

City of Kingston

Ontario

By-Law Number 98-87

**A By-Law To Allow
Residential Tax Deferrals**

Passed: April 28, 1998

As Amended By:

By-Law Number

Date By-Law Passed

By-law Number 99-113

April 20, 1999

By-Law Number 2017-150

September 5, 2017

(Office Consolidation)

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A By-Law To Allow Residential Tax Deferrals

Passed: April 28, 1998

Whereas the Corporation of the City of Kingston has applied for and received special legislation from the Province of Ontario in the form of the *City of Kingston Act* to permit the City of Kingston to pass By-Laws providing for residential tax deferrals in the City of Kingston;

And Whereas such legislation from the Province of Ontario has received final reading and royal assent;

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

1. Notwithstanding any general Act, special Act or By-Law of the Corporation of the City of Kingston, the Treasurer of the City of Kingston is hereby authorized to receive applications from owners of residential property in the City of Kingston and to allow such owners of residential property in the City of Kingston a deferral of up to fifty per cent (50%) of the owner's residential tax bill up to a maximum of One Thousand (\$1,000.00) Dollars per year in respect of the residential real property subject to the following conditions:

- (a)
 - (i) If the owner or the spouse of such owner, or both, are receiving benefits under the Ontario Disability Support Program Act, 1997 or the Ontario Works Act; or
 - (ii) If the owner or the spouse of such owner, or both, have attained the age of sixty-five (65) years and is receiving a monthly guaranteed supplement under Part II of the *Old Age Security Act (Canada)*; and,

(By-Law Number 98-87 – 1998; 2017-150)

- (b) If the owner or the spouse of such owner, or both, occupies the property in respect of which municipal taxes are imposed as his or her personal residence;

(By-Law Number 98-87 - 1998)

Section 1 Continued

- (c) If the owner or the spouse of the owner, or both, has or have been assessed as the owner of residential real property in the municipality for a period of not less than one year immediately preceding the date of the application for the credit;”

(By-Law Number 98-87 – 1998; 2017-150)

- (d) If the Municipal taxes assessed on the residential property must exceed SIX HUNDRED (\$600.00) DOLLARS per annum;

(By-Law Number 98-87 - 1998)

- (e) If an application is made on or before April 30th of each year.

(By-Law Number 98-87 - 1998; 99-113 - 1999)

2. The tax deferrals authorized by this by-law shall be in respect of the 1998 and subsequent tax years.

(By-Law Number 98-87 - 1998)

3. The following conditions shall also apply to any deferral application submitted to the City of Kingston:

- (a) No deferral shall be allowed to an owner in respect of more residential real property than a single dwelling unit in any year;

(By-Law Number 98-87 - 1998)

- (b) No deferral shall be allowed to any person who has not made application therefore in the year in which the municipal taxes in respect of which the credit or refund is claimed become due and payable;

(By-Law Number 98-87 - 1998)

- (c) No deferral shall be allowed to any person who applies for and receives a credit from the City of Kingston pursuant to the provisions of the *Municipal Elderly Residents' Assistance Act* or By-Law 98-41 of the Corporation of the City of Kingston;

(By-Law Number 98-87 - 1998)

Section 3 Continued

- (d) A deferral shall be allowed for municipal taxes imposed on any real property only on the payment of the remaining portion of the municipal taxes.

(By-Law Number 98-87 - 1998)

- 4. An application may be made by the surviving spouse of a deceased person to whom a deferral was allowed if the spouse otherwise qualifies for the deferral.

(By-Law Number 98-87 - 1998)

- 5. Interest shall be charged on the deferred portion of taxes on the yearly average rate charged to the City of Kingston in respect of interest for short term bank borrowings.

(By-Law Number 98-87 - 1998)

- 6. The Treasurer of the City of Kingston on receipt of an application shall verify compliance with this By-Law and submit to the City Solicitor information on which a lien can be prepared and registered in the appropriate Land Registry Office. Such lien shall be in favour of the City of Kingston and shall be only advanced if the Solicitor and the Treasurer are of the opinion that there is sufficient security on the residential property to protect the City of Kingston's interest having regard for prior indebtedness on the property.

(By-Law Number 98-87 - 1998)

- 7. The amount of the lien shall become due and be paid to the City of Kingston upon any change in ownership of the real property except as follows:

- (a) Where the new owner is the spouse, brother or sister of the person to whom the deferral was allowed and an application has been made to the City of Kingston and approved for a transfer to such person;

(By-Law Number 98-87 - 1998)

- (b) By way of a mortgage or charge other than a sale or foreclosure under the mortgage or charge.

(By-Law Number 98-87 - 1998)

8. Any credit applied for under this by-law shall only become effective after registration of a notice of lien in the Land Registry Office.

(By-Law Number 98-87 - 1998)

9. Upon payment in full of the amount deferred to the City of Kingston, the Treasurer of the City of Kingston shall cause with the City Solicitor a notice to be registered in the Land Registry Office discharging the real property.

(By-Law Number 98-87 - 1998)

This By-Law shall come into force and take effect upon the date of its passing.