

Authority: Item 5, Committee of the Whole
Report: 10-014 (FCS10034)
CM: May 12, 2010

Bill No. 117

CITY OF HAMILTON

BY-LAW NO. 10-117

A By-law to Provide Tax Assistance to Certain Elderly and Disabled Residents who are Owners of Real Property in the City of Hamilton

WHEREAS, for the purposes of relieving financial hardship, section 319 of the Municipal Act, 2001, S.O. 2001, c. 25 (the "**Municipal Act**") requires the City of Hamilton to pass a by-law providing for deferrals or cancellations of, or other relief in respect of all or part of the tax increases on property in the residential property class for persons assessed as owners who are, or whose spouses are low-income seniors or low-income persons with disabilities;

AND WHEREAS City of Hamilton By-law No. 01-183 "A By-law to Provide Tax Assistance to Certain Elderly and Disabled Residents who are Owners of Real Property in the New City of Hamilton" will be repealed once this new by-law is passed by Council of the City of Hamilton;

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

A. Definitions

1. In this By-law:

"eligible amount" means the tax increase for any single year;

"eligible person" means the assessed owner, for a period of not less than one year immediately preceding the date of application for tax relief under this By-law, of an eligible property who is a low-income person with disabilities, low-income senior or the spouse of such person;

"eligible property" means residential real property within the City of Hamilton that is in the residential property class as prescribed under the Assessment Act, R.S.O. 1990, c. A.31;

"low-income person with disabilities" means a person who is in receipt of:

- (a) assistance paid under the Ontario Disability Support Program Act, 1997, S.O 1997, c. 25, Sched. B;
- (b) a disability amount paid under the Family Benefits Act, R.S.O. 1990, c. F.2; or
- (c) a disability amount paid under the Guaranteed Annual Income Systems program for the disabled and eligible to claim a disability

amount as defined under the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.); and

“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, R.S.C. 1985, c. O-9.

B. Applications for Tax Relief

2. Eligible persons may, on or before the last day of February in each and every year, make an application to the Treasurer for tax relief in the form of a deferral of tax increases for the previous year.
3. All applications for tax relief must be in writing and on the form prescribed by the Treasurer from time to time for this purpose.
4. Eligible persons must apply for tax relief under this By-law on an annual basis to continue to be eligible for tax relief under this By-law.
5. An application for tax relief 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.
6. An application for tax relief 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.

C. Evaluation of Applications

7. Upon receipt of an application for tax relief, the Treasurer shall review the application and determine whether or not the applicant and property are eligible
8. Questions as to the application of this By-law may be referred to the Treasurer whose determination shall be final.
9. The Treasurer may, at any time, request that an applicant for tax relief 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.
10. 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.

D. Granting of Tax Relief

11. Upon the determination by the Treasurer that an applicant and his or her property meet all the requirements for tax relief, tax relief shall be granted in the form of the deferral of the eligible amount without interest until:
 - (a) the eligible property is sold; or
 - (b) the eligible person ceases to be an eligible person,

at which time all tax relief ceases and the total of the deferred eligible amounts without interest immediately becomes a debt payable to the City of Hamilton.

12. Subject to section 13, tax relief under the By-law for any year is limited to one dwelling unit of eligible property for each eligible person
- 13.(1) Where an eligible person and the eligible person's spouse each own an eligible property, tax relief under this By-law shall be limited to a deferral of the eligible amount on only one of the properties with the eligible person and the eligible person's spouse selecting which one of the properties they wish to designate as the one to which the deferral applies.
 - (2) Where a designation has been made under subsection 13(1), the designation shall not be changed without the consent of the Treasurer, which consent may be withheld for any reason.

E. Interest

14. Where deferred eligible amount becomes payable under section 11 and is not immediately repaid, such outstanding amount shall be subject to interest and penalties in accordance with the applicable tax collection by-laws.

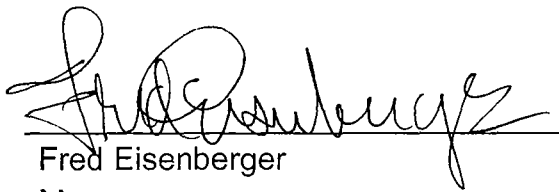
F. Special Lien

15. Deferred eligible amounts and interest and penalties on such amounts are special lien on the respective eligible property in accordance with subsections 319(14) and 349(3) of the Municipal Act.


G. General

16. City of Hamilton By-law 01-183 is deemed to be repealed on January 1st, 2010.
17. This By-law is deemed to come into force on January 1st, 2010.

PASSED this 26th day of May, 2010.



Fred Eisenberger
Mayor



Rose Caterini
City Clerk