THE CORPORATION OF THE TOWNSHIP OF MANITOUWADGE

BY-LAW NO. 2020-01

Being a By-Law to Provide for Relief of Tax Increases for the Purposes of Relieving Financial Hardship.

WHEREAS the Corporation of the Township of Manitouwadge is 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 property class for property owners who are, or whose spouses are, low-income seniors or low-income persons with disabilities, pursuant to Section 319 of the *Municipal Act, 2001*, S.O. 2001, as amended (hereinafter referred to as the "*Act*");

AND WHEREAS the Council of the Corporation of the Township of Manitouwadge deems it appropriate to enact this by-law for the purpose of establishing a tax relief program to be administered for this purpose;

NOW THEREFORE the Council of the Corporation of the Township of Manitouwadge enacts as follows:

Definitions

1. In this by-law:

"base year" means the taxation year immediately preceding the taxation year in respect of which an application is made under this by-law;

"eligible increase" means the amount by which the total taxes for municipal and school purposes for the *subject year* for an eligible property, but for the application of this by-law, exceed the total taxes for municipal and school purposes for the *base year* as levied and adjusted in accordance with 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 of either i) or ii) who owns eligible property as defined in this by-law;

"eligible property" means property within the municipality of Manitouwadge that is classified in the residential property class that is owned by, and is the primary residence of an eligible person as defined in the *Income Tax Act* (Canada);

"low-income person with disabilities" means a person who is in receipt of assistance paid under the *Ontario Disability Support Program Act, 1997*, as amended;

"low-income senior" 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); or who is in receipt of financial assistance under the *Ontario Works Act*, 1997;

"municipality" shall have the same meaning as in the *Municipal Act*. A reference to its geographical area or to the municipal corporation, as the context requires;

"spouse" means a person:

i) to whom the person is married; or

ii) with whom the person is living outside marriage in a conjugal relationship, if the two persons:

(a) have cohabited for at least one year;

(b) are together the parents of a child; or

(c) have together entered into a cohabitation agreement under Section 53 of the *Family Law Act*;

"subject property" means the property in respect of which an application is made under this by-law;

"subject year" means the year in respect of which an application is made under this by-law;

"treasurer" means the treasurer of the municipality or a person delegated with the treasurer's powers and duties under Subsection 286(5) of the *Act*.

Applications

2. All applications made under this by-law shall be made to the treasurer of the Corporation of the Township of Manitouwadge in accordance with the following:

i) An eligible person may make application to the treasurer during a taxation year for the deferral of a property tax increase in the taxation year on eligible property;

ii) All applications shall be made in a form as set out in Schedule "A" hereto and forming part of this by-law;

iii) Applications shall include supporting documentation to establish the eligibility of the person seeking the deferral;

iv) 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.

3. The treasurer may, at any time, request the applicant provide such additional information and documentation as the treasurer may require in order to evaluate the application.

4. An application shall be deemed abandoned and no relief will be provided in respect of the subject year if an application is requested to provide any of the following and does not satisfy that request within 60 days:

i) Information, authorizations or documents required to fulfil the minimum application requirements set out under Section 3; and/or

ii) Any additional information or documentation requested by the treasurer under Section 4.

5. Any request made by a treasurer in respect of an application made under this by-law shall clearly state the deadline for response and the date on which the application will be deemed abandoned under Section 4 of this by-law.

Determination of Eligibility

6. The treasurer, upon receipt of an application meeting all criteria set out in Section 3 of this by-law and any information requested under Section 4 of this by-law shall make the following determinations:

i) Is the subject property an eligible property;

ii) Was there an eligible increase in the subject year;

iii) Is the applicant an eligible person; and

iv) If positive determinations are made in respect of i, ii, and iii; the amount of relief to be provided.

7. The determinations of the treasurer as to the eligibility of the applicant, the eligibility of the property and whether an application is deemed abandoned shall be final.

Amount and Form of Relief

8. The amount of relief granted to an eligible person in respect of an eligible property for any taxation year, shall apply to the eligible increase for the property, with up to a maximum of two-hundred and fifty dollars ($250.00). Property tax accounts need to be paid to-date, and amount of relief approved will be applied to the second installment of the final tax bill in the applicable taxation year.

9. The base year taxes to be used for the purposes of determining any eligible increase amount shall be:

i) The actual taxes levied for the base year; or

ii) If the taxes for the base year were adjusted under any authority other than Section 319 of the *Act* and this by-law, the amount of taxes that would have been levied if the adjustment(s) had applied for the entire taxation year; or

iii) If the taxes for the base year could have been adjusted under any authority other than Section 319 of the *Act* and this by-law and the adjustment(s) were reflected on the roll as returned for the subject year, the amount of taxes that would have been levied if the adjustment(s) had been made and had applied for the entire taxation year.

10. For greater clarity, base year taxes used to determine eligible increases shall not be adjusted for any amount of relief granted under this by-law in respect of that taxation year.

11. Where the treasurer has determined that an applicant and the property meet the requirements of this by-law, the amount of relief to which the applicant has been deemed eligible shall be granted and that tax amount cancelled by way of a credit applied against the applicant's account.

12. Any credits applied against a tax account under this by-law shall be treated in the same manner as a payment and shall be applied to any outstanding tax amounts in the order in which those amounts were imposed.

13. Where an applicant, or the applicant's spouse, each own what would otherwise be eligible properties pursuant to this by-law, the tax increase deferral granted under this by-law shall be limited to one of the otherwise eligible properties and shall be the primary residence in which they occupy.

Integrity Provisions

14. Every person who, pursuant to this by-law:

i) files a fraudulent application; or

ii) fails to fully disclose their financial circumstances in support of an application; or

iii) fails to notify the treasurer of a change in financial circumstances as required herein.

False Statement

15. The making of a false or intentionally misleading statement in an application for an authorization or in any document required to be submitted to the treasurer provided for by this By-law shall be deemed to be a violation of the provisions of this By-law.

Penalties

16. Every person who contravenes any provision of this By-law is guilty of an offence and upon conviction is liable to a fine as provided for in the *Provincial Offences Act, R.S.O. 1990,* c. P.33, as amended.

General

17. Nothing in this by-law derogates from any tax deferral or other relief granted under any predecessor to this by-law, or from any tax lien arising under any predecessor to this by-law.

18. Schedule "A"
Application attachment.

19. Repeals
Be it further enacted that the following By-law and all amendments to the said By-law hereinafter set forth are hereby repealed: By-law No. 2016-22

20. THAT this By-law shall come into force on the date of its final passing.

READ A 1ST AND 2ND TIME this 8th day of January, 2020 and
READ A 3rd TIME AND FINALLY enacted this 8th day of January, 2020.

Mayor John MacEachern

Joleen Keough, Acting Clerk

THE CORPORATION OF THE TOWNSHIP OF MANITOUWADGE

Application For The Relief of Tax Increases

Assessment Roll No.: ______________________________

Taxation Year For Which Relief is Requested: ________

Name of Property Owner(s): ______________________________
(please print)

Name of Spouse: ______________________________
(if applicable)

Property Address: ______________________________

Please confirm that this is your primary residence: ____________________

***Applications must be made on an annual basis by August 15th for the preceding tax year.**

- ☐ **I, or my spouse, qualify as a "Low-Income Senior" and I have attached the following documentation:**
- ☐ **Proof of age:**______________________________**, and**
- ☐ **Guaranteed Income Supplement**

OR

- ☐ **I, or my spouse, qualify as a "Low-Income Disabled Person" and I have attached the following documentation:**
- ☐ **Guaranteed Annual Income Supplement for the Disabled; and**
- ☐ **Ontario Disability Support Program (ODSP); and/or**
- ☐ **Social Assistance Reform Act disability amounts**

I certify that the above information is true, correct and complete.

Signature of Applicant:______________________________ **Date:**____________________

Telephone Number: (_______)____________________

Office Use Only

A	**Previous Year's Property Taxes As Billed**	(before any deferral)	**$** ________
B	**Current Year's Property Taxes As Billed**		**$** ________
C	**Year–Over–Year Tax Change**	(B minus A)	**$** ________
D	**Current Year Relief**	(C if Positive / Zero if C is Negative)	**$** ________

Eligibility Verified: Yes_______**No**________

Assessed/Approved By: ______________________________ **Date:** ____________

Tax Deferral Program Administered in Accordance with Section 319. of the *Municipal Act, 2001* and Pursuant to the Corporation of the Township of Manitouwadge By-Law No. 2020-__

Qualification
Low-income seniors and low-income persons with disabilities may apply for relief of municipal taxes.

A low-income senior must be 65 years of age or older and in receipt of an increment paid under the *Guaranteed Income Supplement (GIS)*. A low-income person with disabilities must be in receipt of an increment paid under the *Ontario Disability Support Program Act*.

Program Details
An application must be completed by August 15th of the year following the taxation year to which the application relates and must be filed each year to establish eligibility.

Applicants must be owners of residential/farm property for a period of at least one year preceding the application and the property must be your primary residence.

The tax relief applies to the tax increase in the current year and not to arrears or outstanding taxes.

The amount of relief granted to an eligible person in respect of an eligible property for any taxation year, shall apply to the eligible increase for the property, with up to a maximum of two-hundred and fifty dollars ($250.00). Property tax accounts need to be paid to-date, and amount of relief approved will be applied to the second installment of the final tax bill in the applicable taxation year.

For properties that are jointly held or co-owned by persons other than a spouse, all co-owners must qualify under the applicable eligibility criteria in order to receive the tax relief.

The applicant must agree to provide a complete application and supporting information to the municipality in order to demonstrate that eligibility requirements have been met. Examples of supporting documentation include:

To Verify	**Document Type**
Age	• Ontario Driver's License • Canadian Citizenship Card with photo • Canadian Passport • Canadian Permanent Resident Card with signature
Income	Most recent income tax assessment notice from Canada Revenue Agency (CRA)

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THE CORPORATION OF THE TOWNSHIP OF MANITOUWADGE

January 8, 2020 Session No. 2020-07

Moved by: M. Scapinello

Seconded by: J. Moffat

Being a By-law to Provide for Relief of Tax Increases for the Purposes of Relieving Financial Hardship, **be read a first and second time.**

And Furthermore, be read a third time, passed and numbered as **By-law No. 2020-01**

Recorded Vote	FOR	AGAINST
Councillor David Arola		
Councillor Kathy Hudson		
Councillor Jim Moffat		
Councillor Mike Scapinello		
Mayor John MacEachern		

CARRIED ✓ **DEFEATED** ______

Mayor John MacEachern