1995

c Pr8 York (City of) Act, 1995

Ontario
CHAPTER Pr8

An Act respecting the
City of York

Assented to December 14, 1995

The Corporation of the City of York has applied for special legislation to enable it to establish a tax deferral program for senior citizens who meet the criteria set out in section 2.

It is appropriate 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,
   “Corporation” means The Corporation of the City of York;
   “municipal taxes” means taxes imposed for municipal and school purposes in respect of real property assessed as residential or farm property and includes local improvements 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;
   “spouse” means a person of the opposite sex,
   (a) to whom the person is married, or
   (b) 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.

2. Despite any other 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 York a uniform credit or refund in such amount as the by-law may provide against municipal taxes in respect of residential real property,
   (a) if the owner or the spouse of the owner, or both, has or have attained the age of 65 years and is or are receiving a monthly guaranteed income supplement under Part II of the Old Age Security Act (Canada);
   (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 applied for it in the year in which the municipal taxes for 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 the municipal taxes.
   4. No refund shall be allowed for municipal taxes imposed on any real property in any year unless the municipal taxes have been paid in full in that year.
   5. If 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 the municipal taxes exceed the amount of such maximum grant.

**Exception**

4. Despite paragraph 4 of section 3, if 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 the amounts may be refunded and the unpaid portion may be allowed as a credit.

**Additional powers**

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 qualifications set out in clause 2 (c);

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

**Lien**

6. The amount of any credit or refund allowed 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.

**When payable**

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 of the person to whom a credit or refund was allowed and is the 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. (1) 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.

(2) 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 registered and upon so doing 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 York Act, 1995.