

THE CORPORATION OF THE TOWNSHIP OF JOCELYN

BY-LAW NO. 2024 – 1581

A BY-LAW TO ESTABLISH A TAX DEFERRAL PROGRAM FOR LOW INCOME SENIORS AND PERSONS WITH DISABILITIES

WHEREAS Section 319 (2) of the Municipal Act, 2001, SO. 2001, c.25, as amended, requires that the Council of the Corporation of the Township of Jocelyn pass a by-law providing for the deferral, cancellation of, or other relief in respect of all or part of an annual tax increase on property in the residential property class for persons assessed as owners who are, or whose spouses are, low-income seniors or low income persons with disabilities as defined herein;

NOW THEREFORE the Council of the Corporation of the United Counties of Jocelyn hereby enact as follows:

1. For the purpose of this By-Law, the following definitions shall apply:

(a) “eligible person” means a low-income senior or a low-income person with disabilities or the spouse of such eligible person.

(b) “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 (G.I.S.) as established under Part II of the Old Age Security Act, R.S.C. 1985, c. 0-9.

(c) “low-income persons with disabilities” means a person who is in receipt of an increment paid under the Ontario Disability Support Program Act, 1997, S.O. 1997, c. 25, Sched. B, or a Canada Pension Plan Disabilities Pension, and be eligible to claim a disability amount as defined under the Income Tax Act Canada.

(d) “tax increase” means a tax increase calculated as the increase in total property taxes billed for the year over the total property taxes billed and payable in the immediately preceding year.

(e) “owner” means a person assessed as the owner of residential real property, and includes an owner within the meaning of the Condominium Act, 1998, S.O. 1998, c. 19.

(f) “spouse” means a person to whom another person is married, or has cohabitated with for at least two years, and whose name also appears as a registered owner of the property.

(g) “eligible property” means residential real property located in the Township of Jocelyn that is in the residential property class as prescribed under the Assessment Act.

(h) "eligible amount" means the total tax increase for any single year in excess of \$100.00. Therefore, the amount eligible for deferral shall be limited to the tax increase in excess of \$100.00 per annum.

2. Applications may be filed by low-income seniors or low-income persons with disabilities to the Treasurer of the lower-tier municipality, in which they own residential property for the purpose of receiving a property tax deferral subject to the following conditions:

(a) Eligible persons may, on or before the last day in June in each and every year, make an application to the Treasurer of the lower-tier municipality for tax relief in the form of a deferral of tax increases for the current year; and

(b) The application shall be submitted on a form, as set out in "Schedule A" attached hereto, and forming part of this By-law and forwarded to the Township Treasurer once completed; and

(c) Tax relief begins in the month in which the low-income senior attains the age of sixty-five (65) or in which the low-income person with a disability becomes disabled; and

(d) The owner and/or spouse, has/have attained the age of sixty-five (65) years and must be in receipt of a monthly Guaranteed Income Supplement (G.I.S.) under Part II of the Old Age Security Act R.S.C. 1985, c. 0-9.; or

(e) The owner and/or spouse, must be in receipt of disability benefits under the Ontario Disability Support Program Act or a Canada Pension Plan Disabilities Pension, and be eligible to claim a disability amount as defined under the Income Tax Act Canada; and

(f) The eligible person must reside in the property as his or her principal residence in respect of which the application for tax deferral is made; and

(g) The eligible person must have been assessed as the owner or spouse of the eligible property on the 1st day of January of the taxation year for which the deferral has been requested; and

(h) Where an eligible person and the eligible person's spouse each own an eligible property, tax relief under this By-law shall be limited to a deferral of the eligible amount on only one of the properties with the eligible person and the eligible spouse selecting which property they wish to designate as the property to which the deferral applies; and

(i) Tax relief shall be granted, pursuant to this by-law, to only one eligible person per household.

3. Upon determination by the Township Treasurer that an applicant and the property meet all of the requirements for tax relief, such relief shall be granted in the form of deferral of the eligible amount without interest until:

(a) The eligible property is sold; or

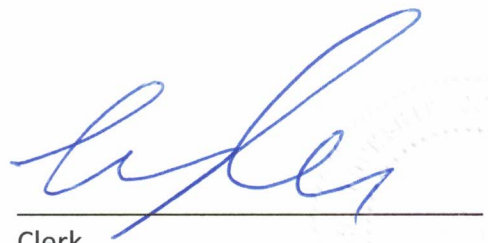
(b) The eligible person ceases to be an eligible person, at which time all tax relief ceases and the total amount of the deferred eligible amounts without interest immediately becomes a debt payable to the lower-tier municipality.

4. Tax relief approval shall apply to current taxes and only be deferred after payment in full is received for any outstanding current or past years' amounts payable.
5. The amount of deferred taxes, plus any accumulated interest thereon and the charges related to lien registration as set out in paragraph 8 hereof, shall not exceed 75% of the Current Value Assessment placed on an Eligible Property in any given year.
6. Where a deferred eligible amount becomes payable under subsection 3 of this By-law and is not immediately repaid, such outstanding amount shall be subject to interest calculated at the same rate as the current municipal interest rate charged for tax arrears.
7. Any partial payments received, with respect to deferred taxes and interest, are applied first to the accumulated interest outstanding and then to any deferred taxes.
8. The deferred taxes and accumulated interest form a priority lien against an eligible property and may be the subject of a lien registered on title to said property, and the costs of registering said lien on title shall be the full responsibility of the owner.
9. Any by-laws, or parts of by-laws, contrary to or inconsistent with this by-law are hereby repealed.
10. This By-law shall come into force and take effect on the date of final passing.

PASSED in Open Council this 9th day of April, 2024



Reeve



Clerk

Schedule "A" to By-law No. 2024 - 1581

The Corporation of the Township of Jocelyn

APPLICATION FOR DEFERRAL OF TAXES FOR LOW INCOME SENIORS AND LOW INCOME PERSONS WITH DISABILITIES

Request for Deferral for the taxation year _____

Name: _____

Property Address: _____

Postal Code: _____ Telephone No. _____

Social Insurance No. _____ Email: _____

Please select and complete one of the following categories:

Low Income Senior _____ or **Low Income Person with Disability** _____

For LOW Income Senior: please provide Date of Birth _____

Must be 65 years of age or older on December 31st of application year.

Please attach proof of age (Photocopy of Provincial Senior Citizen Card or Birth Certificate)

Please attach proof of support under the Guaranteed Annual Income Supplement (letter or cheque stub)

For Low Income Person with Disability:

Please attach proof of support under the Ontario Disability Support Program (letter or cheque stub)

Please Note: You will be required to pay the first \$100 of any assessment related tax increase.

Declaration:

I have read and understand the Township of Jocelyn's Tax Deferral Program for low income seniors and low income persons with Disabilities and further acknowledge that a lien will be placed on the subject property for the deferred amount and further grant the Corporation permission to independently verify any documentation provided with the application.

Owner's Signature: _____ Date: _____

Office Use Only

Date: _____ Property Location: _____

Roll No. _____ Assessment Change: _____

Current Year Property Taxes _____

Prior Year Property Taxes _____

Increase _____

Municipal Taxes Deferred _____

School Taxes Deferred _____

Total Taxes Deferred _____

School Board Advised? _____ (Check when completed)

Completed by: _____

Date: _____

Authorized by: _____

Signature of Treasurer

Please return Form to: Treasurer, Township of Jocelyn
3670 5th Side Road (Hwy. 548)
R. R. 1, Hilton Beach, Ontario
P0R iG0