

**BY-LAW 2012-51**

**A BY-LAW OF THE CITY OF GREATER SUDBURY TO AMEND  
BY-LAW 2008-95F, A BY-LAW TO PROVIDE TAX RELIEF  
FOR ELIGIBLE LOW INCOME SENIORS OWNING AND OCCUPYING  
RESIDENTIAL PROPERTY IN THE CITY**

**WHEREAS** the Council of the City of Greater Sudbury wishes to amend By-law 2008-95F as amended being a By-law to Provide Tax Relief for Eligible Low Income Seniors Owning and Occupying Residential Property in the City;

**NOW THEREFORE THE COUNCIL OF THE CITY OF GREATER SUDBURY  
HEREBY ENACTS AS FOLLOWS:**

1. By-law 2008-95F as amended is hereby further amended by repealing Subsection 2.(1) and enacting the following Section 2.(1) in its place and stead:

“**2.-(1)** The Chief Financial Officer is hereby authorized and directed to allow an owner of residential real property in the City of Greater Sudbury a uniform credit of \$275 against the real property taxes imposed by the City in respect of real property provided that:

- (a) such owner, spouse or same-sex partner of such owner or both occupies or occupy the property in respect of which real property taxes are imposed as his, her or their personal residence for the entire year in which the taxes in respect of which the owner makes application for the aforementioned uniform credit become due and payable;


- (b) such owner, spouse or same-sex partner of such owner or both has or have attained the age of 65 years on or before the 31<sup>st</sup> day of December in the year in which the taxes in respect of which the owner makes application for the aforementioned uniform credit become due and payable;
- (c) such owner, spouse or same-sex partner of such owner or both has or have been assessed as the owner of residential real property in the City for a period of not less than one year immediately preceding the date of application for the credit;
- (d) no such credit shall be allowed to an owner, spouse or same-sex partner in respect of more residential real property than one single family dwelling unit in any year;
- (e) no such uniform credit shall be allowed to any owner who has not made application therefor on or before the 31<sup>st</sup> day of December of the year in which the taxes in respect of which such application is made become due and payable;
- (f) subject to subsection (2) hereof, the uniform credit of \$275 against the real property taxes is continued to the surviving owner, spouse or same-sex partner of a deceased owner, spouse or same-sex partner to whom a uniform credit was allowed in the year of the person's death or the year immediately prior to the person's death,

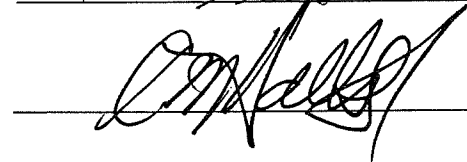
and the surviving owner, spouse or same-sex partner shall be eligible to apply for the uniform credit in subsequent years if such spouse or same-sex partner is or becomes the owner, and if such owner, spouse or same-sex partner is between 55 years of age and 65 years of age and otherwise qualifies with the provisions of paragraphs (a), (d) and (e) and hereof as if he or she was the owner;

(g) such owner, spouse or same-sex partner of such owner or both is or are receiving a monthly guaranteed income supplement under Part II of the *Old Age Security Act (Canada)*;"

2. This By-law shall come into force and take effect immediately upon the final passing thereof.

**READ AND PASSED IN OPEN COUNCIL** this 27th day of March, 2012

  
\_\_\_\_\_  
DEPUTY Mayor

  
\_\_\_\_\_  
Clerk

