

OFFICE CONSOLIDATION

This is a consolidation of the Town's by-law to grant assistance to eligible property owners who are elderly residents or persons with disabilities and to repeal By-law No. 2010-028 and By-law No. 2011-023, being By-law 2015-019 as amended by By-law No. 2017-59 and 2017-78 prepared for reference and information purposes only. The following consolidation is an electronic reproduction made available for information only. It is not an official version of the by-law. Official versions of all by-laws can be obtained from the Town Clerk by calling (905) 584-2272. If there are any discrepancies between this consolidation and By-laws 2015-091, 2017-59 and 2017-78 shall prevail.

THE CORPORATION OF THE TOWN OF CALEDON

BY-LAW NO. BL-2015-019

A by-law to grant assistance to eligible property owners who are elderly residents or persons with disabilities and to repeal By-laws 2010-028 and 2011-023.

WHEREAS Subsection 365(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (hereinafter called the "*Act*"), authorizes a local municipality to pass a by-law to provide for the cancellation, reduction or refund of taxes, for eligible property Owners 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 Caledon shall give notice to the Regional Municipality of Peel 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 Caledon deems it desirable and in the public interest to enact such a by-law;

NOW THEREFORE the Council of The Corporation of the Town of Caledon ENACTS AS FOLLOWS:

1. In this by-law,

"eligible person" means a person that is:

- i) 65 years or older and eligible for and in receipt of the guaranteed income supplement 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 Family Benefits Act, or under the Ontario Disability Support Program Act.

[By-law 2017-59
effective
October 10/17]

"late payment 'charges" means penalties and Interest applied for non-payment of taxes in accordance with the Act and Town of Caledon by-law 2011-058

"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 Town of Caledon

"personal residence" means the residence ordinarily Inhabited by the Owner

"spouse" has the same meaning as in Part III of the *Family Law Act*

"Town" means The Corporation of the Town of Caledon

"Treasurer" means the Treasurer or his/her designate of The Corporation of the Town of Caledon

2. An owner is an eligible owner for the purpose of this by-law if:

- (a) The owner or the spouse of the owner is an eligible person at the time of making the application; and
- (b) The person has been an owner for at least one year immediately preceding the date of the application.

3. 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, is classified in the residential or farm class; and
- (b) Is the principal residence within the meaning of the Income Tax Act (Canada), of an owner of the property or of the spouse of an owner; and
- (c) Every owner is either an eligible person or the spouse of an eligible person.

4. Upon receipt of an application submitted in accordance with Sections 5, 6, 7, 8 and 9 of this by-law, the Treasurer is authorized and directed to provide eligible Owners(s) of eligible property located within the geographic boundaries of the Town of Caledon a tax rebate of the four hundred seventy-seven dollars (\$477.00) in respect of real property taxes imposed by the Town on the eligible property in respect of which the tax rebate is claimed.

5. Applications shall be in a form approved by the Treasurer and shall include such supporting material as may be required by the Treasurer.

6. 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.

7. A separate application for a tax rebate is required to be completed for each year in respect of which a rebate is claimed.

[By-law 2017-59
effective
October 10/17]

[By-law 2017-59
effective
October 10/17]

[By-law 2017-78
effective
January 1/18]

8. An application may not be submitted by an Owner in respect of more than one property in any year.
9. No more than one application may be approved in respect of a property in any year.
10. The rebate, when approved, shall be credited to the applicant's property tax account 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.
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.
12. That By-law 2010-028 and By-law 2011-023 be hereby repealed.

**READ THREE TIMES AND FINALLY
PASSED IN OPEN COUNCIL
THIS 24th DAY OF MARCH, 2015.**

“Rob Mezzapelli”

Rob Mezzapelli, Acting Mayor

“Carey deGorter”

Carey deGorter, Clerk