

THE CORPORATION OF THE TOWNSHIP OF PICKLE LAKE



BY-LAW NO. 2017-28

BEING A BY-LAW To Provide Tax Assistance to Low Income Seniors or Low Income Persons with Disabilities

WHEREAS pursuant to section 319 (2) of the Municipal Act, 2001, c.25, as amended, The Corporation of the Township of Pickle Lake Council is required to pass a by-law under section 319 (1) providing for deferrals or cancellations of, or other relief of all or part of assessment-related tax increases on property in the residential property class for owners who are, or whose spouses are low-income seniors or persons with disabilities as defined in this by-law;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF PICKLE LAKE HEREBY ENACTS AS FOLLOWS;

A. Definitions

1. In this by-law:
 - a) "Assessment-related tax increase" means tax increases beginning in 1998 or a subsequent year determined in accordance with sections 319 (3) and 319 (4) of the Municipal Act, 2001;
 - b) "Clerk" means the person appointed as such by the Corporation of the Township of Pickle Lake Council;
 - c) "His/Hers and all various forms" means a person;
 - d) "Eligible amount" means the difference between the total annual taxes for municipal and school purposes in the taxation year for which the application is requested and the total annual taxes for municipal and school purposes in the preceding year.
 - e) "Eligible person" means a low-income person with disabilities, low-income senior or the spouse of such person;
 - f) "Eligible property" means residential real property in Pickle Lake that is the principal residence of the owner as defined in the Income Tax Act (Canada).
 - g) "Local administrator" means the Clerk-Treasurer for the Township of Pickle Lake or his/her designated officer;
 - h) "Low-income person with disabilities" means a person who is in receipt of assistance paid under the Ontario Disability Support Program Act, 1997, or in receipt of a disability amount paid under the Family Benefits Act (Ontario);
 - i) "Low-income senior" means a person who is 65 years of age or older and in receipt of an increment paid under the Guaranteed Income Supplement (GIS), as established under Part II of the Old Age Security Act (Canada);
 - j) Pickle Lake means the Corporation of the Township of Pickle Lake.

B. Applications for Deferral

2. Eligible persons may, on or before the last day of January in each and every year, make application to the local administrator for deferral of assessment related tax increases for the current year.
3. All applications for tax deferral must be in writing and on the form prescribed by

Pickle Lake from time to time for this purpose.

4. Applications shall be submitted to the Clerk Treasurer of the Corporation of the Township of Pickle Lake within which the lands for which a deferral is sought are located.
5. Applications must include documentation in support thereof to establish that the applicant is an eligible person and that the property with respect to which the application is made is eligible property. Without limiting the generality of the foregoing, applications shall include a list of all properties in Pickle Lake owned in part or wholly by the applicant or the spouse of the applicant.
6. Applications must include authorization signed by the applicant authorizing the release by the third parties of all information to the Corporation of the Township of Pickle Lake that may be required to verify the accuracy of any information submitted with the application.

C. Evaluation of Applications

7. Upon Receipt of an application for deferral, the local administrator shall review the application and determine whether or not the applicant and the property are eligible.
8. Notwithstanding anything herein to the contrary, no person is eligible for relief under this by-law unless the applicant or the spouse of the applicant or both have owned and been assessed as the owner of the eligible property for a period of not less than one year immediately preceding the date of application for relief.
9. Questions as to the application of this by-law shall be referred to the Clerk Treasurer whose determination shall be final.
10. The local administrator may, at any time, request the applicant to provide such additional information and/or documentation as may be required to evaluate the application and the application shall not be further processed until satisfactory information and/or documentation has been received.
11. In the event that the information requested in accordance with Section 9 is not received within one (1) month of the date of the request, the application shall be deemed to have been abandoned and shall not be further processed.

D. Granting of Assistance

12. Upon the determination by the Clerk-Treasurer that the applicant and the property meet the requirements for assistance.
13. Tax Relief granted pursuant to this By-law shall be in the form of a deferral of the eligible amount.
14. Subject to Section 17, annual eligible amounts, plus interest thereon, shall be deferred until the property is sold, at which time the total deferred amounts plus accumulated interest thereon become a debt payable to the Township of Pickle Lake.
15. (1) Notwithstanding anything herein to the contrary, where an applicant and the applicant's spouse each own an eligible property, tax relief pursuant to this by-law shall be limited to a deferral on only one of the eligible properties they wish to designate as the one on which the deferral shall apply.
(2) Where a designation has been made under section 15 (1), the designation shall not be changed without the consent of the Clerk-Treasurer, which consent may be withheld for any reason.
16. Tax relief granted pursuant to this By-law for any year shall be limited to one (1) single family dwelling unit per owner.

E. Changes in Circumstances

17. (1) If at any time an eligible person to whom tax relief has been granted pursuant to this by-law ceases to be an eligible person or a property ceases to be an eligible property, the person or the owner of the property shall immediately notify the local administrator in writing.
- (2) All tax relief under this By-law shall cease as of the date if the ineligibility and all deferred amounts plus accumulated interest thereon immediately become a debt payable to The Township of Pickle Lake.

F. Interest

18. (1) (a) Tax relief granted pursuant to this by-law shall be at interest at a rate equal to the prime rate charged by the Township of Pickle Lake's bank. The rate for each calendar year shall be equal to the rate at the close of the business day on January 2nd or first business day thereafter of the year and shall apply for the entire year.
- (b) In this section, the words "Township of Pickle Lake's bank" refers to the bank which The Township transacts the majority of its business.
- (2) For the purposes of calculating the interest payable with respect to amounts deferred pursuant to this by-law during the deferral period, annual interest shall be calculated from the date the amount would, in the absence of the deferral, otherwise be due to and including the last day of the deferral period.
- (3) Where an amount deferred becomes payable under sections 14 or 16, and the amounts due are not immediately repaid, such outstanding amounts shall be subject to interest and penalties in accordance with the Township of Pickle Lake Tax Collection Policy.

G. Lien Upon the Lands

19. The amount of tax relief granted pursuant to this by-law shall be a lien against the property for which tax relief was granted in accordance with sections 319 (14) and 349 (3) and of the Municipal Act, 2001.

H. Integrity Provisions

20. Every person who files a fraudulent application or fails to fully disclose his/her financial situation is guilty of an offence and is liable to prosecution under the Criminal Code.
21. In addition to the penalties described in Section 20, every person who fails to notify the local administrator of a change in financial circumstances as required by Section 17 herein, is guilty of an offence and, upon conviction is liable to a fine not exceeding \$1,000.00.
22. Notwithstanding anything herein to the contrary, every person who contravenes any provision of this By-law or files a false application or fails to fully disclose his financial situation is ineligible for assistance for such period of time as the Corporation of the Township of Pickle Lake Council, in its sole discretion, may determine.

I. General

23. The Clerk Treasurer may designate such persons as may be necessary to implement the provisions of this By-law.
24. (1) The Clerk-Treasurer shall be and are hereby delegated any and all powers necessary to fulfill their duties under this By-law.
- (2) The Clerk Treasurer and Administration shall be and are hereby delegated any and all powers necessary to perform their duties under this By-law.
- (3) Notwithstanding anything to the contrary, the Local Administrators shall, at all times, perform their duties under this By-law in accordance with the instructions of the Clerk Treasurer.
25. This By-law shall come into force and take effect on the date it receives third reading.

BY-LAW READ A FIRST AND SECOND AND THIRD TIME AND FINALLY PASSED
THIS 8th DAY OF August, 2017.



Karl Hopf
Mayor



Jamie Thiessen
Deputy Clerk-Treasurer