

Authority: Item 15, General Issues Committee
Report 18-002 (FCS18005)
CM: January 24, 2018
Ward: City Wide
Bill No. 133

CITY OF HAMILTON

BY-LAW NO. 18-133

A By-law Governing the Provision of a Seniors (65+) Tax Rebate

WHEREAS Section 365, *Municipal Act, 2001* authorizes the Council of a municipality, to pass a by-law to cancel, refund or reduce taxes levied for municipal and school purposes for any person whose taxes are considered unduly burdensome by Council;

NOW THEREFORE the Council of the City of Hamilton enacts as follows:

1) In this by-law,

- a. "Aggregate Total Income" means the total income from all sources as set out in the Notice of Assessment prepared by Revenue Canada for an Eligible Person and the Eligible Person's Spouse for the taxation year immediately preceding the City Taxation Year in which a credit is claimed under this By-law;
- b. "Application" means an application for a property tax rebate pursuant to this By-law in a form and content as determined by the Treasurer;
- c. "City Taxation Year" means each calendar year during which real property tax is levied within the City;
- d. "Common Law Spouse" means either of two persons who are not married to each other and have cohabited continuously for a period of not less than three years;
- e. "CPI" means Consumer Price Index;
- f. "Eligible Person" means the Owner for a period of not less than one year immediately preceding the Application, of an Eligible Property, who is a Low Income Senior, or the Spouse of such person;
- g. "Eligible Property" means property which or of which:
 - i) for the purposes of the *Assessment Act* is classified in the residential property class;
 - ii) is the principal residence within the meaning of the *Income Tax Act* of an Owner of the property or of the Spouse of the Owner;
 - iii) is occupied by the Owner, the Owner's Spouse, or both at the time of the application;
 - iv) has an assessed value of no more than 120% of the average assessed value for single-dwelling residences within the City; and

- h. Guaranteed Income Supplement means the monthly non-taxable benefit payable by the Government of Canada to Old Age Security pension recipients who have a low income and are living in Canada;

“Low Income” means that the Aggregate Total Income of the Owner and if applicable the Owner’s Spouse that does not exceed 150% of the Guaranteed Income Supplement Maximum Annual Income (combined), as published by the Government of Canada for the 4th quarter of the previous taxation year for individuals whose Spouse receives the full Old Age Security Pension;

- i. “Old Age Security Pension” means the monthly payment available to seniors aged 65 and older who meet the Canadian legal status and residence requirements;
- j. "Owner" means a person liable to assessment, in accordance with the provisions of the *Assessment Act* in respect of real property located within the geographic boundaries of the City of Hamilton;
- k. “Senior” means a person who is 65 years of age or older in the year preceding the taxation year in which the rebate would be granted;
- l. “Spouse” has the same meaning as in subsection 1(1) of the *Family Law Act* and shall include Common Law Spouse as defined in this By-law; and
- m. "Treasurer" means the City’s General Manager, Finance and Corporate Services, or his or her designate;

- 2) In this By-law,
 - a. words importing the masculine gender shall include the feminine and neutral genders and vice versa.;
 - b. a word defined in or importing the singular number has the same meaning when used in the plural number, and vice versa; and
 - c. a reference to any Act, bylaw, rule or regulation or to a provision thereof shall be deemed to include a reference to any Act, bylaw, rule or regulation or provision enacted in substitution therefore or amendment thereof.

- 3) Upon an Application by an Eligible Person for an Eligible Property, the Treasurer shall grant a rebate in respect of the Eligible Property equal to the following amount:
 - a. the 2018 taxation year is \$190;
 - b. for every taxation year subsequent to the 2018 taxation year \$190 indexed by the CPI for every subsequent year to the 2018 taxation year and rounded to the nearest dollar.

- 4) If during at any time the Treasurer determines that the conditions for the provision of a rebate pursuant to this By-law are not being met by an applicant the Treasurer will cancel the rebate.
- 5) An Application shall be made to the Treasurer, and shall be in such form and provide such information as the Treasurer may determine from time to time.
- 6) An Application must include documentation establishing that the applicant is an Eligible Person and that the residential property with respect to which the application is made is Eligible Property and shall include a copy of the Eligible Person and the Eligible Person's Spouse's Notice of Assessment issued by the Canada Revenue Agency for the City Taxation Year preceding the Application.
- 7) An Application must include an authorization signed by the applicant authorizing the release by third parties of all information the Treasurer may require to verify the accuracy of any information submitted with the Application.
- 8) An Application may be made, (a) at any time during the City Taxation Year to which it relates, and (b) until the last day of February in the following City Taxation Year.
- 9) The Treasurer may ask, from time to time, to an Eligible Person who has been previously been granted the rebate, to reapply for the rebate.
- 10) An Application may not be submitted by an Owner more than once or for more than one Eligible Property, in any year.
- 11) All registered Owners and their relationship with the applicant must be identified in an Application for a rebate at the time of the Application.
- 12) Property taxes for the prior year must not be in arrears at the time of an Application.
- 13) Upon receipt of an Application, the Treasurer shall review the Application and determine whether or not the applicant and property are eligible.
- 14) Questions as to the application of this By-law may be referred to the Treasurer whose determination shall be final.
- 15) The Treasurer may, at any time, request that an applicant for a rebate pursuant to the By-law provide such additional information or documentation or both as he or she may require to evaluate the Application and the Application shall not be further processed until the requested information or documentation or both has been received.
- 16) In the event that an applicant fails to provide the information or documentation or both requested by the Treasurer within one month of the date of the request, the Application shall be deemed to have been abandoned and shall not be further processed.

- 17) A Rebate provided pursuant to this By-law for any City Taxation Year is limited to one Eligible Property.
- 18) Where an Eligible Person and the Eligible Person's Spouse each own an Eligible Property, collectively they shall only be permitted one rebate in respect of one property and the Eligible Person and Eligible Person's spouse shall designate in the Application which Property shall be the subject of the rebate provided pursuant to this By-law.
- 19) Where a designation has been made under subsection 17, the designation shall not be changed without the consent of the Treasurer, which consent may be withheld for any reason.
- 20) City of Hamilton By-law No. 06-100 is repealed.
- 21) This by-law is deemed to have come into force on January 1, 2018.

PASSED this 23th day of May, 2018.

F. Eisenberger
Mayor

J. Pilon
Acting City Clerk