

THE REGIONAL MUNICIPALITY OF YORK

BYLAW NO. 2025-31

A bylaw to amend Bylaw No. A-0339-2004-026 being a bylaw to provide tax assistance to certain seniors and disabled residents who are owners of real property in The Regional Municipality of York

WHEREAS on March 25, 2004, Regional Council passed Bylaw No. A-0339-2004-026, being a bylaw to provide tax assistance to certain seniors and disabled residents who are owners of real property in The Regional Municipality of York (“Bylaw No. A-0339-2004-026”), which was amended by Bylaw No. 2008-17, being a bylaw to amend By-law No. A-0339-2004-026, being a by-law to provide tax assistance to certain seniors and disabled residents who are owners of real property in The Regional Municipality of York, (“Bylaw No. 2008-17”);

AND WHEREAS pursuant to section 319 of the *Municipal Act, 2001*, S.O. 2001, c. 25 for the purposes of relieving financial hardship, The Regional Municipality of York shall pass a bylaw providing for deferrals or cancellation of, or other relief in respect of, all or part of a tax increase for 1998 and subsequent years on property in the residential property class for persons assessed as owners who are, or whose spouses are, low-income seniors or low-income persons with disabilities;

AND WHEREAS on May 8, 2025, the Committee of the Whole deferred the 2025 Property Tax Policy Report dated April 22, 2025, from the Commissioner of Finance shown as item I.2.3 on the agenda (the “2025 Property Tax Policy Report”), to Regional Council for consideration at the May 22, 2025, Regional Council meeting;

AND WHEREAS on May 22, 2025, Regional Council adopted the 2025 Property Tax Policy Report, and approved an update to the participant eligibility criteria for the Low-income Seniors and Low-Income Persons with Disabilities Property Tax Increase Deferral program such that eligible low-income seniors are defined as Guaranteed Income Supplement recipients;

The Council of The Regional Municipality of York enacts as follows:

1. Section 1 of Bylaw No. A-0339-2004-026 is amended by repealing the definition of “eligible person” and substituting with the following:
 - (c) "eligible person" means a low-income person with disabilities, or a senior, or the spouse of such person, and who is an owner of eligible property;
2. Section 1 of Bylaw No. A-0339-2004-026 is amended by repealing the definition for “senior” and substituting with the following:
 - (i) “senior” means an individual who, is in receipt of an increment paid, or is confirmed to be eligible, for the Guaranteed Income Supplement pursuant to Part II of the *Old Age Security Act*, R.S.C. 1985, c. O-9.
3. Section 3 of Bylaw No. A-0339-2004-026 is amended by repealing Section 3 in its entirety and substituting with the following:
 3. An eligible person shall be entitled to receive relief from tax increases on eligible property by way of a deferral equal to the sum of the tax increase and any amount deferred under this program in any preceding year.
4. Where this bylaw refers to a schedule, enactment, statute, regulation, or bylaw, it also includes that schedule, enactment, statute, regulation, or bylaw, as amended, supplemented, or replaced from time to time.
5. Except as expressly modified by this bylaw, all provisions of Bylaw No. A-0339-2004-026, are, and shall continue to be, in force and effect.
6. This bylaw comes into force and effect upon passage.

ENACTED AND PASSED on May 22, 2025.

Regional Clerk

Regional Chair

Authorized by Item I.2.3 of the Committee of the Whole dated May 8, 2025, referred to and adopted by Regional Council at its meeting on May 22, 2025