

THE REGIONAL MUNICIPALITY OF HALTON

BY-LAW NO. 30-26

A by-law to authorize the cost sharing of tax rebates to eligible owners of real property in the Town of Oakville and to repeal By-law No. 19-25.

WHEREAS pursuant to subsection 365 (1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the “Municipal Act, 2001”) Council for The Corporation of the Town of Oakville (“Town Council” and “Town”, respectively) has enacted By-law No. 2026-053 to provide for the cancellation, reduction or refund of property taxes levied for eligible property owners whose taxes Town Council considers to be unduly burdensome;

AND WHEREAS pursuant to subsection 365(2) of the *Municipal Act, 2001*, The Regional Municipality of Halton (“Halton Region”) was provided with notice of the passage of Town By-law No. 2026-053 and Council for Halton Region (“Regional Council”) deems it in the public interest to pass a by-law to provide a similar cancellation, reduction or refund of taxes levied for upper-tier purposes;

AND WHEREAS pursuant to subsection 365(3) of the *Municipal Act, 2001*, the amount of the taxes cancelled, reduced or refunded shall be shared by the Town, Halton Region and school boards that share the revenue from the taxes on the property affected by the By-law in the same proportion that the Town, Halton Region and school boards share in those revenues;

WHEREAS Regional Council deems it in the public interest to enact such a by-law to effect a cancellation, reduction or refund of taxes levied for Halton Region, Town and school purposes in the year for an eligible property owner of Five Hundred Dollars (\$500) in total, to be cost shared with the Town and the school boards;

AND WHEREAS it is deemed in the public interest to continue the property tax reduction program and to repeal By-law No. 19-25.

NOW THEREFORE THE COUNCIL OF THE REGIONAL MUNICIPALITY OF HALTON HEREBY ENACTS AS FOLLOWS:

1. THAT 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, 1998*, S.O. 1998, c.19, as amended;
 - (b) “personal residence” means the residence ordinarily inhabited by the owner;

- (c) “spouse” means a person,
 - (1) to whom the person is married, or
 - (2) with whom the person 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. F.3, as amended;
2. Pursuant to this Regional By-law and Town By-law No. 2026-053, the owners of residential real property located in the Town shall be allowed a total tax reduction of Five Hundred Dollars (\$500) against real property taxes levied for Halton Region, Town and school purposes 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 their personal residence;
 - (b) such owner or the spouse of such owner or both has or have attained the age of sixty-five (65);
 - (c) such owner or the spouse of such owner or both has or have been assessed as the owner of the residential property in the Town for a period of not less than one year immediately preceding the date of application for the tax reduction;
 - (d) there are no outstanding property taxes on account as of October 1 of the year the application is received by the Town; and
 - (e) 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 proof to that effect; and
3. No tax rebate shall be allowed under paragraph 2 to an owner in respect of more than one single family residential dwelling unit in any year.
4. No tax rebate shall be allowed under paragraph 2 to an owner if that owner is the registered owner of more than one property in the Town;
5. The tax rebate provided under this By-law will not be pro-rated.

6. The tax rebate provided under this By-law will not be transferable to estates of deceased owners.
7. Should any paragraph, clause or provision of this By-law be declared invalid by a court of competent jurisdiction, the same shall not affect the validity of this By-law as a whole or any part thereof, other than the part which was declared to be invalid.
8. By-law No. 19-25 be, and is hereby, repealed.
9. Where the provisions of any other by-laws of Halton Region are inconsistent with the provisions of this By-law, the provisions of this By-law shall prevail.
10. This By-law comes into force on the day it is passed.

READ and PASSED this 20th day of May, 2026.

REGIONAL CHAIR

REGIONAL CLERK

Report No. FN-08-26