



**THE CORPORATION OF THE CITY OF MISSISSAUGA  
TAX REBATE BY-LAW 56-10**

**(amended by 151-17, 229-17, 122-18)**

**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, as defined in the by-law; and

**WHEREAS** the Council of The Corporation of the City of Mississauga shall give notice to the Regional Municipality of Peel in accordance with subsection 365(2) of the *Act*, of the fact that it has passed a by-law in accordance with subsection 365(1) of the *Act*; and

**WHEREAS** the Council of The Corporation of the City of Mississauga deems it desirable and in the public interest to enact such a by-law;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF MISSISSAUGA ENACTS AS FOLLOWS:**

1. In this by-law,
  - (a) **“owner”** means a person liable to assessment, in accordance with the provisions of the Assessment Act in respect of real property located within the geographic boundaries of the City of Mississauga;
  - (b) **“personal residence”** means the residence ordinarily inhabited by the owner;
  - (c) **“spouse”** has the same meaning as in Part III of the Family Law Act;
  - (d) **“City”** means The Corporation of the City of Mississauga;
  - (e) **“Treasurer”** means the treasurer or his/her designate of the Corporation of the City of Mississauga.
  - (f) **“late payment charges”** means penalties and interest applied for non-payment of taxes in accordance with the *Municipal Act*, 2001 and City of Mississauga By-Law 0222-2009.

- (g) **“eligible Person”** means a person that is: (151-17, 229-17, 122-18)
- (i) 65 years of age or older and eligible for and in receipt of the Guaranteed Income Supplement (GIS) authorized under Part II of the *Old Age Security Act* R.S.C., 1985, c. 0-9, as amended, and able to provide his/her Statement of Old Age Security (“T4A (OAS)”) issued by Service Canada for the year prior to the current tax year; or
  - (ii) eligible for and in receipt of an allowance, benefits, or income support as a disabled person or as a person with a disability under the *Ontario Disability Support Program Act, 1997*, S.O.1997, c. 25, as amended.
- (h) **“Blended Tax Impact”** means the estimated percentage increase in total (City, Region and Education) residential taxes as determined annually through the City of Mississauga budget. This impact excludes any shifts or changes as a result of reassessment or assessment phase in. (229-17)
2. An owner is an eligible owner for the purpose of this by-law if: (151-17)
- (a) the owner or the spouse of the owner is an eligible person at the time of making the application; and
  - (b) the person has been an owner for at least one year immediately preceding the date of the application.
3. A property is an eligible property for the purposes of this by-law which or of which: (151-17)
- (a) for the purposes of the Assessment Act, it is classified in the residential or farm property class; and
  - (b) it is the principal residence within the meaning of the Income Tax Act (Canada), of an owner of the property or of the spouse of an owner; and
  - (c) every owner is either an eligible person or the spouse of an eligible person.
4. Upon receipt of an application submitted in accordance with sections 5, 6, 7, 8 and 9 of this By-law, the Treasurer is authorized and directed to provide eligible owner(s) of eligible property located within the geographic boundaries of the City of Mississauga a tax rebate of four hundred dollars (\$400.00) plus an annual indexing equal to the Blended Tax Impact commencing January 1<sup>st</sup>, 2018 in respect of real property taxes imposed by the City on the eligible property in respect of which the tax rebate is claimed. (229-17)
5. Applications shall be in a form approved by the Treasurer and shall include such supporting material as may be required by the Treasurer.

6. Applications must be submitted by an eligible owner to the Treasurer on or before December 31<sup>st</sup> of each year for which a tax rebate is claimed.
7. A separate application for a tax rebate is required to be completed for each year in respect of which a rebate is claimed.
8. An application may not be submitted by an owner in respect of more than one property in any year.
9. No more than one application may be submitted in respect of a property in any year.
10. The rebate, when approved, shall be credited to the applicant's property tax account without interest. Late payment charges that have been applied to the applicant's property tax account in advance of a rebate having been credited to the account shall not be cancelled, reduced or refunded.
11. 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.
12. That By-Law No. 99-96, A By-law to Amend By-law 532-90, A By-law to Authorize the Allowance of Credits or Refunds Against Municipal Taxes, is hereby repealed and existing liens pursuant to By-law No. 99-96 shall continue until such time as the amount of such deferred taxes are repaid to the City.

**ENACTED AND PASSED this 24<sup>TH</sup> day of February , 2010.**

**Signed by: Hazel McCallion, Mayor and Crystal Greer, City Clerk**