

Appendix 'B'

2023-52

A By-law of the City of Greater Sudbury Providing 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:

“Application” means an application pursuant to this Bylaw, for a tax reduction, by way of Credit for the year of application;

“City” means the City of Greater Sudbury;

“Credit” means a tax reduction by way of tax credit against the taxes assessed for a residential real property, in accordance with this By-law;

“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 during the year to which the Application applies;

“Spouse” means either of two persons who:

- (a) are married to each other, or
- (b) have together entered into a marriage that is voidable or void, in good faith on the part of a person relying on this clause to assert any right; or
- (c) who are not married to each other and have cohabited:
 - (i) continuously for a period of not less than three years, or

- (ii) in a relationship of some permanence, if they are the parents of a child as set out in section 4 of the *Children's Law Reform Act*, R.S.O. 1990, c. F.3; and

"Treasurer" means the person appointed by the Council for the City of Greater Sudbury from time to time as the City Treasurer for the purposes of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended, and includes their authorized designate.

Delegation

2- (1) The administration of this By-law is assigned to the Treasurer who is delegated the authority to:

- (a) make all decisions required of the Treasurer under this By-law;
- (b) perform all administrative functions referred to herein and those incidental to and necessary for the due administration and implementation of this By-law; and
- (c) establish and amend from time to time, such forms, documents, and such standards, protocols and procedures as the Treasurer may determine are required to implement and administer this Bylaw.

(2) The Treasurer may delegate the performance of any one or more of their functions under this By-law to one or more persons from time to time as the occasion requires and may impose conditions upon such delegation and may revoke any such delegation. The Treasurer may continue to exercise any function delegated during the delegation.

(3) Unless specifically provided to the contrary in this By-law, the decisions of the Treasurer are final and not subject to appeal.

Eligibility for Credit

3.-(1) The Owner of a residential property within the City of Greater Sudbury is entitled to a Credit for that property upon application in accordance with subsection 3(2), provided:

- (a) either or both of the Owner and the Spouse of the Owner:
 - (i) occupied as their Personal Residence, the property to which the Application applies, for the entire calendar year to which the Application relates;
 - (ii) have attained the age of 65 years on or before the 31st day of December in the calendar year to which the Application applies; and
 - (iii) is receiving a monthly guaranteed income supplement under Part II of the *Old Age Security Act (Canada)*; and

- (b) the Owner has been assessed as the Owner of the property to which the Application applies for a period of not less than one year immediately preceding the year to which the Application applies.
- (2) An Owner who is eligible under subsection 3(1) may apply for a Credit by submitting:
- (a) an Application:
 - (i) in the form established by the Treasurer from time to time;
 - (ii) signed by all of the qualifying Owners of the property for which the Credit is sought;
 - (iii) is for a Credit for the calendar year in which it is submitted; and
 - (iv) which is received by the Treasurer on or before the 31st day of December of the year to which the Application applies.
 - (b) such documentation as the Treasurer may require to evidence eligibility for the Credit.

(3) Despite subsection 3(1), no Owner shall be entitled to a Credit under this By-law with respect to more than one Personal Residence in any calendar year.

(4) The Treasurer is hereby authorized and directed to process all Applications for a Credit and determine eligibility to receive a Credit. Where the Treasurer has determined that an Applicant is eligible to receive a Credit for their Personal Residence, the Treasurer shall process a Credit of against the real property taxes of imposed by the City in respect of the Personal Residence of the Owner, and where the real property taxes for the year have been paid in full at the time the Application is approved, shall issue a refund to the Owner in the amount of the Credit or any Credit remaining.

(5) The amount of the credit allocated shall be \$400.00 for the 2023 calendar year and in each subsequent calendar year shall increase or decrease by the same percentage as the percentage change in the budget relative to the prior calendar year.

Termination of Eligibility

4.-(1) An Owner ceases to be qualified for a Credit in the calendar year in which:

- (a) that person sells, leases or otherwise disposes of the property; or
- (b) that person no longer occupies the property as their Personal Residence.

(2) Upon becoming aware of any of the events in subsection 4(1), the Treasurer shall adjust the amount of the Credit against the taxes assessed against the property on a per diem basis to

the date of the event in subsection 4(1), or, where the Treasurer is unable to determine the date with certainty, to such date as the Treasurer may determine is appropriate in the circumstances.

(3) The City shall be entitled to recover any Credit applied to a tax roll or paid as a refund in error or based on misinformation.

General

5.-(1) Only Applications received by the Treasurer on or before the 31st day of December of the year for which the Credit being applied for applies, will be considered by the Treasurer.

(2) Applications apply only for one calendar year. Owners must apply annually for each year in which they seek a Credit.

(3) After the initial year of Application, the City will automatically provide an Application for the Credit to all persons who were approved for a Credit for the prior calendar year.

Notice

6.-(1) The Treasurer shall arrange for notice of the availability of the Credit to be made available to the public in each and every year, in the manner determined by the Treasurer.

Repeal

7.-(1) By-law 2008-95F and all by-laws amending By-law 2008-95F including without limitation, Bylaw 2012-51 are hereby repealed.

(2) The repeal of By-law 2008-95F as amended does not affect:

- (a) the previous operation of any By-law so repealed; or
- (b) any right, privilege, obligation or liability acquired, accrued, accruing, or incurred under the By-law so repealed.

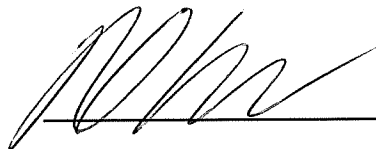
Transition

8. Any application for the 2023 calendar year submitted under By-law 2008-95F as amended prior to its repeal shall be considered an application under this By-law and approved or processed or both, as the case may be, under this By-law.

Effective Date

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

Read and finally enacted and passed in open council this 21st day of March, 2023

 _____ Mayor

 _____ Clerk