



**SENIORS
LOW-INCOME SENIORS
LOW-INCOME DISABLED PERSONS
PROPERTY TAX DEFERRAL PROGRAM**

General Information

To defer eligible year over-year-tax increases, 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' DEFERRAL PROGRAM (65 years of age and older)

- Provide documentation to verify proof of age.
The amount eligible for an annual deferral is the tax increase over the previous year.

LOW-INCOME SENIORS' DEFERRAL PROGRAM (Ages 55 to 64)

- The amount eligible for the annual deferral is the tax increase in excess of \$100 over the previous year. For age group 55-64, provide documentation to verify proof of age and provide receipt of benefits under the Guaranteed Income Supplement (GIS) and/or meet the following income criteria:

**Single \$23,000 or less
Family \$40,000 or less**

LOW-INCOME DISABLED PERSON'S DEFERRAL PROGRAM

- Provide monthly statement of assistance slip from Ministry of Children, Community and Social Services under the Ontario Disability Support Program (ODSP) and meet the following income criteria:

**Single income \$23,000 or less
Family income \$40,000 or less**

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- To qualify for the above programs, the property for which the taxes are payable must be owned, and occupied as a principal residence in Richmond Hill as at January 1st of the application year by the eligible applicant.
 - The cumulative amount of the deferred and outstanding taxes (including interest) cannot exceed 75% of the assessed value of the property.
 - The amount of the tax deferral may be registered as a lien against the owner's property.
 - All deferred taxes plus interest 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 30th OF EACH TAXATION YEAR FOR WHICH A DEFERRAL IS REQUESTED**

Tax Deferral Program Pursuant to Regional Municipality of York By-Law No. A-0339-2004-026

Rev. 2019-12-18



COPORATE & FINANCIAL SERVICES
Revenue Services
APPLICATION FOR PROPERTY TAX DEFERRAL

Fax: 905-771-2501
Tel: 905-771-8949

Assessment Roll No. 19-38- _____

Name of Property Owner: _____
(please print)

Name of Spouse: _____
(if applicable)

Property Address: _____

(Note: For age group 55-64, only tax increases resulting from reassessment in excess of \$100 are eligible for deferral)

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 have attached the following documentation Proof of age:

I qualify as a "Low Income Disabled Person" and I have attached the following documentation: (Please v)

___ Ontario Disability Support Program (ODSP) payment slip

___ Social Assistance Reform Act disability payment slip

___ 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: _____ Telephone No.: _____ Date: _____

Seniors and Disabled Persons must apply annually for the Tax Deferral by September 30th of each taxation year for which a deferral is requested. PLEASE NOTE IF THE ACCOUNT IS IN ARREARS, A TAX DEFERRAL CANNOT BE PROCESSED.

The property for which the taxes are payable must be owned and occupied as a principal residence in Richmond Hill as January 1st of the previous year.

The cumulative amount of the deferred and outstanding taxes (including interest) cannot exceed 75% of the assessed value of the property. The amount of the tax deferral may be registered as a lien against the owner's property.

ALL DEFERRED TAXES PLUS INTEREST BECOME PAYABLE UPON DISPOSITION OR TRANSFER OF THE PROPERTY EXCEPT FOR A TRANSFER OF OWNERSHIP TO A SPOUSE.

Rev 2008-17 Tax Deferral Program Pursuant to Regional Municipality of York By-Law No. A-0339-2004-026

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