

SENIORS OR LOW-INCOME DISABLED PERSONS PROPERTY TAX DEFERRAL PROGRAM

General Information

To be eligible for a tax deferral, the property owner must be a senior citizen who is at least 65 years of age, or a low-income disabled person (as determined below).

- **SENIORS 65 AND OLDER**
 - **Seniors** must provide documentation to verify their proof of age
 - Applicant or spouse of applicant must provide proof of receipt of the Guaranteed Income Supplement pursuant to Part II of the Old Age Security Act, R.S.C. 1985, c. O-9
 - The amount eligible for an annual deferral is the tax increase over the previous year
- **LOW-INCOME DISABLED**
 - **Disabled persons** must provide documentation to verify that they are in receipt of benefits under one of the following programs:
 - Ontario Disability Support Program (ODSP) or in receipt of disability amounts under the Social Assistance Reform Act **or**
 - Guaranteed Annual Income System (GAINS) for the Disabled **and** be eligible to claim a disability amount as defined under the *Income Tax Act* (Canada)
 - The amount eligible for an annual deferral is the tax increase over the previous year

The property for which the taxes are payable must be located in the City of Vaughan and must be owned by an eligible senior or disabled person as a principal residence on January 1st of the eligible year.

The cumulative amount of the deferred and outstanding taxes cannot exceed **75 %** of the assessed value of the property.

All deferred taxes become payable upon disposition or transfer of the property except for a transfer of ownership to a spouse.

<p>SENIORS OR LOW-INCOME DISABLED PERSONS MUST APPLY EACH TAXATION YEAR BY SEPTEMBER 30</p>
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Taxation Year for Which Deferral is Requested: _____

**APPLICATION
FOR
PROPERTY TAX DEFERRAL
FOR SENIORS OR LOW-INCOME DISABLED PERSONS**

Assessment Roll No. 1928-000-____ - ____ - ____ Year of Purchase _____

Name of Property Owner _____
(Please Print)

Name of Spouse _____
(If applicable)

Property Address _____

For seniors in the age group 65 and older I have attached the following documentation:

- ☐ Proof of age (e.g. driver's license): _____
☐ Proof of current receipt of Guaranteed Income Supplement for the applicant or their spouse.

I qualify as a "Low-Income Disabled Person" and I have attached the following documentation:

- ☐ Ontario Disability Support Program (ODSP) *or*
☐ Social Assistance Reform Act disability amounts *or*
☐ Guaranteed Annual Income Supplement for the Disabled (GAIN) *or*
☐ 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 _____ Date _____

Telephone No. () _____

Office Use Only

Maximum Cumulative Deferral: CVA \$ _____ x 75% \$ _____
Current Year Property Taxes \$ _____
Minus previous year Property Taxes (\$ _____)
Tax Increase \$ _____
Eligibility Verified ☐

Approved By _____ Date _____

Tax Deferral Program Pursuant to Regional Municipality of York By-Law No. A-0399-2004-026