BY-LAW 2006-21F

A BY-LAW OF THE CITY OF GREATER SUDBURY TO PROVIDE TAX RELIEF FOR ELIGIBLE LOW INCOME SENIORS OWNING AND OCCUPYING RESIDENTIAL PROPERTY IN THE CITY

WHEREAS s. 365 of the *Municipal Act, 2001*, S.O. 2001, c. 25 authorizes the Council of a municipality to provide for tax reductions for owners of all or part of the eligible amount on specified property classes;

AND WHEREAS the Council of the City of Greater Sudbury has determined that it is appropriate to provide for such a tax reduction by way of tax credit to particular owners of particular properties;

NOW THEREFORE THE COUNCIL OF THE CITY OF GREATER SUDBURY HEREBY ENACTS AS FOLLOWS:

Definitions

1. In this By-law:

"City" means the City of Greater Sudbury

"owner" means a person assessed as the owner of a residential real property and includes an owner within the meaning of the *Condominium Act*, R.S.O. 1990, c. M.46;

"personal residence" means the residence ordinarily inhabited by the owner;

"same-sex partner" means a person of the same sex with whom the person is living outside marriage in a conjugal relationship, if the two persons:

(a) have cohabited for at least one year;

(b) are together the parents of a child; or

(c) have together entered into a cohabitation agreement under

section 53 of the *Family Law Act*, R.S.O. 1990, c. F.3;

"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*, R.S.O. 1990, c. F.3; and

"Treasurer" means the Chief Financial Officer of the City.

Entitlement to Credit

2.-(1) The Chief Financial Officer is hereby authorized and directed to allow an owner of residential real property in the City of Greater Sudbury a uniform credit of $150 against the real property taxes imposed by the City in respect of real property provided that:

(a) such owner, spouse or same-sex partner 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 for the entire year in which the taxes in respect of which the owner makes application for the aforementioned uniform credit become due and payable;

(b) such owner, spouse or same-sex partner of such owner or both has or have attained the age of 65 years on or before the 31st day of December in the year in which the taxes in respect of which the owner makes application for the aforementioned uniform credit become due and payable;

(c) such owner, spouse or same-sex partner of such owner or both has or have been assessed as the owner of residential real property in the City for a period of not less than one year immediately preceding the date of application for the credit;

(d) no such credit shall be allowed to an owner, spouse or same-sex partner in respect of more residential real property than one single family dwelling unit in any year;

(e) no such uniform credit shall be allowed to any owner who has not made application therefor on or before the 31st day of December of the year in which the taxes in respect of which such application is made become due and payable;

(f) subject to subsection (2) hereof, the uniform credit of $150 against the real property taxes is continued to the surviving owner, spouse or same-sex partner of a deceased owner, spouse or same-sex partner to whom a uniform credit was allowed in the year of the person's death or the year immediately prior to the person's death, and the surviving owner, spouse or same-sex partner shall be eligible to apply for the uniform credit in subsequent years if such spouse or same-sex partner is or becomes the owner, and if such owner, spouse or same-sex partner is between 55 years of age and 65 years of age and otherwise qualifies with the provisions of paragraphs (a), (d), (e) and (h) hereof as if he or she was the owner;

both is or are receiving a monthly guaranteed income supplement under Part II or the *Old Age Security Act (Canada)*; and

(h) the total property tax for the residential real property exceeds $600 annually.

(2) An owner or surviving spouse or surviving same-sex partner who has received the uniform credit in any year ceases to be qualified for that uniform credit when:

(a) the owner, surviving spouse or same-sex partner sells, leases or otherwise disposes of the residential real property for which the uniform credit was received; or

(b) the owner, spouse or same-sex partner of such owner or both do not occupy the residential real property as his, hers, or their personal residence.

(3) When an owner ceases to be qualified for the uniform credit by virtue of Subsection 2(2), then such owner, spouse or same-sex partner of such owner or both shall forthwith pay to the City, an amount equal to that portion of the uniform credit to which the owner ceased to be eligible.

(4) Any qualifying owner who wishes to obtain the uniform credit mentioned in Section 2(1), or a surviving spouse or same-sex partner who meets the requirements of paragraph 2(1)(f), shall submit a duly completed application, in a form set by the Treasurer from time to time.

(5) The application shall be received by the Chief Financial Officer on or before the 31st day of December of the year in which the taxes in respect of which such application is made become due and payable.

(6) Applications need to be completed for each year of application.

(7) After the initial year of application, the City will automatically provide an application for the uniform credit to all owners, spouses or same-sex partners who have previously completed an application.

(8) Notice of the availability of the credit in the City shall be placed by the Clerk in City area newspapers prior to the interim and final tax bill due dates each and every year.

(9) In addition, the Chief Financial Officer shall give notice of the availability of the credit by enclosing a notice with each and every residential real property final tax bill sent out in each and every year.

Repeal

3. By-law 2004-133F and all other amendments thereto are hereby repealed.

Effective Date

4. This By-law shall come into force and take effect immediately upon the final passing thereof.

READ A FIRST AND SECOND TIME IN OPEN COUNCIL this 25th day of January, 2006.

_____ Mayor

A. Haché _____ Clerk

READ A THIRD TIME AND FINALLY ENACTED AND PASSED IN OPEN COUNCIL this 25th day of January, 2006.

_____ Mayor

A. Haché _____ Clerk