

# Tax Deferral Program for Low-Income Seniors and Low-Income Persons with Disabilities

**Low-Income Seniors and Low-Income Persons with Disabilities** may apply for a partial deferral of provincial land and education taxes. The tax deferral applies to the tax increase in the current year and not to outstanding taxes.

This notice provides general information and does not replace the law found in the *Provincial Land Tax Act, 2006* and its regulations.

## Who Qualifies?

A **low-income person with disabilities** must be in receipt of:

- an increment paid under the *Ontario Disability Support Program Act*.

A **low-income senior** must be 65 years of age or older and in receipt of:

- an increment paid under the *Guaranteed Income Supplement (GIS)*.

## How the Program Works

- **You must complete an application for this program each year to establish eligibility.**
- The deadline for submitting an application is **February 28** of the year following the taxation year to which the application relates. Only **original**, signed applications will be accepted. Faxed copies are not acceptable.
- Applicants must be owners of residential/farm property for a period of one (or more) year(s) preceding the application. The property must be your principal residence.
- The tax deferral applies to the tax increase in the current year and not to tax arrears or outstanding taxes.
- A lien will be registered on the property and all deferred taxes will be collected upon the sale of the property or if the owner becomes ineligible under the terms of the application.
- For properties jointly held or co-owned by persons (excluding spouses), both or all co-owners must qualify under applicable eligibility criteria in order to receive the tax deferral.
- Tax deferral amounts are not transferable to the estate of deceased owners.
- The applicant must agree to provide a complete application and supporting information to the Provincial Land Tax Office in order to demonstrate that eligibility requirements have been met.

## Enquiries

For more information about the **Tax Deferral Program for Low-Income Seniors and Low-Income Persons with Disabilities** or to obtain an application, please contact the ministry:

### In Person

Provincial Land Tax Office  
500 Donald Street East  
Thunder Bay Ontario

### By Telephone

1 866 400-2122  
1 888 321-6774 (TTY)

### By Mail

Ministry of Revenue  
Provincial Land Tax  
PO Box 58  
Thunder Bay ON P7C 0A5



**Ministry of Revenue**  
 PO Box 58  
 Thunder Bay ON P7C 0A5  
 1 866 400-2122  
 1 888 321-6774 TTY

# Application for a Deferral of Property Taxes for Low-Income Seniors or Low-Income Persons with Disabilities

*Under section 8 of the Provincial Land Tax Act, 2006*

Internal Use Only - Request No. / Date Received			
	Day	Month	Year

To apply for a **Deferral of Property Taxes for Low-Income Seniors or Low-Income Persons with Disabilities**, please submit this completed application to the ministry:

**By Mail**  
 Ministry of Revenue  
 Provincial Land Tax  
 Box 58  
 Thunder Bay ON P7C 0A5

**In Person**  
 Provincial Land Tax Office  
 500 Donald Street East  
 Thunder Bay Ontario

The **deadline** for submitting applications is **February 28** of the year following the taxation year to which the application relates.

Taxation Year Applied for:		Roll Number			
Name of Applicant(s)		Telephone Number			
		Fax Number			
Legal Description					
Mailing Address - Number and Street		City, Town, Municipality		Province	Postal Code

**Additional Information Required:** *(Please check the appropriate box.)*

- |  |  |
|--|--|
| <input type="checkbox"/> <b>Low-Income Senior</b><br>Please attach proof of age and receipt of an increment paid under the Guaranteed Income Supplement (GIS). | <input type="checkbox"/> <b>Low-Income Person with Disabilities</b><br>Please attach proof of receipt of assistance paid under the <i>Ontario Disability Support Program Act</i> . |
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- I occupy the residential property associated with the above-noted roll number and have been assessed as **owner** of such property for at least one year immediately preceding the date of this application.
- I acknowledge this property is my principal residence.
- I understand that the deferral amount is a special lien and must be repaid to the Ministry of Revenue once the property changes ownership or ceases to be occupied as my principal residence. I agree to notify the Provincial Land Tax Office if the property changes ownership or if I cease to occupy it as my principal residence.
- I agree to provide to the Provincial Land Tax Office any additional information required to determine my eligibility for the tax deferral.
- I certify to the best of my knowledge that the information provided is correct.
- I hereby authorize the Provincial Land Tax Office to take any means required to verify all information included in this application.

Signature of Applicant(s)

Date