

## **SENIORS, LOW-INCOME SENIORS & LOW-INCOME DISABLED PERSONS PROPERTY TAX DEFERRAL PROGRAM**

### **General Information**

To be eligible for either a total or partial tax deferral, the property owner must be a senior citizen who is at least 65 years of age, or a low-income senior between the ages of 55-64, or a low-income disabled person (as determined below).

- **SENIORS 65 AND OLDER**

- Seniors** must provide documentation to verify their proof of age
- The amount eligible for an annual deferral is the tax increase over the previous year

- **LOW-INCOME SENIORS 55 - 64**

- Low-Income Seniors** must provide documentation to verify their proof of age and
- That they meet the following income criteria:
  - Single** \$23,000 or less
  - Family of 2 or more persons \$40,000 or less
- The amount eligible for an annual deferral is the tax increase in excess of \$300 over the previous year

- **LOW-INCOME DISABLED**

- Disabled persons** must provide documentation to verify that they are in receipt of benefits under one of the following programs:
  - Ontario Disability Support Program (ODSP) or in receipt of disability amounts under the Social Assistance Reform Act or
  - Guaranteed Annual Income System (GAINS) for the Disabled **and** be eligible to claim a disability amount as defined under the *Income Tax Act* (Canada)
- The amount eligible for an annual deferral is the tax increase over the previous year

The property for which the taxes are payable must be located in the Town of Whitchurch-Stouffville and must be owned by an eligible senior or disabled person as a principal residence on January 1 of the eligible year.

The cumulative amount of the deferred and outstanding taxes can not exceed 75 % of the assessed value of the property.

All deferred taxes become payable upon disposition or transfer of the property except for a transfer of ownership to a spouse.

**SENIORS AND DISABLED PERSONS MUST APPLY ANNUALLY FOR THE TAX DEFERRAL BY SEPTEMBER 30 OF EACH TAXATION YEAR FOR WHICH A DEFERRAL IS REQUESTED**

Taxation Year for Which Deferral is Requested: \_\_\_\_\_

**APPLICATION FOR PROPERTY TAX DEFERRAL**

**FOR SENIORS, LOW-INCOME SENIORS OR LOW-INCOME DISABLED PERSONS**

(Note: For age group 55-64, only tax increases in excess of \$300 are eligible for deferral)

Assessment Roll No. **1944-000-**\_\_\_\_\_ - \_\_\_\_\_ - **0000** Year of Purchase \_\_\_\_\_

Name of Property Owner \_\_\_\_\_  
*(please print)*

Name of Spouse \_\_\_\_\_  
*(if applicable)*

Property Address \_\_\_\_\_  
\_\_\_\_\_

**For Seniors in age group 55-64 only**

I qualify as a “Low-Income Senior” and I have attached the following documentation:

- Proof of age \_\_\_\_\_, and
- For a single person, income tax assessment notice showing income of \$23,000 or less or
- For a family of two or more persons, income tax assessment notice showing income of \$40,000 or less

**For Seniors in age group 65 and older**

I qualify as a “Senior” and I have attached the following documentation:

- Proof of age \_\_\_\_\_

**Low-Income Disabled Person**

I qualify as a “Low-Income Disabled Person” and I have attached the following documentation:

- Ontario Disability Support Program (ODSP) or
- Social Assistance Reform Act disability amounts or
- Guaranteed Annual Income Supplement for the Disabled (GAIN) or
- Most recent income tax assessment notice and documentation verifying receipt of one of the above

**I certify that the above information is true, correct and complete:**

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Telephone No. (\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

**Office Use Only**

<b>Maximum Cumulative Deferral:</b>	CVA \$ _____	x 75%	\$ _____	
<b>Current Year Property Taxes</b>			\$ _____	
<i>Minus previous year Property Taxes</i>			( \$ _____ )	
<b>Tax Increase</b>			\$ _____	
<i>Minus \$300 threshold for Low-Income Seniors 55-64</i>			( \$ _____ )	
<b>Current Year Deferral</b>			\$ _____	
<i>Add Outstanding Taxes</i>			\$ _____	
<b>Cumulative Deferral</b>			\$ _____	

**Eligibility Verified By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Approved By:** \_\_\_\_\_ **Date:** \_\_\_\_\_