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Report 05-001 (FCS05001)
CM: April 11, 2005

Bill No. 134

CITY OF HAMILTON

BY-LAW NO. 05-134

GOVERNING THE PROVISION OF TAX ASSISTANCE TO ELDERLY RESIDENTS

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;

AND WHEREAS the former municipalities of Dundas, Hamilton and Stoney Creek previously provided tax assistance to their elderly residents under the authority of the *Municipal Elderly Resident's Assistance Act, 1973*;

AND WHEREAS Council deems it desirable to provide uniform tax assistance to qualifying elderly residents throughout the City.

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

1. Interpretation

1.1 In this By-law,

- (a) "City Taxation Year" means each calendar year during which real property tax is levied within the City;
- (b) "Taxable Income" means with respect to a person the aggregate income from all sources of that person as determined by Revenue Canada in its notices of assessment under the *Income Tax Act*

(*Canada*) with respect to that person for the taxation year immediately preceding the City Taxation Year in which a credit is claimed under this By-law;

- (c) "Owner" means a person assessed as the owner of a Personal Residence;
- (d) "Personal Residence" means the principal personal residence within the City that is ordinarily occupied by a person;
- (e) "Spouse" means,
 - (i) the wife or husband of an Owner of a Personal Residence;
or
 - (ii) any other person who is living live together in a conjugal relationship with the Owner of a Personal Residence;
- (f) "Treasurer" means the City's General Manager, Finance & Corporate Services

1.1 In this By-law,

- (a) a word importing the masculine, feminine or neuter gender only includes members of the other genders;
- (b) a word defined in or importing the singular number has the same meaning when used in the plural number, and vice versa;
- (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;
- (d) the headings to each section are inserted for convenience of reference only and do not form part of the By-law;

- (e) words and abbreviations which have well-known technical or trade meanings are used in the By-law in accordance with those recognized meanings;
- (f) where an officer of the City is named, or a reference is made to an office of the City, that reference shall be deemed to include a reference to the deputy or designate of that person, as appointed in accordance with policies and procedures of the City in force from time to time.

2. Basic Credit

2.1 Upon application by an Owner of a Personal Residence who satisfies the conditions set out in section 2.1, each City Taxation Year the Treasurer shall grant to that Owner a credit equal to an amount approved by Council for that taxation year against the real property tax payable in respect of that Personal Residence.

2.2 Subsection 2.1 applies with respect to a Personal Residence only if the following conditions are satisfied:

- (a) the Personal Residence either,
 - (i) is actually occupied as such by the Owner or his or her spouse at the time when the application for the grant is made, or
 - (ii) was so occupied for at least 182 days during the immediately preceding City Taxation Year, where the application is made under clause 4.2(b);
- (b) the Owner, his or her spouse, or both, were at least 65 years of age in the year preceding the City Taxation Year in which the credit would be granted;
- (c) the aggregate Taxable Income of the Owner and his or her Spouse was no more than \$25,000;

- (d) the assessed value of the Personal Residence is no more than the average assessed value for residences within the City.

3. Form and Timing of Application

4.1 An application for a credit under this By-law shall be made to the Treasurer, and shall be in such form and provide such information as the Treasurer may prescribe from time to time.

4.2 An application for a credit under this By-law 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.

5. Limitation on Eligibility

No more than one Personal Residence belonging to the same Owner shall be eligible for a credit under this By-law in any City Taxation Year.

6. Repeals

The following by-laws are repealed:

- (a) City of Hamilton By-law 03-110.

PASSED and ENACTED this 25th day of May, 2005 .

MAYOR

CLERK