utilized as a principle residence and owned by the eligible person(s) on or before May 31st of the year for which a tax credit is being applied.
 - (f) “eligible amount” related to 2002 is \$250. For subsequent tax years, this amount will be determined as part of the annual budget process.
 - (g) “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 principle residence;

- (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 May 31st of the year for which they are applying for a credit;
 - (c) such Owner, or the spouse of such Owner, or both, are ODSP recipients and;
 - (d) such Owner, or the spouse of such Owner, or both, are receiving the maximum Shelter Allowance under the ODSP program.
3. No tax relief granted pursuant to this by-law shall be allowed to an Owner in respect of more than one (1) single family dwelling unit in any year and the residence must be solely classified in the Residential/Farm tax classification.
 4. For the year 2002, 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 Treasurer, no later than October 31st, 2002. For subsequent years, the prescribed deadline will be during the middle of June. Staff will determine specific dates annually.
 5. An application for tax relief must be made each taxation year and such application must be in writing, on a form prescribed by the Treasurer for this purpose, and must be submitted to the Treasurer of the City on or before the established cut off date. 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.
 6. Owners receiving a cancellation of taxes through this program, who subsequently sell their property, are required to reimburse the City for the unused portion of the annual amount for the year in which the sale took place.

By-law read a first and second time this 16th day of September, 2002

By-law read a third time and finally passed this 16th day of September, 2002.

(Sgd.) Paul Ayotte, Deputy Mayor

(Sgd.) Nancy Wright-Laking, City Clerk