

Criteria for the Seniors (65+) Tax Rebate Program

Rebate:

- \$186 for 2017 indexed annually by the Consumer Price Index (CPI).

Eligible person:

- The owner, the owner’s spouse or both are 65 years of age or older in the year preceding the taxation year in which the rebate would be granted.

Income:

- The aggregate taxable income of the owner and the owner’s spouse is no more than 150% of the GIS Maximum Annual Income (combined), as published by the Government of Canada for individuals whose spouse / common law receives the full OAS pension. This threshold applies regardless of marital status (\$34,800 for 2017).
- The income threshold will be verified against Line 150 – Total Income on the previous year’s Notice of Assessment(s) from Canada Revenue Agency.

Property:

- The property must be assessed in the residential property class. For multiple use properties, only the residential portion is used to determine eligibility.
- Must be the principal residence of the applicant.
- The assessed value of the property is no more than 120% of the average assessed value for single-dwelling residences within the City (\$409,200 for 2017).
- Property taxes for the prior years must be up to date at the time of the application.

Ownership:

- Must have owned the property for at least one year preceding the application date.

Occupancy:

- The personal residence is occupied by the owner, the owner’s spouse, or both at the time of the application.
- A registered owner cannot apply for a rebate for more than one property.

Application:

- A one-time application is required to join the program.
- The application can be made any time during the year and up to the last business day of February of the following year.
- All registered owners and their relationship with the main applicant must be indicated at the time of the application.

Annual Review:

- The City’s Taxation staff will undertake an annual review process of a sample of the applications on file in order to verify if all conditions still apply.