c Pr8 City of Mississauga Act, 1987 (No. 2)

Ontario
CHAPTER Pr8

An Act respecting the City of Mississauga
Assented to February 12th, 1987

Whereas The Corporation of the City of Mississauga, herein called the Corporation, hereby applies for special legislation in respect of the matters hereinafter set forth; and whereas it is expedient to grant the application;

Therefore, Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,

"handicapped" means a person who has,

(a) any degree of physical disability, infirmity, malformation or disfigurement that is caused by bodily injury, birth defect or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment, or physical reliance on a dog guide or on a wheelchair or other remedial appliance or device;

(b) a condition of mental retardation or impairment;

(c) a learning disability, or a dysfunction in one or more of the processes involved in understanding or using symbols or spoken language, or

(d) a mental disorder;

"municipal taxes" means taxes imposed for municipal and school purposes in respect of real property assessed as residential or farm property and includes local improvement or other special rates;
“owner” means a person assessed as the owner of residential real property and includes an owner within the meaning of the Condominium Act;

“personal residence” means the residence ordinarily inhabited by the owner;

“spouse” means a person of the opposite sex to whom the person is married or with whom the person is living outside marriage in a conjugal relationship of at least one year’s duration.

2. Notwithstanding any general or special Act, the council of the Corporation may pass by-laws authorizing and directing the treasurer of the Corporation to allow owners of residential real property in the City of Mississauga a uniform credit or refund in an amount of $150 per year or such greater amount as the by-law may provide against municipal taxes for the years 1987, 1988, 1989 and 1990, in respect of the residential real property,

(a) if the owner or the spouse of the owner, or both,

(i) has or have attained the age of sixty years and is or are receiving benefits under the Family Benefits Act or assistance under the General Welfare Assistance Act, or

(ii) has or have attained the age of sixty-five years and is or are receiving a monthly guaranteed income supplement under Part II of the Old Age Security Act (Canada), or

(iii) is or are handicapped and is or are receiving benefits under the Family Benefits Act or assistance under the General Welfare Assistance Act;

(b) if the owner or the spouse of the owner, or both, occupies or occupy the property in respect of which municipal taxes are imposed as his, her or their personal residence; and

(c) if the owner or the spouse of the owner, or both, has or have been assessed as the owner of residential real property in the municipality for a period of not less than one year, or for a period of not less than such other number of years up to five as the by-law may provide, immediately preceding the date of application for the credit.
3. The following conditions apply to a credit or refund authorized under section 2:

1. No credit or refund shall be allowed to an owner in respect of more residential real property than one single-family dwelling unit in any year.

2. No credit or refund shall be allowed to any person who has not made application therefor in the year in which the municipal taxes in respect of which the credit or refund is claimed become due and payable.

3. A credit shall be allowed for municipal taxes imposed on any real property only on payment of the remaining portion of such municipal taxes.

4. No refund shall be allowed for municipal taxes imposed on any real property in any year unless such municipal taxes have been paid in full in that year.

5. Where the municipal taxes payable by an owner in the year, before any credit or refund, are less than an amount equal to the sum of $150 plus the amount of the maximum grant that may be paid to the owner or his or her spouse under section 2 of the *Ontario Pensioners Property Tax Assistance Act*, the credit or refund shall be the amount by which such municipal taxes exceed the amount of such maximum grant.

4. Notwithstanding paragraph 4 of section 3, where the amount of an allowable credit of municipal taxes in any year is greater than the amount of the municipal taxes unpaid in that year, the difference between such amounts may be refunded and the unpaid portion may be allowed as a credit.

5. A by-law passed under section 2 may,

(a) provide for the continuation of the credits or refunds to the surviving spouse of a deceased person to whom a credit or refund was allowed, if the spouse otherwise qualifies for the credit or refund except for the qualification set out in clause 2 (c); and

(b) prescribe such regulations with respect to the administration of the by-law, not inconsistent with
this Act, as the council of the Corporation may consider proper.

6. The amount of any credit or refund allowed from time to time under a by-law passed under section 2 shall, on registration in the appropriate land registry office of a notice of lien, be a lien in favour of the Corporation on the real property in respect of which the credit or refund has been allowed.

7. The amount of the lien shall become due and be paid to the Corporation upon any change in ownership of the real property except,

(a) where the new owner is the spouse, brother or sister of the person to whom a credit or refund was allowed and is a person entitled to a credit or refund under a by-law passed under this section; or

(b) by way of a mortgage or charge other than a sale or foreclosure under the mortgage or charge.

8. Where a by-law passed under section 2 is in force, forthwith after a credit or refund has been allowed under the by-law for the first time in respect of any real property or for the first time after a lien under this section in respect of any real property has been discharged, a notice signed by the treasurer of the Corporation stating that a credit or refund has been allowed together with a description of the real property sufficient for registration shall be registered in the proper land registry office and, upon payment in full to the treasurer of the Corporation of the amount of all outstanding credits and refunds allowed in respect of the property, a certificate of the treasurer of the Corporation showing the payment shall be similarly registered and thereupon the lien in respect of the real property is discharged.

9. This Act comes into force on the day it receives Royal Assent.

10. The short title of this Act is the City of Mississauga Act, 1987 (No. 2).