



## By-law 2024-75

### BEING A BY-LAW TO PROVIDE FOR A LOW-INCOME SENIORS PROPERTY TAX ASSISTANCE PROGRAM

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**WHEREAS** Subsection 365(1) of the *Municipal Act, 2001*, S.O. c. 25, as amended (hereinafter called the “Act”), authorizes a local municipality to pass a by-law to provide for the cancellation, reduction or refund of taxes for eligible property owners whose taxes are considered by Council to be unduly burdensome; and

**WHEREAS** the Council of the City of Markham deems it desirable and in the public interest to enact a by-law to implement a low-income seniors property tax assistance program (the “**Program**”),

**NOW THEREFORE** the Council of the Corporation of the City of Markham enacts as follows:

#### 1. **Definitions**

- a) “**City**” means The Corporation of the City of Markham.
  - b) “**Eligible Person**” means an individual that is:
    - i. 65 years of age or older; and
    - ii. receiving Guaranteed Income Supplement (GIS) payments under Part II of the *Old Age Security Act*, R.S.C. 1985, c. O-9.
  - c) “**Eligible Property**” means a property that is:
    - i. located within the boundaries of the City of Markham;
    - ii. classified as being part of the residential property class or the farm property class pursuant to the Assessment Act, R.S.O. 1990, c. A.31;
    - iii. the principal residence, as defined in the *Income Tax Act*, (R.S.C., 1985, c. 1 (5th Supp.)), of an Eligible Person or the Spouse of an Eligible Person; and
    - iv. wholly owned by an Eligible Person and/or the Spouse of an Eligible Person and there are no other owners registered on title to the property.
  - d) “**Late Payment Charges**” means penalties and interest applied to the property tax account in accordance with the *Municipal Act, 2001*.
  - e) “**Spouse**” has the same meaning as in Part III of the *Family Law Act*, R.S.O. 1990, c. F.3.
  - f) “**Treasurer**” means the treasurer of the Corporation of the City of Markham, and/or their designate.
2. An Eligible Person, or the Spouse of an Eligible Person, may make an application in the City’s form, which must include all information requested by the City, in respect of an Eligible Property to the Treasurer for the Program.
  3. An Eligible Person and/or the Spouse of an Eligible Person shall only have one Eligible Property in a taxation year and shall not submit multiple applications in respect of the Program.
  4. Upon receipt of an application, the Treasurer shall determine, in their sole discretion:
    - a) whether the Eligible Person and Eligible Property qualify for the Program; and

- b) if the Eligible Person and Eligible Property qualify for the Program, the details of a repayment plan for property tax arrears, which may include the waiver of all or a portion of any Late Payment Charges.
5. If, at any time after being approved for the Program:
  - a) an individual ceases to be an Eligible Person;
  - b) a property ceases to be an Eligible Property; and/or
  - c) the terms and conditions of the Program are not complied with,the individual and property shall no longer qualify for the Program, any repayment plan may be revoked, and any outstanding property tax arrears, including Late Payment Charges, may be immediately due and payable to the City and the City shall be entitled to pursue all remedies available to it at law.
6. For the 2024 taxation year, applications for the Program must be submitted to the Treasurer by December 31, 2024. For each subsequent taxation year, applications must be submitted prior to March 30<sup>th</sup> of such year.
7. Should any section, clause or provision of this by-law be declared invalid by a court of competent jurisdiction, the same shall not affect the validity of the by-law as a whole or any part thereof, other than the part which was declared to be invalid.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 1<sup>ST</sup> DAY OF MAY, 2024.

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Kimberley Kitteringham  
City Clerk

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Frank Scarpitti  
Mayor