The Corporation of the City of Burlington

City of Burlington By-law 29-2024

A By-law to provide for the reduction of property taxes for eligible low-income seniors and low-income persons with disabilities.
File: 425-04 (F-03-24)

Whereas subsection 365(1) of the *Municipal Act*, 2001, S.O., 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 City of Burlington shall give notice to the Regional Municipality of Halton 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 City of Burlington deems it desirable and in the public interest to enact such a By-law;

Now therefore the Council of the Corporation of the City of Burlington hereby enacts as follows:

PART 1: DEFINITIONS

1.1 For the purposes of this By-law, the following definitions shall apply:

“application” means a complete application for a tax reduction in accordance with this By-law;

“City” means The Corporation of the City of Burlington;

“low-income person with disabilities” means a person who is eligible and in receipt of income support paid under the *Ontario Disability Support Program Act, 1997*, S.O. 1997, c.25, Sched. B;

“low-income senior” means a person who is 65 years of age or older and is eligible and in receipt of benefits paid under the Guaranteed Income Supplement (GIS) program, as established under Part II of the *Old Age Security Act*, R.S.C., 1985, c. O-9;

"owner" means a person assessed as the owner of residential real property and includes an owner within the meaning of the *Condominium Act,* 1998, S.O. 1998, c.19;

"personal residence" means the residence ordinarily inhabited by the owner;

"spouse" means a person, (1) to whom the person is married, or (2) with whom the person is living outside marriage in a conjugal relationship, if the two persons, (i) have cohabited for at least one year, (ii) are together the parents of a child, or (iii) have together entered into a cohabitation agreement under section 53 of the *Family Law Act*, R.S.O. 1990, c. F.3;

"Treasurer" means the treasurer or his/her designate of The Corporation of the City of Burlington

PART 2: APPLICATION FOR TAX REDUCTION

2.1 The Treasurer is authorized and directed to allow owners of residential real property located in the City a tax reduction in the amount of Five Hundred and Seventy Five Dollars ($575.00) against real property taxes imposed by the City in respect of such real property provided that the owner meets the requirements of this By-law.

2.2 An owner may submit an application for a tax reduction in accordance with this By-law if:

(a) At the time of making the application:

i. the owner or the spouse of the owner is a low-income senior; or

ii. the owner is a low-income person with disabilities;

(b) The person has been the owner of the subject property for at least one year immediately preceding the date of the application;

(c) The property that is the subject of the application is the owner's personal residence; and,

(d) For the purposes of the *Assessment Act*, R.S.O. 1990, c. A.31, the owner's personal residence is classified in the residential property class;

2.3 No tax reduction shall be granted under section 2.1 of this By-law to an owner if that owner or the spouse of the owner is the owner of more than one property in the City.

2.4 Not more than one tax reduction shall be granted on a property in any given year under this By-law.

2.5 In the event an owner who has applied for a tax reduction under this By-law does not own the subject property as of December 31st of the year for which a tax reduction is claimed, that owner will not be granted a tax reduction under this By-law.

2.6 An owner shall complete a separate application for each year in respect of which a reduction is claimed pursuant to this By-law.

2.7 Applications under this By-law must be received by the Treasurer on or before December 31st of the year for which a tax reduction is claimed and such applications must be in writing, on a form prescribed by the City for this purpose. Applications must include documentation in support thereof to establish that the owner is eligible for a tax reduction in accordance with this By-law.

2.8 The tax reduction provided under this By-law will not be applied to tax arrears. The real property taxes for that year under this By-law must be paid in full excluding any applicable reduction under this By-law.

PART 3: MISCELLANEOUS

3.1 Should any section, clause or provisions 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 that the part which was declared to be invalid.

3.2 References in this By-law to any legislation or By-law means as may be amended or replaced from time to time and include any regulations thereunder.

3.3 By-law 102-2020 shall be repealed effective on the coming into force and effect of this By-law.

PART 4: EFFECTIVE DATE AND TRANSITION

4.1 This By-law shall come into force and take effect on April 16, 2024. Any applications received in accordance with City of Burlington By-law 102-2020 prior to this date will be processed in accordance with this By-law.

Enacted and passed this 16th day, of April, 2024.

Mayor Marianne Meed Ward ______________________________________

City Clerk Samanta Yew ____