

**The Corporation of the Town of Ajax
October 23, 2023**

Motion

Property Tax Relief Program for Seniors and Persons with a Disability

Moved by: Regional Councillor Crawford
Seconded by: Councillor Tyler Morin

WHEREAS all property taxes in Ontario are calculated by multiplying the assessed value of the property by the property tax rate established by the municipality;

AND WHEREAS low-income seniors and persons with disabilities who are trying to age in place are facing undue pressure to meet their annual property tax payments, due to the higher cost of living resulting from increasing interest rates and higher inflation;

AND WHEREAS Section 365 of the Municipal Act permits a local council to pass a by-law “to provide for the cancellation, reduction or refund of taxes levied for municipal and school purposes”;

AND WHEREAS subsections (3) and (4) of Section 365 of the Municipal Act allow the cost of the amount of the taxes cancelled, reduced or refunded to be shared with the school boards in the same proportion that the municipalities and school boards share in those revenues, with the amount of the upper-tier municipality’s share to be the responsibility of the lower-tier if the upper-tier has not passed a similar by-law;

AND WHEREAS several Durham Region municipalities, including Brock, Scugog, Whitby, Oshawa, and Pickering offer eligible low-income senior and disabled taxpayers an annual property tax grant, ranging from \$350 (Brock) to \$535 (Pickering), with eligibility requirements generally as follows:

1. Applicant and/or spouse are at least 65 years of age and receive the Guaranteed Income Supplement (GIS); or
2. Applicant and/or spouse are a person with a disability and receive support under the Ontario Disability Support Program (ODSP); and,
3. Applicant and/or spouse are the registered homeowner on title and occupy the property as a principal residence; and,
4. Applicant and/or spouse have been continually assessed as the owner and resident of the residential property for a period of not less than one year immediately preceding the date of the application.

AND WHEREAS in 2022, Pickering reported 254 applications, Oshawa reported 330 applications, and Whitby reported 225 applications;

AND WHEREAS all municipalities within Durham Region offer low-income seniors tax deferral, through a Regional by-law, which is limited to an assessment related tax increase;

NOW THEREFORE BE IT RESOLVED THAT:

1. Ajax Council directs Finance Department staff to report back to Council or the appropriate standing committee by Spring 2024, with information regarding the implementation of an application-based tax grant for low-income seniors and low-income persons with disabilities in the amount of \$535, including eligibility criteria, associated cost projections and resource implications.