



Town of Whitby

By-law # 7856-22

Cancellation, Reduction or Refund of Property Taxes

Being a By-law to grant assistance to eligible Property Owners who are elderly residents or persons with disabilities.

Whereas Subsection 365(1) of the Municipal Act, 2001, S.O. 2001, c.25, as amended (hereinafter called the "Act"), states that the Council of a local municipality may, in any year, pass a by-law to provide for the cancellation, reduction, or refund of taxes levied for local municipal and school purposes in the year by the council in respect of an eligible property for any person who makes application in that year to the municipality for that relief and whose taxes are considered by council to be unduly burdensome, as defined in the by-law;

And whereas the Council of the Corporation of the Town of Whitby shall give notice to the Regional Municipality of Durham in accordance with Subsection 365(2) of the Act, of the fact that it has passed a By-law in accordance with Subsection 365(1) of the Act;

And whereas the Council of the Corporation of the Town of Whitby deems it desirable and in the public interest to enact such a bylaw;

Now therefore, the Council of The Corporation of the Town of Whitby hereby enacts as follows:

1. Definitions

1.1. **Eligible Person** means a person who is:

- i) 65 years or older and eligible for and in receipt of the Guaranteed Income Supplement (GIS) authorized under Part II of the Old Age Security Act (Canada); or
- ii) Eligible for and in receipt of an allowance, benefits, or income support as a disabled person or as a person with a disability under the Ontario Disability Support Program (ODSP) Act.

1.2 **Late Payment Charges** means penalties and interest applied for non-payment of taxes in accordance with the Act and Town of Whitby Annual Levy By-law (currently #7740-21).

1.3 **Owner** means a person liable to assessment, in accordance with the provisions of the Assessment Act in respect or real property located within the geographic boundaries of the Town of Whitby

1.4 **Personal Residence** means the residence ordinarily inhabited by the Owner

1.5 **Spouse** has the same meaning as Part III of the Family Law Act

1.6 **Town** means The Corporation of the Town of Whitby

1.7 **Treasurer** means the Treasurer or his/her designate of the Corporation of the Town of Whitby

2. General

- 2.1 An Owner is an Eligible Owner for the purpose of this By-law if the Owner or the spouse of the Owner is an Eligible Person at the time of making the application.
- 2.2 A property is an Eligible Property for the purposes of this By-law which or of which:
 - a) For the purposes of the Assessment Act, it is classified in the residential property class, farm property class or the managed forests property class.
 - b) Is the principal residence within the meaning of the Income Tax Act (Canada), of an Owner of the property or the spouse of an Owner; and
 - c) The Owner of the property is an Eligible Owner in accordance with Sub-Section 2.1 of this By-law.
- 2.3 Upon receipt of an application submitted in accordance with Sub-Sections 2.4, 2.5, 2.6, 2.7 and 2.8 of this By-law, the Treasurer is authorized and directed to provide Eligible Owners(s) of the Eligible Property located within the geographic boundaries of the Town of Whitby a tax rebate of Four Hundred and Sixty-Two dollars (\$462.00) in respect of real property taxes imposed by the Town on Eligible Property in respect of which the tax rebate is claimed.
- 2.4 Applications shall be in a form approved by the Treasurer and shall include such supporting materials as may be required by the Treasurer.
- 2.5 Applications must be submitted by an Eligible Owner to the Treasurer on or before December 31st of each year for which a tax rebate is claimed.
- 2.6 A separate application for a tax rebate is required to be completed for each year in respect of which a rebate is claimed.
- 2.7 An application may not be submitted by an Owner in respect of more than one property in any year.
- 2.8 No more than one application may be approved in respect of an Eligible Property in any year.
- 2.9 The rebate, when approved, shall be pro-rated if the Eligible Owner has owned the Eligible Property for less than 12 months in the year for which a tax rebate is claimed.

- 2.10 The rebate, when approved, shall be credited to the applicant's property tax amount without interest. Late Payment Charges that have been applied to the applicant's property tax account in advance of a rebate having been credited to the account shall not be cancelled, reduced or refunded.
- 2.11. Should any section, clause, or provision of this By-law be declared invalid by a court of competent jurisdiction, the same shall not affect the validity of the By-law as a whole or any part thereof, other than the part which was declared to be invalid.

By-law read and passed this 17th day of February, 2022.

Don Mitchell, Mayor

Christopher Harris, Town Clerk