



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

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**General Information**

To defer eligible year over-year-tax increases, the property owner must be a senior citizen who is a 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 1<sup>st</sup> 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 30<sup>th</sup> 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. 2024-01-19



COPORATE & FINANCIAL SERVICES
Revenue Services
APPLICATION FOR PROPERTY TAX DEFERRAL

Tel: 905-771-8949
Email: revenue@richmondhill.ca

Assessment Roll No.: 19-38-
Name of Property Owner:
Name of Spouse:
Property Address:
Applicant's Email 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:
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:

You can mail your Tax Deferral application to:
City of Richmond Hill
Revenue Services
225 East Beaver Creek Road
Richmond Hill ON L4B 3P4

Or you can email your application to:
revenue@richmondhill.ca

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 at January 1st of the application 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

Rev. 2024-01-19