

# 2026 DEFERRAL OF PROPERTY TAX INCREASES FOR LOW-INCOME SENIORS & LOW-INCOME PERSONS WITH DISABILITIES

## General Information

The Province of Ontario requires municipalities to provide for the relief in respect of all or part of the property tax increases for 1998 and following years on residential property for eligible low-income seniors and low-income persons with a disability. Accordingly, Halton Region provides a tax deferral for all property tax increases to eligible low-income seniors and low-income persons with a disability. This program is pursuant to and governed by Halton Region By-law No. 21-26. This program is administered by the Local Municipalities.

### Eligible Person

An eligible person for the program is a person who is either:

1. A low-income senior or the Spouse of such person;

**OR**

2. A low-income person with a disability or the Spouse of such person.

A low income senior is a person who is 65 years of age or older as of the taxation year for which the application for a deferral is made and whose combined family income does not exceed \$69,500 per annum.

A low income person with a disability is a person who in the year for which the application is requested is in receipt of disability benefits under a government program such as, but not limited to, Ontario Disability Support Program (ODSP), Canada Pension Plan Disability Benefit, and/or private insurer plans, and whose combined family income does not exceed \$69,500 per annum.

### Eligible Property

An eligible property for the program is a residential real property in Halton Region that is owned by an eligible person and is the principal residence of the eligible person or the spouse of the eligible person.

### Program Details

- The eligible tax increase for the deferral is the difference between the total annual taxes for municipal and school purposes in the taxation year for which the application is requested and the total annual taxes for municipal and school purposes in the preceding year
- The accumulated value of the deferral cannot exceed 75% of the current value assessment of the property
- The amount of the deferral and any interest, if applicable, becomes a lien on the property
- The amount of the deferral and any interest, if applicable, shall become payable in full upon any change in ownership of the property; or when the property is no longer the principal residence of the owner or the spouse of the owner

## How to Apply

- **Applications for the current taxation year are due on or before 45 days after the date of the mailing of the final property tax bill.**
- Applications must be made in writing by completing the application form and returning it to the Tax Office of the local municipality in which the property is located.
- Applications must include supporting documentation for eligibility, examples of which include:
  - \* Proof of age (if applicable)
  - \* Proof of disability related financial assistance and/or a disability benefit
  - \* Notice of Assessment prepared by the Canada Revenue Agency for the previous year or proof of receipt of the federal governments Guaranteed Income Supplement (GIS)
  - \* Listing of residential properties owned by the applicant, spouse in the Region of Halton
- Applications must include signed authorization by the applicant and his/her spouse for the release by third parties of all information to the Treasurer that may be required to verify the accuracy of the application

NOTE: This general information page is not a legal document and is provided for convenience only. Applicants are directed to consult the Halton Region By-law No. 21-26 which governs the operation of the deferral program, and the eligibility and application requirements.

# 2026 APPLICATION FOR PROPERTY TAX INCREASE DEFERRAL

## FOR LOW-INCOME SENIORS OR LOW-INCOME PERSONS WITH DISABILITIES

(Please print and check off boxes as appropriate)

Assessment Roll No. 24 \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

Name of Applicant

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Name of Spouse

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Property Address

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Names of ALL Owners of this Property (including Applicant and/or Spouse, as applicable)

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Addresses of all other residential properties in Halton Region owned by Applicant and/or Spouse:

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I qualify as a "Low-Income Senior" and I have attached the following documentation:

1. Proof of age (indicate type of document)
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and

2. Most recent Notice of Assessment received by the Canada Revenue Agency showing combined family income of \$69,500 or less in the current year

I qualify as a "Low-Income Person with Disabilities" and I have attached the following documentation:

1. Proof of receipt of assistance paid under the Ontario Disability Support Program Act

or

Proof of receipt of a disability benefit paid under the Canada Pension Plan Act

or

Proof of eligibility for the Disability Tax Credit

or

Proof of eligibility for disability benefits under a private insurer plan

and

2. Most recent Notice of Assessment received by the Canada Revenue Agency showing combined family income of \$69,500 or less in the current year

I / We certify that the above information is true, correct and complete and that the property for which the tax deferral is sought meets the requirements set out in Halton Region By-law No. 21-26. I authorize the release by third parties of all information the Regional Treasurer or Local Treasurer may require to verify the accuracy of any information submitted with this application. I also acknowledge that I must inform the Local Municipality of any changes in the above, which affect my eligibility for a deferral.

Signature of Applicant \_\_\_\_\_ Date \_\_\_\_\_

Telephone No. (\_\_\_\_\_) \_\_\_\_\_

We authorize the release by third parties of all information the Regional Treasurer or Local Treasurer may require to verify the accuracy of any information submitted with this application.

Signature of Spouse \_\_\_\_\_

Signature of all joint owners and co-owners

\_\_\_\_\_ Name \_\_\_\_\_

\_\_\_\_\_ Name \_\_\_\_\_

\_\_\_\_\_ Name \_\_\_\_\_

Personal information is collected on this form per Halton Region By-law No. 21-26 and will be used to determine eligibility for property tax increase deferrals for low-income seniors and low-income persons with disabilities.

If you have questions, contact Tax Policy staff at,

**The Regional Municipality of Halton**

1151 Bronte Road,  
Oakville, Ontario  
L6M 3L1  
(905) 825-6000

Submit the request to your Local Municipality Tax Office:

**City of Burlington**

426 Brant Street  
PO Box 5080  
Burlington ON  
L7R 4G4

(905) 335-7750

**Town of Halton Hills**

1 Halton Hills Drive  
Halton Hills, ON  
L7G 5G2

(905) 873-2601

**Town of Milton**

150 Mary Street  
Milton, ON  
L9T 6Z5

(905) 864-4142

**Town of Oakville**

1225 Trafalgar Road  
Oakville, ON  
L6J 5A6

(905) 845-6601

**FOR OFFICE USE ONLY**

Local Municipality: \_\_\_\_\_ Application No. \_\_\_\_\_

Taxation Year for Which Deferral is Requested: \_\_\_\_\_

Date Application is Received: \_\_\_\_\_