OFFICE CONSOLIDATION

This is a consolidation of the Town's by-law to grant assistance to eligible property owners who are older adults or persons with disabilities and to repeal By-law 2015-019 as amended by By-law 2023-019. This is prepared for reference and information purposes only. The following consolidation is an electronic reproduction made available for information purposes only and 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-law 2023-019 the by-law shall prevail.

THE CORPORATION OF THE TOWN OF CALEDON

BY-LAW NO. 2022-035

A by-law to grant assistance to eligible property owners who are older adults or persons with disabilities and to repeal By-law 2015-019

WHEREAS Subsections 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 face 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.

   "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, as amended

   "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 their 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 the eligible owner or of the spouse of an owner; and

(c) At least one owner is either an eligible person or the spouse of an eligible person.

[Section 4 deleted and replaced, By-law 2023-019 effective March 29/23]

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 one thousand and fifty dollars ($1,050.00) 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.

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. By-law 2015-019 and all amendments thereto are hereby repealed.

Enactment

This By-law shall come into full force and effect on the day of its passing.

Enacted by the Town of Caledon Council this 24th day of May

Allan Thompson, Mayor

Laura Hall, Town Clerk