

**THE CORPORATION OF THE COUNTY OF LENNOX AND ADDINGTON****BY-LAW NO. 2912/02****A BY-LAW TO REPEAL BY-LAW NO. 2699/98 AND TO ALLOW FOR DEFERRAL OF RESIDENTIAL TAX INCREASES FOR LOW INCOME SENIORS AND LOW INCOME PERSONS WITH DISABILITIES**

WHEREAS Section 373 of the Municipal Act, R.S.O., c.M.45, as amended, requires upper-tier or single-tier municipalities to pass a by-law to provide for the deferral, cancellation or other relief respecting all or part of the tax increase applicable to a property in the residential/farm property class for owners or their spouses who are low income seniors or low income persons with disabilities;

AND WHEREAS a by-law passed by the upper-tier applies to the lower-tier municipalities within the upper-tier,

NOW THEREFORE the Council of the Corporation of the County of Lennox and Addington enacts as follows:

1. In this by-law:
  - a) "Eligible amount" means a tax increase for any single year.
  - b) "Eligible person" means a low-income person with disabilities or a low-income senior or the spouse of such eligible person.
  - c) "Low income person with disabilities" means a person who receives support under the provisions of the Ontario Disabilities Support Program Act, 1997, a disability amount paid under the Family Benefits Act (Ontario) or is in receipt of a disability amount paid under the Guaranteed Annual Income Systems Program and in addition to receiving said amount under the GAIS Program is eligible to claim a disability amount under the Income Tax Act.
  - d) "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).
  - e) "Owner" means a person(s) who is/are registered as the owner(s) of residential real property, and includes an owner within the meaning of the Condominium Act.
  - f) "Lower Tier" means the local municipalities within the County of Lennox and Addington, namely:
    - i) Loyalist Township
    - ii) Town of Greater Napanee
    - iii) Township of Addington Highlands
    - iv) Township of Stone Mills

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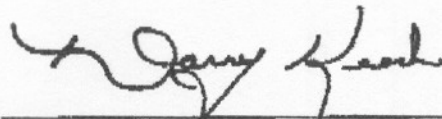
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- g) "Upper Tier" means the County of Lennox and Addington.
2. Applications may be filed by eligible persons to the Treasurer of the Lower Tier for the purpose of receiving a deferral of a tax increase, such application and criteria subject to the following conditions:
- a) The application shall be made on a form provided by the Lower Tier.
  - b) The owner(s) or spouse of the owner must be an "Eligible Person".
  - c) The owner(s) or spouse of the owner or both must occupy the property for which the application is made for tax deferral as their principal residence and they shall have owned their property for a period of not less than one year immediately preceding the date of application for relief.
  - d) For properties which are jointly held or co-owned by persons other than spouses, both or all co-owners must qualify under applicable eligibility criteria in order to receive tax relief.
3. The Treasurer of the Lower Tier shall adjust the collector's roll and provide for a tax deferral for the eligible amount subject to the following conditions:
- a) The applicant must properly complete the municipal application form which must be filed by October 31 in the year for which relief is being requested with the Treasurer of the Lower Tier.
  - b) Evidence of benefits being received by the applicant under the Family Benefits Act, the Ontario Disability Support Program Act, 1997, the Guaranteed Annual Income Systems Program and/or the Old Age Security Act (Canada) must be submitted with the application.
  - c) Evidence of ownership of property in the residential/farm property class must be submitted with the application.
  - d) The deferred taxes shall be considered to be taxes levied upon the assessment of the property.
4. Tax relief approval shall apply to current taxes and only be deferred after payment in full is received for any current or past year amounts payable.
5. The deferred taxes form a priority lien on the property and shall be paid in full upon registered change in title. Any costs involving the registration and cancellation of the lien shall be the responsibility of the taxpayer.

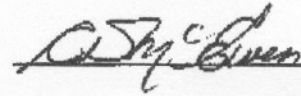
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6. The Minister of Municipal Affairs and Housing may make regulations determining the tax increase eligible for tax relief in subsequent years.
  7. This by-law shall come into place and take effect on the date it is passed.

READ a first, second and third time and finally passed on this twenty-fourth day of April, 2002.



**CHIEF ADMINISTRATIVE  
OFFICER/CLERK**



**WARDEN**