

THE REGIONAL MUNICIPALITY OF HALTON

BY-LAW NO. 35-23

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 AND REPLACE BY-LAW NO. 19-22.

WHEREAS The Corporation of the City of Burlington has enacted By-law No. 102-2020 to provide for the cancellation, reduction or refund of taxes levied for local municipal and school purposes in the year for eligible property owners pursuant to Subsection 365(1) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended (hereinafter the Municipal Act);

AND WHEREAS pursuant to Subsection 365(2) of the Municipal Act, The Regional Municipality of Halton (hereinafter the Region) was provided with notice of the passage of By-law No. 102-2020 and may 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, if the Region passes such a by-law, the amount of the taxes cancelled, reduced or refunded shall be shared by the municipalities and school boards that share the revenue from the taxes on the property affected by the by-law in the same proportion that those municipalities and school boards share in those revenues;

WHEREAS the Council of the Region deems it desirable and in the public interest to enact such a by-law to effect a cancellation, reduction or refund of taxes levied for upper-tier, local municipal and school purposes in the year for an eligible property owner of Five Hundred and Fifty Dollars (\$550) in total, to be cost shared with The Corporation of the City of Burlington and the school boards;

AND WHEREAS it is deemed desirable to continue the property tax reduction program established by By-law No. 19-22 and further to repeal and replace the by-law.

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

1. THAT in this By-law:

Definitions

(a) "City" means The Corporation of the City of Burlington;

- (b) "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*;
- (c) "personal residence" means the residence ordinarily inhabited by the owner;
- (d) "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. THAT, pursuant to this By-law and By-law No. 102-2020 of the City, the owners of residential real property located in the City shall be allowed a total tax reduction, of Five Hundred and Fifty Dollars (\$550) against real property taxes levied for upper-tier, local municipal 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) 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 City 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. THAT 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. THAT 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. THAT a separate application is required to be completed during and for each year in respect of which rebate is claimed pursuant to Section 2 of this By-law.
6. THAT 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.
7. THAT By-law No. 19-22 be, and is hereby, repealed.
8. THAT where the provisions of any other by-laws of the Region are inconsistent with the provisions of this By-law, the provisions of this By-law shall prevail.
9. THAT this By-law comes into force on the day it is passed.

READ and PASSED this 19th day of April, 2023.



REGIONAL CHAIR



REGIONAL CLERK

Report No. FN-17-23