

THE REGIONAL MUNICIPALITY OF HALTON

BY-LAW NO. 23-26

A by-law to authorize the cost sharing of tax rebates to eligible owners of real property in the City of Burlington and to repeal By-law No. 10-25.

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 City of Burlington (“City Council” and “City”, respectively) enacted By-law No. 29-2024 to provide for the cancellation, reduction or refund of property taxes levied for eligible property owners whose taxes City 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 City By-law No. 29-2024 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 City, 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 City, 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, City and school board purposes in the year for an eligible property owner of Five Hundred and Seventy-Five Dollars (\$575) in total, to be cost shared with the City and the school boards;

AND WHEREAS it is deemed in the public interest to cost share the property tax reduction program and to repeal By-law No. 10-25.

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

1. THAT in this By-law:
 - (a) “low-income person with disabilities” means a person who is eligible and in receipt of income support paid under the *Ontario Disability Support Program Act, 1997*, S.O. 1997, c.25, Sched. B;
 - (b) “low-income senior” means a person who is 65 years of age or older and is eligible and in receipt of benefits paid under the Guaranteed Income Supplement (GIS) program, as established under Part II of the *Old Age Security Act*, R.S.C., 1985, c. O-9;

- (c) “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;
 - (d) “primary residence” means the residential real property located in the region of Halton that is lived in by and is the principal residence of the low-income senior(s);
 - (e) “spouse” means a person,
 - (i) to whom another person is married, or
 - (ii) with whom another person is living outside marriage in a conjugal relationship, if the two persons,
 - (1) have cohabited for at least one year,
 - (2) are together the parents of a child, or
 - (3) 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 By-law and City By-law No. 29-2024, the owners of residential real property located in the City shall be allowed a total tax reduction of Five Hundred and Seventy-Five Dollars (\$575) against real property taxes levied for Halton Region, City and school board purposes in respect of such real property, provided that,
- (a) at the time of making an application to the City:
 - (i) the owner or the spouse of the owner is a low-income senior; or
 - (ii) the owner is a low-income person with disabilities.
 - (b) the person has been the owner of the subject property for at least one year immediately preceding the date of the application;
 - (c) the property that is the subject of the application is the owner’s personal residence; and
 - (d) for the purposes of the *Assessment Act*, R.S.O. 1990, c. A. 31, the owner’s personal residence is classified in the residential property class.
3. No tax reduction shall be granted under paragraph 2 to an owner if that owner or the spouse of the owner is the owner of more than one property in the City.
4. Not more than one tax reduction shall be granted on a property in any given year under this By-law.

5. In the event an owner who has applied for a tax reduction under this By-law does not own the subject property as of December 31 of the year for which a tax reduction is claimed, that owner will not be granted a tax reduction under this By-law.
6. An owner shall complete a separate application for each year for which a reduction is claimed pursuant to this By-law
7. An application to the City for the reduction must be made to the City's treasurer on or before December 31 of the year for which a tax reduction is claimed and such application must be in writing on a form prescribed by the City.
8. The tax reduction provided under this By-law will not be applied to tax arrears. Any tax arrears must be paid in full prior to any applicable reduction being granted under this By-law.
9. By-law No. 10-25 be, and is hereby, repealed.
10. This By-law comes into force on the day it is passed.

READ and PASSED this 15th day of April, 2026.

REGIONAL CHAIR

REGIONAL CLERK

Report No. FN-08-26