

CORPORATION OF THE UNITED COUNTIES OF PRESCOTT AND RUSSELL

BY-LAW NO. 2001-33

A BY-LAW TO PROVIDE TAX RELIEF TO CERTAIN ELDERLY AND DISABLED PERSONS WHO ARE OWNERS OF REAL PROPERTY IN THE UNITED COUNTIES OF PRESCOTT AND RUSSELL.

WHEREAS the United Counties of Prescott and Russell (the "Municipality") are required to have a tax relief program of deferrals or cancellation or other relief to relieve financial hardship in respect of property that is in the residential/farm property class for property owners who are, or whose spouses or same-sex partners are, low income seniors or low-income persons with disabilities, pursuant to s.373 of the *Municipal Act*, R.S.O. 1990, c.M.45, as amended (hereinafter referred to as the "Act");

AND WHEREAS s.442.1 of the *Act* has been amended by the *Continued Protection for Property Taxpayers Act, 2000*, and regulations thereto;

AND WHEREAS the Council of the Municipality deems it appropriate to enact this By-law for the purpose of establishing a tax relief program to be administered by its lower-tier municipalities;

NOW THEREFORE the Council of the United Counties of Prescott and Russell enacts as follows:

1. In this By-law:

"eligible person" means:

- i) a low-income person with disabilities who owns eligible property as defined in this By-law;
- ii) a low-income senior who owns eligible property as defined in this By-law;
- iii) the spouse or same-sex partner of either i) or ii) who owns eligible property as defined in this By-law;

"eligible property" means residential property in the Municipality including condominiums that is the principal residence of the owner as defined in the *Income Tax Act* (Canada) but does not include condominium units forming part of or associated with a tourist commercial establishment;

"low-income person with disabilities" means:

- i) a person who is in receipt of assistance paid under the *Ontario Disability Support Program Act, 1997*, as amended; or,
- ii) a person who is in receipt of a disability amount paid under the *Family Benefits Act* (Ontario), as amended;

"low-income seniors" means a person who is at least 65 years of age and who is in receipt of payments under the Guaranteed Income Supplement (GIS), as established under Part II of the *Old Age Security Act* (Canada), as amended;

"Municipality" means the United Counties of Prescott and Russell;

"Treasurer" means the treasurer of a lower-tier municipality;

General Administration

2. The administration of the tax relief program established by this By-law is hereby delegated to the lower-tier municipalities.
3. Applications made under this By-law shall be made to the Treasurer of the lower-tier municipality in which the eligible property is located.
4. Applications shall include supporting documentation to establish the eligibility of the person seeking the relief.
5. Applications shall include an authorization signed by the applicant authorizing third parties to release to the Treasurer all information the Treasurer may require to verify the accuracy of the information submitted by the applicant.

Application for Relief

6. An eligible person may make application to the Treasurer during a taxation year for the relief of a property tax increase in the taxation year on eligible property.
7. An application to determine eligibility for relief shall be on a form as prescribed by the United Counties of Prescott and Russell.

Evaluation of Application for Relief

8. The Treasurer shall review each application for relief and determine if the applicant and the property are eligible for tax increase relief under this By-law.
9. The Treasurer may, at any time, request the applicant to provide such additional information and documentation as the Treasurer may require in order to evaluate the application.
10. An application for tax increase relief will not be processed if any required information is not provided.
11. The determination of the Treasurer as to the eligibility of the applicant and the eligibility of the property shall be final.

Grant of Tax Relief

12. Where the Treasurer has determined that an applicant and the property meet the requirements of this By-law then tax relief in the form of a tax rebate in respect of the property shall be granted.
13. The tax relief rebate amount shall be the tax increase amount in a taxation year.
14. Where an applicant, or the applicant's spouse or same-sex partner, each own what would otherwise be eligible properties pursuant to this By-law, the tax increase relief granted under this By-law shall be limited to one of the otherwise eligible properties. The applicant, or the applicant's spouse or same-sex partner shall elect which of their otherwise eligible properties shall receive the tax increase relief and such election shall not be changed without the consent of the Treasurer.
15. If, at any time, a person eligible for relief under this By-law that has been granted tax increase relief under this By-law, ceases to be an eligible person, all entitlement to tax relief ceases. In such circumstances any tax relief granted in the taxation year that eligibility ceases shall become a debt payable to the Municipality and the lower-tier municipality in which the eligible property is located.
16. Tax relief granted pursuant to this By-law for any taxation year shall be limited to one (1) single family dwelling per owner.

Integrity Provisions

17. Every person who, pursuant to this By-law:

- a) files a fraudulent application; or
- b) fails to fully disclose their financial circumstances in support of an application; or
- c) fails to notify the Treasurer of a change in financial circumstances as required herein;

is guilty of an offence and is liable to prosecution.

General

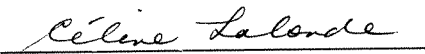
18. Nothing in this By-law derogates from any tax relief granted under any predecessor to this By-law, or from any tax lien arising under any predecessor to this By-law.

19. By-law number 98-25 is hereby repealed.

DONE AND PASSED in open Council this 26th day of June 2001.



Jean Pierre Pierre, Warden



Céline Lalonde, Deputy Clerk