

COUNTY OF OXFORD
BY-LAW NO. 5912-2017

BEING a by-law to provide tax deferrals for the purposes of relieving Financial Hardship.

WHEREAS the County of Oxford is required to have a tax relief program of deferrals or cancellation or other relief to relieve financial hardship in respect of property that is in the residential property class for property owners who are, or whose spouses or same-sex partners are, low income seniors or low-income persons with disabilities, pursuant to s.319. of the Municipal Act, 2001, S.O. 2001, as amended (hereinafter referred to as the "Act");

NOW THEREFORE the Council of the County of Oxford enacts as follows:

1. In this by-law:
 - a) "eligible person" means:
 - i) a low-income person with disabilities who owns eligible property as defined in this By-Law;
 - ii) a low-income senior who owns eligible property as defined in this By-Law;
 - iii) the spouse or same-sex partner of either i) or ii) who owns eligible property as defined in this By-Law.
 - b) "eligible property" means residential property in the County of Oxford including condominiums that is the principal residence of the owner as defined in the Income Tax Act (Canada) but does not include condominium units forming part of or associated with a tourist commercial establishment.
 - c) "low-income person with disabilities" means a person who is in receipt of assistance paid under the Ontario Disability Support Program Act, 1997 or is in receipt of a disability amount paid under the Family Benefits Act (Ontario).
 - d) "low-income seniors" means a person who is at least 65 years of age or older and in receipt of payments under the Guaranteed Income Supplement (GIS), as established under Part II of the Old Age Security Act (Canada), as amended.
 - e) "Corporation" means each of the individual area municipalities within the County of Oxford.
 - f) "Treasurer" means the treasurer of a lower-tier municipality or a person delegated the Treasurer's powers and duties under s.286(5) of the Act.

GENERAL ADMISSION

2.
 - a) The administration of the tax deferral program established by this By-Law is hereby delegated to the lower-tier municipalities.
 - (b) Applications made under this By-Law shall be made to the Treasurer of the lower-tier municipality in which the eligible property is located.

- c) Applications shall include supporting documentation to establish the eligibility of the person seeking the deferral.
- d) Applications shall include an authorization signed by the applicant authorizing third parties to release to the Treasurer all information the Treasurer may require to verify the accuracy of the information submitted by the applicant.

APPLICATION FOR DEFERRAL

- 3. a) An eligible person may make application to the Treasurer during a taxation year for the deferral of a property tax increase in the taxation year on eligible property.
- b) An application to determine eligibility for a deferral shall be in a form as set out in Schedule "A" hereto and forming part of this By-Law.

EVALUATION OF APPLICATION FOR DEFERRAL

- 4. a) The Treasurer shall review each application for deferral and determine if the applicant and the property are eligible for a tax increase deferral under this By-Law.
- b) The Treasurer may, at any time, request the applicant to provide such additional information and documentation as the Treasurer may require in order to evaluate the application.
- c) An application for tax increase deferral will not be processed if any required information is not provided.
- d) The determination of the Treasurer as to the eligibility of the applicant and the eligibility of the property shall be final.

GRANT OF TAX DEFERRAL

- 5. a) Where the Treasurer has determined that an applicant and the property meet the requirements of this By-Law then tax relief in the form of a tax increase deferral in respect of the property shall be granted.
- b) The tax increase amount deferred shall be deferred until the eligible property is sold, at which time any deferred amounts shall become a debt payable to the Municipality and the lower-tier municipality in which the eligible property is located.
- c) Where an applicant, or the applicant's spouse or same-sex partner, 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 or same-sex partner 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.
- d) If, at any time, a person eligible for relief under this By-law that has been granted a tax increase deferral under this By-Law, ceases to be an eligible person, all tax relief ceases and all deferred tax amounts together with accumulated interest

become a debt payable to the Municipality and the lower-tier municipality in which the eligible property is located. The Municipality reserves the right to, at any time, request confirmation of a person's ongoing eligibility in accordance with Section 4 b).

- e) Tax relief granted pursuant to this By-Law for any taxation year shall be limited to one (1) single family dwelling per owner.
- f) Where a deferred amount becomes payable under this By-Law, and the amounts due are not immediately repaid, such outstanding amount shall be subject to interest and penalties in accordance with the applicable tax collection by-laws.

LIEN UPON LANDS

- 6. The amount of tax relief in the form of tax deferral granted pursuant to this By-Law shall be a lien upon the eligible property in accordance with the provisions of s.319 (14) and s.349 of the Act.

INTEGRITY PROVISIONS

- 7. Every person who, pursuant to this By-Law:
 - a) Files a fraudulent application; or
 - b) Fails to fully disclose their financial circumstances in support of an application; or
 - c) Fails to notify the Treasurer of a change in financial circumstances as required herein;

is guilty of an offence and is liable to prosecution and on summary conviction is liable to a fine not exceeding \$5,000.

GENERAL

- 8. 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.
- 9. This By-Law shall come into force and take effect on January 1, 2017. By-Law No. 4285-2003 is hereby repealed.

READ a first and second time this 8th day of March, 2017.

READ a third time and finally passed in this 8th day of March, 2017.

"David Mayberry"

DAVID MAYBERRY, WARDEN

"Brenda J. Tabor"

BRENDA J. TABOR, CLERK

SCHEDULE "A"

BY-LAW NO. 5912-2017

APPLICATION FOR TAX DEFERRAL FOR RELIEVING FINANCIAL HARDSHIP

Tax Year being applied for: _____

Name: _____

Address: _____

City: _____ Postal Code: _____

Proof of at least one of the following:

1. Low Income Senior: _____

Must be 65 years of age or older and eligible to receive Guarantee Income Supplement.

Date of Birth (MM/DD/YY) _____

2. Disabled Low Income Person _____

Must be eligible for Disability Pension under Family Benefits Act of Ontario, as amended or Ontario Disability Support Program Act, 1997, as amended.

Amount of tax increase \$ _____

A deferral for an amount less than \$100.00 will not be granted.

- I understand that the deferred taxes and accumulated interest/penalty (only applies to years before 2001) form a priority lien on the property and will be paid in full upon registered change in titles.
- I am the owner of the property which is my principal residence.

This application must be received annually in the Office of the Treasurer, no later than April 30th in the year for which relief is being requested.

Owner's Signature

Telephone number

Witness – Officer Title

Date Applied

FOR OFFICE USE ONLY

Date: _____

Property Location: _____

Roll Number: _____

Account Number: _____

CALCULATION OF TAX INCREASE: (Reassessment Year)

Amount = \$ _____ - \$ _____
 Current year taxes Prior year taxes

Upper Tier Taxes Deferred \$ _____

Lower Tier Taxes Deferred \$ _____

School Board Taxes Deferred \$ _____

Circle appropriate School Board EP ES FP FS

Total Taxes Deferred \$ _____

Added to Tax Certificate _____

School Board Advised _____

Treasurer or Designate Approval

Date

COUNTY OF OXFORD
BY-LAW NO. 5913-2017

BEING a by-law to establish a tax rebate program for the purposes of providing relief from taxes or amounts paid on account of taxes on Eligible Property Occupied by Eligible charities and similar organizations.

WHEREAS the County of Oxford (the “Municipality”) is required to have a tax rebate program for eligible charities and may have a tax rebate program for similar organizations, for the purposes of giving relief from taxes on eligible property they occupy, pursuant to section 361 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (hereinafter referred to as the “Act”);

AND WHEREAS subsection 361(4) of the *Act* provides municipalities with a number of specific options to tailor this program to suit local priorities and preferences;

AND WHEREAS the Council of the County of Oxford deems it appropriate to enact this By-Law for the purpose of establishing a tax rebate program to be administered by its lower-tier municipalities;

NOW THEREFORE the Council of the County of Oxford enacts as follows:

1. In this By-Law:

“eligible charity” means a registered charity as defined in section 248(1) of the *Income Tax Act (Canada)* that has a registration number issued by the Canada Customs and Revenue Agency;

“eligible property” means property that is in one of the commercial property classes or in one of the industrial property classes within the meaning of section 308(1) of the *Act*, or an individual property specified in “Appendix A” of this by-law if that property meets all other program requirements;

“qualified application” means an application for a property tax rebate that demonstrates to the satisfaction of the lower-tier Treasurer the entitlement of the applicant charity or other similar organization to receive a rebate in accordance with this By-Law;

“similar organization” means an organization specified in “Appendix A” of this by-law, which does not meet the definition of “eligible charity” within the meaning of this by-law;

“taxes” has the same meaning as set out in subsection 361(12) of the *Act* and includes property taxes levied for upper-tier, local and/or education purposes and includes general and special area levies.

2. An eligible charity or similar organization that pays taxes on eligible property that it occupies may make application to the lower-tier municipality where the eligible property is located for a rebate of the property taxes or amounts on account of taxes in respect of the eligible property.

3. The application shall be in a form required by the Treasurer of the lower-tier municipality, which shall meet or exceed the information requirements of the form attached hereto as "Appendix C" and forming part of this By-Law.
4. The application for a taxation year shall be made after January 1 of the taxation year and no later than the last day of February of the year following the taxation year.
5. A charity or similar organization that is otherwise eligible for a rebate on eligible property under this By-Law is not entitled to any rebate if the eligible property has received a property tax reduction pursuant to section 362 of the *Act*.
6. Upon receipt of a qualified application for a taxation year the lower-tier municipality shall:
 - a) Pay one-half (1/2) of the rebate amount within sixty (60) days after receipt by the lower-tier municipality of the application;
 - b) Pay the balance of the rebate amount within one hundred twenty (120) days after receipt by the lower-tier municipality of the application.
7. The amount of the rebate shall be:
 - a) forty percent (40%) of the taxes, estimated taxes or amounts on account of taxes payable by the eligible charity or other similar organization on the eligible property that it occupies; or,
 - b) such other percentage as may have been prescribed by the Minister of Finance; or,
 - c) if the eligible charity is required to pay an amount under section 367 or section 368 of the *Act*, the amount of the rebate shall be the total of the amounts the charity is required to pay under those sections; or,
 - d) an alternate percentage of the taxes, estimated taxes or amounts on account of taxes payable by the eligible charity or other similar organization on the eligible property that it occupies if, and as specified in "Appendix A" of this by-law.
8. Where the rebate amount has been determined based on the estimated property taxes of the eligible property the amount of the rebate shall be recalculated after the determination of the property taxes and the appropriate adjustments made between the estimated rebate paid by the lower-tier municipality and the rebate to which the eligible charity or other similar organization is entitled.
9. The lower-tier municipality may deduct an adjustment under section 8 of this By-Law from amounts payable in the next year for the next year's rebates in respect of an eligible property.
10. Only properties specified by Council, and detailed in "Appendix A" of this by-law shall be eligible for alternate treatment under this program in regards to:
 - a) designation as a "similar organization";

- b) eligibility for a class of property other than one of the commercial or industrial classes; or
 - c) a rebate percentage other than forty percent (40%).
11. Where Council has deemed it appropriate to grant alternate treatment under this program, the following details must be documented on a property-by-property basis in "Appendix A" of this by-law:
- a) Assessment roll number;
 - b) Realty Tax Class (RTC) and Realty Tax Qualifier (RTQ);
 - c) Assessed Owner;
 - d) Name of Eligible Charity or "Similar Organization";
 - e) The percentage of taxes to be rebated for any taxation year for which eligibility for a rebate has been determined; and
 - f) The first taxation year that alternate treatment under this by-law is to apply.
12. "Appendix A" shall form a part of this by-law and may be amended from time-to-time by Council via resolution or by-law.
13. In granting any alternate treatment under s.11 of this By-Law, Council shall have regard to the guidelines attached as "Appendix B" attached hereto and forming part of this By-Law.
14. By-law No. 5263-2011 be hereby repealed.

READ a first and second time this 8th day of March, 2017.

READ a third time and finally passed in this 8th day of March, 2017.

"David Mayberry"
DAVID MAYBERRY, WARDEN

"Brenda J. Tabor"
BRENDA J. TABOR, CLERK

Appendix A

**BY-LAW NO. 5913-2017
As Amended March 13, 2019**

Assessment Roll Number	RTC/ RTQ	Assessed Owner	Eligible Charity or Similar Organization	Percentage to be Applied in Calculation of Rebate Amount	First Taxation Year to which Alternate Treatment May be Applied
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There are no properties subject to program variations contemplated under Section 10 of this by-law.

Appendix B

BY-LAW NO. 5913-2017

Similar Organizations Eligible for Tax Rebates **(Excludes Organizations owning and occupying residential property)**

Similar Organizations eligible for Tax Rebates must:

- a) demonstrate a concern for the relief of poverty or for people in emotional, physical or spiritual distress; or provide a clear service or benefit to the community by its concern with the advancement of science, education, philosophy; religion, art, sports and other causes beneficial to the community (human services, culture and heritage, public health, recreation, human rights, equity);
- b) be operated on a not-for-profit basis with no share capital and must be accountable to the community;
- c) the services must be accessible to the community as a whole or for an appreciable portion of it.

The following organizations meet the public benefit eligibility criteria noted above and are potential applicants for a tax rebate provided the criteria in b) and c) are also met:

Agricultural Organizations	Youth Recreational Services
Arts and Culture Organizations	Non-Profit Community Organizations
Community Services	Cultural Organizations
Social Service Organizations	Education/Training
Foundation/Institution	Immigrant Services
Religious	Health Societies & Foundations
Health Services	Medical/Hospital
Social Housing Services	Legal Aid Services

Organizations Not Eligible for Tax Rebates

Organizations that are not charitable in nature or provide benefits only to a narrow segment of the community are not eligible for the rebate even if all other criteria are met. Such organizations include but are not limited to:

Artists Studios
Constituency Offices
Foreign Tourist Offices
Foreign Trade Offices
Non - Profit Foreign Offices
Social Clubs
Private Clubs
Trade Unions
Property Management Offices
Associations - Professional & Trade
Consulate Offices
Credit Unions/ Pension
Political Offices
Government/ Government Agencies
Non-Profit Professional, Business, Trade Organizations
Unspecified Occupancies and other uses not identified in the Policy or "Appendix A"

Appendix C

BY-LAW NO. 5913-2017

“AREA MUNICIPALITY NAME”

TAX REBATES FOR CHARITABLE ORGANIZATIONS

Application Form

Request for Tax Rebate for taxation year _____

Name of Organization:

Registration No:

Address:

Telephone No.:

Contact Name:

Length of time at that Address:

Date of Occupancy if less than one year:

Previous Address if Occupancy is less than one year:

Mailing Address if different from above:

Name of Landlord:

Telephone No.:

Type of Lease:

Net Lease: _____

Gross Lease: _____

Please provide evidence of the following, as applicable:

- a) Proof of status as an eligible organization;
- b) Non-Profits to provide most recent financial statement and copy of charter;
- c) Property taxes included in lease payments for current year;
- d) Monthly / annual lease payments for current year.

Name:

Date:

Position:

Signature

To be completed by Area Municipality Staff:

Property Tax per Square Foot:

Amount of Tax Rebate:

Payment Dates & Amounts:

Name:

Date:

Position:

Signature: