



City Of Kingston

Ontario

By-law Number 98-216

**A By-Law To Allow For Deferrals Of Residential Tax Increases For Low
Income Seniors And Low Income Persons With Disabilities**

Passed: August 31, 1998
Updated: September 5, 2017

As Amended By By-Law Number:

By-Law Number

2002-79

2017-152

Date Passed

May 7, 2002

September 5, 2017

(Office Consolidation)

By-Law Number 98-216

A By-Law To Allow For Deferrals Of Residential Tax Increases For Low Income Seniors And Low Income Persons With Disabilities

Passed: August 31, 1998

Whereas the Council of the Corporation of the City of Kingston has authorized a by-law to provide for deferral of assessment-related tax increases for low-income seniors and low-income persons with disabilities;

And Whereas Section 319 of the *Municipal Act, 2001*, S.O. 2001, c.25 requires the Corporation of the City of Kingston to pass a By-Law for the purpose of relieving financial hardship by providing deferrals or cancellations of property taxes or other relief in respect of all or part of assessment-related tax increases on property in the residential property class for owners who are, or whose spouses are, low-income seniors or low-income persons with disabilities;

(By-Law 98-216; 2017-152)

Now Therefore, the Corporation of the City of Kingston enacts as follows:

1. In this by-law:

- a) “annual eligible amount” means an assessment-related tax increase of more than \$200.00 in a year for taxation years prior to 2001; for the taxation year 2001, and subsequent taxation years, the “annual eligible amount” means the tax increase for any single year;”

(By-Law number 98-216; 2002-79)

- b) “assessment-related tax increase” means a tax increase beginning in 1998 or a subsequent year and determined in accordance with subsection 319(3) of the *Municipal Act*;

- c) “application for Deferral of Taxes” means an application for deferral of taxes in a form approved by the City Treasurer;

(By-Law Number 98-216; 2002-79)

- d) “eligible person” means a low-income person with disabilities or a low-income senior, or the spouse of such person;

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- e) “eligible “eligible property” means lands assessed to the owner that is taxed in the residential property class and is the principal residence of the owner, as defined in the Income Tax Act (Canada)”
(By-Law 98-216; 2017-152)
 - f) “low-income person with disabilities” means a person who is in receipt of assistance paid under the Ontario Disability Support Program Act, 1997
(By-Law Number 98-216; 2002-79)
 - 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) “municipality” means the local municipality within which the eligible property is located;
 - i) “owner” means a person assessed as the owner of eligible property;
 - j) “spouse” means a person as defined in Section 1 of the Municipal Act;
 - k) “tax deferral period” means the period of time commencing on the date taxes deferred, in accordance with this by-law, would have otherwise been payable and ending on the date on which the deferred taxes become payable.
(By-Law 98-216; 2017-152)
2. Commencing January 1, 1998 every owner of eligible property located in the City of Kingston and who is or whose spouse is an eligible person may apply to the municipality for tax relief with respect to the real property taxes levied against the owner’s property except when an application is made for a tax grant under B-Law 98-41 or a tax deferral under By-Law 98-87.
(By-Law 98-216; 2017-152)
3. Tax relief in the form of a tax deferral of the annual eligible amount shall be granted to the owner of eligible property if:
- a) the owner or the spouse of the owner is an eligible person;
 - b) the eligible person occupies the eligible property as his or her principal residence;
 - c) the owner has 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 tax relief;
 - d) the non-deferred portion of all property taxes and all outstanding arrears of taxes levied against the eligible property are paid in full;
 - e) neither the owner nor his or her spouse is the owner of any other property; and

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- f) the owner files with the municipality an Application for Deferral of Taxes in accordance with the requirements of this by-law.
- 4. Interest calculated at the simple rate of one percent per month (12% per annum), or at such other rate as the Corporation of the City of Kingston may determine from time to time to be a market rate, shall be charged during the tax deferral period on the amount of all the taxes deferred under this by-law for all amounts deferred for the taxation years 1998, 1999 and 2000 only; tax relief granted beginning in the taxation year 2001 shall be without interest, subject to Section 5.

(By-Law Number 98-216; 2002-79)

- 5. A tax deferral period in respect of an eligible property shall end and all deferred taxes together with all accumulated interest thereon shall become payable in full to the municipality upon the happening of the earliest of the following:
 - a) the date on which the eligible property is sold or transferred by the owner to any person other than his or her spouse;
 - b) the date on which the eligible property ceases to be the principal residence of the eligible person;
 - c) the date on which the eligible person in respect of whom the tax relief was granted is no longer an eligible person for the purpose of this by-law;
 - d) the date on which the non-deferred portion of any property taxes levied against the eligible property falls into arrears; or
 - e) the date on which the owner or his or her spouse acquires a property other than the eligible property in respect of which the tax deferral was granted.
- 6. Any amount payable to the municipality under clause 4 or 5 of this by-law are a special lien on the land, pursuant to subsection 319 (14) of the Municipal Act, 2001, and will be recovered as property taxes on the tax roll for the eligible property.

(By-Law 98-216; 2017-152)

- 7. Any amount received in part payment of deferred taxes and interest thereon shall be credited towards the interest before being credited towards the taxes.

8. All Application for Deferral of Taxes must be submitted to the municipality on or before the last day of April in the year for which the application applies, except for the years 2001 and 2002, the date is extended to May 31, 2002. Application for Deferral of Taxes 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 an eligible property.
(By-Law Number 98-216; 2002-79)
9. An Application for Deferral of Taxes must include an authorization signed by the applicant authorizing the release by third parties of all information that the Treasurer of the municipality may require to verify the accuracy of any information submitted with the application.
10. The Treasurer of the municipality may, at any time, request that an applicant provide such additional information and/or documentation as the Treasurer may require to evaluate the application and an application shall not be further processed until satisfactory information and/or documentation has been received.
11. If an applicant fails to provide any information requested by the Treasurer of the municipality within one (1) month of the date of the request, the application shall be deemed to have been abandoned and shall not be further processed.
12. Any person who files an Application for Deferral of Taxes containing information that he or she knows to be wrong, or who willfully fails to disclose required information in an Application for Deferral of Taxes may be guilty of a criminal offence and liable to prosecution under the Criminal Code.
13. This by-law shall come into force and take effect on the date it is passed.

Schedule "A" was deleted as per amending By-law 2002-79