

1980

## c 307 Municipal Elderly Resident's Assistance Act

Ontario

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## CHAPTER 307

**Municipal Elderly Resident's Assistance Act****1. In this Act,**Interpre-  
tation

- (a) "municipality" means a city, town, village and township;
- (b) "owner" means a person assessed as the owner of residential real property, and includes an owner within the meaning of the *Condominium Act*;
- (c) "personal residence" means the residence ordinarily inhabited by the owner. 1973, c. 154, s. 1; 1975, c. 35, s. 1.

R.S.O. 1980,  
c. 84

**2.—(1)** The council of a municipality may pass by-laws authorizing and directing the treasurer of the municipality to allow owners of residential real property in the municipality a uniform credit in an amount to be determined by the council of the municipality, against the real property taxes imposed by the municipality in respect of such real property, provided that,

By-law  
authorizing  
tax credit

- (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 his, her or their personal residence;
- (b) such owner or the spouse of such owner or both has or have attained the age of sixty-five years or such greater age as the by-law may provide;
- (c) such owner or the spouse of such 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; and
- (d) no such credit shall be allowed to an owner in respect of more residential real property than one single family dwelling unit in any year.

Additional  
requirement  
for  
qualification

(2) A by-law passed by the council of a municipality under this Act may provide that, notwithstanding subsection (1), no owner who otherwise qualifies under subsection (1), shall receive a credit unless 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* (Canada). 1973, c. 154, s. 2.

R.S.C. 1970.  
c. O-6

Continuation  
of tax credit  
to surviving  
spouse

(3) A by-law passed by the council of a municipality under this Act may provide for the continuation of such tax credits to the surviving spouse of a deceased person to whom a tax credit was allowed, if such spouse otherwise qualifies for such credit except for the provisions of clause (1)(c). 1975, c. 35, s. 2.