



### **Low-Income Seniors or Low-Income Disabled Property Owners**

1. This a deferral plan to assist property owners against large increases in their taxes. The plan is not a rebate. The taxes are only being postponed until a later time.
2. Application must be made on a yearly basis.
3. The applicant, or spouse must own the property in the County of Brant for a minimum of 1 year before making an application.
4. The property must be taxed in the residential property classification and be the main residence of the applicant.
5. To be a senior, the applicant must be 65 or older before January 1<sup>st</sup> in the year they are making their application.
6. To be eligible to apply as a disabled person, the applicant must be on Ontario Disability Support Program.
7. To be considered low-income the applicant must be on the Guaranteed Income Supplement.
8. Proof of Guaranteed Income Supplement or Ontario Disability Support Program is required.
9. The amount that will be deferred must be over \$100.00 of the increase in their annual taxes.
10. The amount deferred will not be over \$1,000.00.
11. Your taxes must not be past due or in arrears to be eligible.
12. Applications are for an increase in taxes is due to an increase in your assessment but not due to improvements to the property (such as a new residence or additions to buildings).
13. Applications can also be for an increase in taxes due to the County's budget.
14. To qualify there must be an increase of over 3% from previous year's taxes to the current year's taxes.
15. Any subsequent applications would be calculated on the undeferred taxes.

16. The deferred amount is not charged interest but is charged an administration fee in the amount determined in the fee by-law at the time of application.
17. The deferral amount and administration fee will be registered against your property.
18. The deferred taxes can be repaid at any point in time.
19. The deferred taxes are due immediately if your property is sold or remortgaged.
20. If later, it is determined that the applicant is not eligible the amount becomes due and payable immediately.
21. Once the deferred amount is due then interest is charged if it is not paid at the interest rate of 1.25% per month in the same matter as unpaid taxes.



# Application for Low-Income Seniors and Low-Income Disabled Tax Deferral Plan

**DEADLINE FOR APPLICATION – MUST BE RECEIVED NO LATER THAN SEPTEMBER 1<sup>ST</sup> OF APPLICATION YEAR.**

Application Year: \_\_\_\_\_ Roll # 2920-\_\_\_\_\_

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

Telephone # \_\_\_\_\_ Email: \_\_\_\_\_

How long have you resided at the address listed above: \_\_\_\_\_ Years

Owner

Spouse

Name: \_\_\_\_\_

Year of Birth (mm/dd/yy) \_\_\_\_\_

**In receipt of**

GUARANTEED INCOME SUPPLEMENT

ONTARIO DISABILITY SUPPORT ACT

**Note:** Written proof of benefits must be submitted with this application. Either a copy of a cheque or T4A or a notice of entitlement letter.

**STATEMENT**

I, or my spouse is 65 years of age or older as of January 1<sup>st</sup> of the current year and in receipt of monthly Guaranteed Income Supplement provided under the Old Age Security Act (Canada). I occupy the residential property as my principal residence for which the tax deferral is applied for and have been assessed as the owner of the property in Brant County for a period of not less than 1 year.

I, or my spouse is disabled and in receipt of benefits or assistance under the Ontario Disability Support Program Act. I occupy the residential property as my principal residence for which the tax deferral is applied for and have been assessed as the owner of the property in Brant County for a period of not less than 1 year.

I hereby acknowledge that the information provided by me is correct and the County may verify that any and all information pertaining to this application.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Signature of Spouse

To make payment or to mail the FINANCE DIVISION, please send to:  
26 Park Ave. • P.O. Box 249 • Burford, ON • N0E1A0

**REQUIRED DOCUMENTATION FOR VERIFICATION PURPOSES: (For Office Use Only)**

1	Senior or Person with Disability	Birth Certificate, driver's licence or passport, <b>Please attach a copy</b> ODSP or disability benefit under GIS or CPP <b>Please attach a copy</b>	
2	Occupancy	Personal Residence is occupied by the property owner and/or spouse for at least one (1) year preceding the year of application.  <input type="checkbox"/> Yes <input type="checkbox"/> No	
3	Tax Status	Property taxes for prior years are paid, current year prior to application is paid in full  <input type="checkbox"/> Yes <input type="checkbox"/> No	

Year	Taxes
Previous	
Current	
Increase in Taxes	
Increase Over 3%	
Administration Fee	
Amount to be Deferred	