

THE CORPORATION OF THE COUNTY OF HASTINGS
BY-LAW NO. 2023-0024

A By-Law to Provide for Cancellation of Tax Increases
For the Purposes of Relieving Financial Hardship

WHEREAS the Corporation of the County of Hastings is required to have a property tax relief program for property owners who are, or whose spouses are, low income seniors or low-income persons with disabilities, pursuant to Section 319 of the *Municipal Act, 2001, S.O. 2001*, as amended (hereinafter referred to as the “Act”);

AND WHEREAS the Council of the County of Hastings deems it appropriate to enact this by-law for the purpose of establishing a tax relief program to be administered for this purpose;

NOW THEREFORE the County of Hastings enacts as follows:

Definitions

1. In this by-law:

“base year” means the taxation year immediately preceding the taxation year in respect of which an application is made under this by-law;

“current value assessment” or “CVA” means the non-phase adjusted value assigned to a property, or portion of property by the Municipal Property Assessment Corporation (MPAC) as shown on the official assessment roll returned for a taxation year;

“eligible increase” means the amount by which an *eligible property’s* total taxes for municipal and school purposes for the *subject year*, but for the application of this by-law, exceed the total taxes for the *base year* as levied and adjusted in accordance with this by-law;

“eligible person” means the assessed owner of an *eligible property* who meets the eligibility criteria established under this by-law;

“eligible property” means property within the County of Hastings that is classified in the residential property class and that is owned by an *eligible person*;

“local municipality” means any lower-tier municipality within the County of Hastings;

“local treasurer” means the treasurer of a local municipality within the County of Hastings, or a person delegated with the treasurer’s powers and duties under subsection 286(5) of the Act;

“subject property” means the property in respect of which an application is made under this

by-law; and

“subject year” means the year in respect of which an application is made under this by-law.

Eligibility Criteria

2. Relief may only be provided under this by-law, and/or in regard to circumstances contemplated in this by-law, if an applicant is able to establish and document that they are an eligible person meeting all of the following criteria:
 - i) Is, or is the spouse of:
 - a. A low-income senior who is at least 65 years of age as of December 31st of the subject year and who is eligible to receive payments under the Guaranteed Income Supplement (GIS), as established under Part II of the *Old Age Security Act (Canada)*; or who is eligible to receive financial assistance under the *Ontario Works Act, 1997* during the *base year* or the *subject year*, or
 - b. A low-income person with disabilities who is eligible to receive financial assistance under the *Ontario Disability Support Program Act, 1997* during the *base year* or the *subject year*.
 - ii) And, is making application in regard to an eligible property that is currently and has been their principal residence as defined in the *Income Tax Act (Canada)* for no less than 12 consecutive months immediately preceding the date an application is submitted.

Applications

3. All applications made under this by-law shall be made to the treasurer of the local municipality in accordance with the following:
 - i) An eligible person may make application to the local treasurer during a taxation year for the relief of a property tax increase over the prior taxation year on eligible property;
 - ii) All applications shall be made in a form as set out and provided by the local municipality;
 - iii) Applications shall include supporting documentation to establish the eligibility of the person seeking the relief;
 - iv) Applications shall include an authorization directing third parties to release to the local treasurer all information the treasurer may require to verify the accuracy of the information submitted by the applicant.
4. The treasurer may, at any time, request that the applicant provide such additional information and documentation as the treasurer may require in order to evaluate the application.

5. An application shall be deemed abandoned and no relief will be provided in respect of the subject year if a request to provide any of the following is not satisfied within 60 days;
 - i) Information, authorizations or documents required to fulfil the minimum application requirements set out under section 3 of this by-law; and/or
 - ii) Any additional information or documentation requested by the local treasurer under section 4 of this by-law.
6. Any request made under section 4 of this by-law shall be made in writing and shall specify the deadline for satisfying the request and the date on which the application will be deemed abandoned in accordance with section 5.

Determination of Eligibility

7. The local treasurer, upon receipt of an application meeting all criteria set out in this by-law and any additional or supplementary information requested shall make the following determinations:
 - i) Whether the subject property is an eligible property;
 - ii) Whether there was an eligible increase in taxes between the base and subject year;
 - iii) Whether the applicant an eligible person; and
 - iv) If positive determinations are made in respect of i, ii, and iii; the local treasurer will determine the amount of relief to be provided.
8. The determinations of the treasurer as to the eligibility of the applicant, the eligibility of the property and whether an application is deemed abandoned shall be final.

Amount of Eligible Relief

9. The amount of relief granted to an eligible person in respect of an eligible property for any taxation year shall be the lesser of:
 - i) Subject Year Taxes – Base Year Taxes; and
 - ii) Two Hundred and Fifty dollars (\$250.00).
10. For the purposes of determining any eligible increase amount:
 - i) Base Year Taxes are:
 - a) The actual taxes levied for the year, exclusive of any credit or adjustment made under Section 319 of The Act and this by-law ; or
 - b) If the taxes for the year were adjusted under any authority other than Section 319 of The Act and this by-law, the amount of taxes that would have been levied if the adjustment(s) had applied for the entire taxation year; or

- c) If the assessment for the subject year is updated as of roll return, or subsequent to roll return to reflect a change in the state use or condition of the property, the taxes that would have applied for the base year if a corresponding change had been made for that year.

ii) Subject Year Taxes are:

- a) The total taxes originally levied for the year as at final billing; or
- b) The total adjusted and annualized taxes for the year if an increase or decrease is made to the assessed value or classification of the property subsequent to the return of the assessment roll for the subject year, or if a tax adjustment is made under any authority other than Section 319 of The Act and this by-law.

11. For greater clarity, base year taxes used to determine eligible increases shall not be adjusted for any amount of relief granted under this by-law in respect of that taxation year.

Form of Relief

12. Where the local treasurer has determined that an applicant and the property meet the requirements of this by-law, the amount of relief to which the applicant has been deemed eligible shall be granted and that tax amount cancelled by way of a credit applied against the applicant's account.
13. The municipality shall waive interest and penalties on amounts that were not paid when they were due and that, as a result of the cancellation are no longer owed.

General

14. In the event that the tax liability of a subject property must be recalculated to reflect a change in the assessed value and/or classification of a subject property, the local municipality may re-evaluate determinations of eligibility and/or relief amounts previously made under this by-law and incorporate any revised determinations in the final tax adjustments.
15. Any credits applied against a tax account under this by-law shall be treated in the same manner as a payment and shall be applied first to any outstanding penalty and interest, then to any outstanding tax amounts in the order in which those amounts were imposed. Only in the event that no amounts remain outstanding will any credit applied under this by-law result in a refund being paid directly to the applicant.
16. Where an applicant, or the applicant's spouse, each own what would otherwise be eligible properties pursuant to this by-law, the tax increase deferral granted under this by-law shall be limited to one of the otherwise

eligible properties. The applicant, or the applicant's spouse shall elect which of their otherwise eligible properties shall receive the tax increase deferral and such election shall not be changed without the consent of the treasurer.

17. Nothing in this by-law derogates from any tax deferral or other relief granted under any predecessor to this by-law, or from any tax lien arising under any predecessor to this by-law.

Integrity Provisions

18. Every person who, pursuant to this by-law:

- i) Files a fraudulent application; or
- ii) Fails to fully disclose their financial circumstances in support of an application; or
- iii) Fails to notify the local treasurer of a change in financial circumstances as required herein; is excluded from the definition of *Eligible Person under this by-law*.


READ A FIRST TIME this 28th day of September, 2023

READ A SECOND TIME this 28th day of September, 2023

READ A THIRD TIME 28th day of September, 2023

PASSED IN OPEN COUNCIL this 28th day of September, 2023.


Clerk


Warden