

## **Chapter 237 – Taxation**

### **Article I – Annual Levy on Public Hospitals**

#### **237-1. Establishment of annual levy.**

There shall be levied in each year upon any public hospital or provincial mental health facility designated by the Lieutenant Governor in Council in the Town of Dryden an annual levy of the sum of \$75 for each provincially rated bed in such public hospital or provincial mental health facility, as determined by the Minister of Health.

### **Article II – Tax Sales Act Scale of Costs**

#### **237-2. Establishment of scale of costs.**

The scale of costs as set out in Schedule A attached hereto and forming part of this article is hereby fixed as the scale of costs to be charged under Section 15 of the Municipal Tax Sales Act.

#### **237-3. Costs of proceeding.**

In lieu of charging the municipality's actual costs in determining any cancellation price, the scale of costs as set out in Schedule A shall be charged as the reasonable costs of proceedings under the Act.

#### **237-4. Applicability.**

This article is applicable to the entire municipality.

### **Article III – Payment of Property Taxes by Installments**

#### **237-5. Conditions.**

The Corporation of The City of Dryden deems it appropriate to establish a system for the payment of taxes by instalments upon the completion of an application and approval in accordance with the following prescribed conditions:

- A. The payment of taxes through instalments shall be made available only to those persons who do not currently have tax arrears at the time of application.
- B. Instalments shall be in the form of 11 annual equal monthly payments by post-dated cheque, with a final payment in December which is to be adjusted to represent the remaining balance owing.
- C. Instalments shall be due and payable on the 30th day of each calendar month, excluding the month of February which shall be due and payable on the last day of that particular month.
- D. No penalty will apply to payments by instalments subject to all conditions being met.
- E. Upon the return of any instalment as non-sufficient funds, all taxes shall revert to the regular schedule for tax billings, and penalties will be applied on any portion of taxes in arrears.

## **Article IV – Fee for Issuance of Tax Certificate**

### **237-6. Treasurer to supply statement of arrears.**

The Treasurer shall, on demand, give a written certified statement of the arrears due on any land and may charge an amount for the cost of the search and certified statement on each separate parcel, but shall not make any charge to any person who forthwith pays the taxes. The amount charged for the statement is established pursuant to Chapter 72, Fees and Charges.

### **237-7. Statement binding.**

A statement given under 237-6 above is binding upon the municipal corporation, and the amount charged for the search and statement shall be credited to the general revenue of the corporation.

## **Article V – Cap on Assessment-Related Tax Increases**

### **237-8. Adoption of provisions; property classes.**

The City of Dryden hereby adopts the provisions of Division B of Part XXII.2 of the Municipal Act to cap the assessment-related tax increases over the base year of 1997, at 10% for 1998, 15% for 1999 and 20% for 2000 for the multi-residential property

class, the commercial property class, the broad industrial class and large industrial class in the municipality.

## **Article VI – Tax Assistance for the Elderly and Disabled**

### **237-9. Definitions.**

As used in this article, the following terms shall have the meanings indicated:

CORPORATION – The Corporation of The City of Dryden.

ELIGIBLE AMOUNT – The tax increase in excess of 10%, provided that the assessed value falls below a threshold of \$150,000.

ELIGIBLE PERSON – A low-income person with disabilities or a low-income senior or the spouse of such eligible person.

LOW-INCOME PERSON WITH DISABILITIES – An owner with a disability who is in receipt of an increment paid under the Ontario Disability Support Program Act, 1997, S.O. 1997, c. 25, Sched. B, as amended, or in receipt of a disability amount paid under the Family Benefits Act, R.S.O. 1990, c. F.12, as amended.

LOW-INCOME SENIOR – An owner who is 65 years of age or older and in receipt of an increment paid under the Guaranteed Income Supplement (GIS), as established under Part II of the Old Age Security Act (Canada).

OWNER – A person assessed as the owner or spouse of the owner of residential real property and includes an owner within the meaning of the Condominium Act.

TAX INCREASE – Tax increase beginning in a taxation year in which a general reassessment occurs, the tax increase is the tax increase determined under subsection 372.2(3) reduced, if the tax increase is being phased in under a by-law made under subsection 372.2(1), by the amount not yet phased in.

TREASURER – The Treasurer of the corporation.

### **237-10. Conditions.**

Tax relief granted pursuant to this article shall be in the form of a deferral of the eligible amount, provided that:

- A. Such owner occupies the property in respect of which real property taxes are imposed, as his or her personal residence; and

- B. Such owner has been assessed as the owner of the residential real property in the Municipality of Dryden for a period of not less than one year immediately preceding the date of application for relief.

#### **237-11. No interest on tax relief.**

Tax relief granted pursuant to this article shall not be subject to interest while being deferred.

#### **237-12. Deferred amounts become debt upon sale of property.**

Eligible amounts shall be deferred until the property is sold, at which time the total deferred amounts become a debt payable to the corporation.

#### **237-13. When owner is no longer eligible.**

If at any time an eligible person for which tax relief has been granted pursuant to this article ceases to be an eligible person, all tax relief ceases and such amounts immediately become a debt payable to the corporation. An exception may be made at the discretion of the Treasurer if the income eligibility is not met for one year, but is expected to be met the following year. The accumulated deferral would be frozen for that one year only.

#### **237-14. Lien; registration costs.**

The amount of tax relief granted pursuant to this article shall represent a lien against the respective eligible property, and if, at the discretion of the Treasurer, said lien is registered on title, such registration costs will be the responsibility of the owner.

#### **237-15. Owner eligible for tax relief on one property.**

No tax relief granted pursuant to this article shall be allowed to an owner in respect of more residential real property than one single-family dwelling unit in any year.

#### **237-16. Application form.**

Commencing January 1, 2001, owners who are eligible persons may apply to the corporation for tax relief with respect to their eligible property, on a form prescribed by the corporation for this purpose.

#### **237-17. Due date for applications.**

All applications for tax relief must be in writing on a form prescribed by the corporation for this purpose, and must be submitted to the corporation on or before the 15th day of May in the year for which the application applies, except for the year 2001, where applications must be made by the 15th day of October, 2001.

## **Article VII – Tax Rebates to Charities**

### **237-18. Definitions.**

For the purposes of this article, the following terms shall have the meanings indicated:

*CORPORATION* – The Corporation of The City of Dryden.

*ELIGIBLE AMOUNT* – Forty percent of the taxes payable by the eligible charity on the eligible property it occupies. If the eligible charity is required to pay an amount under section 444.1 or 444.2 of the Municipal Act, R.S.O. 1990, c. M.45, as amended, the amount of the rebate shall be the total of the amounts the charity is required to pay under those sections.

*ELIGIBLE CHARITY* – A charity as defined in subsection 248(1) of the Income Tax Act (Canada) that has a registration number issued by the Canada Customs and Revenue Agency.

*ELIGIBLE PROPERTY* – Property in one of the commercial classes or industrial classes, within the meaning of subsection 363(20) of the Municipal Act, R.S.O. 1990, c. M.45, as amended, but shall not apply if Part XXII.1 of the Municipal Act, R.S.O. 1990, c. M.45, as amended, applies to the property.

*TREASURER* – The Treasurer of the corporation.

### **237-19. Conditions.**

Tax relief granted pursuant to this article shall be in the form of a rebate of the eligible amount, provided that:

- A. Such eligible charity occupies the property in respect of which real property taxes are imposed; and
- B. Property that the eligible charity occupies is not subject to Part XXII.1 of the Municipal Act, R.S.O. 1990, c. M.45, as amended.

### **237-20. Date of payment of first rebate.**

The payment of the first instalment shall be made to the eligible charity on or before January 15 of the year and shall be half of the estimated rebate for the year, except for the first instalment for 2001; the rebate shall be paid on or before October 31, 2001.

**237-21. Date of payment of balance of rebate.**

The balance of the estimated rebate shall be paid to the eligible charity on or before June 30 of the year except, for the year 2001, the rebate shall be paid on or before October 31, 2001.

**237-22. Calculation of final adjustment.**

The Treasurer shall calculate the final adjustment in respect of differences between the estimated rebate paid and the rebate to which the charity is entitled by October 15 of the year.

**237-23. Occupation of property for a portion of the year.**

Where the eligible charity does not begin to occupy the eligible property until after the eligible rebates under 237-20 and 237-21, the rebate shall be prorated based on the number of days the charity occupied the property as compared to the total number of days in the year.

**237-24. Rebates received by other municipalities.**

As a condition of receiving a rebate for a year pursuant to this article, an eligible charity must repay any other municipality, amounts by which the rebates the charity received for the year from that other municipality exceeds the rebates from that other municipality to which the charity is entitled for the year.

**237-25. Written statement to be provided to charities.**

The Treasurer shall provide a written statement to the charity stating the calculations of the rebates paid, final adjustments and the proportion of the costs of the rebate that is shared by school boards.

**237-26. Application for tax rebate.**

All applications for a tax rebate under this article must be submitted to the corporation in the form of Schedule A, attached to this article, on or before the 5th day of December prior to the year the rebate applies, except, for the year 2001, Schedule A shall be submitted to the corporation by October 5, 2001.