

Municipal Tax Relief Programs

Tax Rebate Programs

Municipality	Program	Property Eligibility	2017 Eligibility Criteria	2017 Rebate Amount	Number of Participants in 2016
Mississauga	Tax Relief for Seniors and Persons with Disabilities	<ul style="list-style-type: none"> Classified in the residential or farm property class Principal residence, of the owner of the property or of the spouse of an owner 	<ul style="list-style-type: none"> An owner for at least one year immediately preceding the date of the application. 65 years of age or older and receiving the guaranteed income supplement; OR, Receiving an allowance, benefits or income support as a person with a disability under the Ontario Disability Support Program. 	\$400	1,312
Brampton	Tax Relief for Seniors and Persons with Disabilities	<ul style="list-style-type: none"> Classified in the residential or farm property class Principal residence, of the owner of the property or of the spouse of an owner 	<ul style="list-style-type: none"> An owner for at least one year immediately preceding the date of the application. 65 years of age or older and receiving the guaranteed income supplement; OR, Receiving an allowance, benefits or income support as a person with a disability under the Ontario Disability Support Program. 	\$400	355
Caledon	Tax Relief for Seniors and Persons with Disabilities	<ul style="list-style-type: none"> Classified in the residential or farm property class Principal residence, of the owner of the property or of the spouse of an owner 	<ul style="list-style-type: none"> An owner for at least one year immediately preceding the date of the application. 65 years of age or older and receiving the guaranteed income supplement; OR, Receiving an allowance, benefits or income support as a person with a disability under the Ontario Disability Support Program. 	\$468 ⁽¹⁾	225

**Note (*): Source: City of Mississauga - Corporate Report
Financial Assistance Programs for Low-Income Seniors**

Municipality	Program	Property Eligibility	2017 Eligibility Criteria	2017 Rebate Amount	Number of Participants in 2016
Burlington	Low Income Seniors Rebate	<ul style="list-style-type: none"> own and occupy the property as a principal residence 	<ul style="list-style-type: none"> An owner for at least one year immediately preceding the date of the application. 65 years of age or older receiving the guaranteed income supplement 	\$525	490
Halton Hills	Seniors Tax Grant Program	<ul style="list-style-type: none"> own and occupy the property as a principal residence 	<ul style="list-style-type: none"> An owner for at least one year immediately preceding the date of the application. 65 years of age or older receiving the guaranteed income supplement 	\$425	185
Oakville	Older Adults Tax Reduction Program	<ul style="list-style-type: none"> own and occupy the property as a principal residence No other parties other than the owner(s) and / or spouse can reside on the property 	<ul style="list-style-type: none"> 65 years of age or older Combined household income less than \$28,788 	\$500	Approximately 140
Brock	Low Income Seniors Tax Rebate Program	<ul style="list-style-type: none"> own and occupy the property as a principal residence 	<ul style="list-style-type: none"> 65 years of age or older receiving the guaranteed income supplement 	\$250	70
Oshawa	Low Income Seniors or Persons with Disabilities	<ul style="list-style-type: none"> own and occupy the property as a principal residence and residing there on December 31st and for at least the last 90 days in the tax year 	<ul style="list-style-type: none"> 65 years of age or older receiving the guaranteed income supplement; OR, Receiving an allowance, benefits or income support as a person with a disability under the Ontario Disability Support Program. 	\$535	445

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Municipality	Program	Property Eligibility	2017 Eligibility Criteria	2017 Rebate Amount	Number of Participants in 2016
Whitby	Low Income Seniors and Low Income Disabled Homeowners Tax Reduction	<ul style="list-style-type: none"> own and occupy the property as a principal residence 	<ul style="list-style-type: none"> 65 years of age or older receiving the guaranteed income supplement; OR, Receiving an allowance, benefits or income support as a person with a disability under the Ontario Disability Support Program. 	\$300	196
Pickering	Low Income Seniors (65+) and Low Income Persons with Disabilities Tax Grant	<ul style="list-style-type: none"> Classified in the residential property class Principal residence, of the owner of the property or of the spouse of an owner 	<ul style="list-style-type: none"> Applicant and/or their spouse have owned and occupied their property for at least one year before the application deadline, and are the owners on September 30th of the year for which application is made. 65 years of age or older receiving the guaranteed income supplement; OR, Receiving an allowance, benefits or income support as a person with a disability under the Ontario Disability Support Program. 	\$200	New in 2017
Newmarket	Tax Assistance to the Elderly Program	<ul style="list-style-type: none"> Principal residence, of the owner of the property or of the spouse of an owner 	<ul style="list-style-type: none"> An owner for at least one year immediately preceding the date of the application. 65 years of age or older receiving the guaranteed income supplement 	\$293	100
Richmond Hill	Senior Tax Assistance Grant Program	<ul style="list-style-type: none"> Principal residence, of the owner of the property or of the spouse of an owner 	<ul style="list-style-type: none"> An owner for at least one year immediately preceding the date of the application. 65 years of age or older receiving the guaranteed income supplement 	\$377 Determined annually through the budget	Approximately 440

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Municipality	Program	Property Eligibility	2017 Eligibility Criteria	2017 Rebate Amount	Number of Participants in 2016
Vaughan	Elderly Home-Owners Tax Assistance Program	<ul style="list-style-type: none"> • Principal residence, of the owner of the property or of the spouse of an owner 	<ul style="list-style-type: none"> • An owner for at least one year immediately preceding the date of the application. • 65 years of age or older receiving the guaranteed income supplement 	\$356	Approximately 1,980
Hamilton	Seniors 65+ Tax Rebate Program	<ul style="list-style-type: none"> • Classified in the residential property class • Principal residence, of the owner of the property or of the spouse of an owner • Assessed value of the property is below \$409,200, which represents 120% of the municipality's average single family residential assessment 	<ul style="list-style-type: none"> • occupied by the owner or spouse at the time of the application and for at least 182 days during the taxation year • 65 years of age or older • Combined household income less than \$34,800 	\$186	Approximately 3,790
Sudbury	Elderly Property Tax Assistance Credit	<ul style="list-style-type: none"> • Principal residence, of the owner of the property or of the spouse of an owner • Total property tax exceeds \$600 annually 	<ul style="list-style-type: none"> • An owner for at least one year immediately preceding the date of the application. • 65 years of age or older receiving the guaranteed income supplement 	\$275	Approximately 650

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Municipality	Program	Property Eligibility	2017 Eligibility Criteria	2017 Rebate Amount	Number of Participants in 2016
Kingston	Tax Assistance and Rebate Programs	<ul style="list-style-type: none"> • Principal residence, of the owner of the property or of the spouse of an owner 	<ul style="list-style-type: none"> • An owner for at least one year immediately preceding the date of the application. • 65 years of age or older receiving the guaranteed income supplement 	\$100	269
Thunder Bay	Property Tax and Water Credit Programs for Low-Income Seniors and Low-Income Persons with Disability	<ul style="list-style-type: none"> • Principal residence, of the owner of the property or of the spouse of an owner 	<ul style="list-style-type: none"> • 65 years of age or older and receiving the guaranteed income supplement • Total household income must be \$37,074 or less. • If disabled - receiving on-going disability benefits under the Ontario Disability Support Program Act 	\$200	400

(1) Tax Rebate indexed annually, Region of Peel cost shares in rebate up to \$400

Other Tax Relief Programs

Municipality	Program	Property Eligibility	2017 Eligibility Criteria	Tax Relief	Number of Participants in 2016
Durham Region	Tax Deferral Program (creates a lien on the property)	<ul style="list-style-type: none"> own and occupy the property as a principal residence 	<ul style="list-style-type: none"> An owner for at least one year immediately preceding the date of the application. 65 years of age or older receiving the guaranteed income supplement or the Guaranteed Annual Income System (GAINS); OR, Receiving an allowance, benefits or income support as a person with a disability under the Ontario Disability Support Program or GAINS 	This is limited only to the assessment related tax increase in excess of the first 5% or \$100, whichever is greater, may defer increase until property is sold or transferred	Total participation, four in the Town of Whitby For Whitby must meet the requirements of the tax reduction program
Halton Region	Older Adults Property Tax Deferral Program (creates a lien on the property on a case by case)	<ul style="list-style-type: none"> own and occupy the property as a principal residence 	<ul style="list-style-type: none"> 65 years of age or older whose combined household income of all persons residing in their property is less than \$46,600 	Full interest free property tax deferral, payable once the owner(s) are no longer eligible, or sale of the property	Approximately 39
Halton Region	Older adults / disabled year-over-year property tax increase deferral (creates a lien on title)	<ul style="list-style-type: none"> own and occupy the property as a principal residence 	<ul style="list-style-type: none"> 65 years of age or older, or are disabled, with a combined household income under \$46,600 	Deferral of the year over year increase in property taxes, payable upon the sale of the property	10 or less

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Ottawa	<p>Full Tax Deferral Program</p> <p>Does not create a lien on title as taxes are lien to property.</p>	<ul style="list-style-type: none"> • Principal residence of an owner of the property or of the spouse of an owner • Property must be assessed in the residential / farm property class. • Total amount of property taxes deferred plus fees and interest may not exceed 40 per cent of the assessed value of the property. 	<ul style="list-style-type: none"> • 65 years of age or older and eligible for benefits under Old Age Security pension; OR • If disabled - receiving on-going disability benefits under the Ontario Disability Support Program Act • If the property is owned by more than one person who is not married to each other, then all owners must apply and qualify. • Owned the property for at least one year before applying for tax deferral. • The applicant(s)' total gross household income from all sources is \$ 41,130 (for 2017) or less. This amount includes income of all residents in the home. The threshold will be increased annually by the previous year's Consumer Price Index (CPI). • If disabled - receiving on-going disability benefits, and eligible to claim a disability amount on your Canada Revenue Agency Income Tax and Benefit Return 	<p>Deferral of the full annual taxes, payable when the applicant no longer meets eligibility criteria, property is sold or transferred, death of the applicant or deferral exceeds 40% of the assessed value. Interest of 5% per annum is charged on the deferred amount.</p>	<p>Approximately 133</p>

Municipality	Program	Property Eligibility	2017 Eligibility Criteria	Tax Relief	Number of Participants in 2016
Toronto	Property Tax Increase Deferral Program (Forms a lien but not registered as a lien)	<ul style="list-style-type: none"> • own and occupy the property as a principal residence 	<ul style="list-style-type: none"> • Have a combined household income of \$50,000 or less • 65 years of age or older; OR, • 60-64 and receiving the guaranteed income supplement; and/or Spousal Allowance OR, • 50 years of age or older and receiving either a pension or a pension annuity resulting from a pension plan under the Income Tax Act; OR, • A person with a disability and in receipt of disability benefits • An owner for at least one year immediately preceding the date of the application 	Tax Increase Deferral (Interest free)	328
Toronto	Property Tax Increase Cancellation Program	<ul style="list-style-type: none"> • own and occupy the property as a principal residence 	<ul style="list-style-type: none"> • 65 years of age or older; OR, • 60-64 and eligible for and in receipt of the guaranteed income supplement; and/or Spousal Allowance OR, • A person with a disability and in receipt of disability benefits • Have a combined household income of \$39,380 or less • Have a residential assessment of \$850,000 or less • An owner for at least one year immediately preceding the date of the application 	Tax Increase Cancellation	5,068

Municipality	Program	Property Eligibility	2017 Eligibility Criteria	Tax Relief	Number of Participants in 2016
York Region	Tax Relief for Senior Citizens and Low-Income Disabled Persons (Creates a lien on the property but each municipality administers case by case)	<ul style="list-style-type: none"> own and occupy the property as a principal residence The cumulative amount of the deferred and outstanding taxes cannot exceed 75% of the assessed value of the property 	<ul style="list-style-type: none"> Disabled, as defined by the Ontario Disability Support Program Act, 1997, receiving benefits under the Ontario Disability Support Program, (ODSP) or the Guaranteed Annual Income System for the disabled (GAINS) and be eligible to claim a disability amount as defined in the Income Tax Act; or A senior over 65 years old 	Tax Deferral of the full increase in taxes. All deferred taxes must be repaid in full upon the sale or transfer of title to the property. Repayment is not required if the transfer of the property is being made to a spouse.	<p>Total participation in both programs is 73</p> <p>Aurora – 4 (does not register a lien on title)</p> <p>Georgina – 4</p> <p>Township of King – 3</p>
York Region	Tax Relief for Senior Citizens and Low-Income Disabled Persons	<ul style="list-style-type: none"> own and occupy the property as a principal residence The cumulative amount of the deferred and outstanding taxes cannot exceed 75% of the assessed value of the property 	<ul style="list-style-type: none"> Be 55 – 64 years old and receiving a property tax increase of more than \$100 in a reassessment year Receiving the guaranteed income supplement or the Guaranteed Annual Income System (GAINS); OG have an annual gross household income from all sources of \$23,000 or less if single, or \$40,000 or less in the case of a family of two or more persons Be the owner of the property on January 1 of the taxation year for which the deferral has been requested 	Tax deferral of the tax increase of more than \$100 in a reassessment year. All deferred taxes must be repaid in full upon the sale or transfer of title to the property. Repayment is not required if the transfer is being made to a spouse.	<p>Markham – 20</p> <p>Newmarket – 2</p> <p>Richmond Hill – 20</p> <p>Vaughan - 20</p>

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