

THE REGIONAL MUNICIPALITY OF HALTON

BY-LAW NO. 24-26

A by-law to authorize the cost sharing of tax rebates to eligible owners of real property in the Town of Halton Hills and to repeal By-law No. 11-25.

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 Halton Hills (“Town Council” and “Town”, respectively) enacted By-law No. 2018-0015 to provide for the cancellation, reduction or refund of 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. 2018-0015 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 board 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 necessary to repeal By-law No. 11-25.

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

1. In this By-law:
 - (a) “owner” means a person registered on title as the owner of residential real property and includes an owner within the meaning of the *Condominium Act, 1998*, S.O. 1998, c.19;
 - (b) “personal residence” means the residential real property located in the region of Halton that is lived in by and is the principal residence of the owner(s);

- (c) "spouse" means a person,
 - (1) to whom another person is married, or
 - (2) with whom another 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 By-law and Town By-law No. 2018-0015, 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 board 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) years;
 - (c) such owner or the spouse of such owner or both is or are registered on title as the owner or owners 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 rebate shall be granted under paragraph 2 to an owner in respect of more than one single family residential dwelling unit in any year.
- 4. The tax rebate under this By-law cannot be applied to tax arrears. The real property taxes for that year under the applicable by-law must be paid in full excluding any applicable rebate.
- 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. A separate application is required to be completed during and for each year in respect of which a rebate is claimed pursuant to paragraph 2 of this By-law.
8. 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 the By-law as a whole or any part thereof, other than the part which was declared to be invalid.
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. By-law No. 11-25 be, and is hereby, repealed.
11. 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