



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 57-2010

A By-law to Provide a Tax Rebate
For Eligible Property Owners

WHEREAS Subsection 365(1) of the *Municipal Act*, 2001, S.O. c. 25, as amended (hereinafter called the "Act"), authorizes a local municipality to pass a by-law to provide for the cancellation, reduction or refund of taxes for eligible property owners whose taxes are considered by Council to be unduly burdensome, as defined in the by-law; and

WHEREAS the Council of The Corporation of the City of Brampton deems it desirable and in the public interest to enact such a by-law;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF BRAMPTON ENACTS AS FOLLOWS:

1. In this by-law,
 - (a) "owner" means a person liable to assessment, in accordance with the provisions of the Assessment Act in respect of real property located within the geographic boundaries of the City of Brampton;
 - (b) "personal residence" means the residence ordinarily inhabited by the owner;
 - (c) "spouse" has the same meaning as in Part III of the Family Law Act;
 - (d) "City" means The Corporation of the City of Brampton;
 - (a) "Treasurer" means the treasurer or his/her designate of the Corporation of the City of Brampton.
 - (b) "late payment charges" means penalties and interest applied for non-payment of taxes in accordance with the Act and City By-Law 380-2003.
2. An owner is an eligible owner for the purpose of this by-law if:
 - (a) the person is at the time of making the application:
 - (i) 65 years of age or older and eligible for and in receipt of the guaranteed income supplement authorized under Part II of the *Old Age Security Act* (Canada); or
 - (ii) eligible for and in receipt of an allowance, benefits or income support as a disabled person or as a person with a disability under the *Family Benefits Act*, or under the *Ontario Disability Support Program Act*;

and

- (b) the person has been an owner within the City for at least one year immediately preceding the date of the application.

3. A property is an eligible property for the purposes of this by-law if:

- (a) for the purposes of the Assessment Act, it is classified in the residential or farm property class;
- (b) it is the principal residence within the meaning of the *Income Tax Act* (Canada), of an owner of the property or of the spouse; and
- (c) every owner of the property is either an eligible person or the spouse of an eligible person.

4. Upon receipt of an application submitted in accordance with sections 5, 6, 7, 8 and 9 of this By-law, the Treasurer is authorized and directed to provide eligible owner(s) of eligible property located within the geographic boundaries of the City of Brampton a tax rebate of four hundred dollars (\$400.00) against real property taxes imposed by the City.

5. Applications shall be in a form approved by the Treasurer and shall include such supporting material as may be required by the Treasurer.

6. An application must be submitted by an eligible owner to the Treasurer on or before December 31st of each year for which a tax rebate is claimed.

7. A separate application for a tax rebate is required to be completed for each year in respect of which a rebate is claimed.

8. An application may not be submitted by an owner in respect of more than one property in any year.

9. No more than one application may be submitted in respect of a property in any year.

10. The rebate, when approved, shall be credited to the applicant's property tax account without interest. Late payment charges that have been applied to the applicant's property tax account in advance of a rebate having been credited to the account shall not be cancelled, reduced or refunded.

11. 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.

12. That By-Law 105-93 is hereby repealed.

READ A FIRST, SECOND AND THIRD TIME AND PASSED in open council this 24th day of February, 2010.

Original signed by

~~ACTING MAYOR SUSAN FENNEL~~
JOHN SANDERSON

Approved as to content:

Original signed by

Don McFarlane,
Director of Revenue

Original signed by

Mo Lewis,
Commissioner of Finance & Treasurer

Original signed by

Peter Fay,
City Clerk

