

CORPORATION OF THE COUNTY OF DUFFERIN

BY-LAW NUMBER 2026-21

A BY-LAW TO PROVIDE TAX RELIEF TO CERTAIN LOW-INCOME SENIORS AND LOW-INCOME PERSONS WITH DISABILITIES, WHO ARE OWNERS OF REAL PROPERTY IN THE COUNTY OF DUFFERIN, FOR THE YEAR 2026.

WHEREAS Section 319 of the *Municipal Act, 2001, C.25*, provides that, for the purpose of relieving financial hardship, the Council of a municipality, other than a lower tier municipality, may pass a by-law providing for relief, in respect of tax increases, on property in the Residential/Farm property class, for owners who are, or whose spouses or same sex partners are, low-income seniors as defined in the by-law, or low-income persons with disabilities, as defined in the by-law;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN ENACTS AS FOLLOWS:

1. THAT for the purpose of this by-law:

"applicant" means an individual who makes application for relief;

"lower-tier municipality" means the Town of Mono, the Town of Orangeville, the Town of Shelburne, the Township of Amaranth, the Township of East Garafraxa, the Town of Grand Valley, the Township of Melancthon, and the Township of Mulmur;

"eligible rebate amount" for 2026, means the full amount of any increase in property taxes, payable for school board purposes, and for lower tier municipality purposes, and for upper tier municipality purposes, exceeding the total property taxes for the same property for 2025;

"eligible person" means an individual who meets the requirements of eligibility to receive a rebate in accordance with this by-law;

"eligible property" means property in respect of which an application may be made in accordance with this by-law;

"owner" means an individual who has been assessed as an owner;

"rebate" means the rebate of a property tax increase in accordance with this by-law;

“Treasurer” means the Treasurer of the Corporation of the County of Dufferin.

2. An application may be made by an owner to the Treasurer for a rebate of property tax increases for an eligible property.
3.
 - a) An application shall be made prior to November 30, 2026.
 - b) An application may be made for the rebate of a property tax increase only for the taxation year in which the application is made.
 - c) An application shall demonstrate to the satisfaction of the Treasurer that the application meets all requirements established by this by-law, including that the application is made in respect of eligible property.
 - d) An application shall be in the form prescribed by the Treasurer.
4. A property is an eligible property for the purposes of this by-law if:
 - a) it is property in the residential/farm property class;
 - b) it is the principal residence within the meaning of the Income Tax Act (Canada), of an owner of the property or the spouse of an owner;
 - c) every owner of the property is either an eligible person or the spouse of an eligible person; and
 - d) no arrears of property tax are payable in respect of the property.
5.
 - a) A person is an eligible person for the purpose of this by-law if:
 - i) the person is at the time of making the application
 - 1) 65 years of age or older, and eligible for and in receipt of an increment paid under the Guaranteed Income Supplement (GIS) authorized under Part II of the Old Age Security Act (Canada); or
 - 2) 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, R.S.O. 1997, ch.25, Sch. B; and
 - ii) the person has owned real property within the County of Dufferin for at least one year immediately preceding the date of the application.
 - b) No person shall be considered to be an eligible person for the purposes of an

application under this by-law in connection with more than one application in any taxation year.

- 6. a) Statutory references in this by-law shall be deemed to refer to those provisions as amended or replaced from time to time.
- b) This by-law may be cited as the "Tax Relief for Low-Income Seniors and Low-Income Persons with Disabilities By-law, 2024."
- 7. Tax rebates are not retroactive, and will be not be paid for years prior to the current taxation year. The tax rebate approved shall be fully funded by the County of Dufferin.
- 8. This by-law comes into force immediately upon passing.

READ a first, second and third time and finally passed this 26th day of February, 2026.

Original signed by:

Lisa Post, Warden



Original signed by:

Michelle Dunne, Clerk