



**THE CORPORATION OF THE TOWN OF OAKVILLE**

**BY-LAW NUMBER 2021-062**

A by-law to provide a rebate of taxes for eligible property owners

**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;

**WHEREAS** the Council of the Corporation of the Town of Oakville shall give notice to the Regional Municipality of Halton 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*;

**WHEREAS** the Council of The Corporation of the Town of Oakville deems it desirable and in the public interest to enact such a by-law.

**COUNCIL ENACTS AS FOLLOWS:**

1. In this by-law,
  - (a) “owner” means a person assessed as the owner of residential real property and includes an owner within the meaning of the *Condominium Act*;
  - (b) “personal residence” means the residence ordinarily inhabited by the owner;
  - (c) “spouse” means a person,
    - (1) to whom the person is married, or
    - (2) with whom the person is living outside marriage in a conjugal relationship, if the two persons,
      - (i) have cohabited for at least one year,
      - (ii) are together the parents of a child, or
      - (iii) have together entered into a cohabitation agreement under section 53 of the *Family Law Act*,

- (d) "Town" means The Corporation of the Town of Oakville;
  - (e) "Treasurer" means the Treasurer of the Corporation of the Town of Oakville.
2. The Treasurer is authorized and directed to allow owners of residential real property located in the Town a tax reduction of Five Hundred Dollars (\$500.00) against real property taxes imposed by the Town in respect of such real property, provided that,
- (a) such owner or the spouse of such owner or both occupies or occupy the property in respect of which real property taxes are imposed as his, her or their personal residence;
  - (b) such owner or the spouse of such owner or both has or have attained the age of sixty-five (65) years;
  - (c) such owner or the spouse of such owner or both has or have been assessed as the owner of residential property in the Town for a period of not less than one year immediately preceding the date of application for the tax reduction; and
  - (d) the combined family income of such owner, meaning the total income from all sources as set out in the Notice of Assessment prepared by the Canada Revenue Agency for any and all person residing in an eligible property, does not exceed the maximum income limit prescribed herein:
    - (i) the maximum combined family income for 2021 does not exceed \$30,704;
    - (ii) the maximum combined family income limit shall be indexed annually in accordance with changes to the Consumer Price Index (Ontario, all-items, YoY) for subsequent years in which a by-law is passed under Section 365 (1) of the *Municipal Act*.
3. No tax rebate shall be allowed under paragraph 2 to an owner in respect of more than one single family residential dwelling unit in any year;
4. No tax rebate shall be allowed under paragraph 2 to an owner if that owner is the registered owner of more than one property in the Town of Oakville.
5. The tax rebate provided under this by-law will not be pro-rated.
6. The tax rebate provided under this by-law will not be transferable to estates of deceased owners.

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.

PASSED this 26<sup>th</sup> day of April, 2021

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MAYOR

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CLERK