



**BY-LAW NO. 2018-0015**

A By-law to provide a tax reduction to owners of real property deemed eligible under a specified criteria.

**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 the Council to be unduly burdensome, as defined in the by-law;

**AND WHEREAS** the Council of The Corporation of the Town of Halton Hills shall give notice to the Regional Municipality of Halton in accordance with subsection 365(2) of the *Act*, of the fact that it has passed a by-law in accordance with subsection 365(1) of the *Act*;

**AND WHEREAS** the Council of The Corporation of the Town of Halton Hills deems it desirable and in the public interest to enact such a by-law,

**AND WHEREAS** on December 11, 2017, Council for the Town of Halton Hills approved Report No. CORPSERV-2017-0032, dated November 22, 2017, in which certain recommendations were made relating to the 2018 Operating Budget.

**NOW, THEREFORE, BE IT RESOLVED THAT THE COUNCIL OF THE CORPORATION OF THE TOWN OF HALTON HILLS ENACTS AS FOLLOWS:**

1. Definitions

In this By-law:

- (a) "owner" means a person assessed as the owner of residential real property and includes an owner within the meaning of the *Condominium Act*;
- (b) "personal residence" means the residence ordinarily inhabited by the owner;
- (c) "spouse" means a person,
  - (1) to whom the owner is married, or
  - (2) with whom the owner is living outside marriage in a conjugal relationship, if the two persons,
    - (i) have cohabited for at least one year,
    - (ii) are together the parents of a child, or
    - (iii) have together entered into a cohabitation agreement under section 53 of the *Family Law Act R.S.O. 1990, c. F3, as amended*;
- (d) "Town" means The Corporation of the Town of Halton Hills;
- (e) "Treasurer" means the Treasurer or his/her designate of The Corporation of the Town of Halton Hills.

2. The Treasurer is authorized and directed to allow owners of residential real property located in the Town a tax reduction of Five Hundred Dollars (\$500.00) against real property taxes imposed by the Town in respect of such real property, provided that,
  - (a) such owner or the spouse of such owner or both occupies or occupy the property in respect of which real property taxes are imposed as his, her or their personal residence;
  - (b) such owner or the spouse of such owner or both has or have attained the age of sixty-five (65) years;
  - (c) such owner or the spouse of such owner or both has or have been assessed as the owner of residential property in the Town for a period of not less than one year immediately preceding the date of application for the tax reduction; and
  - (d) such owner or the spouse of such owner or both is or are receiving a monthly guaranteed income supplement under Part II of the *Old Age Security Act R.S.C., 1985, c.O-9, as amended* and provide a statement to that effect
3. No tax reduction shall be allowed under paragraph 2 hereof to an owner in respect of more than one single family residential dwelling unit in any year;
4. The tax reduction under this by-law cannot be applied to tax arrears. The real property taxes for that year under this by-law must be paid in full excluding any applicable reduction.
5. The tax reduction provided under this by-law will not be pro-rated.
6. The tax reduction provided under this by-law will not be transferable to estates of deceased owners.
7. A separate application is required to be completed during and for each year in respect of which a reduction is claimed pursuant to Section 2 of this by-law.
8. 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.
9. That By-Law No. 2010-0048 be and is hereby repealed in its entirety.

**BY-LAW** read and passed by the Council for the Town of Halton Hills this 26<sup>th</sup> day of March, 2018.

  
\_\_\_\_\_  
MAYOR – RICK BONNETTE

  
\_\_\_\_\_  
CLERK – SUZANNE JONES