

City of Kingston

Ontario

By-Law Number 98-41

**A By-Law To Provide For A Tax Credit
For Certain Senior Residents Of The City Of Kingston
In Respect Of Real Property Taxes**

Passed: February 17, 1998

As Amended By:

By-law Number	Date By-Law Passed
By-Law Number 99-114	April 20, 1999
By-Law Number 2017-149	September 5, 2017

(Office Consolidation)

By-Law Number 98-41

A By-Law To Provide For A Tax Credit For Certain Senior Residents Of The City Of Kingston In Respect Of Real Property Taxes

Passed: February 17, 1998

Whereas the **Municipal Elderly Residents' Assistance Act**, R.S.O. 1990, c. M.52 provides that the Council of a municipality may pass by-laws authorizing and directing the Treasurer of the municipality to allow owners of residential real property in the municipality, who have attained the age of 65 years, a uniform credit in an amount to be determined by the Council of the municipality against the real property taxes imposed by the municipality in respect of such real property;

(By-Law Number 98-41)

And Whereas it is deemed expedient to make such provision for senior residents of the City of Kingston;

(By-Law Number 98-41)

Now Therefore the Council of The Corporation of the City of Kingston enacts as follows:

1. The plan of tax allowances established by this By-Law shall be known as Kingston Senior Residents Tax Assistance Programme.

(By-Law Number 98-41)

2. In this By-Law:

- (a) "owner" means a person assessed as an owner of residential real property, includes an owner within the meaning of the **Condominium Act**, and the spouse of a deceased owner, if the spouse was of the age of 65 years and entitled by law to the residential property.

(By-Law Number 98-41)

3. The City Treasurer, in each year, subject to the conditions hereinafter set forth, shall allow a credit on the municipal taxes, to all owners as defined in this By-Law, provided that:

(By-Law Number 98-41)

- (a) Such owner or the spouse of such owner, or both, occupies or occupy the property in respect of which real property taxes are imposed as his, her or their personal residence;

(By-Law Number 98-41 - 1998)

3. (cont'd)

- (b) Such owner or the spouse of such owner, or both, has or have attained the age of sixty-five years, and is receiving a monthly guaranteed income supplement under Part II of the **Old Age Security Act** (Canada);

(By-Law Number 98-41 - 1998)

- (c) Such owner or the spouse of such owner, or both, has or have been assessed as the owner of residential real property in the City of Kingston for a period of one year at the time of application;

(By-Law Number 98-41 - 1998)

- (d) No such credit shall be allowed to an owner in respect of more residential real property than one single family unit in any year;

(By-Law Number 98-41 - 1998)

- (e) Such "Such owner claiming to be entitled to a credit under this By-Law shall, on or before April 30th in each year, file an application with the City Treasurer;" the amount to be credited or paid to the owner pursuant to this by-law shall be in accordance with the following:

Where gross taxes exceed \$600.00, a credit shall be allowed in an amount which is the lesser of

- (a) \$100.00, or;

- (b) the amount by which the said taxes exceed \$600.00.

(By-Law Number 98-41 - 1998; 99-114; 2017-149)

- (f) Such owner claiming to be entitled to a credit under this By-Law shall not be entitled to the Residential Tax Deferral Programme under By-Law 98-87.

(By-Law Number 98-41 - 1998)

4. This by-law shall come into force and take effect on the date of its passing.

(By-Law Number 98-41 - 1998)