

# Schedule “A” To County of Peterborough By-law No. 2017-41

## Application Form for Relief of a Residential Tax Increase in

2018  2019  2020

### For Low-income Seniors and Low-income Persons with Disabilities

In order to qualify for relief, the following criteria shall be met:

1. “Eligible amount” means the tax increase, provided the said tax increase for any single year exceeds \$50.00, to a maximum relief of up to \$200.00, in any given year.
2. “Eligible person” means a low-income person with a disability(ies) or a low income senior or the spouse of such eligible person whose name also appears as a registered owner of the “eligible property”.
3. “Eligible property” means residential property located in the County of Peterborough that is utilized as a principle residence and must be solely owned (with their spouse, if applicable) and occupied by the eligible person(s) for a period of at least two years as at December 31<sup>st</sup> prior to making application under the provisions of this by-law.
4. “Low-income person with disability(ies)” means a person who is in receipt of benefits paid under the Ontario Disability Support Program Act, 1997, or a disability amount paid under the Family Benefits Act (Ontario) or a person receiving a Canadian Pension Plan Disabilities Pension, and be eligible to claim a disability amount as defined under the Income Tax Act (Canada).
5. “Low-income senior” means a person who is 65 years of age or older as of December 31<sup>st</sup> of the previous year and is in receipt of benefits paid under the Guaranteed Income Supplement (GIS), as established under the Old Age Security Act (Canada);
6. “Owner” means a person(s) who is/are registered as the owner(s) of residential real property, and includes an owner within the meaning of the Condominium Act.
7. “Principal residence” means a residence that is occupied by an eligible person for a minimum of eight (8) months per year and said property is located in one of the lower-tier municipalities.
8. “Spouse” shall be as defined in the Human Rights Code, R.S.O. 1990, Chapter H.19, s. 10 (1).
9. The application must be submitted to the Treasurer of the Lower-tier Municipality:
  - (a) by November 15, 2018 for tax relief in 2018;
  - (b) by November 15, 2019 for tax relief in 2019; and
  - (c) by November 15, 2020 for tax relief in 2020.

## County of Peterborough

### Page 2 of Schedule "A" of By-law No. 2017-41

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10. The owner or spouse of the owner or both must occupy the property, which the application for tax relief is made as their principle residence and they shall have owned the property since December 31 of the 2<sup>nd</sup> year previous to the taxation year. (Example: for 2018 the property must be owned as of December 31, 2016).

#### **Additional Information/Considerations:**

1. The Treasurer of the Lower Tier Municipality shall adjust the collector's roll and provide for a tax relief in 2018, 2019, or 2020 for the tax increase subject to the following conditions:
  - (a) The applicant must properly complete the municipal application form and file same with the Treasurer of the lower-tier municipality by November 15th of the year so applied.
  - (b) Applications must include documentation in supporting the applicant is an eligible person and that the property with respect to which the application is made is an eligible property.
  - (c) Evidence of ownership must be submitted with the application.
2. The maximum amount of relief granted shall be no more than \$200.00 in any given year.
3. The tax relief applies only to increases in tax based upon assessment values and does not apply to any additional charges that may be levied against the property, including but not restricted to local improvement charges, or any other miscellaneous types of charges added to the Tax Roll for collection purposes.
4. No tax relief granted pursuant to this by-law shall be allowed to an owner in respect of more than one (1) single family dwelling unit in any year and the residence must be solely classified in the Residential tax classification.
5. Tax relief shall be granted, pursuant to By-law 2017-41, to only one eligible person per household.
6. A relief shall be granted for a tax increase only where the balance of property tax is current and all arrears have been paid in full.
7. Successful applications will result in a credit applied to the eligible property tax account.
8. Credits will not be refunded but will be applied to future property taxes.

County of Peterborough

Page 3 of Schedule "A" of By-law No. 2017-41

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To Be Completed By Applicant

Application Form for Relief of a Residential Tax Increase in

2018  2019  2020

For Low-income Seniors and Low-income Persons with Disabilities

Name:

\_\_\_\_\_

Address:

\_\_\_\_\_

\_\_\_\_\_

Telephone Number: \_\_\_\_\_

Legal Description of Subject Property:

Lot \_\_\_\_\_ Concession \_\_\_\_\_ Plan \_\_\_\_\_ Part \_\_\_\_\_

Municipality \_\_\_\_\_

Roll Number \_\_\_\_\_

Current year taxes \_\_\_\_\_ Line 1

Prior year taxes \_\_\_\_\_ Line 2

Tax Increase \_\_\_\_\_ Line 3  
(line 1 minus line 2)

Less \$50.00 (minimum amount of increase to qualify) \_\_\_\_\_ Line 4

Amount in excess of minimum (if negative, enter "0") \_\_\_\_\_ Line 5  
(line 3 minus line 4)

Amount eligible for Relief to a maximum of \$200.00 \_\_\_\_\_ Line 6  
(Line 5 or \$200, whichever is less)

**County of Peterborough**

**Page 4 of Schedule "A" of By-law No. 2017-41**

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1. Are you receiving a benefit paid under the Ontario Disability Support Program Act, 1997 or a disability benefit amount paid under the Family Benefits Act (Ontario)?

Yes  No

(If yes, evidence of benefit must be submitted with the application form.)

2. Are you receiving an increment paid under the Guaranteed Income Supplement (GIS) as established under Part II of the Old Age Security Act, R.S., 1985, c 0-9 (Canada)?

Yes  No

(If yes, evidence of benefit must be submitted with the application form.)

3. Are you receiving a Canada Pension Plan Disabilities Pension and are eligible to claim a disability amount under the Income Tax Act (Canada)?

Yes  No

(If yes, evidence of benefit must be submitted with the application form.)

4. Are you the registered owner of the above noted property and have owned it since December 31 or the 2<sup>nd</sup> year previous to the taxation year. (Example: For tax relief in 2018, property must be owned on December 31, 2016. For tax relief in 2019, property must be owned on December 31, 2017. For tax relief in 2020, property must be owned on December 31, 2018.)

Yes  No

(If yes, evidence of benefit must be submitted with the application form)

5. Is the above-noted property your principal place of residence? ("Principal residence" means a residence that is occupied by an eligible person for a minimum of eight (8) months per year.)

Yes  No

6. Have you or another registered owner of the property made an application for tax relief for more than one (1) single family dwelling unit in any year?

Yes  No

County of Peterborough

Page 5 of Schedule "A" of By-law No. 2017-41

Solemn Declaration

I/We, \_\_\_\_\_, of the Township of \_\_\_\_\_, in the County of Peterborough, do solemnly declare that all of the statements contained in this application are true, and I/we make this solemn declaration as if made under oath and by virtue of the Canada Evidence Act.

(Severally)

Declared before me )
at the \_\_\_\_\_ of )
\_\_\_\_\_ , in the County )
of Peterborough, this \_\_\_\_\_ ) Owner
day of \_\_\_\_\_, 20\_\_\_. )
\_\_\_\_\_ )
\_\_\_\_\_ ) Owner
A Commissioner for taking Oaths )
And Affidavits )

For Office Use Only:

- Approved
Denied

Comments:

Five horizontal lines for writing comments.

Signature of Lower Tier Treasurer

Date Received