

**THE CORPORATION OF THE TOWNSHIP OF MANITOUWADGE**

**BY-LAW NUMBER 2016- 22**

**Being a by-law** to provide a rebate of taxes for eligible low-income seniors or low-income persons with disabilities.

**WHEREAS** Subsection 319 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended requires that the Township of Manitouwadge pass a by-law providing for deferrals or cancellation of, or other relief in respect of, all or part of a tax increase for 1998 and subsequent years on property in the residential property class for persons assessed as owners who are, or whose spouses are:

- a) Low-income seniors as defined in this by-law; or
- b) Low-income persons with disabilities as defined in the by-law. 2001, c.25, s. 319(1); 2002, c.17, Sched. A, s. 52; 2002, c.22, s. 155; 2005, c.5, s. 44(5).

**AND WHEREAS** Subsection 365(5) of the Act provides that if the council of a local municipality has passed a by-law under Subsection 365(1), the amount of the taxes cancelled, reduced or refunded shall be shared by the municipality and school boards that share the revenues from the taxes on the property affected by the by-law in the same proportion that the municipality and school boards share in those revenues.

**AND WHEREAS** the Council of The Corporation of the Township of Manitouwadge deems it desirable and in the public interest to enact such a by-law;

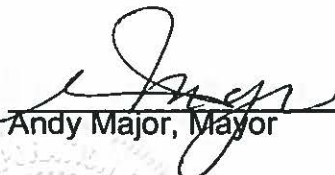
**COUNCIL ENACTS AS FOLLOWS:**

1. In this by-law,
  - (a) "owner" means a person assessed as the owner of residential real property;
  - (b) "personal residence" means the residence ordinarily inhabited by the owner;
  - (c) "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*;
  - (d) "Township" means The Corporation of the Township of Manitouwadge;
  - (e) "Treasurer" means the Treasurer of The Corporation of the Township of Manitouwadge.
2. The Treasurer is authorized and directed to allow owners of residential real property located in the Township a tax reduction of Two Hundred and Fifty Dollars (\$250.00) against real property taxes imposed by the Township in respect of such real property, provided that,
  - (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; and
  - (b) such owner or the spouse of such owner or both has or have attained the age of sixty-five (65) years; and
  - (c) such owner or the spouse of such owner or both has or have been assessed as the owner of residential property in the Township for a period

of not less than one year immediately preceding the date of application for the tax reduction; and

- (d) the combined family income of such owner, meaning the total income from all sources as set out in the Notice of Assessment prepared by the Canada Revenue Agency for any and all person residing in an eligible property, does not exceed the maximum combined family income limit of \$28,000; OR
- (e) the owner, or the spouse of the owner, is a person who is in receipt of benefits paid under the *Ontario Disability Support Program Act, 1997*; or a disability amount paid under the *Family Benefits Act (Ontario)*; or a Canada Pension Plan Disabilities Pension, and be eligible to claim a disability amount as defined under the *Income Tax Act (Canada)* AND the combined family income of such owner, meaning the total income from all sources as set out in the Notice of Assessment prepared by the Canada Revenue Agency for any and all person residing in an eligible property, does not exceed the maximum combined family income limit of \$28,000;
3. No tax rebate shall be allowed under paragraph 2 to an owner in respect of more than one single family residential dwelling unit in any year;
  4. No tax rebate shall be allowed under paragraph 2 to an owner if that owner is the registered owner of more than one property in the Township of Manitouwadge.
  5. The tax rebate provided under this by-law will not be pro-rated.
  6. The tax rebate provided under this by-law will not be transferable to estates of deceased owners.
  7. 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.
  8. To be eligible for this program, owners must ensure that the property taxes on the eligible property have been paid in full for the tax years preceding the application.
  9. Applications must be submitted no later than August 15 in the year for which the application is made.
  10. Applications returned for further documentation must be returned within 45 days of mailing from the Treasurer. Failure to return the supporting documentation within that timeframe will result in the application being declined for that taxation year.
  11. The amount of the tax relief shall be capped at 50% of the current year tax levy.
  12. Approved rebates will be applied towards the October installment of the property taxes.
  13. This by-law shall come into force and take effect on January 1, 2017.

READ A 1ST AND 2ND TIME this 2<sup>th</sup> day of October, 2016 and READ A THIRD TIME AND FINALLY ENACTED this 2<sup>th</sup> day of October, 2016.

  
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Andy Major, Mayor

  
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Margaret Hartling, CAO/Clerk-Treasurer

