

**CORPORATION OF THE COUNTY OF LANARK  
BY-LAW NO. 98 - 03**

**A by-law to provide tax assistance to certain elderly and disabled residents who are owners of real property in the County of Lanark.**

**Whereas** Section 373 of the Municipal Act, Chapter M.45, R.S.O. 1990, as amended by Bill 106 and Bill 149 (1997) provides that the Council of a municipality shall, for the purposes of relieving financial hardship, pass a by-law providing for deferrals or cancellations 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.

**Now Therefore**, The Council of the Corporation of the County of Lanark enacts as follows:

1. In this by-law:
  - a. **"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) and Section 43 of the Fair Municipal Finance Act, 1997 (No. 2) (Bill 149); or tax increases beginning in a subsequent year and calculated in a similar fashion as 1998 assessment-related tax increases as described in S.373 above;
  - b. **"Corporation"** means the Corporation of the County of Lanark;
  - c. **"Eligible amount"** means the "assessment-related tax increase", provided that said assessment-related tax increase for any single year exceeds \$300 [or other amount];
  - d. **"Eligible person"** means a low-income person with disabilities or a low-income senior or the spouse 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. **"Owner"** means a person assessed as the owner of residential real property, and includes an owner within the meaning of the Condominium Act;
  - h. **"Treasurer"** means the Treasurer of the Corporation;
2. Tax Relief granted pursuant to this by-law shall be in the form of a deferral of the annual eligible amount, provided that:

- a. such owner or the spouse of such owner both 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 of such owner or both has or have been assessed as the owner of the residential real property in the County of Lanark for a period of not less than one year immediately preceding the date of application for relief.
3. Tax relief granted pursuant to this by-law shall attract interest at a rate as may be provided from time to time by by-law passed by Council.
4. Annual eligible amounts, plus interest thereon shall be deferred until the property is sold, at which time the total deferred amounts plus accumulated interest thereon become a debt payable to the Corporation.
5. 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 and all such amounts plus accumulated interest thereon immediately become a debt payable to the Corporation.
6. The amount of tax relief granted pursuant to this by-law shall represent a lien against the respective eligible property and be the subject of a lien registered on title to said property, and that the costs of registering said lien on title are the full responsibility of the owner.
7. 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.
8. Commencing January 1, 1998, owners who are eligible persons may apply to the Corporation for tax relief with respect to their eligible property, on a form prescribed by the Corporation for this purpose.
9. 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 Corporation on or before the last day of February in the year 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.

By-Law read a first and second time this 18th day of February, 1998.

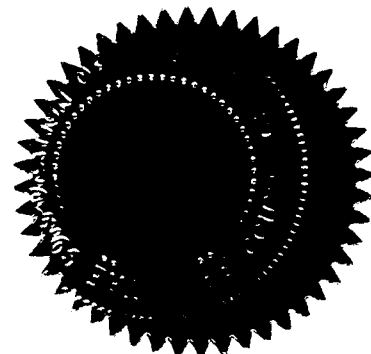
By-Law read a third time and finally passed this 18th day of February, 1998.



Steven G. Silver, Clerk



Paul Finner, Warden



# LANARK COUNTY

## APPLICATION FOR TAX DEFERRAL FOR ELDERLY AND DISABLED RESIDENTS WHO ARE OWNERS OF REAL PROPERTY IN THE COUNTY OF LANARK

Property Owner	
Property Owner	

Street address:	
Municipality, Province	
Postal Code	

Home Phone No.	
Alternate Phone No.	

### **Property Location for which you are applying for tax relief:**

Same as above or:

Civic Address	
Municipality, Ward	
Roll Number	

**Have you resided in the property for which you are applying for tax deferral for more than one year**

YES	
NO	

I am making application for tax deferral on my residential property as I qualify under the following category:

(Please check appropriate box)

Low-income senior Property Owner	<input type="checkbox"/>
Low-income senior - Spouse of Property Owner	<input type="checkbox"/>
Low-income person with disabilities - Property Owner	<input type="checkbox"/>
Low-income person with disabilities - Spouse of Property Owner	<input type="checkbox"/>

I certify that the information given on this application and in any documents attached is correct and complete.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Application for Tax Deferral

If you are a Low Income Senior:

Are you 65 years of age?

YES	<input type="checkbox"/>
NO	<input type="checkbox"/>

You must be in receipt of one of the following Income Supplement programs in order to qualify for the property tax deferral program. Please indicate which program you currently receive, and attach proof of receipt of income from the program.

<b>Guaranteed Income Supplement (GIS) program.</b> This is a federal program administered by Human Resources Development Canada	<input type="checkbox"/>
<b>Guaranteed Annual Income System (GAINS) program.</b> This is a provincial program administered by the Ontario Ministry of Community & Social Services.	<input type="checkbox"/>

Please note: If you cease to be eligible for the above programs, your eligibility for tax deferral will cease as well.

You may be considered a Low Income Disabled Person if\*:

- 1) You have a substantial physical or mental impairment that is continuous or recurrent and expected to last one year or more;
- 2) The direct and cumulative effect of the impairment on the person's ability to attend his or her personal care, function in the community and function in a workplace, results in a substantial restriction in one or more of these activities of daily living; and
- 3) The impairment and its likely duration and the restriction to your activities of daily living have been verified by a person with the prescribed qualifications.

\* Definition from The Ontario Disability Support Program Act, 1997 (Schedule B to Bill 142, the Social Assistance Reform Act, 1997).

You must be in receipt of one of the following Income Supplement programs in order to qualify for the property tax relief program. Please indicate which program you currently receive, and attach proof of receipt of income from the program.

<b>Ontario Disability Support Program (ODSP).</b> (or in receipt of disability amounts under the current Family Benefits Act (FBA))	<input type="checkbox"/>
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**Guaranteed Annual Income System (GAINS) for the Disabled**  
**AND** be eligible to claim a disability amount as defined under the  
Income Tax Act (Canada).

**Please note: If you cease to be eligible for the above programs, your eligibility for tax deferral will cease as well.**

**Application for Tax Deferral**

**GENERAL PROVISIONS TO RECEIVE TAX DEFERRAL**

- To qualify for tax deferral, applicant(s) must have been owner(s) of real property within the County of Lanark for a period of one (or more) year(s) preceding the application.
- Tax deferrals are only applied where the current value assessment of a property falls below a threshold value of \$250,000 as per latest revised municipal assessment roll.
- Tax deferral is only allowed on one principal residence of the qualified individual or the qualifying spouse. Verification of documentation provided in conjunction with an application may be carried out independently at the discretion of the municipality.
- Tax deferral is applied to current taxes only (not to tax arrears).
- Taxes must be up to date to take full advantage of the tax deferral program.
- Where tax deferral is in the form of a deferral of assessment-related tax increases, the municipality shall determine the amount of assessment-related increase.
- Application for tax deferral must be made annually to the municipality to establish eligibility or continued eligibility. Application must be made by the last day of February each year, except in 1998, where the deadline is May 15, 1998.
- For properties which are jointly held or co-owned by persons other than spouses, both or all co-owners must qualify under applicable eligibility criteria in order to receive tax deferral.
- "Spouse" means a person of the opposite sex,
  - a. To whom the person is married, or
  - b. With whom the person is living outside marriage in a conjugal relationship, if the two persons:
    - i. Have cohabitated for at least one year,
    - ii. Are together the parents of a child, or
    - iii. Have together entered into a cohabitation agreement under Section 63 of the Family Law Act.
- Tax deferral amounts provided under municipal by-laws are not transferable to the estates of deceased owners.
- Any tax deferral ceases to apply once the property is sold, or when the eligible applicant dies or ceases to be eligible under the criteria established by the by-law. Any deferred amounts plus applicable interest charges immediately become a debt payable to the municipality including part-year portions.