



Eligibility Criteria for the Tax Deferral Program

“Municipality” means the Municipality of Chatham-Kent.

“Eligible amount” means the assessment-related tax increase in excess of \$300.

“Eligible person” means a low-income person with disabilities or a low-income senior or the spouse of such eligible person where the eligible person and/or spouse have title to only one property.

“Director” means the Director of Community and Social Services for the Municipality.

“Low-income person with disabilities” means a person who receives support under the provisions of the Ontario Disability Support Program Act, 1997, or a disability amount paid under the Family Benefits Act and meets the asset limitation requirements of the Ontario Disability Support Program as verified by the Director.

“Low-income senior” means a person who is 65 years of age or older in receipt of an increment paid under the Guaranteed Income Supplement (GIS) as established under Part II of the Old Age Securities Act (Canada) and meets the asset limitation requirements of the Ontario Disability Support Program as verified by the Director.

“Eligible property” means one property only in the residential tax class assessed to be owned and occupied by the eligible person and/or the spouse of the eligible person.

“Treasurer” means the Director, Financial Services / Treasurer for the Municipality.

The Treasurer shall adjust the collector’s roll and provide for a tax deferral of the eligible amount subject to the following conditions:

- a) The eligible person must properly complete the municipal application form which must be filed with the Treasurer.
- b) Evidence of benefits being received by the eligible person
- c) Evidence of eligible property
- d) If the property is encumbered with a mortgage or other lien or charge, a certificate of approval (on municipal forms) of the mortgagor or person holding the lien or charge is submitted with the application.

A tax deferral shall be granted only where the balance of property tax, the undeferred portion, is paid in full.

Interest shall be charged on the deferred portion of taxes at the rate of 6% compounded annually.

The amount of the tax deferred, together with interest, shall become due and payable in full on a property sale or when eligibility ceases.

For further information contact the Tax Department at 519-360-1998.