

**COUNTY OF ELGIN**  
**By-Law No. 07-33**

**"A BY-LAW TO ALLOW FOR CANCELLATION OF RESIDENTIAL TAX INCREASES**

**FOR LOW INCOME SENIORS AND LOW INCOME PERSONS WITH DISABILITIES**

**AND TO REPEAL BY-LAW NO. 05-34"**

WHEREAS Section 319 of the Municipal Act, 2001, S.O. 2001, c.25, provides that for the purpose of relieving financial hardship, the council of a 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 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.

1. In this by-law:

- a) "Tax increase" means if the total taxes for municipal and school purposes for the first taxation year for an eligible property exceed its total taxes for municipal and school purposes for the preceding year, the maximum increase to be considered under this by-law is the amount of the difference. A tax increase related to an improvement to the property is excluded from the calculation in the year the improvement is recognized in the assessed value of the property.
- b) "Corporation" means the Corporation of the County of Elgin.
- c) "Eligible amount" means the "tax increase" provided that said tax increase for any single year exceeds \$200.
- d) "Eligible person" means a low income person with disabilities or a low income senior or the spouse or the same sex partner of such eligible person.
- e) "Low income person with disabilities" means a person who is in receipt of an increment paid under the Ontario Disability Support Program Act, 1997; or in receipt of a disability amount paid under the Family Benefits Act (Ontario).
- f) "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 (Canada).
- g) "Municipality" means a lower-tier municipality in the County of Elgin.
- h) "Owner" means a person assessed as the owner of residential real property, and includes an owner within the meaning of the Condominium Act.
  - i) "Spouse or same sex partner" means a person,
    - a) to whom the person is married, or
    - b) with whom the person is living outside the marriage in a conjugal relationship, if the two persons:
      - i) have cohabited for at least one year,
      - ii) are together the parents of a child, or
      - iii) have together entered into a cohabitation agreement under Section 53 of the Family Law Act.

2. Subject to the terms and conditions of this by-law, each municipality shall provide, accept and administer applications for the relief prescribed by this by-law on behalf of the Corporation.

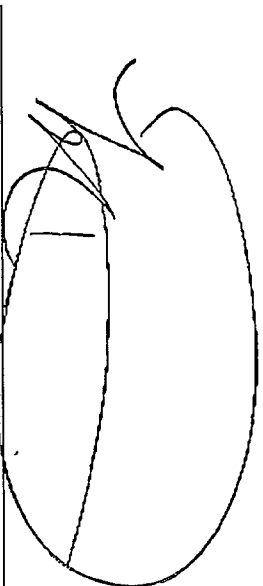
3. Tax relief granted pursuant to this by-law shall be in the form of a cancellation of the annual amount over \$200 (taxpayer is responsible for the first \$200 of a tax increase), provided that:

- a) such owner or the spouse or the same sex partner of such owner occupies or occupy the property in respect of which real property taxes are imposed, as his, her, or their personal residence;
- b) such owner or the spouse or the same sex partner of such owner or both has or have been assessed as the owner of the residential real property in the County of Elgin for a period of not less than one (1) year immediately preceding the date of application for relief.

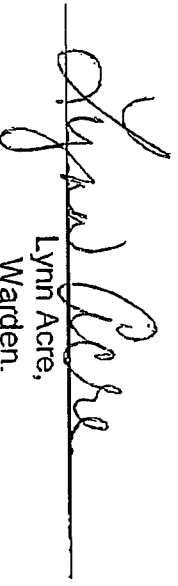
- 4. If at any time an eligible person, for which tax relief has been granted pursuant to this by-law ceases to be an eligible person, all tax relief ceases.
- 5. No tax relief granted pursuant to this by-law shall be allowed to an owner in respect of more residential real property than one (1) single family dwelling unit in any year.
- 6. Commencing January 1, 1998, owners who are eligible persons may apply to the municipality for tax relief with respect to their eligible property, on a form prescribed by the Corporation for this purpose.
- 7. Approval shall be on an annual basis and shall apply to only the year in which the application is submitted.
- 8. Tax relief approval shall apply to current taxes only; all arrears must be paid in full prior to approval.
- 9. Tax relief, as approved, will apply to the final tax billing in the year.
- 10. All applications for tax relief must be in writing on a form prescribed by the Corporation for this purpose, and must be submitted to the municipality on or before the last day of April for which the application applies. 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 eligible property.
- 11. This by-law shall come into force and take effect upon its passing.
- 12. THAT By-Law No. 05-34 be and is hereby repealed.

READ a first and second time this 13th day of November 2007.

READ a third time and finally passed this 13th day of November 2007.



Mark G. McDonald,  
Chief Administrative Officer.



Lynn Acre,  
Warden.