

THE CORPORATION OF THE CITY OF KENORA

BY-LAW NUMBER 68-2001

A BY-LAW TO PROVIDE TAX ASSISTANCE TO CERTAIN ELDERLY AND DISABLED RESIDENTS WHO ARE OWNERS OF REAL PROPERTY IN THE CITY OF KENORA

WHEREAS Section 373 of the Municipal Act, Chapter M.45, R.S.O. 1990, as amended by Bill 106, Bill 149 (1997) and Bill 140 provides that the Council of a municipality shall, for the purposes of relieving financial hardship, pass a by-law providing for deferrals or cancellations of, or other relief in respect of, all or part of assessment-related tax increases on property in the residential/farm property class for owners who are, or whose spouses are a) low-income seniors as defined in the by-law; or b) low-income persons with disabilities as defined in the by-law.

NOW THEREFORE, the Council of the City of Kenora enacts as follows:-

1. In this by-law:

- a) "Assessment-related tax increase" means tax increases beginning in 1998, as defined under Section 373 of the Municipal Act, as amended by provisions of Section 55 of the Fair Municipal Finance Act, 1997 (Bill 106) and Section 43 of the Fair Municipal Finance Act, 1997 (No. 2) (Bill 149); or tax increases beginning in a subsequent year and calculated in a similar fashion as 1998 assessment related tax increases as described in S. 373 above; or Bill 140 beginning January 1, 2001;
- b) "Corporation" means the Corporation of the City of Kenora
- c) "Eligible amount" means the "assessment-related tax increase" in excess of 10% provided that the assessed value falls below a threshold value of \$200,000.
- d) "Eligible person" means a low-income person with disabilities or a low income senior or the spouse of such eligible person;
- e) "Low income person with disabilities" means an owner with a disability who is in receipt of an increment paid under the Ontario Disability Support Program Act, 1997; or in receipt of a disability amount paid under the Family Benefits Act (Ontario).
- f) "Low income senior" means an owner 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);
- g) "Owner" means a person assessed as the owner or spouse of the owner of residential real property, and includes an owner within the meaning of the Condominium Act;
- h) "Treasurer" means the Treasurer of the Corporation;

2. TAX relief granted pursuant to this by-law shall be in the form of a deferral of the annual eligible amount, provided that:

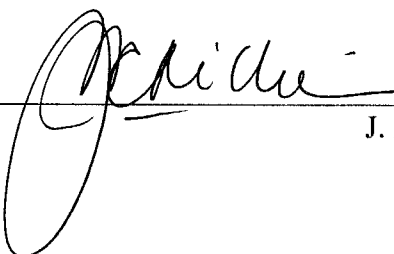
- a) such owner occupies the property in respect of which real property taxes are imposed, as his or her personal residence;
- b) such owner has been assessed as the owner of the residential real property in the Municipality of Kenora for a period of not less than one year immediately preceding the date of application for relief.

3. TAX relief granted pursuant to this by-law shall not be subject to interest while being deferred.
4. ANNUAL eligible amounts shall be deferred until the property is sold, at which time the total deferred amounts become a debt payable to the Corporation.
5. IF at any time an eligible person for which tax relief has been granted pursuant to this by-law ceases to be an eligible person, all tax relief ceases and all such amounts immediately become a debt payable to the Corporation; an exception **may** be made at the discretion of the Treasurer if the income eligibility is not met for one year, but is expected to be met the following year; the accumulated deferral would be frozen for that one year only.
6. THE amount of tax relief granted pursuant to this by-law shall represent a lien against the respective eligible property and if, at the discretion of the Treasurer, said lien is registered on title, such registration costs will be the responsibility of the owner.
7. NO tax relief granted pursuant to this by-law shall be allowed to an owner in respect of more residential real property than one (1) single family dwelling unit in any year.
8. COMMENCING January 1, 2001, owners who are eligible persons may apply to the Corporation for tax relief with respect to their eligible property, on a form prescribed by the Corporation for this purpose.
9. ALL applications for tax relief must be in writing on a form prescribed by the Corporation for this purpose, and must be submitted to the Corporation on or before the 15th day of May in the year for which the application applies, except for the year 2001, where applications must be made by the 15th day of September, 2001.
10. THE following By-Laws are hereby repealed: By-Law 60-98; By-Law 98-32; By-Law L21/98
11. THIS By-law shall remain in effect until repealed.

BY-LAW READ A FIRST TIME THIS 28TH DAY OF MAY, 2001
BY-LAW READ A SECOND TIME THIS 28TH DAY OF MAY, 2001
BY-LAW READ A THIRD TIME THIS 28TH DAY OF MAY, 2001

THE CORPORATION OF THE CITY OF KENORA:-

per:  MAYOR
D. CANFIELD

per:  CLERK
J. MCMILLIN