

THE CORPORATION OF THE COUNTY OF ESSEX

BY-LAW NO. 04-2004

A BY-LAW TO ALLOW THE CANCELLATION  
OF RESIDENTIAL TAX INCREASES FOR LOW-  
INCOME SENIORS AND LOW-INCOME  
PERSONS WITH DISABILITIES IN THE COUNTY  
OF ESSEX.

WHEREAS Section 319 of the *Municipal Act 2001*, S.O. 2001 c.25 as amended, provides that for the purposes of relieving financial hardship, a municipality, other than a lower tier municipality, shall pass a by-law providing for deferrals or cancellations of, or other relief in respect of, tax increases on property in the residential property class for persons assessed owners who are, or whose spouses or same-sex partners are:

- a) low income seniors as defined in this by-law; or
- b) low income persons with disabilities as defined in this by-law.

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE COUNTY OF ESSEX ENACTS AS FOLLOWS:

1. The plan of tax assistance established by this by-law shall be known as the Essex County Tax Assistance Program.
2. In this by-law:
  - a) "Tax increases" means for a tax increase beginning in a taxation year in which a general reassessment occurs, the tax increase is the tax increase determined under subsection 318(3);
  - b) "Corporation" means a lower tier municipality within the County of Essex;
  - c) "Date of eligibility" means the first day January in each year;
  - d) "Eligible amount" means the "tax increase" applicable to the residential property portion of the assessment for a property provided that the said "tax increase" for any single year exceeds \$50;
  - e) "Eligible person" means a low-income person with disabilities or a low-income senior or the spouse or same sex partner of such eligible person;
  - f) "Low-income person with disabilities" means a person who is in receipt of an increment paid under the *Ontario Disability Support Program Act*;
  - g) "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 (Canada)*;
  - h) "Owner" means a person assessed as the owner of residential real property, and includes an owner within the meaning of the *Condominium Act*;
  - i) "Spouse" means a person of the opposite sex,
    - a) to whom the person is married, or
    - b) with whom the person is living outside marriage in a conjugal relationship, if the two persons,
      - (1) have cohabited for a least one year,
      - (2) are together the parents of a child, or
      - (3) have together entered into a cohabitation agreement under Section 53 of the *Family Law Act*;
  - j) "Treasurer" means the Treasurer of the Corporation in which the subject property is located.

3. Tax relief granted pursuant to this by-law shall be in the form of a cancellation of the annual eligible amount provided that:
  - a) such owner or the spouse of such owner, or both, legally occupy or occupies the property in respect of which real property taxes are imposed, as his, her or their principle residence on a continuous basis, in which case such property is hereinafter referred to as the "eligible property";
  - b) such owner or the spouse of such owner or both have been assessed as the owner of the eligible property for a period of not less than one year immediately preceding the date of application for cancellation, and;
  - c) such owner or the spouse of such owner or both is an eligible person as of the date of eligibility;
  - d) all tax arrears including penalties and interest are paid in full prior to the approval of an application for cancellation;
  - e) for properties which are jointly held or co-owned by persons other than spouses, both or all co-owners must qualify under the eligibility criteria;
  
4. Annual eligible amounts shall be cancelled until the happening of any one of the following,
  - a) the eligible property is sold or transferred, or;
  - b) both the owner and the spouse of the owner cease to be eligible persons, whether by death or otherwise, or;
  - c) any one of the owners referred to in 2(e) ceases to become an eligible owner, or;
  - d) no application for cancellation is submitted by the date of eligibility in a succeeding year or the Treasurer determines, upon review of such application, that neither the owner nor the spouse of the owner continues to be an eligible person or the property is no longer an eligible property, or;
  - e) the balance of the property tax, being the portion not eligible for cancellation, is not paid in full by December 31<sup>st</sup> of the current taxation year.
  
5. All applications for tax relief must be in writing on a form prescribed by the Corporation for such purpose and must be submitted to the Corporation on or before the first day of September in the year for which the application applies. Applications must include documentation in support thereof to establish that the applicant is an eligible person and that the property with respect to which the application is made is eligible property.
  
6. By-law # 17-2001 is hereby repealed.
  
7. This by-law shall come into force and effect on the 18<sup>th</sup> day of February 2004.

  
MICHAEL RAYMOND, WARDEN

  
MARY S. BRENNAN, CLERK

1<sup>st</sup> reading – February 18<sup>th</sup>, 2004  
2<sup>nd</sup> reading – February 18<sup>th</sup>, 2004  
3<sup>rd</sup> reading – February 18<sup>th</sup>, 2004

**CLERK'S CERTIFICATE**

I, Mary S. Brennan, Clerk of the Corporation of the County of Essex, do hereby certify that the foregoing is a true and correct copy of By-law Number 04-2004 passed by the Council of the said Corporation on the 18<sup>th</sup>, day of February, 2004.

Mary Brennan, Clerk  
Corporation of the County of Essex