

THE CORPORATION OF THE CITY OF BURLINGTON

BY-LAW NUMBER xx-2020

A by-law to provide a tax rebate for eligible property owners.
File: 425-04 (F-50-20)

Whereas Subsection 365(1) of the *Municipal Act*, 2001. S.O. c. 25, as amended (hereinafter called the "Act"), authorizes a local municipality to pass a by-law to provide for the cancellation, reduction or refund of taxes for eligible property owners whose taxes are considered by Council to be unduly burdensome, as defined in the by-law; and

Whereas the Council of The Corporation of the City of Burlington shall give notice to the Regional Municipality of Halton in accordance with subsection 365(2) of the *Act*, of the fact that it has passed a by-law in accordance with subsection 365(1) of the *Act*; and

Whereas the Council of The Corporation of the City of Burlington deems it desirable and in the public interest to enact such a by-law;

Now therefore the Council of The Corporation of the City of Burlington enacts as follows:

1. 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;
- (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*;
- (d) "City" means The Corporation of the City of Burlington;
- (e) "Treasurer" means the treasurer or his/her designate of the Corporation of the City of Burlington.

2. The Treasurer is authorized and directed to allow owners of residential real property located in the City a tax reduction of Five Hundred and Fifty Dollars (\$550.00) against real property taxes imposed by the City in respect of such real property, provided that,

- (a) Such owner or his/her spouse must be at least sixty-five (65) years of age;

- (b) Such owner or his/her spouse must have been an assessed owner(s) of residential property in the City of Burlington for the at least (1) one year preceding the application and use the property as a personal residence;
 - (c) Such owner or his/her spouse must be in receipt of a monthly guaranteed income supplement pursuant to Part II of the Old Age Security Act (Canada).
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. The tax rebate provided under this by-law cannot be applied to tax arrears. The real property taxes for that year under this by-law must be paid in full excluding any applicable rebate.
 5. A separate application for the tax rebate is required to be completed during and for each year in respect of which a rebate is claimed pursuant to Section 2 of this by-law.
 6. Applications must be received by the Treasurer on or before December 31st of each year.
 7. 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.
 8. That this By-law comes into full force and effect on January 1, 2021.
 9. That By-Law No.12-2016 be and is hereby repealed in its entirety effective January 1, 2021.

Passed this 14th day of December 2020.

Marianne Meed Ward
Mayor

Kevin Arjoon
City Clerk